

REVISED AGENDA



MEETING VENUE:

**Council Chamber Council Offices,
Priory Road, Spalding**

Contact: Democratic Services
Direct Dial: 07557 821124
e-mail: demservices@sholland.gov.uk
Date: 25 February 2026

Dear Councillor,

A meeting of the **DISTRICT COUNCIL** will be held in the **Council Chamber, Council Offices, Priory Road, Spalding** on **Thursday, 26 February 2026**, commencing at **6.30 pm** at which your attendance is requested.

Yours faithfully,

A handwritten signature in black ink, appearing to read "Rob Barlow".

Rob Barlow
Chief Executive

(Quorum:13)

AGENDA

1. Apologies for absence.
2. Minutes
To sign as a correct record the minutes of the meeting held on 28 January 2026 (copy enclosed). (Pages 5 - 18)
3. Declaration of Interests.
(Where a Councillor has a Disclosable Pecuniary Interest the Councillor must declare the interest to the meeting and leave the room without participating in any discussion or making a statement on the item, except where a Councillor is permitted to remain as a result of a grant of dispensation.)
4. Chairman's Announcements.
5. Portfolio Holder Updates
To note Portfolio Holder updates on work being undertaken within each (Pages 19 - 32)

of their Portfolios (report of the Leader enclosed).

6. Announcements by Leader and Members of the Cabinet.

7. Questions asked on notice under Standing Order 6

8. Questions asked without notice under Standing Order 7

9. Committee Minutes

To receive the minutes of the following Committees and Panels:

a) [Governance and Audit Committee – 29 January 2026](#)

b) [Planning Committee – 7 January 2026](#)

c) [Joint Performance Monitoring Panel/Policy Development Panel
\(Budget Scrutiny\) – 13 January 2026](#)

d) [Planning Committee – 11 February 2026](#)

10. Key Decision Plan (Pages
To receive the current Key Decision Plan (copy enclosed). 33 - 40)

11. Report from Cabinet meeting on 17 February 2026 (Pages
To consider recommendations of the Cabinet in respect of: 41 - 80)

- South & East Lincolnshire Community Safety Strategy

(report of the Cabinet enclosed).

12. Annual Budget Report 2026/27, Medium Term Financial Strategy, (Pages
Capital Programme and Capital Strategy, Treasury Management 81 -
Policy/Strategy, Annual Delivery Plan, and Living Wage Supplement 298)
To approve: The General Fund Budget and HRA Budgets for 2026/27,
including the use of reserves, Medium Term Financial Strategy, Capital
Programme and Strategy, Treasury Management Policy/Strategy and
the Annual Delivery Plan including the approval of Council Tax levels
(report of the Director of Finance (Section 151 Officer) enclosed).

*(Please note that in accordance with The Local Authorities (Standing
Orders) (England) (Amendment) Regulations 2014, a recorded vote will
be taken on Budget recommendations).*

*(Members are reminded that if they are two months or more in arrears,
they must disclose the fact and not vote on any item to set tax or any
decision which may affect its calculation).*

13. Council Tax Setting 2026/27 (Pages
To set the amounts of Council Tax applicable for 2026/27 for each 299 -
valuation band and in each part of the district (report of the Director of 318)
Finance (Section 151 Officer) enclosed).

(Please note that in accordance with The Local Authorities (Standing Orders) (England) (Amendment) Regulations 2014, a recorded vote will be taken on Budget recommendations).

(Members are reminded that if they are two months or more in arrears, they must disclose the fact and not vote on any item to set tax or any decision which may affect its calculation).

14.	Pay Policy Statement for 2026/27 To seek approval of the Pay Policy Statement for 2026/2027 (report of the Chief Executive enclosed).	(Pages 319 - 340)
15.	Terms and Conditions alignment across the South & East Lincolnshire Councils Partnership To bring forward the proposals for aligning further Terms and Conditions and to agree to commence delivery (report of the Head of Human Resources and Organisational Development (PSPS) enclosed).	(Pages 341 - 360)
16.	Health Scrutiny for Lincolnshire Report To provide South Holland District Council with an update following the latest meeting of the Health Scrutiny for Lincolnshire Committee (report of Councillor G Scalese enclosed).	(Pages 361 - 366)
17.	Nominations for Committees and other Seats and Proposed Changes to the Constitution. To receive, from political groups, nominations for any changes to Committees and other seats and to consider any proposed changes to the Constitution.	
18.	Any other items which the Chairman decides are urgent	

NOTE: No other business is permitted unless by reason of special circumstances, which shall be specified in the minutes, the Chairman is of the opinion that the items(s) should be considered as a matter of urgency.

19.	To consider resolving that, under Section 100A (4) of the Local Government Act 1972, the press and public be excluded from the meeting for the following item(s) of business on the grounds that it involves the likely disclosure of exempt information as defined in Paragraph 4 of Part 1 of Schedule 12A of the Act.	
20.	Restricted Minute To sign as a correct record the restricted minute of the 28 January 2026 Full Council meeting (copy enclosed).	(Pages 367 - 368)

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Minutes of a meeting of the **SOUTH HOLLAND DISTRICT COUNCIL** held in the Council Chamber, Council Offices, Priory Road, Spalding, on Wednesday, 28 January 2026 at 6.30 pm.

PRESENT

J Whitbourn (Chairman)
A Harrison (Vice-Chairman)

B Alcock	S Chauhan	S-A Slade
J R Astill	L J Eldridge	E J Sneath
J Avery	M Geaney	T Sneath
P Barnes	R A Gibson	A Spencer
H J W Bingham	J L King	G J Taylor
M D Booth	J Le Sage	A C Tennant
C J T H Brewis	M Le Sage	J Tyrrell
T A Carter	J L Reynolds	D J Wilkinson
A Casson	G P Scalese	A R Woolf
N Chapman	I Sheard	C N Worth

Apologies for absence were received from or on behalf of Councillors D Ashby, A C Beal, M Hasan, S Hutchinson and P A Redgate,

In Attendance: The Chief Executive, the Deputy Chief Executive – Programme Delivery and Assistant Director – General Fund Assets, the Director of Economic Development, the Assistant Director – Governance (Monitoring Officer), the Assistant Director – Strategic Growth and Development, the Assistant Director – Housing, the Housing Services Manager, the Head of Contracts and Procurement (PSPS), the Democratic Services Manager and the Democratic Services Officer.

75. MINUTE SILENCE

A minute silence was held in memory of former District and County Councillor Howard Johnson and former Council Officer Micky Dawson.

The Chairlady paid tribute to Howard Johnson, remembering his dedicated service, honour, humour, kindness, and love of travel. She also paid tribute to Micky Dawson and remembered him as a hard-working member of the community known for his contributions to Spalding in Bloom and fondly remembered by many for kindly bringing eggs into the building to share. Both individuals were wonderful people who would be sadly missed.

The Leader described Howard Johnson as a true Spalding man with a great sense of humour, strong opinions, and a tendency to start meetings by talking about Australia. He was a real character and a dedicated ward member who would be greatly missed.

Action By

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Micky Dawson would be remembered as a practical, hands-on officer who was always willing to help, often using the tools he kept in his car—including a chainsaw. He was known for getting things done quickly and for sharing items from his work as a butcher, he would be missed a great deal.

76. MINUTES

Consideration was given to the minutes of the meeting of Full Council held on 26 November 2025.

DECISION:

That the minutes of the meeting of Full Council held on 26 November 2025 be signed as a correct record.

77. DECLARATION OF INTERESTS.

There were none.

78. CHAIRMAN'S ANNOUNCEMENTS.

The Chairlady reported a busy and enjoyable Christmas period, which included hosting a stall at the Christmas Light Switch-On where children visited Santa and took part in festive crafts, raising £432 for her chosen charities. She was honoured to deliver her Christmas message alongside the talented young choir from Spalding Academy Primary School, and she also had the privilege of switching on the lights at Glenholme Care Home. Additionally, she attended a Charity Carol Concert at both Lincoln Cathedral and Lincoln Guildhall, presented an award at the Boston Sea Cadets' Awards Night, and was invited to cut the ribbon at the Show Home Opening Ceremony for the new homes in Gosberton.

The Chairlady outlined several forthcoming events, beginning with the Race Night at Welland Yacht Club on Friday 6 February, where councillors were encouraged to attend or support by sponsoring a race for £30 or a horse for £5, with thanks given to those who have already contributed. She also highlighted the Charity Quiz Night on Saturday 21 February at Project St Thomas Hall, priced at £10 per person including a pulled pork roll and sides, and the Civic Evening Event at Cley Hall Hotel on Saturday 2 May 2026, costing £35 per person and featuring entertainment, roulette and blackjack tables, a hot and cold buffet, and complimentary welcome drinks.

79. PORTFOLIO HOLDER UPDATES

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Consideration was given to the report of the Leader which asked the Council to note Portfolio Holder updates on work being undertaken within each of their Portfolios.

Members were reminded that the report was for noting only and that any questions arising from its contents should be raised under Agenda item 8 – Questions Asked Without Notice.

DECISION:

That the Portfolio Holder updates be noted.

80. ANNOUNCEMENTS BY LEADER AND MEMBERS OF THE CABINET.

Members of the Cabinet made the following announcements:

The Portfolio Holder for Corporate and Environmental Services made the following announcement:

At a recent meeting of Spalding Town Forum, concerns were raised about parks in Spalding. Councillor Astill wanted to reassure members and the public that all council-managed parks were safe. A separate project specifically focused on Spalding's parks was being considered, potentially funded through special expenses, while parks under the HRA would be reviewed separately. Any proposals would return to the Spalding Town Forum for discussion in due course.

The Portfolio Holder for Strategic and Operational Housing made the following announcement:

Councillor Carter thanked the Spalding Town Forum for raising concerns about play equipment. Housing had already been confident that all play areas were safe, but following the forum's discussion they had reviewed the issue again. They had confirmed that all HRA-managed play sites were inspected weekly, with no unsafe equipment identified, although it was appreciated that some items were not in perfect condition. Councillor Carter clarified that six sites in Spalding and one in Sutton Bridge fell under the HRA, not the General Fund, so they were outside the remit of the Spalding Town Forum. Tenant engagement had shown that residents prioritised investment in their homes over neighbourhood play areas, and no complaints had been received about the equipment. Housing would continue to consult tenants but appreciated the forum's attention to the issue.

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81. QUESTIONS ASKED ON NOTICE UNDER STANDING ORDER 6

A question on notice was received from Councillor J Le Sage and a response was provided by the Portfolio Holder for Corporate and Environmental Services.

Question:

Could you please give a breakdown over the last three years of the repair budget for SHDC play parks and the actual monies spent on the repair works at Ayscoughfee following vandalism.

Response from the Portfolio Holder for Corporate and Environmental Services:

The repair budget for play areas is £2,000 pa.

Actual cost of repairs allocated to this budget over the last three years is:

22/23 = £2,620

23/24 = £2,153

24/25 = £1,611

Costs for the operatives completing the inspections and repairs are covered within the Neighbourhoods staffing budget.

A project to review projects in Spalding is being considered and further details will be brought to STF in due course. Note this does not include parks covered by the HRA, these will be addressed separately.

No supplementary question was asked.

The original Question on Notice and Portfolio Holder response was provided to members in printed form at the meeting and are detailed above.

82. QUESTIONS ASKED WITHOUT NOTICE UNDER STANDING ORDER 7

Question to: Councillor Worth

Question from: Councillor Barnes

Subject: Spalding Flower Parade

Councillor Barnes asked the Leader whether he had any

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comments to make about the cancellation of the Spalding Flower Parade for 2026. Councillor Worth responded that the Flower Parade was run by an independent organisation, but he was open to discussions with the organisers at any time. The parade was beneficial for Spalding and although the organisers had previously been reluctant to work with the Council, the door remained open for collaboration.

Question to: Councillor Worth

Question from: Councillor Barnes

Subject: Police Force reduction

Councillor Barnes asked the Leader to comment on the recent news that the number of police officers supporting South Holland had been reduced. Councillor Worth responded that there had been a delay in recruitment of new police officers due to funding issues. The funding was now in place and recruitment had begun but it would take six months to complete the training, leaving a temporary gap in local policing. Police resources had been rediverted to focus on rapid response which would reduce neighbourhood policing. The Chief Constable had reassured Councillor Worth that the hotspot policing paid for by the Spalding Town Board would continue until the end of January, after which the board would decide whether to extend the arrangement. Councillor Worth expressed concern about the impact on progress made to alleviating anti-social behaviour in the town centre, particularly issues with cycling, and hoped that the Town Board would continue to support hotspot policing to help mitigate these issues.

Question to: Councillor Casson

Question from: Councillor Avery

Subject: Flytipping down South Drove, Spalding

Councillor Avery queried whether permission could be sought to remove flytipping on Welland and the Deepings Internal Drainage Board owned land on South Drove, Spalding. Councillor Casson responded that the land had been leased to the County Council for a number of years, but this agreement had now ceased. The IDB had agreed to clear the existing flytipping and carry out improvements to the site to prevent future incidents. The work was scheduled to begin on Monday 2 February.

Question to: Councillor Worth

Question from: Councillor Brewis

Subject: Fast Food Packaging Deposit Charge Campaign

Councillor Brewis asked whether there had been any progress on

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a national campaign for a scheme to offer money back for returning fast-food packaging or similar items. Councillor Worth responded that this had not moved any further due to bigger priorities but would be kept in mind for the future.

Question to: Councillor Eldridge
Question from: Councillor Astill
Subject: Waste Policies

Councillor Eldridge asked whether feedback provided by Policy Development Panel on waste policies would be incorporated into the proposals put forward to Cabinet. Councillor Astill responded that policy positions had been adjusted following feedback from PDP, and these changes would be sent to Cabinet unchanged for them to discuss.

Question to: Councillor Bingham
Question from: Councillor T Sneath
Subject: Free parking across the district

Councillor T Sneath commented that following the success of the free parking in Spalding, paid for by the BID, did that present an opportunity to bring forward short stay free parking across the district? Councillor Bingham responded that while free parking across South Holland would be desirable, it would not be financially viable. Car park usage had remained steady, despite previous fee increases, and season passes had been introduced to make parking in Spalding more affordable.

Question to: Councillor Avery
Question from: Councillor Astill
Subject: Simplifying recycling

Councillor Avery raised that North Lincolnshire Council had recently implemented a policy of one bin for all recycling, could this be implemented in South Holland to make recycling simpler? Councillor Astill responded that the Environment Act required that recycling be separated, and the method chosen by the council would reduce contamination rates significantly.

Question to: Councillor Casson
Question from: Councillor Booth
Subject: Flytipping and littering in towns and villages

Councillor Booth asked when residents could expect Kingdom to be working again at full capacity and whether they were still issuing tickets for flytipping and littering. Councillor Casson responded that Kingdom were currently recruiting and any

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reduction in staffing levels were supported by officers based in Boston or East Lindsey when required and tickets still were being issued.

Question to: Councillor Worth
Question from: Councillor J Le Sage
Subject: Initiatives for Spalding Market

Councillor J Le Sage queried what initiatives were in place to promote Spalding Market and increase stall numbers. He also asked whether Grantham had been approached for insight as to how their stall numbers had increased by 400%. Councillor Worth referred to the Portfolio Holder Updates provided and noted that there was now an active Facebook page promoting a different South Holland market each week. There were several initiatives underway to attract new traders, and more entertainment on market days was expected over the next 7-8 months, working with the Town Board and the BID. Markets Officers had also been visiting other towns to assist in recruiting new traders to Spalding Market.

Question to: Councillor Astill
Question from: Councillor Sheard
Subject: Waste outside Sessions House, Spalding

Councillor Sheard queried waste left outside of the Sessions House in Spalding and asked whether they could be approached to remove this waste. Councillor Astill confirmed that he would speak to Councillor Sheard outside of the meeting to see what progress could be made on this issue.

Question to: Councillor Taylor
Question from: Councillor Barnes
Subject: Name for new Spalding Leisure Centre

Councillor Barnes commented that there had been a lack of options for residents to choose from for the name of the new leisure centre and that feedback amongst the public was that the Council would choose whichever name they liked regardless of the outcome of the consultation. Councillor Taylor responded that the consultation feedback would be taken seriously, and resident's feedback would be listened to. He supported the inclusion of the word 'Castle' in the name due to local historical links. There had also been feedback that South Holland should be included in the name to represent the use of the facilities by residents across the district, not solely in Spalding. The final four options presented reflected this feedback.

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Question to: Councillor Worth
Question from: Councillor J Le Sage
Subject: Roadworks

Councillor J Le Sage commented that there seemed to be a lot of roadworks taking place across the district at the same time. Councillor Worth agreed and asked County Councillors in the room to feed this back to the County Council.

Question to: Councillor Astill
Question from: Councillor Barnes
Subject: Garden Waste Scheme – new rounds

Councillor Barnes asked whether the timeline for revised garden waste rounds going live on 1 April would be met. Councillor Astill responded that he was confident the timeline would be met. Information about the revised garden waste rounds would be published on the Council's website and a flyer about the scheme would be included with council tax bills.

Question to: Councillor Casson
Question from: Councillor Sheard
Subject: Litter on Winsover Road, Spalding

Councillor Sheard raised that she had received a number of complaints from residents about littering on Winsover Road. This issue had been ongoing for a long time, and she asked whether a resolution was in sight. Councillor Casson responded that Kingdom conducted regular visits on Winsover Road, but no evidence had been found so far to prosecute so far. The team were doing all that they could to try and resolve the situation.

83. COMMITTEE MINUTES

The minutes of the following Committees and Panels were noted:

- Governance and Audit Committee – 13 November 2025
- Policy Development Panel – 25 November 2025
- Performance Monitoring Panel – 10 December 2025
- Special Policy Development Panel – 17 December 2025

84. KEY DECISION PLAN

Consideration was given to the Key Decision Plan.

DECISION:

That the Key Decision Plan be noted.

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85. REPORT FROM CABINET MEETING ON 16 DECEMBER 2025

Consideration was given to the report of the Cabinet meeting held on 16 December 2025 which sought approval for the Cabinet's recommendations.

The Leader first introduced the Proposed Amendments/Updates to the Contract Procedure Rules report which had been presented and discussed fully at Cabinet, noting the following points:

- The amendments were needed for two main reasons:
 - Public procurement legislation has changed following the Procurement Act 2023 coming into force on 25 February.
 - The CPRs were last updated three years ago and were now due for review.
- Although the existing CPRs remained compliant, the new amendments further aligned them with the Procurement Act and introduced additional updates.
- Appendix 1A contained a clean version of the updated CPRs; Appendix 1B showed the track-changes version.
- Appendix 2 outlined the proposed delegations to officers, with updated figures to match the new procurement thresholds.
- Appendix 3 highlighted key changes, including new sections on conflicts of interest, pre-market engagement, updated procurement thresholds, and strengthened contract management and monitoring requirements.

The Leader then introduced the Local Council Tax Support Scheme 2026/27 report which had been presented and discussed fully at Cabinet, noting the following points:

- The Council must carry out an annual review of its Council Tax Support Scheme for working-age claimants and consult with major precepting authorities and stakeholders.
- The scheme for pensioners is set by the Government and cannot be altered by the Council.
- Considering ongoing economic challenges and the need to support working-age households, Cabinet decided to consult on continuing the current Council Tax Support Scheme.
- For 2026/27, the scheme provides up to 85% support for households with children and 75% for other households.
- Consultation feedback showed that most respondents agreed that the Council should retain the existing levels of support.

Members queried the low number of responses to the

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consultation and asked whether anything more could be done to get more people to respond. The Leader responded that it was hard to get people to engage with the consultation but efforts would continue to be made to try and increase the response rate.

DECISION:

Proposed Amendments/Updates to the Contract Procedure Rules:

1. That Council approves the revised Contract Procedure Rules

Local Council Tax Support Scheme 2026/27:

That Council approves the continuation of the current Council Tax support scheme, uprated in line with DWP's annual update of allowances and premiums for 2026/27.

86. REPORT FROM CABINET MEETING ON 20 JANUARY 2026

Consideration was given to the report of the Cabinet meeting held on 20 January 2026 which sought approval for the Cabinet's recommendations.

The Leader introduced the report which had been presented and discussed fully at Cabinet, noting the following points:

- These documents had been produced in partnership with Savills, and shaped by extensive consultation with tenants, Members, and the Senior Leadership Team.
- The Business Plan set out a robust, evidence-led approach to maintaining and enhancing our council housing stock. It was underpinned by up-to-date stock condition data and responded to significant changes in the social housing landscape.
- The HRA remained sustainable over the full 30-year period.
- The plan was fully fundable, delivered on all our principal objectives, and aligned with Local Government Association benchmarks.
- While the plan included an increase in borrowing to deliver the largest investment programme in South Holland's HRA history, this investment was affordable and necessary to meet government expectations, ensuring our homes remained safe, decent, and efficient.
- The Asset Management Strategy translated these ambitions into a clear five-year capital investment programme.

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- Both documents would be updated annually as part of budget setting to reflect the latest position and ensure we remained responsive to changing conditions.
- The item was scrutinised at a joint scrutiny session on 13 January.
- Scrutiny commented on the general uncertainty of planning for a 30-year period and stressed the importance of ongoing monitoring, ensuring that financial and human resources are reviewed annually.
- The item was submitted to Cabinet on January 20th, where the recommendations for Council to adopt the documents and delegations were supported, subject to one minor wording amendment, which had since been implemented.

DECISION:

That Council:

- a) Adopt the HRA Business Plan 2026/2056.
- b) Delegates minor operational and legislative amendments to the HRA Business Plan 2026/2056 to the Assistant Director for Housing in consultation with the s151 Officer and the Portfolio Holder for Strategic and Operational Housing.
- c) Adopt the HRA Asset Management Strategy 2026-2035
- d) Delegates minor operational and legislative amendments to the HRA Asset Management Strategy 2026-2035 to the Assistant Director for Housing in consultation with the s151 Officer and the Portfolio Holder for Strategic and Operational Housing.

87. HOUSING RENTS 2026/27

Consideration was given to the report of the Assistant Director – Housing which sought Council approval for the proposed applicable rent increase allowable under the Direction on the Rent Standard 2026 for Council tenants and other housing tenures.

The Portfolio Holder for Strategic and Operational Housing introduced the report, noting the following points:

- When the report was published, the Government had not yet finalised the 2026 Rent Standard, so three options were presented for social rented properties on page 128 of the report. MHCLG had announced that afternoon that the rent policy continued to be set at an increase of up to CPI + 1%.
- The report recommended that the Council approve the maximum increase permitted under the Rent Standard. This maximum increase was now confirmed as 4.8% for all

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- properties within the HRA and those managed by the HRA.
- Setting rents at the maximum level permitted was essential to ensure the long-term viability of our Housing Revenue Account and to deliver on our 30-year Business Plan.
- The team remained committed to supporting those who may face financial hardship with dedicated Tenant Fund continuing.

Councillor Woolf declared an interest as a renter of a garage within the HRA stock and therefore did not vote on the item.

DECISION:

That:

- a) South Holland District Council approve the following rent increases for 2026/27:

Tenants of South Holland District Council properties let at affordable rent.	4.8%
Tenants of S106 units managed by the South Holland District Council.	4.8%
Shared ownership rents (Leaseholders)	4.8%
Guest rooms and community centres for Council tenants	4.8%
Alarm monitoring charges	4.8%
Guest rooms and community centres for private hire	4.8%
Homeless accommodation for individuals and families	4.8%
Garages and garage plots	4.8%

- b) South Holland District Council approve that, for 2026/27, rents for properties let at a social rent are set at the maximum level permitted under the 2026 Rent Standard.
- c) South Holland District Council approve that, for 2026/27, rents for South Holland Homes properties are set at the maximum level permitted under the 2026 Rent Standard.

88. DELEGATED AUTHORITY TO APPOINT PERSONS TO INQUORATE PARISH COUNCILS

Consideration was given to the report of the Assistant Director – Governance (Monitoring Officer) which sought delegated authority for the Chief Executive to make Orders under Section 91 of the Local Government Act 1972, appointing named persons to be Parish Councillors on a temporary basis.

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The Leader introduced the report, noting the following points:

- When a parish council lacked sufficient elected members, it was unable to conduct basic duties such as considering planning applications or authorising routine business.
- The report outlined a practical and lawful approach under Section 91 of the Local Government Act 1972 that enabled the Chief Executive to make temporary appointments to inquorate parish councils.
- The delegated mechanism ensured continuity, protected local governance, and provided stability for parish communities during periods of low membership.
- The intention was not to intervene unnecessarily, but to ensure no parish within South Holland was left unable to function.

Members made the following comments on the report:

- Members queried whether the outlined process would apply where a parish council is inquorate due to a councillor having a long-term illness.
 - The Democratic Services Manager responded that the quorum to conduct business was three members or a third of members, whichever was greater. In such circumstances where the Parish Council becomes inquorate, the Section 91 process would apply.
- Members asked whether more than one temporary member could be appointed to an inquorate Parish Council to ensure stability and broader perspectives.
 - The Leader agreed that appointing more than one temporary member could be beneficial and appointment of those outside of the Parish could also be valuable to provide a more impartial and balanced approach.

DECISION:

That delegated authority be granted to the Chief Executive, in consultation with District Ward Member(s) for the parish affected, to make such orders under Section 91 of the Local Government Act 1972, to appoint named persons to be Parish Councillors on a temporary basis, following the procedure set out in Appendix A to the report.

89. NOMINATIONS FOR COMMITTEES AND OTHER SEATS AND PROPOSED CHANGES TO THE CONSTITUTION.

There were none.

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90. ANY OTHER ITEMS WHICH THE CHAIRMAN DECIDES ARE URGENT

There were none.

91. EXCLUSION OF PRESS AND PUBLIC

Members resolved that, under Section 100A (4) of the Local Government Act 1972, the public be excluded from the meeting for the following item of business on the grounds that it involved the likely disclosure of exempt information as defined in Paragraph 4 of Part 1 of Schedule 12A of the Act.

92. SERVICE REVIEWS - STRATEGIC GROWTH AND DEVELOPMENT, AND CULTURE AND REGENERATION

Consideration was given to the report of the Director of Economic Development which sought consideration and agreement to two proposed service reviews; one relating to the Strategic Growth and Development service and the other relating to the Culture and Regeneration service.

DECISION:

That the recommendations detailed within the exempt report be approved.

(The meeting ended at 7.47 pm)

(End of minutes)



Report To: South Holland District Council

Date: Thursday, 26 February 2026

Subject: Portfolio Holder Updates

Purpose: To note Portfolio Holder updates on work being undertaken within each of their Portfolios

Portfolio Holder: Councillor Nick Worth - Leader

Report Author: Rhonda Booth, Democratic Services Manager

Ward(s) Affected: All Wards

Exempt Report: No

Summary

This report provides a summary of the work undertaken by each Portfolio Holder within their individual Portfolios.

The report is for noting only and will appear as an item at each ordinary Council meeting going forward.

Recommendations

That the report be noted.

Reasons for Recommendations

To inform and keep all Councillors up to date with work undertaken in each Portfolio area.

Other Options Considered

Not to provide a report – not considered.

1. Portfolio Holder Updates

Update from the Leader – Councillor Nick Worth

LGR

All the Proposals for Greater Lincolnshire are now out for consultation on how or whether you think the various proposals meet the criteria sent out in the invitation letter from Government. I would encourage you to take part, as well as encouraging your local Parish Council and interested residents to do so as well. It takes about 40 minutes. The link was sent to you directly in an email on 5th February. In the meantime, we continue to communicate with statutory consultees about all the options and am pleased to say we continue to get good support for our own proposal. Districts across Greater Lincolnshire are working well together getting prepared across a range of work streams in readiness for whichever option is finally decided upon. We have our 'listening' meeting with MHCLG on March 10th.

Mayoral County Combined Authority

The MCCA has now appointed a Chief Executive, Lee Sirdifield and a Director of Strategy and Operations, Joelle Davies.

The Education and Skills Committee met in mid-January and appointed two Co-opted members representing the University of Lincoln and Lincoln colleges. They also agreed to accept funding from the Government for Adult Skills Bootcamps that go up to Level 5 and although the amount of funding was unknown at the time, it was expected to be between £2m and £5m.

Spalding CGR update:

The first stage of consultation for the Spalding Community Governance Review opened on Monday 16 February and will run for six weeks, closing on Monday 30 March. All responses will be considered by the CGR Working Group, who will use the feedback to draft recommendations for Full Council.

The consultation can be completed online, and paper copies are available from reception or on request. The survey and consultation document are available at www.sholland.gov.uk/CGR.

Update from the Deputy Leader and Portfolio Holder for Finance – Councillor Paul Redgate

UKSPF

South Holland's UK Shared Prosperity Fund Programme continues to deliver at pace. Of the £1.05m allocated, the funds remain fully committed and have now been over 75% spent. The team are managing the closure of the Programme, which will reach operational conclusion on 13th March 2026.

The Ministry of Housing, Communities and Local Government has announced an extension to the national Programme – UKSPF will now conclude on the 30th September 2026. The extension comes with no additional funding. With South Holland District being ahead of the original, planned schedule, we still expect to substantively complete delivery

by the 13th March but we will use the additional time to deliver any new projects funded by those who don't fully claim their grant – expected to be less than 5% of Programme value – to gather additional impact data and to support the delivery of a long-awaited new PlayZone in Sutton Bridge.

The Programme is on trajectory to handsomely exceed the District's Investment Plan objectives in Communities and Place. This year, we will create or renovate 20 community facilities and offer over 130 volunteering opportunities to residents. The popular GRASSroots Programme, administered by the Lincolnshire Community Foundation, has been instrumental in enabling our success here. The model of community-led decision-making and focus on unlocking investment from third party funders and local fundraising has multiplied the value of a reduced funding envelope and enabled us to fund some transformational projects in communities across the District. We are proud to see the total renovation of the Bromley Memorial Hall in Pode Hole, a new play area in Moulton and the renovation of West Pinchbeck Village Hall as just some of the examples of this approach working.

Grants4Growth and Advice4Growth, our sub-regional business grants and support offer, is driving a strong overall performance against the District's Supporting Local Business Investment Plan targets. £237,165 has been awarded in grants to 28 businesses, who in turn have unlocked a projected £476,481 in private sector match, leading to over £710,000 in direct, cash investment in the local economy this year. 20 local businesses have received intensive support from our local business growth advisor, leading to many of those businesses reporting improved turnover and stronger in-work productivity.

On skills, a combination of grants direct to businesses and targeted training Programmes through partners like Steadfast training will lead to over 100 residents gaining new UKSPF-funded qualifications. In designing our People and Skills Programme, we have listened to the needs of local businesses and sought to fund the qualifications that they need to support growth and that will support our residents in accessing higher paid, higher skilled work.

As the Programme is now closing, I would like to take this opportunity to reflect on its achievements in South Holland and I have selected four facts that show the sheer breadth and depth of this Programme's impact since its launch in March 2023:

Through co-investment and match funding, the Programme has transformed £4.4m into £7.5m in direct cash investment in South Holland since 2023, including over £2.4m invested in local businesses through Grants4Growth and additional private sector investment leveraged.

61 community facilities either created or renovated across the District, a transformation of local village halls, green spaces and community hubs.

Over 350 residents gaining new qualifications, licences and skills, funded by UKSPF.

Update from the Portfolio Holder for Corporate and Environmental Services – Councillor Jim Astill

Organisational Development.

EDI Strategy:

- The EDI Strategy has been adopted by all three Councils, demonstrating a shared commitment to fair, accessible, and inclusive services and workplaces.
- Funding for the fixed-term Inclusion Lead Officer post has been confirmed within the 2026/27 budget.
- Recruitment is shortly commencing.
- A comprehensive mapping exercise is underway to strengthen readiness for delivery of the Action Plan.
- The Plan serves both internal and community needs, ensuring we meet our statutory duties and our wider ambitions around inclusion and community cohesion.
- This work positions SELCP—and South Holland District Council specifically—as proactive and responsible leaders in equality, diversity, and inclusion.

The strategy strengthens our commitment to fairness, accessibility and inclusion—both for the public and as an employer. The mapping work ensures a strong foundation ahead of the new Inclusion Lead Officer's appointment and provides clear accountability across the Partnership.

Environmental Services.

Waste Transformation - Deposit Return Scheme:

There have been questions at recent Council meetings re the concept of a deposit return scheme. Below is a summary of current plans re a scheme initially to cover bottles.

The Deposit Return Scheme is a recycling system due to start on 1 October 2027. It places a small, refundable deposit on certain single-use drinks containers, which consumers can reclaim by returning the empty container to a designated return point, such as a shop or a reverse-vending machine.

The scheme will apply to single-use drinks containers made from plastic (PET) and metal (aluminium and steel), with sizes ranging from 150ml to 3 litres (glass containers are excluded).

When a drink is purchased, the deposit is paid at the till and is fully refunded when the container is returned for recycling. The aim is to reduce litter, increase recycling rates, and improve the quality of recycled materials, supporting a more circular economy.

The scheme will be operated by an industry-led Deposit Management Organisation (appointed by Government), which will set the deposit level, manage payments, and oversee returns and enforcement. Retailers and drinks producers will have new legal responsibilities under the scheme.

Street Scene and Commercial:

2025 was a year of significant transition for Street Scene and Grounds Services.

With the appointment of a new Service Manager and Group Manager, the service has focused on strengthening core delivery while also creating space for development and improvement.

A major priority this year has been modernisation and digitisation, which has enabled the creation of a fully reportable service, built on clearly defined standards and a strong understanding of landholdings.

The service now maintains a robust and accurate asset footprint, supporting the effective delivery of cyclical maintenance programmes across street sweeping, cleansing, grounds maintenance, and parks management.

Looking ahead to 2026, this strengthened position provides a strong foundation for the introduction of new systems that will enable improved scheduling, performance reporting, analytics, local trend monitoring, and dynamic, data-driven resource allocation. Investment within the service continues to strengthen our operational capability, particularly through the renewal of the white fleet and key grounds-maintenance machinery.

These upgrades will significantly enhance our ability to deliver core functions to a consistently higher standard, improving reliability, efficiency, and the overall quality of outcomes across Street Scene and Grounds activities.

In addition, the Streets and Grounds service has submitted proposals as part of the Pride in Place fund, where we aim to maximise opportunities for green-space development across the district. This includes exploring ways to enhance existing sites, create better-connected and more accessible public spaces, and strengthen the environmental and community value of our green assets.

Update from the Portfolio Holder for Assets and Strategic Planning – Councillor Henry Bingham

Ayscoughfee Hall Museum & Gardens

Ayscoughfee Hall Museum reopen after the Christmas and New Year break on the 14th January. The year has begun positively with almost 800 visitors though the museum in the final two weeks of January.

Work is progressing on a varied programme of events for 2026. The first of these activities will be a family trail around Ayscoughfee during February half term and on the 20th and 21st March a Light Night Event. A wider programme of events will also take place over Spring and Summer, these include a Nature day in April and a Music Festival in August.

Some new Bird Boxes and bug hotels have been made by the Men's Shed PE11 that are being installed in Ayscoughfee Gardens.

South Holland Centre

South Holland Centre reopened after refurbishment with a sellout weekend of live comedy and live music with the regular Best in Comedy show and a Jersey Boys show. The Centre also hosted the annual Pride of South Holland awards on 30th Jan recognising those who go the extra mile in the local community.

Update from the Portfolio Holder for Strategic and Operational Housing – Councillor Tracey Carter

Since the last Council meeting, the following developments have occurred across Housing Landlord Service (HRA):

- HRA Business Plan and Asset Management Strategy adopted by Council.
- 2026/27 rent setting report adopted by Council (4.8% increase).
- Continued progress of the Regulatory Improvement Plan and monthly engagement with the Regulator of Social Housing.
- Tenant Satisfaction Measure surveys completed for 2025/26. (To be submitted to Regulator of Social Housing in due course).
- Mock Aids and Adaptations Appeal Panel held with the newly established panel (includes tenant representation).
- Tenants have reviewed content of rent letters and the Aids & Adaptations information pack.
- Designed a process with tenants for them to participate in estate walkabouts and communal inspections.
- Repairs Transformation Project launched. Discussions held at tenant focus groups around tenant aspirations. Tenant survey developed with tenants to capture wider tenant views.
- Recruitment undertaken for the new Tenant Influence Panel (9 expressions of interest received from tenants across the district).
- Policy Development Panel reviewed updated Landlord Strategy and Complaints Policy. (Progressing to Cabinet for adoption).
- “In Your Area” ASB pilot event held in Long Sutton whereby Officers conducted estate inspections and door knockings to gather intelligence on ASB and ensure residents know how to report ASB.
- Analysis completed into damp, condensation and mould cases to understand trends regarding the property types and households that are experiencing DCM.

Looking ahead, the Service is currently working on the following:

- Member briefings to be held on Tenant Satisfaction survey results, Damp, condensation and mould analysis findings, and the role of Tenant Influence Panel (including how their voice will feed into decision making). Dates to be confirmed.
- Development of a 5-year survey programme for stock condition surveys based on analysis of surveys conducted during 2024 and 2025.
- Ongoing tenant engagement including testing new online repairs system and consultation on the specification for the upcoming stock condition survey contract. In addition, officers from Waste Services and Ageing Better will attend tenant focus groups to discuss service improvements within the wider Council.
- Build of online repairs reporting platform progressing for Spring launch.
- A district-wide Repairs roadshow to seek tenant views on current service provision and areas for improvement (16 Feb – 20 Mar). (Member briefing to follow).
- Consultation on a new ASB and Hate Crime Policy.
- Consultation on a new Housing specific Code of Conduct (Tenants, Members and Staff).
- Launch of a training programme for the new Tenant Influence Panel.
- Establishing a programme of “In Your Area” events targeting ASB hotspots across the district.

Housing Standards

Policy Development - Empty Homes / HMO Licensing / Enforcement

Since the last update, the policies have been presented to Cabinet and approved for adoption. The policies ensure a consistent approach is being delivered across the South and East Lincolnshire Councils Partnership for statutory functions relating to Housing Standards, whilst allowing each of the individual Councils the flexibility to deliver on their own ambitions, such as the empty homes agenda. Further work will now begin on the alignment of procedures in readiness for new legislation.

Projects

New Burdens Funding

The council recently received £26,439.68 towards the delivery of the Renters' Rights Act – phase 1. The team are considering utilising a portion of this to develop informative leaflets for 3rd sector groups in order to promote awareness and signpost tenants who may not be aware of Housing Standards and its functions. Practitioners from services such as Wellbeing, Adult Social Care/Children's Services, Occupational Therapists etc that visit residents in their homes will then be able to direct any concerns around housing fitness to the team at the council for investigation.

Events

Since Previous Update

Renters' Rights Act Forum at Boston United F.C.

On 21/01/2026 the council (along with partners from DASH/NRLA/EMPO) hosted a landlord forum that was attended by over 100 landlords/lettings agents/councillors and officers. The event was a huge success with Comms recently publishing media releases both internally and externally.

Upcoming Events for 2026

Renters' Rights Act Follow-up Session

Once phase 1 of the Act becomes operative (May 2026) the council and its partners will look to host a future session to cover all the new legislation. A separate session to update tenants is also being considered, which will enable them to engage with Housing Standards as well as the Housing Advice team.

Members Briefing

The Housing Standards team along with colleagues in other areas of housing are in the process of organising a session to run through their main duties, how the teams link into one another as well as how the Renters' Rights Act affects the teams individually and collectively. Decent and Safe Homes (DASH) have also agreed to attend this in-person session to provide updates on the Renters' Rights Act as well as explain how they support local authorities, landlords and other housing professionals to fulfil their duties. DASH is a local authority service hosted by Derby City Council on behalf of subscribing East Midlands local authority partners. They assist local authorities who face complex housing

situations, run a national landlord accreditation scheme, lead on landlord/tenant forums and host the majority of training events for officers within housing enforcement teams.

Homelessness

MHCLG Homelessness and Rough Sleeping Advisors recently hosted webinars to provide an overview of the Governments Strategy “A national plan to end Homelessness” and provide an opportunity for questions. Both Jason Oxby and Tom Marsters attended.

The key themes of the strategy are:

- Long term sustainable change to address the root causes of homelessness
- Immediate action to end use of B&Bs for families and improve temporary accommodation
- Medium term change to support councils and public services to shift from crisis to prevention
- Halving the number of people experiencing long term rough sleeping
- Underpinned by transformed accountability.

The Council will be required to write an action plan during 2026.

Lincolnshire County Councils consultation on the future of Housing Related Support ended on 9th February. LCC's executive will decide on the future of the service at their June meeting.

Rough Sleeping Pods

SHDC are currently looking at potential sites to provide pods for people who are sleeping rough in South Holland.

East Lindsey recently started using pods in Skegness. Four pods have been purchased as a trial and to date this is working well.

The pods provide a suitable and safe option for local people who are not ready to move into traditional forms of accommodation or currently pose too high a risk.

The pods consist of a bed, toilet and washbasin. Staff from the Rough Sleeper service regularly visit to provide advice and support with the aim of accessing longer term accommodation.

Affordable Housing Delivery

The outturn for 2025/26 is on course for 155 new affordable properties. This is a good position for the year, and consistent with the long-term average. Since 2019/20 1,148 new affordable homes have been delivered in South Holland which helps meet the need from the housing register and allows for the housing of homeless households. In addition, some of these new affordable homes help those who cannot afford market housing into home ownership including first time buyers.

Update from the Portfolio Holder for Public Protection – Councillor Anthony Casson

Community Safety

As part of my monthly Portfolio briefings, the team and I discuss many aspects of community safety so I may understand the teams activity in meeting our priorities for the district.

During January, our Community Warden, who is part of the Safer Communities Team at South Holland District Council has conducted a number of high visibility patrols across the district. These patrols have included Spalding Town Centre, the grounds of Ayscoughfee Gardens, the Vernatts Nature Reserve, Cowbit, Tongue End, Crowland, Sutton Bridge, Donnington, Gedney Drove End, Holbeach and Gosberton. These patrols allow our warden to actively engage with local communities, address local issues of anti-social behaviour and handle incidents related to the Public Spaces Protection Order in Spalding. One such incident addressed by our community warden recently was where a person was seen living in a layby near Crowland. The person was spoken to to check on their welfare, with the Community Warden then making contact with the Homelessness Team to ensure advice and support was provided.

The Community Warden continues to focus on the education and enforcement of the Spalding Town Centre PSPO whilst supporting wider activities focused on reducing anti-social behaviour within the district.

Enviro-crime:

Fixed Penalty Notice fines for offences including littering including littering and fly-tipping are increasing on the 1st March. The decision has been taken to increase fines to tackle environmental offences, and as part of a wider strategy which includes education and engagement. This continues to demonstrate the Council's pro-active approach to enviro-crime and help maintain a clean and safe environment for all. It also brings these fines in-line with Boston and East Lindsey as recommended by the recent Scrutiny Panel.

OFFENCE	CURRENT FPN	RECOMMENDATION FOR NEW FPN	MAXIMUM FPN AVAILABLE
Graffiti	£150	£300 or £200 if paid within 10 days	£500
Flyposting	£100	£300 or £200 if paid within 10 days	£500
Littering	£150 (or £100 if paid within 10 days)	£250 or £150 if paid within 10 days	£500
Fly tipping	£400	£1000 or £550 if paid within 10 days	£1000
Household waste duty of care	£400 (or £300 if paid within 14 days)	£600 or £400 if paid within 10 days	£600

Officers have been working collaboratively to address issues of early presentation of bagged wasted in hotspot locations and waste collection points. Steps taken include engagement with residents, issuing advice and warning letters, increased foot patrols by

enviro-crime officers and evidence checks of bagged waste presented early and fly-tipped. Winsover Road collection point has been additionally assessed for an environmental enforcement camera however due to narrow pavements, proximity to the railway crossing and intrusion into private property, deployment is not technically feasible in this specific location.

Community Safety

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The Community Warden continues to focus on the education and enforcement of the Spalding Town Centre PSPO whilst supporting wider activities focused on reducing anti-social behaviour within the district.

Update from the Portfolio Holder for Health and Wellbeing, Conservation and Heritage – Councillor Elizabeth Sneath

Place Expansion with Active Lincolnshire

In November 2025, Active Lincolnshire confirmed additional funding from Sport England to boost levels of physical activity among people living in communities facing the greatest health inequalities and barriers to being active.

South Holland is among the 27 places set to benefit from a share of Sport England's £250 million investment into the heart of communities across England, designed to tackle inactivity and inequalities by making sport, physical activity and movement accessible for everyone. Each 'place partnership' area is in the top 20% of the country for inactivity, deprivation and health inequality. This investment via Active Lincolnshire in South Holland follows similar investments in Boston and East Lindsey.

To tackle these stubborn inequalities and break down barriers to a more active life, Sport England is taking a 'Place-based approach' - partnering with local organisations and leaders who understand both the specific needs of their communities and the local assets that are available - to support people to move more and be more active.

In South Holland, Active Lincolnshire are working closely with our Healthy Communities team to engage with local partners to listen, learn and understand the challenges and opportunities.

Members will be invited to join in the local development stage; with workshops and sessions starting in the spring. To find out more about Sport England Place-based work and the national [Uniting the Movement](#) strategy please visit: [Our work in places | Sport England](#)

Household Support Fund & Crisis and Resilience Fund

The final round Household Support Fund ends in March 2026. This scheme has supported vulnerable, low-income households with the cost of essentials since its launch in October 2021. Initially launched in response to significant costs of living pressures, the requirements of the fund have changed and evolved throughout the seven schemes but throughout the Household Support Fund the Council have been able to support household in financial hardship and a wide range of community support groups.

From April 2026, the Household Support Fund will be replaced by a new 3-year Crisis and Resilience Fund. As before, Lincolnshire authorities are working together to consider the new guidance and how the funding can be used to both provide a safety net for those on low incomes who encounter a financial shock and to invest in building local financial resilience to enable individuals and communities to better deal with crises in the long-term

The Crisis and Resilience Fund national guidance has now been published: [Crisis and Resilience Fund: Guidance for local authorities in England \(1 April 2026 to 31 March 2029\) - GOV.UK](#)

Council members will be updated on local delivery plans after Lincolnshire County Council (as lead authority) have finalised funding allocations across the strands of the scheme.

For more information or queries, please contact healthycommunities@e-lindsey.gov.uk

Update from the Portfolio Holder for Community Development – Councillor Gary Taylor

Events - Upcoming events for 2026

Ayscoughfee Hall Light Night

Ayscoughfee Gardens will be the backdrop to 2 stunning evening events on the 20th and 21st March. With collaboration from Ayscoughfee Hall Museum and Gardens, Communities and Events and Storytellers. More details will be released soon.

Spring into Spalding

Spring Into Spalding is scheduled to return on Saturday 28th March from 11am to 3pm, bringing a refreshed programme of activities and celebrations to support increased footfall and community engagement in the town centre.

Spring Bunny Hunt

A half-term trail will take place across the villages of Donington and Long Sutton, offering a fun Easter-themed activity for families. This 'health by stealth' initiative aims to encourage

people to get active while also boosting footfall in local shopping areas throughout the district.

Nature Day

This spring marks the launch of a brand-new event: Nature Day, taking place in Ayscoughfee Gardens. The day will bring together a range of partners to engage the community in all thing's wildlife and nature. The event is open to everyone and will be held on 10th April, with further details to be announced soon. This event will also be showcasing the wonderful Bug Hotel and Bird boxes that will be located within the gardens. The Communities & Events Team, Ayscoughfee Gardeners and PE11 Men's Shed have worked collaboratively to bring this project to life.

Communities

South and East Lincolnshire Crowd Funding

The funding window for the Autumn round is now open – a total of 19 projects have now been funded across the Partnership, totalling £205,664 with a total crowd contribution of £105,667. A further 4 projects crowdfunding, 1 of which is in the South Holland District.

Community Lottery

Community Lottery scheme continues to raise funds for good causes, with a total of £102,000 having been raised across the Partnership. Weekly ticket sales are up and 25 groups within South Holland having now joined the scheme.

Shine Together Project

Shine Together initiative led by Shine Lincolnshire, continue to support Voluntary and Community groups in the district. The support includes training, mentoring, infrastructure support and volunteer support. In the first 3 months of the project the initiative supported groups with over 200 issues ranged from training support such as Suicide Prevention and Safeguarding to the adoption of new policies, to funding bid support.

Case study from the district:

Project Spotlight

Men's Shed PE11

Marjorum Hall - Gosberton
Ringside, PE11 1ET

Wednesdays and Thursdays
2.00pm - 4.00pm

A friendly space for men to meet, learn, and have a laugh!

- Learn new skills, share expertise or help others to feel more confident.
- Grab a cuppa, a biscuit, and enjoy some friendly banter.
- Take part in group, personal or community projects.
- Improve wellbeing, connect with others, and strengthen your local community.

Get in touch!
menshedpe11@gmail.com
07770493800

Support needs

- Step by step support and guidance - from CCG to CIC
- Funding
- Rebranding the shed
- Mobile phone
- Support with condensing current flyer and where to post/market
- Support with social media management, regular posts promoting group

Support provided so far

- HELP CHOOSING COLOUR OF THE SHED!
- REGULAR VISITS TO THE SHED
- CO-PRODUCED A NEW FLYER DUE TO LIMITED IT SKILLS
- FREE ENABLE AND HAY TRAINING LINKS
- GUIDE TO BECOME A CIC - SLOW STEPS
- NEW PHONE PROVIDED
- SUPPORT WITH NEW EMAIL ADDRESS
- PLANS TO SUPPORT WITH A FUNDING APPLICATION

Men's Shed PE11

To support the wellbeing of men living in and around the PE11 area by offering a safe and welcoming place to connect, chat, and get involved.

It's not just about DIY projects. It's about meeting like-minded men, sharing skills, having a laugh, learning something new, and being part of a community that looks out for each other.

I spoke to soon lol
Oh on showing others they said why's there trees lol
The consensus is this latest version is banging on wooop wooop 🤖.
I've even got compliments on me graphic design hahaha.
They love the shed the font the wording so I think that one's a goer.

Shine

Acronyms

None

Appendices

None

Report Approval

Report author:

Rhonda Booth, Democratic Services Manager
rbooth@sholland.gov.uk

Signed off by:

Councillor Nick Worth – Leader of the Council

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KEY DECISION PLAN

Issued – 18 February 2026

Representations in respect of all the matters shown should be sent in writing, at least one week before the date or period the decision is likely to be made, to:

Democratic Services, Council Offices, Priory Road, Spalding, Lincolnshire, PE11 2XE

Telephone: 01775 764451 Email: demservices@sholland.gov.uk

The Key Decision Plan shows all Key decisions that the Council is likely to make over the next **twelve months**

The Key Decision Plan is updated on a rolling basis and shows the decisions that will be considered and the date when the decision is expected to be made. In accordance with the Council's Constitution the DECISIONS detailed within this document, unless otherwise stated, come into force and may then be implemented on the expiry of a 5 working day call-in period from the date of publication of any decision.

Key decisions are: "A decision which, in relation to an executive function, has a significant effect on communities in two or more Wards of the Council and / or is likely to result in the Authority incurring expenditure, generating income or making savings in any single financial year above the threshold of £75,000 in respect of revenue expenditure and £180,000 in respect of capital expenditure."

PORTFOLIO HOLDER / SUBJECT	PURPOSE OF DECISION	CONSULTEES AND METHOD OF CONSULTATION	SUPPORTING DOCUMENTS	LIKELY DATE OF DECISION AND WHO WILL MAKE DECISION	OFFICER CONTACT INFORMATION
<u>Portfolio Holder for Assets and Strategic Planning (Councillor Henry Bingham)</u> Disposal of Land and Property Assets	The Council holds a broad range of land and property assets; some of those provide limited amenity, others present cost risks with many offering alternative opportunity. A number of Executive Decisions will come forward in the short to medium term, all of which will be 'key decisions' taken by the Portfolio holder, declaring a range of land and property assets surplus and seeking to dispose of them. In all cases, due process will be followed so they can be put to the market and disposed/let in the most appropriate way including but not being limited to their freehold disposal or being let on a long or short tenancy.	N/A	Report and any relevant appendices	Portfolio Holder for Assets & Strategic Planning Not before 5th Mar 2026	Andy Fisher, Deputy Chief Executive – Delivery and Assistant Director - General Fund Assets andy.fisher@boston.gov.uk

PORTFOLIO HOLDER / SUBJECT	PURPOSE OF DECISION	CONSULTEES AND METHOD OF CONSULTATION	SUPPORTING DOCUMENTS	LIKELY DATE OF DECISION AND WHO WILL MAKE DECISION	OFFICER CONTACT INFORMATION
<u>Portfolio Holder for Strategic and Operational Housing</u> (Councillor Tracey Carter) Award of periodical electrical testing for landlord safety certificate	A contract to be awarded, following full tender process, to an appropriate contractor to undertake the periodical Electrical Installation Condition Report that is required under legislation for the HRA Landlord to obtain.	Tracey Carter - Portfolio Holder Vikki Cherry - Assistant Director for Housing Russell Stone - S151 Officer John Medlar - Assistant Director for Governance	Report and any relevant appendices	Assistant Director - Housing Not before 11th Mar 2026	Chris Mycock, Housing Property and Repairs Manager cmycock@sholland.gov.uk

PORTFOLIO HOLDER / SUBJECT	PURPOSE OF DECISION	CONSULTEES AND METHOD OF CONSULTATION	SUPPORTING DOCUMENTS	LIKELY DATE OF DECISION AND WHO WILL MAKE DECISION	OFFICER CONTACT INFORMATION
<u>Portfolio Holder for Finance</u> <u>(Councillor Paul Redgate)</u> Approval of the award and spend of funding from the UK Shared Prosperity Fund and Rural England Prosperity Fund	Decision to allocate grant funding from the UK Shared Prosperity Fund and the Rural Prosperity Fund for South Holland District, in line with the Programme's three core themes highlighted in the Prospectus (Communities and Place, Supporting Local Businesses, People and Skills). This item could cover multiple Key Decisions in relation to the above, for the period until the end date of the entire programme (end of March 2026)	Panel of relevant Officers in Economic Development, Portfolio Holder and where appropriate, Leader of the Council	Report and any relevant appendices	Portfolio Holder for Finance Before 31 Mar 2026	Saul Farrell, Senior Programme Manager - Local Growth and Grant Funding Saul.Farrell@sholland.gov.uk

PORTFOLIO HOLDER / SUBJECT	PURPOSE OF DECISION	CONSULTEES AND METHOD OF CONSULTATION	SUPPORTING DOCUMENTS	LIKELY DATE OF DECISION AND WHO WILL MAKE DECISION	OFFICER CONTACT INFORMATION
<u>Leader</u> <u>(Councillor</u> <u>Charles Nicholas</u> <u>Worth)</u> Destination Lincolnshire Local Visitor Economy Partnership Destination Management Plan and SELCP Destination Management Plan	Destination Lincolnshire are the defined Local Visitor Economy Partnership (LVEP) for the Lincolnshire and Rutland areas. As part of this they have created a Plan to 2033 to promote and co-ordinate the Visitor Economy. This Plan will cover and impact the South Holland District Council area. In addition, a Destination Management Plan has been produced for the Partnership area. These two documents together form a suite to support the visitor economy in the Partnership area from the local to the sub-regional. It is therefore proposed that the LVEP Destination Management Plan should be acknowledged and agreed by the Council and the SELCP Destination Management Plan agreed by the Council.		Report and any relevant appendices	Cabinet 28 Apr 2026	Pranali Parikh, Director of Economic Development pranali.parikh@boston.gov.uk

PORTFOLIO HOLDER / SUBJECT	PURPOSE OF DECISION	CONSULTEES AND METHOD OF CONSULTATION	SUPPORTING DOCUMENTS	LIKELY DATE OF DECISION AND WHO WILL MAKE DECISION	OFFICER CONTACT INFORMATION
<u>Portfolio Holder for Assets & Strategic Planning (Councillor Henry J W Bingham) & Portfolio Holder for Health & Wellbeing, Conservation & Heritage (Councillor Elizabeth Jane Sneath)</u> Spalding Conservation Area Appraisal, Spalding Heritage Strategy, Holbeach Conservation Area Appraisal, SELCP Design Guide.	To consider the documents prior to public consultation .		Report and any relevant appendices	Cabinet 28 Apr 2026	Emilie Wales, Heritage Manager Emilie.Wales@e-lindsey.gov.uk

PORTFOLIO HOLDER / SUBJECT	PURPOSE OF DECISION	CONSULTEES AND METHOD OF CONSULTATION	SUPPORTING DOCUMENTS	LIKELY DATE OF DECISION AND WHO WILL MAKE DECISION	OFFICER CONTACT INFORMATION
<u>Leader</u> <u>(Councillor</u> <u>Charles Nicholas</u> <u>Worth)</u> Pride in Place Programme	• For each local authority to accept the Government's offer of grant funding under the Pride in Place programme for their respective towns (Boston, Skegness, Mablethorpe, Spalding) • To delegate authority to the Director of Economic Development and Assistant Director (Culture and Regeneration) to progress and approve the necessary delivery arrangements for each programme in consultation with the Council's s151 Officer, respective portfolio holder lead and the respective Town/Neighbourhood Chair. • To update the Council's capital and revenue budgets in line with the funding confirmation		Report and any relevant appendices	South Holland District Council 13 May 2026	Jon Burgess, Programme Manager (Economic Development) jon.burgess@e-lindsey.gov.uk

PORTFOLIO HOLDER / SUBJECT	PURPOSE OF DECISION	CONSULTEES AND METHOD OF CONSULTATION	SUPPORTING DOCUMENTS	LIKELY DATE OF DECISION AND WHO WILL MAKE DECISION	OFFICER CONTACT INFORMATION
*Cabinet Membership					
Councillor C N Worth (Leader) Councillor P Redgate (Deputy Leader) Councillor J Astill (Portfolio Holder) Councillor H Bingham (Portfolio Holder) Councillor T Carter (Portfolio Holder) Councillor A Casson (Portfolio Holder) Councillor E Sneath (Portfolio Holder) Councillor G J Taylor (Portfolio Holder)					

If you have any comments or queries regarding any of the entries in the Key Decision Plan please contact:

Democratic Services, Council Offices, Priory Road, Spalding, Lincolnshire, PE11 2XE
Telephone: 01775 764451 Email: demservices@sholland.gov.uk



Report To:	South Holland District Council
Date:	Thursday, 26 February 2026
Subject:	Report from Cabinet meeting on 17 February 2026
Purpose:	To consider the recommendations of the Cabinet in respect of: • South & East Lincolnshire Community Safety Strategy
Portfolio Holder:	Councillor Anthony Casson, Portfolio Holder for Public Protection
Report Of:	Emily Spicer, Assistant Director - Communities and Housing Services
Report Author:	Christine Morgan, Democratic Services Team Leader
Ward(s) Affected:	N/A
Exempt Report:	No

Summary

This report provides Members of the Council with details on issues considered by the Cabinet at its meeting on 17 February 2026, which require decisions by Full Council. Relevant extracts from the Cabinet minute are detailed at Section 2 below, and the relevant Cabinet report and appendices are attached as appendices to this report.

Recommendations:

It is recommended from Cabinet, Full Council:

- 1) Adopt the Community Safety Strategy which sets out the areas of focus identified by the South and East Lincolnshire Community Safety Partnership;
- 2) Authorises the executive of the authority to make any future amendments to the Strategy as required to meet emerging needs identified and that subject to Full Council authorisation, the Cabinet authorises the Assistant Director, Communities and Housing Services, in consultation with relevant Portfolio Holders to amend the Strategy.

Reasons for Recommendations

The reasons for recommendation are detailed within the individual report attached and are summarised in the relevant Cabinet minute below.

Other Options Considered

Other Options considered are detailed within the individual report attached and are summarised in the relevant Cabinet minute below.

1. Background

- 1.1. Article 4 of the Council's Constitution provides that only the full Council may exercise the functions of approving, adopting or amending the policy framework and budget, adopting or changing the Constitution. Staffing matters are also a Council function. The Cabinet however has responsibility for advising the Council on such matters. At its meeting on 17 February 2026, the Cabinet made recommendations to Council in respect of the above item which may affect budget and policy framework, constitution or compromise staffing issues.
- 1.2. The remainder of this report details the recommendations of the Cabinet which must be read in conjunction with the individual report to Cabinet, a copy of which is attached as appendices.

2. South & East Lincolnshire Community Safety Strategy (Report submitted to Cabinet – Agenda item 11 attached)

Consideration was given to the report of the Assistant Director – Communities and Housing Services, which sought approval of the Community Safety Strategy and to recommend its adoption by Full Council.

The Portfolio Holder for Public Protection presented the report.

The South and East Lincolnshire Community Safety Strategy set out how the councils of South Holland, Boston, and East Lindsey worked with partners such as Lincolnshire Police, Fire and Rescue and the voluntary and community sector, to reduce crime, anti-social behaviour (ASB), and fear of crime across the sub-region. It fulfilled statutory duties under the Crime and Disorder Act 1998 and aligned with countywide activity through the Safer Lincolnshire Partnership.

A strategic review incorporating police data, local health information, the Lincolnshire Strategic Needs Assessment, and public feedback identified four areas of focus for the South and East Lincolnshire Community Safety Partnership:

1. Tackling ASB in our communities, with a particular focus on neighbour-related issues.

2. Develop understanding of fear and perceptions of crime, to identify underlying causes.
3. Work with the Safer Lincolnshire Partnership to support a place-based approach to project delivery.
4. Encouraging increased reporting to build a stronger intelligence picture.

The partnership approach ensured coordinated activity across the three districts, avoiding duplication and making best use of shared resources. Responsibilities such as public consultation, Domestic Abuse Related Death Reviews, and countywide public meetings were discharged jointly through the county level Safer Lincolnshire Partnership.

The Strategy aligned strongly with corporate priorities on safe and resilient communities and enhanced the partnership's reputation for responding to local safety concerns.

The strategy was supported by scrutiny as part of a wider update relating to crime and disorder duties at the end of 2025.

The Portfolio Holder passed on his thanks to officers within the HRA who had provided support and feedback as part of the development of this strategy and associated action plan.

The Leader commented that the South and East Lincolnshire Community Safety Partnership was highly regarded across the County and its effectiveness had been noted by a number of consultees being spoken to as part of the LGR process.

DECISION:

- a) That Cabinet note the contents of the report and the work of partners in addressing crime and disorder in South and East Lincolnshire and Lincolnshire as a whole.
- b) That Cabinet recommends Full Council adopt the Community Safety Strategy which sets out the areas of focus identified by the South and East Lincolnshire Community Safety Partnership.
- c) That Cabinet requests that the Full Council authorises the executive of the authority to make any future amendments to the Strategy as required to meet emerging needs identified; and that subject to Full Council authorisation the Cabinet authorises the Assistant Director, Communities and Housing Services, in consultation with relevant Portfolio Holders to amend the Strategy.

(Other options considered:

- *Do nothing;*

Reasons for decision:

- *To communicate the commitment of the South and East Lincolnshire Community Safety Partnership in supporting the Safer Lincolnshire Partnership to meet the statutory duties set out in the Crime and Disorder Act 1998, and address crime and disorder at the local level).*

Appendices

Appendices are listed below and attached to the back of the report:

Appendix 1	Cabinet Agenda Item 11 – South & East Lincolnshire Community Safety Strategy
Appendix 2	Cabinet Agenda Item 11 – South & East Lincolnshire Community Safety Strategy (Appendix 1 to original Cabinet report)
Appendix 3	Cabinet Agenda Item 11 – South & East Lincolnshire Community Safety Strategy (Appendix 2 to original Cabinet report)

Background Papers

Background papers used in the production of this report are listed below: -

Document title	Where the document can be viewed
Crime & Disorder Act 1998	Crime and Disorder Act 1998 (legislation.gov.uk)
From Local to National: A New Model for Policing:	Policing white paper January 2026
The Local Authorities (Functions and Responsibilities) (England) Regulations 2000	View

Chronological History of this Report

The Community Safety Strategy and action plan have been reviewed by the Council's scrutiny committee as part of the annual Crime and Disorder review report (in October 2025).

Name of Body	Date
Cabinet	17 February 2026

Report Approval

Report author:	Christine Morgan, Democratic Services Team Leader cmorgan@sholland.gov.uk
Signed off by:	The individual report has previously been signed off by the relevant Director and Portfolio Holder.
Approved for publication:	As above.



Report To:	Cabinet
Date:	17 th February 2026
Subject:	South & East Lincolnshire Community Safety Strategy
Purpose:	To seek approval of the Community Safety Strategy and to recommend its adoption by Full Council.
Key Decision:	N/A
Portfolio Holder:	Portfolio Holder for Public Protection, Councillor Anthony Casson
Report Of:	Emily Spicer, Assistant Director – Communities & Housing Services
Report Author:	Sarah Cocker, Safer Communities Officer
Ward(s) Affected:	All
Exempt Report:	No

Summary

This report sets out the duties placed on local authorities and other named statutory agencies in relation to crime and disorder (Sections 5-7 of the Crime and Disorder Act 1998). It outlines the Community Safety Partnership arrangements across the South and East Lincolnshire Councils Partnership, and more widely in Lincolnshire.

The Community Safety Strategy has been refreshed following a strategic review process and outlines the areas of focus that have been identified by the South and East Lincolnshire Community Safety Partnership. The strategy also demonstrates how the South and East Lincolnshire Community Safety Partnership works with the county Safer Lincolnshire Partnership in addressing crime and disorder and fulfilling the statutory duties placed on relevant authorities. Cabinet is asked to approve the strategy and recommend its adoption by Full Council.

Recommendations

- a) Note the contents of the report and the work of partners in addressing crime and disorder in South and East Lincolnshire and Lincolnshire as a whole.
- b) That Cabinet recommends Full Council adopt the Community Safety Strategy which sets out the areas of focus identified by the South and East Lincolnshire Community Safety Partnership.
- c) That Cabinet requests that the Full Council authorises the executive of the authority to make any future amendments to the Strategy as required to meet emerging needs identified and that subject to Full council authorisation the Cabinet authorises the Assistant Director, Communities and Housing Services, in consultation with relevant Portfolio Holders to amend the Strategy.

Reasons for Recommendations

To communicate the commitment of the South and East Lincolnshire Community Safety Partnership in supporting the Safer Lincolnshire Partnership to meet the statutory duties set out in the Crime & Disorder Act 1998, and address crime and disorder at the local level.

Other Options Considered

Do nothing.

1. Background

- 1.1. Community Safety Partnerships (formerly known as Crime and Disorder Reduction Partnerships) were formed under Sections 5-7 of the Crime and Disorder Act 1998. They are made up of 'responsible authorities' including: local authorities, police, fire and rescue authorities, probation services and health partners. These authorities have a duty to work in co-operation with other 'co-operating bodies' for example Registered Social Landlords and Parish Councils.
- 1.2. This report outlines the community safety landscape across the geographical area of the South & East Lincolnshire Councils Partnership and Lincolnshire as a whole, setting out the statutory duties placed on responsible authorities and the arrangements for how these are met in Lincolnshire.

2. Report

- 2.1. To fulfil their statutory duties as a Community Safety Partnership, responsible authorities must undertake a range of coordinated actions¹. The core responsibilities are to:

¹ Set out in Section 6 of the Crime and Disorder Act 1998.

- 2.1.1. Conduct a strategic assessment to review crime patterns and evaluate the effectiveness of previous strategies.
 - 2.1.2. Formulate and implement a strategy to reduce crime, disorder, anti-social behaviour (ASB), substance misuse, and re-offending in the local area.
 - 2.1.3. Engage with the community to ensure local views inform priorities and plans.
 - 2.1.4. Hold one or more public meetings during each year.
 - 2.1.5. Share information effectively through formal protocols to support joint working.
 - 2.1.6. Align with Police and Crime Commissioners (PCCs) by having regard to their police and crime plans.
 - 2.1.7. Commission Domestic Abuse Related Death Reviews (DARDRs) following notification from the Police of a domestic homicide².
 - 2.1.8. Formulate and implement a strategy for preventing people from becoming involved in serious violence and reducing instances of serious violence in the area³.
- 2.2. In addition to the above; Section 17 of the Crime & Disorder Act 1998 places a duty on all employees of responsible authorities to take into consideration crime and disorder in everything they do.
- 2.3. These responsibilities ensure Community Safety Partnerships take a proactive, evidence-based, and collaborative approach to improving community safety.
- 2.4. Working in partnership at a sub-region and at a county level enables the district councils in the SELCSP to discharge their statutory duties. Examples include:
- 2.4.1. *Regularly engage and consult with the public* – this had been discharged by the Safer Lincolnshire Partnership to the PCC who has a duty to consult the community before making recommendations on precept levels to the Police and Crime Panel.
 - 2.4.2. *Commission DARDRs* - This duty has been delegated to the Lincolnshire Domestic Abuse Partnership which provides assurance to the Safer Lincolnshire Partnership regarding the commissioning and completion of these reviews.
 - 2.4.3. *Hold one or more public meetings* – This duty is fulfilled by the Safer Lincolnshire Partnership through their Annual General Meeting which is accessible to the general public.

3. Collaboration for effective working

3.1. South and East Lincolnshire Community Safety Partnership

- 3.2. The South and East Lincolnshire Community Safety Partnership covers the municipal areas of South Holland District Council, Boston Borough Council and East Lindsey District Council, collectively known as the South and East Lincolnshire Councils

² This duty is set out in Section 9 of the Domestic Violence, Crime and Victims Act 2004, which came into force in April 2011.

³ This duty was introduced through amendments to Section 6 of the Crime and Disorder Act 1998, made by the Police, Crime, Sentencing and Courts Act 2022.

Partnership. Each local authority offers a range of community safety services to support a joined-up approach with partners. For example, provision of CCTV, addressing ASB (including coordination of the Anti-Social Behaviour Risk Assessment Conferences and ASB Case Review process), Public Spaces Protection Orders, emergency planning, Vulnerable Adults Panels (South Holland) and a safe at home scheme for victims of domestic abuse (East Lindsey). The South & East Lincolnshire Councils Partnership provides a good grounding to support local community safety work in collaboration with all relevant partners and compliments (not duplicates) the work of the county level Safer Lincolnshire Partnership.

3.3. The Safer Lincolnshire Partnership

3.4. The Safer Lincolnshire Partnership is the multi-agency forum for addressing community safety issues at a county level. Working alongside others such as the South and East Lincolnshire Community Safety Partnership the Safer Lincolnshire Partnership aims to:

- 3.4.1. Reduce crime and disorder and increase the safety of individuals and communities across Lincolnshire;
- 3.4.2. Ensure those living, working, or visiting Lincolnshire feel safe and are equipped to cope with any hazards or threats they may encounter;
- 3.4.3. Improve communication, coordination and cooperation between agencies allowing them to work together more efficiently and effectively.

3.5. The Safer Lincolnshire Partnership conducted a Strategic Needs Assessment to inform its 2025–2028 strategy. Moving away from ‘Core Priority Groups’, the Safer Lincolnshire Partnership have adopted a project-based approach to meet statutory duties. This shift ensures targeted, efficient use of shared resources and aligns activity with local needs. Projects will be evidence-based, time-limited, and focused on prevention, early intervention, and collaboration with community and voluntary sectors. Each will have clear deliverables, allowing the Safer Lincolnshire Partnership to remain agile and responsive.

3.6. Officers from the South and East Lincolnshire Councils Partnership actively participate in the Safer Lincolnshire Partnership to strengthen collaboration and support shared priorities. In turn, the Safer Lincolnshire Partnership contributes to the work of the South and East Lincolnshire Community Safety Partnership.

4. **Police & Crime Commissioners**

4.1. The Police Reform and Social Responsibility Act 2011 established elected Police and Crime Commissioners (PCCs) for each police force area in England and Wales. PCCs are responsible for:

- 4.1.1. Developing a Police and Crime Plan for their area.
- 4.1.2. Commissioning services related to community safety and criminal justice.
- 4.1.3. Appointing and holding Chief Constables to account.
- 4.1.4. Overseeing police budgets and ensuring public confidence in policing.

- 4.2. PCCs must have regard to the priorities of Community Safety Partnerships, and the partnerships must consider the objectives set out in the Police and Crime Plan. Both are expected to cooperate and align efforts to reduce crime and antisocial behaviour. Oversight of PCCs is provided by Police and Crime Panels, which include representatives from county and district councils.
- 4.3. A two-part review of the PCC model was launched in 2020. Part one focused on improving accountability, transparency, and scrutiny of PCCs and Part two explored ways to strengthen and expand the PCC role, including their involvement in fire governance and mayoral devolution.
- 4.4. Following the PCC review, the Home Office conducted a full review of Community Safety Partnerships (in 2023/24), aiming to: clarify their roles and improve transparency and accountability, strengthen partnership working between Community Safety Partnerships and PCCs, enhance powers to tackle antisocial behaviour, and develop new guidance with minimum standards and best practices.
- 4.5. A Police Leadership Commission was launched in October 2025 to address cultural issues and leadership challenges in policing. In November 2025 the UK Government announced that PCCs will be abolished by the end of their current terms in 2028 as part of a sweeping reform programme. This change is detailed in the policing white paper *'From Local to National: A New Model for Policing'*, which outlines a new governance model and broader policing reforms.

5. The South & East Lincolnshire Community Safety Strategy

- 5.1. A strategic review was undertaken to support the development of a revised strategy (see Appendix 1). The review incorporated a range of data and information from several sources including Lincolnshire Police, local health profiles, and the county Strategic Needs Assessment. Findings from public consultations and surveys were also incorporated into the review (for example the PCC's annual crime and policing survey). The strategy is underpinned by an action plan which details the specific pieces of work that support delivery of the strategy (see Appendix 2). The strategy will be reviewed each year by the South and East Lincolnshire Community Safety Partnership to ensure it remains appropriate. The action plan is a dynamic document which will regularly be updated to reflect changing opportunities and intelligence.
- 5.2. Four areas of focus were identified which are detailed in the strategy, these are:
 - 5.2.1. Tackle ASB in our communities with a focus on neighbour disputes;
 - 5.2.2. Develop our understanding about fear of crime and perceptions to identify underlying causes;
 - 5.2.3. Work with the Safer Lincolnshire Partnership to support a place-based approach to project delivery;
 - 5.2.4. Encourage people to report issues that they see within local communities to build intelligence.
- 5.3. The strategy provides further information on each of these focus areas and the rationale for why they have been identified.

- 5.4. The strategy and action plan were reviewed by the Scrutiny Committee in October 2025 as part of the annual Crime and Disorder review. Following this review, the strategy is now being presented to Cabinet to seek support of the recommendation for its adoption by Full Council.

3. Conclusion

- 3.1. Sections 5-7 of the Crime & Disorder Act 1998 set out the way in which the responsible authorities should carry out their functions as a Community Safety Partnership.
- 3.2. In Lincolnshire, the responsible authorities work as a combined area to fulfil the statutory duties through the South and East Lincolnshire Community Safety Partnership and the countywide Safer Lincolnshire Partnership. The South and East Lincolnshire Community Safety Partnership is an informally merged Community Safety Partnership covering the South & East Lincolnshire Councils Partnership area. The existing strategy was refreshed following a strategic review to produce a revised strategy. This helps to publicise the dedication and commitment of partners working across the South & East Lincolnshire Councils Partnership to address community safety concerns within the sub-region.

Implications

South and East Lincolnshire Councils Partnership

The Community Safety Strategy has been developed as a cross-partnership strategy aiming to communicate our priorities and aspirations for keeping our communities safe. It highlights the strength of local partnership arrangements; and provides reputational benefits to the South & East Lincolnshire Councils Partnership as a driver of local action to tackle crime and disorder. The proposed Community Safety Strategy will support our delivery against our statutory community safety responsibilities collaborating with key partners.

Corporate Priorities

The area of work detailed in this report supports the following corporate priorities:

Safe and Resilient Communities - work with partners to help reduce domestic abuse and the fear of crime; ensure licensing policies support crime reduction; work with the local community to support community cohesion.

Staffing

Current staffing resource across the partnership will support the delivery of community safety activity. Some roles that support community safety work are funded through external grants and exit management arrangements will need to be put in place towards the end of the funding period.

Workforce Capacity Implications

None

Constitutional and Legal Implications

The Local Authorities (Functions and Responsibilities) (England) Regulations 2000 (Regulation 4 and Schedule 3) set out that the adoption of a Crime and Disorder Reduction Strategy (Under Sections 5 and 6 of the Crime and Disorder Act 1998) is not to be the responsibility of the Executive.

The Regulations make provision for the function of *amending* this Strategy to be the responsibility of an executive of the authority to the extent that this is authorised by a determination of the authority when approving or adopting the Strategy.

The Crime and Disorder Reduction Strategy sits under the Policy Framework in the Council's Constitution. As such, Council has the function to approve, adopt or amend it.

The statutory duties required of Community Safety Partnerships, as set out in the Crime & Disorder Act 1998, are met through working with the county Safer Lincolnshire Partnership which works as a combined area for Lincolnshire. We support the fulfilment of these duties through our own South and East Lincolnshire Community Safety Partnership.

Data Protection

Data Protection will be dealt with under the partnership's information sharing agreements and arrangements.

Financial

None

Risk Management

All risks will be managed as part of the strategy and action plan development as appropriate. At a county level the Safer Lincolnshire Partnership Strategy Board maintains a risk register.

Stakeholder / Consultation / Timescales

Consultation has been undertaken with the Portfolio Holders of each sovereign council, members of the South and East Lincolnshire Community Safety Partnership and with key officers across the South & East Lincolnshire Councils Partnership (Corporate Management and Service Managers). Feedback has been positive and constructive; the version presented incorporates suggested additions and amendments to an initial draft.

Additionally, the Assistant Director – Housing, responsible for South Holland District Council's Housing Revenue Account (HRA), has been consulted. They are supportive of the Strategy and the ongoing improvements aimed at reducing crime, disorder, and anti-social behaviour in the local area. These improvements align with the objectives set out within the HRA's ASB Framework.

Reputation

It is important that the councils demonstrate their commitment to dealing with community safety issues and respond to local concerns. The Community Safety Strategy will have a positive impact on the reputation of the South & East Lincolnshire Councils Partnership as it shows our dedication to improving the safety and wellbeing of our local communities.

Contracts

None

Crime and Disorder

The Councils have a duty under section 17 of the Crime and Disorder Act 1998 to take steps to reasonably prevent crime and disorder in the district. Changes to this legislation were brought in through the Police and Justice Act 2006, with subsequent regulations coming into force in 2007. The regulations set out the minimum requirements for partnership working to ensure effective practice and that all partnerships deliver to a common standard. This report provides evidence of compliance with the Acts and the regulations. The Community Safety Strategy supports delivery of duties placed on responsible authorities in the Crime and Disorder Act 1998.

Equality and Diversity / Human Rights / Safeguarding

An Equality Impact Assessment (EIA) of the Community Safety Strategy found it is likely to have a positive impact on most protected and vulnerable groups, particularly through its focus on reducing anti-social behaviour, improving public safety, and strengthening community engagement.

Potential risks identified in the EIA are considered manageable provided that the strategy's planned mitigation—such as inclusive engagement, accessible reporting routes, and targeted outreach—is implemented and monitored. The strategy's commitment to annual review supports its ability to remain responsive and reduce inequalities over time.

It is also noted that CCTV surveillance techniques and investigations need to consider Article 8 of the Human Rights Act, which covers right to privacy. This is also subject to regulation under RIPA and CCTV Codes of Practice.

Health and Wellbeing

The Community Safety Strategy aims to address ASB and crime, which can have a detrimental impact on people's health and wellbeing. Victim engagement and onward referrals to additional support services are an integral part of delivery.

Climate Change and Environment Impact Assessment

Not undertaken

Acronyms

ASB – Anti-Social Behaviour

PCC- Police and Crime Commissioner
DARDRs – Domestic Abuse Related Death Reviews
CCTV - Closed Circuit Television
HRA – Housing Revenue Account
EIA – Equality Impact Assessment
SELCP – South & East Lincolnshire Councils Partnership
SELCSP – South & East Lincolnshire Community Safety Partnership
RIPA – Regulation of Investigatory Powers Act

Appendices

Appendices are listed below and attached to the back of the report:

Appendix 1	South and East Lincolnshire Community Safety Strategy
Appendix 2	South and East Lincolnshire Community Safety Partnership Action Plan V2

Background Papers

Background papers used in the production of this report are listed below: -

Document title	Where the document can be viewed
Crime & Disorder Act 1998	Crime and Disorder Act 1998 (legislation.gov.uk)
From Local to National: A New Model for Policing:	Policing white paper January 2026
The Local Authorities (Functions and Responsibilities) (England) Regulations 2000	View

Chronological History of this Report

The Community Safety Strategy and action plan have been reviewed by the Council's scrutiny committee as part of the annual Crime and Disorder review report (in October 2025).

Report Approval

Report author:	Sarah Cocker, Safer Communities Officer, sarah.cocker@Boston.gov.uk
Signed off by:	Emily Spicer, Assistant Director – Communities & Housing Services, Emily.Spicer@sholland.gov.uk
Approved for publication:	Councillor Anthony Casson, Portfolio Holder for Public Protection

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South & East Lincolnshire Community Safety Strategy

Introduction

Community Safety Partnerships (CSPs) were introduced by the Crime and Disorder Act 1998, which places a statutory duty on responsible authorities to work together to reduce crime and disorder.

The South and East Lincolnshire Community Safety Partnership (SELCSP) is an informally merged partnership covering the Lincolnshire districts of Boston Borough, East Lindsey, and South Holland. The SELCSP comprises statutory agencies and representatives from supporting organisations.

At a county level, the Safer Lincolnshire Partnership (SLP) is the informally merged partnership for Lincolnshire. It is responsible with the SELCSP for meeting the statutory duties required of CSPs. This includes the preparation and implementation of a strategy to tackle crime, disorder and anti-social behaviour in local communities.

This strategy sets out the areas of focus for the SELCSP over next three years. However, it will be reviewed annually to ensure it remains current and achievable.



The South & East Lincolnshire Community Safety Partnership's vision:

"We will combine our knowledge, powers and expertise to reduce anti-social behaviour, crime, and the fear of crime in South and East Lincolnshire, to ensure that the area remains one of the safest places to live, work and visit"

Delivering a safer South & East Lincolnshire

All partners of the SELCSP are actively working to reduce crime and anti-social behaviour as part of their core business. We use a range of technology, resources, tools, and statutory powers to help keep our communities safe. Below are some of the key measures we routinely employ.

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CCTV	Public Spaces Protection Orders (PSPOs)	Prevent Duty	Communication and Engagement
• Monitoring of public spaces. • Operational 24 hours a day, 365 days a year. During 2024-2025 there were: • 1360 incidents witnessed by CCTV operators • 442 police arrests that CCTV operators contributed to • 514 evidence packages produced for police/courts to use.	• Ensuring public spaces can be enjoyed free from Anti-Social Behaviour (ASB). • In specific areas across the partnership to address issues such as alcohol-related ASB, control of dogs, littering and spitting. • Incremental approach used to tackle persistent offenders. • Reviewed periodically to ensure the orders are still necessary, proportionate and evidence-based.	• Prevent is a core part of the UK Counter-Terrorism strategy. • It aims to stop people from becoming involved in terrorism or extremist ideology. We support this work through: • Identifying and supporting people who may be at risk of radicalisation. • Helping communities to identify and challenge violent extremism appropriately.	• Quarterly police priority setting incorporating the views of the public. • Routine crime prevention and safety messages throughout the year. • Engagement with the public (e.g. Community Safety Officers in Boston and Community Warden in South Holland). • Supporting partners to share key messages and information via social media channels.

Public Consultation

Each year the Police and Crime Commissioner for Lincolnshire engages and consults with residents on crime and policing. Below are some of the findings from the 2024* survey.

- At least half of participating residents in Boston (62%) South Holland (60%) and East Lindsey (50%) said that their quality life is affected by fear of crime, giving a score of 5 or more on a scale of 1 to 10 (with 1 being not at all affected and 10 being severely affected).
- Respondents with a disability, who are 'non-white', and/or unemployed are much more likely than average to be fearful.
- Half of respondents in Boston indicated that they had experienced a crime or incident in the previous 12 months, this was closely followed by respondents in South Holland (47%) and East Lindsey (43%).
- The crimes which respondents were 'very worried' about are being a victim of are identify theft, online/cyber crime and having their home broken into and something stolen.
- From a list of options, 'drug use and dealing' was selected as the top priority that respondents would like to see prioritised for attention in their local area.

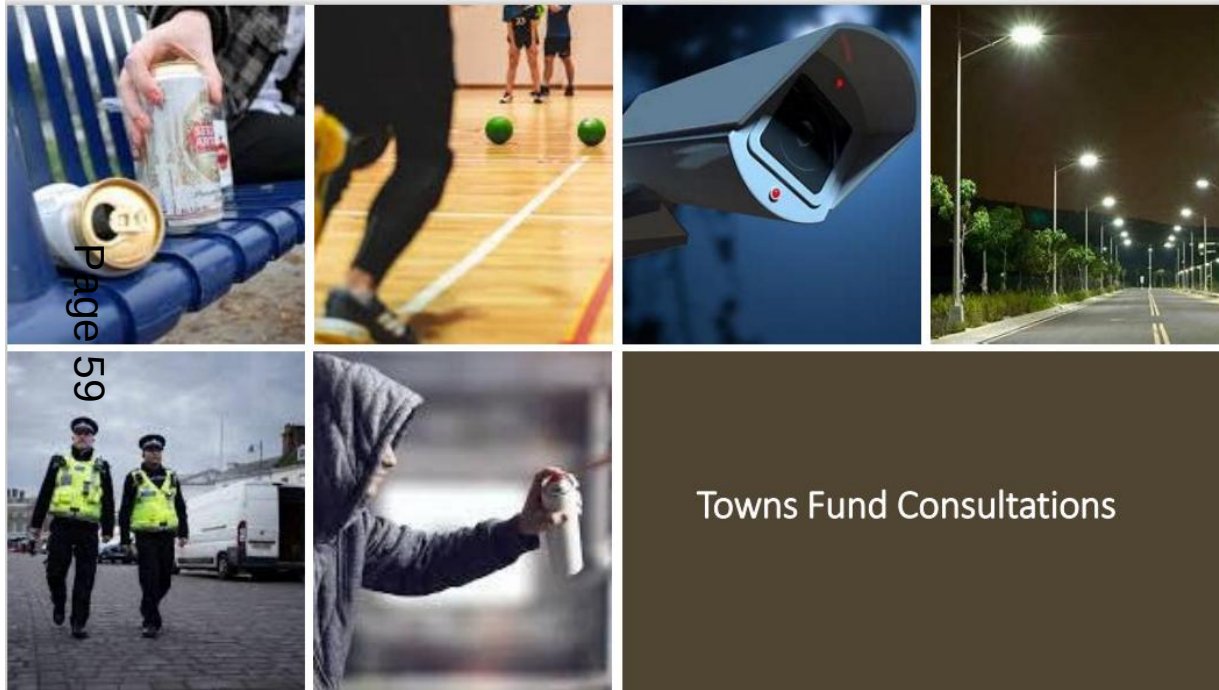
Source: Lincolnshire Crime & Policing Survey 2024

*At the time of publication, the survey results for 2025 were not yet available.

What You Said

Consultations in Boston, Skegness and Spalding identified similar themes that people want to see or are concerned about in these towns:

- Residents would like more police presence and better law enforcement.
- Residents are concerned about Anti-Social Behaviour and excessive use of alcohol and/or drug taking.
- Residents want more CCTV and more activities for young people to relieve boredom and encourage healthier behaviours.



Towns Fund Consultations

Areas of focus

Using the outcome of the consultations along with data from various sources including Lincolnshire Police, local health profiles and the county Strategic Needs Assessment, the SELCSP were able to identify specific areas of focus for the three-year period. These will be reviewed annually to ensure they remain appropriate.

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1. Tackle Anti-Social Behaviour in our communities with a focus on neighbour disputes.
 2. Develop our understanding about fear of crime and perceptions to identify underlying causes.
 3. Work with the SLP to support a place-based approach to project delivery.
 4. Encourage people to report issues that they see within local communities to build intelligence.

The CSP also aims to improve links with the Town Boards across the partnership area and keep a watching brief on priorities identified through the quarterly Neighbourhood Policing priority setting process.



Anti-Social Behaviour

Tackling ASB is a core role for the partnership. Dedicated Council Community Safety Teams and Neighbourhood Policing Teams work together with other agencies such as Registered Social Landlords to address issues.

Over 6000 incidents of ASB were reported to Lincolnshire Police alone across the partnership area in 2024-25.

We are part of the Lincolnshire ASB Partnership, working with agencies to tackle ASB through countywide policies and procedures and sharing best practice.

ASB is consistently identified by our communities as a priority area at quarterly policing priority setting.

We address high risk and complex ASB cases through multi-agency meetings called Anti-Social Behaviour Risk Assessment Conferences (ASBRACs).

The district councils coordinate the Anti-Social Behaviour Case Review, which gives victims the right to request a formal review of their ASB case where the local threshold is met.

Inconsiderate Behaviour
and nuisance neighbours
are the two biggest
categories of ASB across
the partnership.

We will examine the processes and tools currently used for dealing with neighbour disputes alongside best practice to assess whether there are areas of improvement to prevent situations from escalating and to effectively manage people's expectations.

Fear of Crime & Perceptions



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Feeling unsafe is a common theme in recent surveys and consultations, particularly in town centres where there is a 'no go' feeling reported by some residents.

The impact of fear of crime on people's quality of life has increased across the partnership area over the last year.

This is concerning, particularly as there has been increased visible patrolling in specific hot-spot areas across the partnership area during the same period. In addition, recorded crime and ASB is lower than pre-pandemic levels.

We will develop our understanding of negative perceptions about crime and the associated fear, to identify if there are any actions that can be taken to provide reassurance and increase feeling of safety within our local communities.

Placed-based approach

The SLP undertook a Strategic Needs Assessment in 2024 to feed into their priority setting process. As a result, the SLP will be moving to a **project-based approach** with these projects being distributed across the county, as outlined in their [strategy](#). Projects will be:

- Aligned to the statutory duties
- Aligned to the SLP's principles of working
- Based on findings from the Strategic Needs Assessment
- Time limited and changeable to allow responsiveness to emerging trends

We will support the SLP with this approach, working in partnership on shared objectives.

The SLP's Vision

To create a safe Lincolnshire by preventing and tackling crime, and the factors that drive it. By working together, we will develop effective, sustainable solutions to local concerns, improve confidence and build stronger communities to be safe and feel safe.

Safer
Lincolnshire
Partnership

Encouraging reporting of crime & ASB

Crime and ASB incidents can have a huge impact on individuals in varying ways. People do not have to be a direct victim to be affected, for example witnessing ASB associated with drinking in public, or seeing an act of vandalism take place can affect feelings of safety.

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You may be tempted to turn a blind eye or wonder what reporting these issues will achieve. You may turn to social media to report it on community groups instead, which are not a formal reporting mechanism.

However, we need to know what is happening in our local communities and encourage you to report all incidents that you are a victim of, or a witness to. See page 11 for details of how to report.

Reasons why we encourage reporting

- To understand where and when issues are happening.
- To assess whether an immediate response is required.
- To help build up intelligence to plan a suitable response.
- To support the planning of policing patrols.
- To provide an evidence base to request additional resources.
- To be able to share information with partner agencies to assist in signposting people who may need additional help or support.

Whilst not all incidents need a direct response there is a need to build an evidence base for us to effectively address issues in our communities.

We will encourage reporting of crime and ASB, providing clear information and guidance on how to report.

How you can help us

Residents play a vital role in supporting us to keep our communities safe. We need your help in meeting our vision to keep our area one of the safest places to live, work and visit. Small contributions from the public can make a huge difference overall. Please follow our suggestions below to play your part in helping us to help you.

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Report crime and hate crime

- [Report a crime | Lincolnshire Police](#) (lincs.police.uk)
- [Report a hate crime - True Vision](#) (report-it.org.uk)

Report unsafe locations

- [StreetSafe | Police.uk](#) (www.police.uk)
- Download the StreetSafe app to your smartphone via the relevant app store for your device.

Contact Crimestoppers

- Contact Crimestoppers to remain anonymous on 0800 555 111 or visit [Crimestoppers](#) (crimestoppers-uk.org)

Report anti-social behaviour

- [To Lincs Police](#)
- [Boston BC](#)
- 01205 314318
- [Email](#)
- [East Lindsey DC](#)
- 01507 603095
- [Email](#)
- [South Holland DC](#)
- 01775 761161
- [Email](#)

Follow Crime Prevention Advice

- Improve security on your property.
- [Crime prevention advice | Lincolnshire Police](#) (lincs.police.uk)

Volunteer

- [Police support volunteer vacancies](#)
- Join or set up a Neighbourhood Watch Group in your local area.

Have Your Say

- Contribute to the Police & Crime Commissioner's police and crime survey.
- Contribute to your local Neighbourhood Policing Team's priority setting.

List of Acronyms



ASB - Anti-Social Behaviour

ASBRAC - Anti-Social Behaviour Risk Assessment Conference

CCTV - Closed Circuit Television

CSP - Community Safety Partnership

PSPO - Public Spaces Protection Order

SELCSP - South & East Lincolnshire Community Safety Partnership

SLP - Safer Lincolnshire Partnership

Useful Websites

[Amplius | \(Amplius.co.uk\)](http://Amplius.co.uk)

[Boston Borough Council \(Boston.gov.uk\)](http://Boston.gov.uk)

[Boston College UK \(boston.ac.uk\)](http://boston.ac.uk)

[East Lindsey District Council \(e-lindsey.gov.uk\)](http://e-lindsey.gov.uk)

[Just Lincolnshire | www.justlincolnshire.org.uk](http://www.justlincolnshire.org.uk)

[Lincolnshire Community and Voluntary Service \(lincolnshirecvs.org.uk\)](http://lincolnshirecvs.org.uk)

[Lincolnshire County Council \(Lincolnshire.gov.uk\)](http://Lincolnshire.gov.uk)

[Lincolnshire Fire and Rescue \(Lincolnshire.gov.uk/Lincolnshire-fire-rescue\)](http://Lincolnshire.gov.uk/Lincolnshire-fire-rescue)

[Lincolnshire Housing Partnership \(lincolnshirehp.com\)](http://lincolnshirehp.com)

[Lincolnshire Integrated Care Board \(Lincolnshire.icb.nhs.uk\)](http://Lincolnshire.icb.nhs.uk)

[Lincolnshire Partnership NHS Trust \(lpft.nhs.uk\)](http://lpft.nhs.uk)

[Lincolnshire Police \(lincs.police.uk\)](http://lincs.police.uk)

[Lincolnshire's Police and Crime Commissioner \(lincolnshire-pcc.gov.uk\)](http://lincolnshire-pcc.gov.uk)

[Lincolnshire Recovery Partnership \(turning-point.co.uk\)](http://turning-point.co.uk)

[Lincolnshire Road Safety Partnership \(lincolnshire.gov.uk\)](http://lincolnshire.gov.uk)

[North Sea Camp Prison - GOV.UK](http://gov.uk)

[Platform Housing Group \(platformhg.com\)](http://platformhg.com)

[Probation Service - GOV.UK](http://gov.uk)

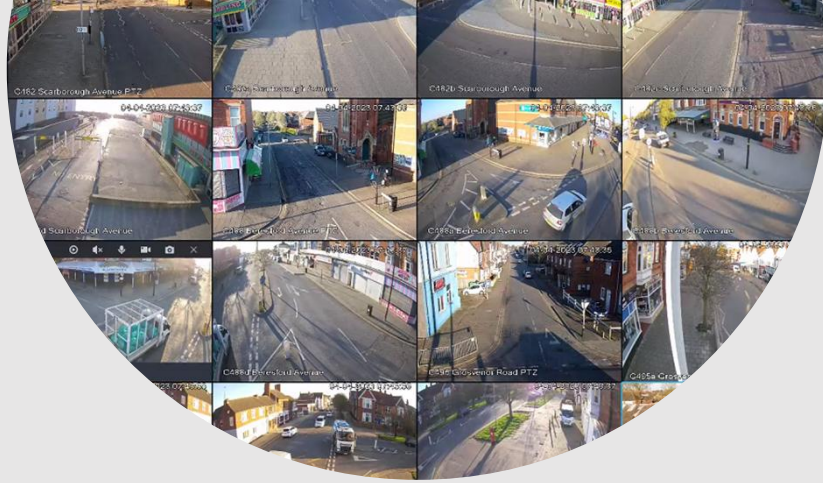
[Public Health – Lincolnshire County Council](http://Lincolnshire.gov.uk)

[Safer Lincolnshire Partnership
\(Lincolnshire.gov.uk/saferlincolnshirepartnership\)](http://Lincolnshire.gov.uk/saferlincolnshirepartnership)

[South Holland District Council \(sholland.gov.uk\)](http://sholland.gov.uk)

[Youth offending service – Lincolnshire County Council](http://Lincolnshire.gov.uk)

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South & East Lincolnshire Community Safety Strategy Action Plan

Areas of focus

This action plan underpins the South & East Lincolnshire Community Safety Strategy, which outlines the current areas of focus. These are:

1. Tackle Anti-Social Behaviour in our communities with a focus on neighbour disputes.

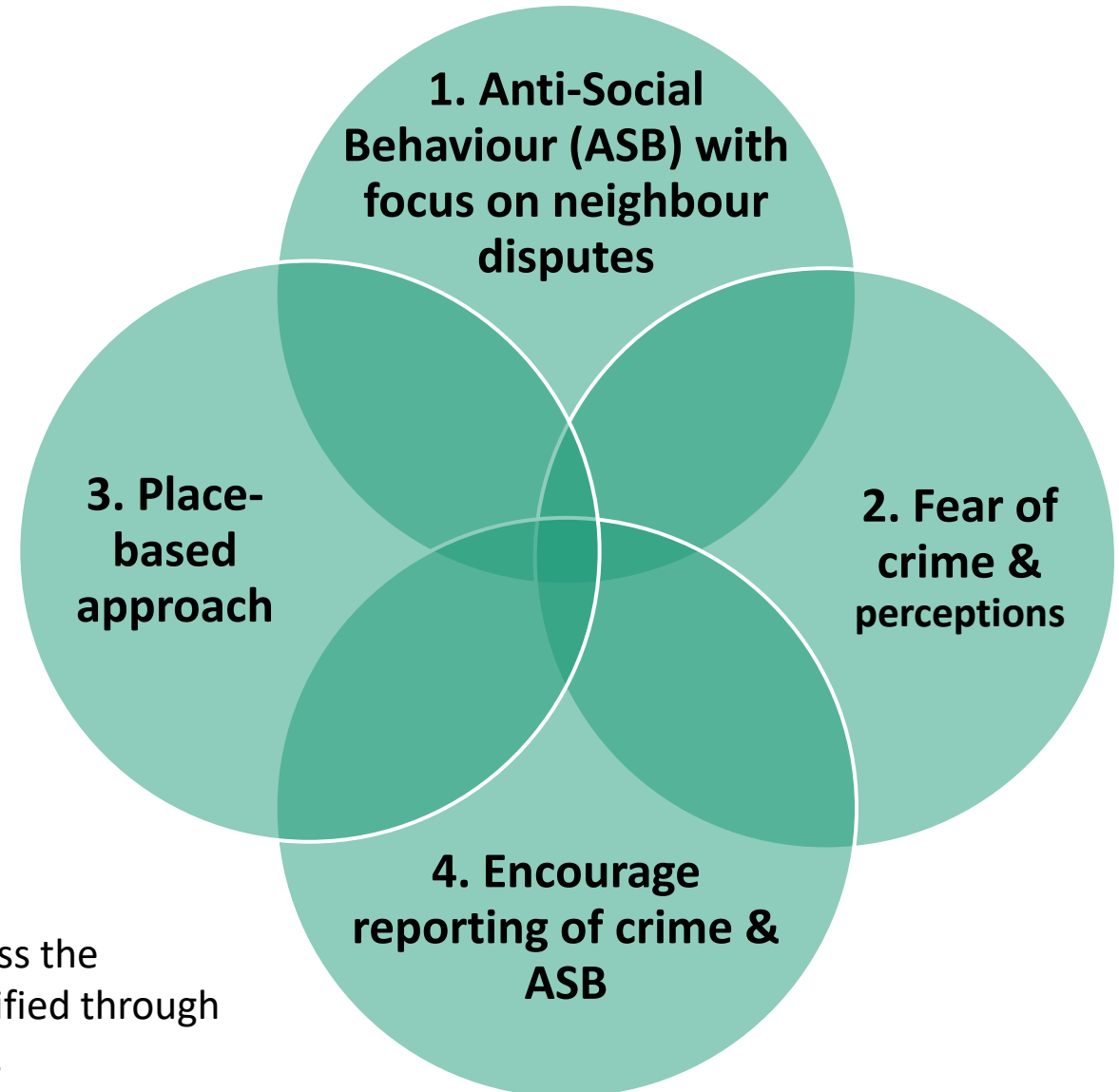
2. Develop our understanding about fear of crime and perceptions to identify underlying causes.

Work with the Safer Lincolnshire Partnership (SLP) to support a place-based approach to project delivery.

4. Encourage people to report issues that they see within local communities to build intelligence.

This is a living document; further actions will be added over time. It includes activity outside of day-to-day business and supports the work of the Safer Lincolnshire Partnership.

The CSP also aims to improve links with the Town Boards across the partnership area and keep a watching brief on priorities identified through the quarterly Neighbourhood Policing priority setting process.



Partnership-wide projects

Project Title, Location & Area of Focus	Overview & Aims	Target completion date, Funding Source & Lead	Progress
Scope out best practice for managing neighbour disputes (Partnership-wide) Area of focus: 1	- Identify best practice for how to effectively manage neighbour disputes. - Examine neighbour-related ASB Case Reviews to identify any learning. - Link in with SHDC housing services in relation to the Housing Revenue Account (HRA) action 'Create a good neighbour guide with information on conflict resolution of what ASB is and the services available to tenants.'	April 2026 Lead: SELCP Safer Communities Officer	- Best practice has been reviewed and Initial guidance drafted. - Review of neighbour dispute cases across the partnership continues and is ongoing. - Further work is required to align with other policies and guidance (e.g. Good Neighbourhood Management) and to incorporate any relevant learning from the countywide benchmarking report on ASB undertaken by the University of Lincoln.
Leaflet – 'how you can help your CSP' Area of focus: 4	- Produce a public facing leaflet to promote what communities can do to help reduce crime/ASB and encourage reporting of incidents. - Explore similar leaflet for young people and in different languages. - Distribution plan to be developed.	March 2027 Lead: SELCP Safer Communities Officer	- Leaflet produced following consultation with key partners. - Web and hardcopy versions produced. 500 copies printed. - Copies provided to Elected Members for distribution across the partnership area. - Exploring inclusion of the leaflet with Council Tax bills for 2026. - Additional versions to be scoped out.

Partnership-wide projects cont.

Project Title, Location & Area of Focus	Overview & Aims	Target completion date, Funding Source & Lead	Progress
Establish a task and finish group to explore fear & perceptions of crime and identify actions to address it. Area of focus: 2, 4	- Undertake a review of crime, ASB, consultation, survey, engagement data to understand current fear of crime across the partnership area. - Review over time to monitor changes in fear levels and perceptions following targeted work. - Develop actions which aim to reduce fear and improve perceptions.	March 2026 Leads: SELCP Safer Communities Manager (Partnerships)	- Task & finish group formed. First meeting held in December 2025, and initial review of data completed. - Discussions on an outline plan undertaken and draft comms plan produced. - Further development to be discussed at the next meeting in February 2026. - CSP to be updated on 11.02.2026.
Digital & Social Media plan – fear & perceptions / increasing reporting Areas of focus: 2, 4	To deliver actions from task and finish group: - Promote transparency & positive action. - Increase public trust & confidence in local enforcement and the CSP. - Encourage community engagement and proactive reporting of issues. - Highlight successes and ongoing improvements in community safety. - Promote ‘See It, Report It, Change It’ - Support delivery of HRA action to raise awareness of the impacts of hate crime and make it clear that hate crime, harassment and bullying in any form will not be tolerated.	March 2027 Leads: SELCP Safer Communities Manager (Partnerships), SELCP Safer Communities Officer, Housing Transformation Officer (SHDC)	- Outline plan drafted for consultation with the Task and Finish Group & S&ELCP Communications Team. - Comms plan to be reviewed annually. - Draft comms plan being jointly produced between community safety and housing to support the HRA action to ‘Promote a variety of methods through which to report ASB, including via our website/email and telephone to increase accessibility to the service.’

Partnership-wide projects cont.

Project Title, Location & Area of Focus	Overview & Aims	Target completion date, Funding Source & Lead	Progress
Improve links with the Neighbourhood & Town Boards and Business Improvement Districts. Areas of focus: 2, 3	- To share information and ideas. - To support delivery of respective plans. - Support any work relating to Pride in Place plans.	March 2027. Lead: SELCP Safer Communities Manager (Partnerships)	- Initial introductions have been made and information shared. - Constructive meetings with Spalding BID have taken place and actions identified. - Further engagement to be undertaken in 2026/27.
Identify ways to reach the views from, and share information with, harder to reach groups. Area of focus: 2, 4	To gather the views of individuals and communities who may not participate in routine surveys and consultations.	March 2027 Lead: TBC	Scope of the project in the design phase.
Undertake a review of the Countywide ASB Case Review Policy and Procedures Area of focus: 1	- To support continuation of a consistent process across Lincolnshire which meets the standards of the ASB Help Pledge. - Support the HRA actions: -Subscribe to the ASB Help Pledge -Promote ASB case reviews -Work in partnership with Victim Support, ASB Help and Resolve, sign-up to ASB Help Pledge (<i>renewal process</i>).	September 2026 Leads: SELCP Safer Communities Manager (Operations) & SELCP Safer Communities Officer	- The process of renewal for the ASB Help Pledge is nearing completion. - The countywide procedures will be reviewed to incorporate learning from the University of Lincoln benchmarking exercise.

Projects in Boston Borough

Project Title, Location & Area of Focus	Overview & Aims	Target completion date, Funding Source & Lead	Progress
Community Safety Officers (Boston) Areas of focus: 1, 2, 4 Page 74	- To provide uniformed patrols in Boston Borough. - Enforce the PSPO area (alcohol restrictions). - Promote community cohesion and social inclusion. - The CSOs will provide education and engagement and reassurance to the community.	August 2026 (possible extension thereafter) Funding provided by the Boston Town Board. Lead: SELCP Safer Communities Manager (Operations)	Two CSO's in post since August 2025. Summary of outputs (Aug-Dec 25): 715 hours patrolled. 38 people approached for drinking alcohol in the PSPO area. 32 pieces of intelligence passed to police. 8 situations de-escalated. - Involved in 20 shoplifting incidents and 43 ASB incidents. - Advice given to 500+ members of the public. - Involved in 15 CCTV related incidents. 4 witness statements produced. 45 Joint patrols (with police/Environmental Crime Officers). A business case is being developed to look at extending the CSO provision beyond August 2026.
Community Safety Officers to undertake further engagement work Area of focus: 2	- Engage with the public in Boston Borough, consult on ideas for improving feelings of safety. - Identify any changes from the previous engagement work.	July 2026 Lead: Community Safety Officer (BBC)	Scope of the project in the design phase.

Projects in Boston Borough cont.

Project Title, Location & Area of Focus	Overview & Aims	Target completion date, Funding Source & Lead	Progress
Enhance CCTV in Strait Bargate, Wide Bargate and Market Place (Boston). Areas of focus: 1, 2	• To improve CCTV coverage and monitoring capabilities. • Improve feelings of safety within Boston Town Centre.	March 2027 Funding provided by the Boston Town Board. Lead: CCTV Manager (SELCP)	• Work completed to-date: Pescod Square shopping area and Cattle Market car park. • • Boston Town Board have signed off and given approval of an independent report and therefore work will now commence once all permissions have been obtained (e.g. use of street furniture for camera mounting and planning permissions).

Projects in East Lindsey

Project Title, Location & Area of Focus	Overview & Aims	Target completion date, Funding Source & Lead	Progress
Placed-Based Approach: Skegness Project Group Area of focus: 3 Page 76	The SLP will move to a project-based approach with these projects being distributed across the county. Projects will be: • Aligned to statutory duties. • Aligned to principles of working • Based on findings from the SLP's Strategic Needs Assessment. • Time limited and changeable to allow responsiveness to emerging trends.	September 2027 Lead: LCC Community Safety Strategy Coordinator	• The Project Brief was approved by Strategy Board in December 2026. A full project action plan is in development. • Project mobilised January 2026 with a projected end date of Q3 2027-8. • Project Group established and has met. Supporting task & finish groups established to progress workstreams are due to meet. • Thematic workstreams include: System Mapping, community engagement, communication campaign, reviewing/developing multi-agency coordinated responses to tackle and reduce ASB/SV in hot spot location/s, improving business engagement with Domestic Abuse Partnership.
Support the implementation of the 'Beyond Project' in Louth (East Lindsey). Area of focus: 1	• To tackle ASB in areas by diverting children to community sport and activity sessions. • Raise aspirations of the children worked with by delivering a nationally recognised leadership award.	April 2026 Lead: LCC Community Safety Strategy Coordinator (Lead for Preventative Education)	• Initial meetings held in December 2025 • Information on hot-spot areas and target groups shared. • Timetable of activities developed by Positive Futures workers from LCC

Projects in South Holland

Project Title, Location & Area of Focus	Overview & Aims	Target completion date, Funding Source & Lead	Progress
Hot-spot policing programme (Spalding) Areas of focus: 1, 2, 4 Page 77	- To provide additional high visibility police patrols. - Delivered in partnership with Lincolnshire Police and Lincolnshire Police and Crime Commissioner (OPPC). - Aims to tackle anti-social behaviour and improve public confidence.	February 2026 (with possible extension thereafter). Funding provided by the Spalding Town Board. Lead: OPCC	Initial pilot delivered and report submitted to the Spalding Town Board (shared with SELCSP). The report states that the objectives of the pilot were met; progress made and improvements in effectiveness identified. The patrols were extended with a fixed budget for a further three months from mid-October to late January 2026. The OPPC are compiling data and lessons learned to evaluate impact and will present a report to the Town Board on 13th February 2026. Permission will be sought to share the report with the CSP.
Explore the feasibility of the Community Warden (SHDC) undertaking an engagement exercise in South Holland, replicating the work undertaken by the CSOs in Boston. Area of focus: 2	- To utilise a community event to engage with the public to establish which areas they feel could be improved. - Map out 'hot-spots' and tailor patrols and targeted work.	March 2027 Lead: Community Warden (SHDC)	Scope of the project in the design phase.

Projects in South Holland cont.

Project Title, Location & Area of Focus	Overview & Aims	Target completion date, Funding Source & Lead	Progress
Tackle graffiti in South Holland. Area of focus: 1, Page 78	• Work with owners of private properties to offer graffiti removal (for a fee) to improve the look and feel of the local area. • Work alongside SHDC Ops team to remove any graffiti classified as “offensive” as defined under the DEFRA guidance. • Work alongside Spalding Police, Spalding BID and Spalding Civic Society to offer “Restorative Justice” for any identified offender caught “tagging” in Spalding. • Scope out expanding the project across the partnership & link in with Pride in Place. • Links in with the review of the SELCP Street Art & Graffiti policy which will clarify roles and responsibilities.	March 2027 Lead: SELCP Safer Communities Manager (Operations) & SHDC Safer Communities Team	• Letter templates produced. • Process developed to offer the removal of graffiti from private properties to improve the local area. • Process developed with Spalding Community Warden to deliver supervised “Restorative Justice” work with offenders to clean up known graffiti areas with offenders of “tagging” / other graffiti related offences.

Projects in South Holland cont.

Project Title, Location & Area of Focus	Overview & Aims	Target completion date, Funding Source & Lead	Progress
Adopt a Harm Centred, Trauma Informed approach to addressing street drinking in Spalding Town centre and surrounding area. Page 79 Areas of focus 1, 2	- Identify underlying causes of repeat street drinking and explore alternative, non-enforcement interventions that can reduce harm and promote longer-term positive outcomes. - Work collaboratively with partners such as Lincolnshire Recovery Partnership, health services, outreach and community organisations. - Balance support with proportionate enforcement, ensuring that PSPO breaches are managed appropriately while maintaining a focus on engagement, support and risk reduction. - Improve public confidence and perceptions of the town centre.	March 2027 Lead: Anti-Social Behaviour and Enforcement Officer (SHDC)	Scope of the project in the design phase.

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Report To:	Council
Date:	26 February 2026
Subject:	Annual Budget Report 2026/27, Medium Term Financial Strategy, Capital Programme and Capital Strategy, Treasury Management Policy/Strategy, Annual Delivery Plan, and Living Wage Supplement
Purpose:	To approve: The General Fund Budget and HRA Budgets for 2026/27, including the use of reserves, Medium Term Financial Strategy, Capital Programme and Strategy, Treasury Management Policy/Strategy, the Annual Delivery Plan and Living Wage Supplement, including the approval of Council Tax levels.
Key Decision:	N/A
Portfolio Holder:	Councillor Paul Redgate, Portfolio Holder for Finance
Report Of:	Russell Stone, Director of Finance and Section 151 Officer
Report Author:	Russell Stone, Director of Finance & Section 151 Officer Ramesh Prashar – Interim Finance Consultant
Ward(s) Affected:	All
Exempt Report:	No

Summary

Attached to this report is the 2026/27 draft budgets for the General Fund and Housing Revenue Account (HRA), the 5-year Medium Term Financial Strategy (MTFS) from 2026/27 to 2030/31, Capital Programme & Strategy, Treasury Management Policy/Strategy, the Annual Delivery Plan for 2026/27 and Living Wage Supplement.

The report also includes the recommended level of Council Tax for 2026/27, including the IDB levy.

The draft budget includes efficiencies that have been identified to support the short and Medium-Term Financial Strategy (MTFS).The draft budget includes efficiencies that have been identified to support the short and medium-term financial strategy (MTFS).

Recommendations

It is recommended that Council approve the following recommendations as considered by Cabinet on 17 February 2026:

1. The Medium-Term Financial Strategy (at Appendix 1) be approved.
2. That it be noted that the Council Tax Base for South Holland District Council of 31,567 and 9,746 for Spalding Special Expenses (Band D equivalent) has been set for 2026/27 and on the 23 December 2025 by the Director of Finance & Section 151 Officer under officer delegation in line with the Constitution.
3. That the Revenue Estimates for the General Fund, HRA and Spalding Special Expense for 2026/27 (Appendices 1, 1a, 1b and 1c) be approved.
4. The additions to and use of reserves (as detailed at Appendix 1) be approved.
5. The Capital Programmes and Capital Strategy (Appendices 2a, 2b and 3) be approved.
6. That the Treasury Management Policy Statement, Treasury Management Strategy Statement, MRP Policy and Annual Investment Strategy and Treasury Management Practices (Appendix 4a, 4b and 4c) be approved.
7. The Fees and Charges Schedule 2026/27 (Appendix 5) be approved.
8. That it be noted that on 28th January 2026 Council approved the housing rent increase for 2026/27.
9. That the report of the Section 151 Officer, under Section 25 of the Local Government Act 2003 on the robustness of the estimates made for the purposes of the budget calculations and adequacy of proposed financial reserves be noted (Paragraph 11).
10. That the Council Tax for a Band D property in 2026/27 be set at £214.92 (£6.39 per annum increase on 2025/26 levels) for South Holland District Council and £23.40 (£0.27 per annum increase on 2025/26 levels) for Spalding Special Expenses.
11. The Annual Delivery Plan for 2026/27 (Appendix 6) be approved.

It is recommended that Council:

12. Approve the application of the Living Wage Supplement to be paid to all employees whose current hourly rate falls below the Real Living Wage Foundation rate of £13.45 with effect from 1 April 2026 as outlined in paragraph 10.2 of this report.

REASONS FOR RECOMMENDATIONS

To comply with the budgetary and policy framework and legislative requirement.

OTHER OPTIONS CONSIDERED

No other options were considered.

1. BACKGROUND

- 1.1 The Local Government Finance Act 1972 requires the Council to set a balanced, risk assessed budget each year and to approve the setting of Council Tax by 11 March in each year.
- 1.2 This year's budget has been set within a background of unprecedented inflationary pressures and significant changes in resident, customer and business needs as well as proposed significant changes to funding arrangements. Despite these challenges the Council's financial position means that it is able to take a considered approach to mitigating these exceptional pressures. The attached Budget Report sets out the Council's Revenue and Capital Budgets for 2026/27, the Council Tax increases proposed, the MTFS to 2030/31, associated financial strategies and Annual Delivery Plan.
- 1.3 The preparation of the budget for 2026/27 has been a robust process involving review and the attached appendices reflect the latest known position. The report below sets out the basis for the final budget and MTFS for the next five years and the assumptions used in its development.
- 1.4 The Provisional Local Government Settlement announced on 17 December 2025 included provisional allocations for 2027/28 and 2028/29 allocations. The settlement reflects changes made through the 2024 Autumn Budget & Spending Review, 2025 Budget and 20 November Policy Statement which collectively results in an unprecedented level of change to the Local Government Finance system and significant added complexity.
- 1.5 The Final Local Government Finance Settlement for 2026/27 was released in February 2026. For authorities which are in business rates pool for 2025/26, the Fair Funding Assessment allocations have been adjusted between the Provisional and Final Local Government Finance Settlement to reflect the restated 2025/26 baselines due to the new treatment of pooling gains.
- 1.6 The budget proposals have been subject to review by the Joint PDP/PMP Committee on 13 January 2026 with the minutes attached at Appendix 7. A budget consultation process with the public has also been undertaken. The draft Treasury Management Statement and Strategy including MRP policy was also presented to Governance and Audit Committee on the 29 January 2026.

2 KEY BUDGET ASSUMPTIONS

2.1 Identified below are the key assumptions included within the proposed budget:

- The changes from the Local Government Finance settlement have been incorporated.
- The adjustments required between the Provisional and Final Local Government Finance Settlement for South Holland District Council, has resulted in a reduction in Revenue Support Grant and Funding Floor for 2026/27 totalling £0.462m, which is fully offset by an Additional Support Grant of the same value.
- Inflation increases have been reviewed throughout the MTFS and are included at appropriate levels. Ongoing inflationary pressures and wider economic uncertainty continue to make the forecasting of future expenditure increasingly volatile.
- For the pay award 2026/27 to 2030/31, a 3.0% increase has been assumed.
- Based on the 2025/26 Pension Triennial Valuation, the pension contribution will be 18.3% in 2026/27. This rate applies only to those staff in the local government pension scheme. Any vacant posts are assumed to be within the pension scheme. The pension contribution rate is assumed to remain at 18.3% throughout the MTFS.
- The return on cash investment reflects the level of cash balances and current Bank of England base rates alongside the forecasts provided by our external treasury advisors.

3. COUNCIL TAX AND BUSINESS RATES

- 3.1 District Councils are permitted to increase Council Tax by up to 3% or £5, whichever is higher, relating to the Relevant Basic Amount (RBA). The RBA takes into account the total of the Council precepts plus Spalding Special Expenses.
- 3.2 The MTFS assumes a Council Tax increase in line with the maximum allowed under the Local Government Finance Settlement. In the case of SHDC for 2026/27 this is a £6.39 (3.06%) per annum increase (for band D properties). The increase is reflected through the MTFS. The table below demonstrates that the annual increase is within the 3% threshold when considering the RBA.

Relevant Basic Amount Calculation	2025/26		2026/27		Movement	
	Precept £	Band D £	Precept £	Band D £	£	%
SSEA	223,459	23.13	228,056	23.40	£0.27	1.17
SHDC	6,441,491	208.53	6,784,380	214.92	£6.39	3.06
TOTAL - RBA	6,664,950	215.76	7,012,436	222.14	6.38	2.96

Tax Base	No of Properties		No of Properties		Changes in Properties	%
SSEA	9,661		9,746		85	0.88
SHDC	30,890		31,567		677	2.19

- 3.3 The tax base projections for 2026/27 have provided for a growth of 677 band D equivalent properties. Future growth has been projected at 1.5%.
- 3.4 A revaluation exercise for Business Rates will take effect from 1 April 2026, with 5 new multipliers replacing the current 2 multipliers. A provision has been put aside for potential appeals based on intelligence from the Council's advisors to cover the effects from this, but there still remains a large amount of uncertainty in this area.
- 3.5 As well as the potential for the authority to attract additional income through retained business rates there is also the risk of uncertainty through a reduction in the amount of business rates that it collects, this has been further exacerbated by economic impacts. This coupled with uncertainties relating to appeals against rateable values for business premises, with the potential for successful appeals being backdated makes estimating income accurately extremely challenging and potentially volatile.

4 LOCAL GOVERNMENT SETTLEMENT

- 4.1 The local government final settlement delivered on 17th December 2025 has provided the following support.

Local Government Final Settlement	Settlement 2025/26 £'000	Settlement 2026/27 £'000	Difference £'000
Revenue Support Grant	(491)	(4,678)	(4,187)
Funding Floor Guarantee	(295)	-	295
Adjustment Support Grant	-	(462)	(462)
Recovery Grant	(231)	(231)	-
New Homes Bonus	(697)	-	697
Legacy Grants now rolled into RSG	(236)	-	236
Business Rates	(4,208)	(3,457)	751
S31 Grants relating to Business Rates	(2,765)	-	2,765
Total	(8,923)	(8,828)	95

- 4.2 As a result of the reset of the Business Rates Retention System from 1 April 2026 as part of the Government's Fair Funding Review, the net Retained Business Rates income has reduced significantly from prior years. This is compensated by an increase in Revenue Support Grant.
- 4.3 Changes from previous years include 4 new consolidated grants, bringing together 16 funding streams over the multi-year Settlement, alongside grants that have been rolled into the Revenue Support Grant. Of these 4 grants, 2 are applicable to South Holland District Council – Homelessness, Rough Sleeping & Domestic Abuse Grant and the Crisis & Resilience Fund.
- 4.4 The 2026/27 Local Government Finance Settlement includes provisional allocations for 2027/28 and 2028/29.
- 4.5 Amongst other changes, the spending comparisons made by MHCLG within the settlement have been assessed against values from 2024/25 and not 2025/26.
- 4.6 Given the scale of change being experienced, the main areas of change within the settlement are set out below.
- **Fair Funding Assessment** – MHCLG has published the provisional outcome of the Fair Funding Review which sets the new levels of funding for Local Authorities. The settlement suggests that the Fair Funding Assessment amounts also include Simpler Recycling new burdens (primarily food waste), but this is not itemised, and analysis suggests there is little additional funding that could account for this.
 - **Funding Floor** – MHCLG has decided to implement a 2-tier system of funding floors. This means that some Local Authorities will receive varying levels of funding protection depending on how far from the newly assessed level of funding they are.
 - **Business Rates Reset, Revaluation and Multiplier Reform** – the split of Fair Funding Assessment to Baseline Funding Level and Revenue Support Grant, and the new top-up and tariff amounts, reflects MHCLG's latest analysis on the impact of the business rates revaluation, business rates reset and introduction of new business rates multipliers.

5 INTERNAL DRAINAGE BOARDS

- 5.1 Internal Drainage Board (IDB) increases are set out in the table below. The Council is liaising with the local Internal Drainage Boards to work towards limiting future increases where possible. Lobbying of government is also underway with the impact of this loss of revenue to the Council due to the embedded levy having an impact every year that passes.

Internal Drainage Board	2021/22 (Actual) £	2025/26 (Actual) £	2026/27 Budget £	Increase over 2025/26 £	Increase over 2025/26 %	Increase over 2021/22 £	Increase over 2021/22 %
Black Sluice Internal Drainage Board	134,532	243,669	257,039	13,370	5.49	122,507	91.06
King's Lynn Drainage Board	24,682	31,016	32,568	1,552	5.00	7,886	31.95
North Level District Internal Drainage Board	153,421	211,772	221,658	9,886	4.67	68,237	44.48
South Holland Drainage Board	1,382,392	1,852,050	1,937,808	85,758	4.63	555,416	40.18
Welland and Deepings Internal Drainage Board	928,864	1,232,058	1,274,320	42,262	3.43	345,456	37.19
TOTAL LEVY	2,623,891	3,570,565	3,723,393	152,828	4.28	1,099,502	41.90

6 CAPITAL PROGRAMME

6.1 The Capital Programmes and Capital Strategy are included at Appendices 2a, 2b and 3.

6.2 The five-year General Fund Capital Programme includes provision for Investment and Growth linked to the Councils Strategic objectives. The main areas of continued investment are:

- South Holland and Wellbeing Hub.
- Disabled Facilities Grant.
- Investment in IT.
- Waste Review.

6.3 Due to the nature of some capital projects, it can be common for large scale project timing to change over the medium term. This budget provides the best estimates of deliverability available at the time of production and the programme will be flexed over time with approvals sought in line with the Council's financial procedure rules.

7 RESERVES

7.1 A detailed breakdown of Reserve movements for both the Housing Revenue Account and General Fund and are included in Appendix 1 to this report.

8 BALANCING THE BUDGET AND OTHER PROPOSED CHANGES

8.1 In terms of balancing the budget the following areas have been considered as part of the budget setting process:

Short Term

- Service Reviews planned.
- Continued work to engage on the Internal Drainage Board financing challenge.
- Review of all new pressures and service budgets to consider efficiency opportunities and alternative options.
- Income opportunities including reviews of fees and charges.
- Reviewing all assets to maximise income and efficiency of use.

Medium Term

- Work with PSPS in terms of its transformation plans for the future.
- Driving transformational change using the SELCP sub-regional partnership as a driver for innovation and efficiency.
- Delivering and supporting economic growth.

9 HOUSING REVENUE ACCOUNT

9.1 The final Housing Revenue Account (HRA) budget shows a forecast surplus of £1.279m in 2026/27. This reflects:

- Rent increases are set at CPI + 1%, equal to 4.8% for 2026/27 - £689k.
- An assumed rent loss of 1% for void properties, £100k for bad debts, and a rent loss from selling 5 homes per annum under Right to buy.
- Charges for sewage are increased in line with the annual increase applied by Anglian Water. Sheltered Housing and Community Centre Service charges has remained the same as current rates expect to generate minor surplus.
- Repair and Maintenance budgets (£206k) savings have been achieved through a proactive review of agency staffing, which has now been transitioned in-house.
- Supervision and Management – Savings in this area are primarily driven by higher levels of capitalised salaries - £196k.

9.2 The estimated budget surplus of £1.279m 2026/27 will be transferred to the HRA reserves for future investment.

9.3 The HRA five-year capital programme is included in Appendix 2b, the main areas of continued investment are:

- Decent Homes Investment
- Green Homes investments supported by significant grant
- Kitchen, Door and Window Replacements
- Fire Remedial Works
- Major adaptations.

10 ADDITIONAL CONSIDERATIONS

10.1 **Real Living Wage Pay Supplement** - Since 2022, the Council has chosen to apply a pay supplement specifically to support its lowest-paid employees and assist them in meeting the cost of living. This supplement, reviewed each April, ensures their

earnings align with the real Living Wage as set by the Living Wage Foundation. The Living Wage Foundation announced a new rate of £13.45 per hour in October 2025. The Council's lowest-paid employees are currently earning £12.65 per hour in line with NJC pay scales. Applying the Real Living Wage supplement with effect from 1 April 2026 will impact the 13 lowest paid employees (and 15 additional casual workers) and after the budgeted 3% increase for 2026/27 the supplement enhancement amounts to an additional £10,166. The NJC pay award is often not implemented until later in the year, when implemented if the NJC hourly rate is above the Real Living Wage rate, the supplement will no longer be applicable.'

- 10.2 **Annual Delivery Plan** - The South and East Lincolnshire Councils Partnership Annual Delivery Plan (Appendix 5) identifies the planned programme of work for the Partnership and sovereign Councils for 2026/27, drawing on the previously approved Partnership Work Programme, as well as wider opportunities that have since been identified.

11 Section 25 - Report of the Section 151 Officer as to the Robustness of the Estimates Made for the Purposes of the Budget Calculations and the Adequacy of the Proposed Financial Reserves.

- 11.1 *Under Section 25 of the Local Government Act 2003, the Authority's Chief Financial Officer (presently the Director of Finance and Section 151 Officer) is required to report to Council on the robustness of the estimates made for the purposes of the Council's Budget calculations and the adequacy of the General Fund balances and reserves. The Council must have regard to this report, which is set out below, when making decisions in respect of the Budget.*
- 11.2 *In expressing the opinion, the Section 151 Officer has considered the financial management and control frameworks that are in place, the budget assumptions, the financial risks facing the council and the level of reserves.*
- 11.3 *Section 25 of the Local Government Act 2003 concentrates primarily on the uncertainties within the forthcoming budget year, however longer-term uncertainties and increasing pressures on the Council's finances also inform consideration of the adequacy of the level of reserves for the medium term.*

Financial Controls

- 11.4 *The Section 151 Officer has responsibility for ensuring that an effective system of internal control is maintained to provide an assessment of the current position across the whole Council's finances and identifying areas for improvement where appropriate.*
- 11.5 *The Code of Practice for Financial Management (the FM Code) was introduced by CIPFA in November 2019. The Code clarifies how Chief Finance Officers should satisfy their statutory responsibility for good financial administration as required in section 151 of the Local Government Act 1972.*

Medium Term Financial Planning

- 11.6 *The Council has completed successfully a medium-term financial planning process for both the Revenue Budget and Capital Programme. In doing so, it has set down a Medium-Term Financial Strategy (MTFS) over 5 years and has successfully forecast the estimated budget position for 2026/27 and the years following.*
- 11.7 *In forming the MTFS and the associated suite of reports appended to the Draft Budget 2026/27 the Council has demonstrated a significant capability to frame and form both strategic and operational initiatives to manage the strategic position.*

Council Tax

- 11.8 *A further key component in balancing the Budget has been the recommendation for the agreement by Council of an increase in Council Tax It is of the utmost importance that this stream of funding is agreed in order to (a) protect the strategic wellbeing of the Council in future years and (b) to suppress the need for additional savings in those years.*

Reserves

- 11.9 *The Section 151 Officer considers that level of Reserves is currently sufficient, in respect of any ongoing risks and challenges set out in the MTFS.*

Budget Assumptions and background

- 11.10 *The Section 151 Officer is satisfied that the Draft Budget 2026/27 has been based on the best available information and has used reasonable assumptions and approaches that are commonly used across the Local Government sector.*
- 11.11 *In addition, a number of key processes have been set in place and the Section 151 Officer is generally satisfied that:*
- i. Existing and future expenditure pressures have been suitably estimated using suitable techniques and by reference to evidence and relevant professional advice and informed opinion.*
 - ii. The senior members of the Finance Team and/or the Section 151 Officer have provided advice to Directorates, the Senior Leadership Team and Members throughout the process.*

On Amendments to the Draft Budget 2026/27

- 11.12 *Should Amendments to the Budget be set before Council that impair the prospect that the Budget and Council Tax for 2026/27 can be set lawfully by (a) implying an imbalance or other aspect which the Section 151 Officer determines as resulting in a*

loss or (b) deems to be otherwise unlawful, Council will not be able to set a lawful Budget as is required by statute. Under these circumstances, should they arise, Council would (a) need to re-consider the adjustment that has resulted in the position reached or (b) present alternative proposals that in the view of the Statutory Officer (s) deal with the observed impediment.

12. CONCLUSION

- 12.1 Council is recommended to approve this Budget Report containing Revenue and Capital Plans, Council Tax levels and associated strategies/policies as considered by Cabinet on 17 February 2026..

13 EXPECTED BENEFITS TO THE PARTNERSHIP

- 13.1 This report enables South Holland District Council to Approve its Revenue, Capital Budget and Council Tax for 2026/27 whilst considering the longer-term outlook.

Implications

South And East Lincolnshire Councils Partnership

This budget support the SELCP partnership arrangements

Corporate Priorities

This budget has been built in line with corporate priorities.

Staffing

The Equality Act requires SHDC to consider any equality impacts in relation to staff from these plans. As projects within the programme are developed a draft impact assessment will be discussed with Trades Unions and staff, and especially as individual projects are delivered.

Workforce Capacity Implications

Contained within the budget that is being set.

Constitutional And Legal Implications

This report is required by virtue of the Local Government Finance Act 1992, as amended by the Localism Act 2011.

Data Protection

None

Financial

Contained within the report.

Risk Management

Risk management is considered as part of the budget setting process.

Stakeholder / Consultation / Timescales

The Council has a legal duty to consult with persons or representative bodies who are subject to non-domestic rates on its budget proposals.

Reputation

None

Contracts

None

Crime And Disorder

None

Equality And Diversity/ Human Rights/ Safeguarding

New Equality Impact Assessments will be developed and published wherever these are required and will be made available during the management and decision-making of the Programme.

Health And Well Being

None

Climate Change And Environmental Implications

None

Acronyms

SSE	Spalding Special Expenses
CDS	Credit Default Swaps
CFR	Capital Financing Requirement
CIPFA	Chartered Institute of Public Finance and Accountancy
DHLUC	Department for Levelling Up, Housing and Communities
DMADF	UK Debt Management Agency Deposit Facility
ECL	Expected Credit Loss
EPR	Extended Producers Responsibility
GPOC	General Power of Competence
HRA	Housing Revenue Account
IDB	Internal Drainage Board
IFRS	International Financial Reporting Standards
IMP	Investment Management Practices
LGR	Local Government Reorganisation
MHCLG	Ministry of Housing, Communities and Local Government
MRP	Minimum Revenue Provision
MTFS	Medium Term Financial Strategy
PSPSL	Public Sector Partnership Services LTD

PWLB	Public Works Loan Board
RBA	Relative Basic Amount
REFCUS	Revenue Expenditure Funded from Capital under Statute
SELCP	South and East Lincolnshire Councils Partnership
SONIA	Sterling Overnight Index Average
TMP	Treasury Management Practices
UKSPF	UK Shared Prosperity Fund
VRP	Voluntary Revenue Provision

Appendices

Appendix 1	Draft Budget Setting Report 2026-27.
Appendix 1a	Medium Term Financial Strategy 2026 to 2031 (By Account).
Appendix 1b	Medium Term Financial Strategy 2026 to 2031 (By Service).
Appendix 1c	HRA Medium Term Financial Strategy 2026 to 2031 (By Account)
Appendix 2a	Capital Programme 2026-27 to 2030-31.
Appendix 2b	HRA Capital Programme 2026.27 - 2030.31
Appendix 3	Capital Strategy 2026-27.
Appendix 4a	Treasury Management Policy Statement 2026-27.
Appendix 4b	Treasury Management Strategy, MRP Policy and AIS 2026-27.
Appendix 4c	Treasury Management & Investment Management (Non-Treasury) Principles and Practices 2026-27.
Appendix 5	Fees and Charges 2026-27.
Appendix 6	South and East Lincolnshire Councils Partnership Annual Delivery Plan 2026/27
Appendix 7	Draft Joint Performance Monitoring Panel and Policy Development Panel Minutes – 13 January 2026

Background Papers

None

Chronological History of This Report

Draft Joint Performance Monitoring Panel and Policy Development Panel Minutes – 13 January 2026

Report Approval

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SOUTH HOLLAND DISTRICT COUNCIL

REPORT OF PAUL REDGATE, Portfolio Holder Finance, Commercialisation, UKSPF and Levelling Up

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**(Authors: Russell Stone (Director of Finance and S151 Officer) and Rashpal Sohal (Interim Head
of Finance – SHDC))**

BUDGET SETTING REPORT AND ASSOCIATED FINANCIAL STRATEGIES – 2026/27-2030/31

FOREWORD TO THE BUDGET FROM COUNCILLOR PAUL REDGATE – PORTFOLIO HOLDER FOR FINANCE

The 2026/27 budget has been developed against a backdrop of significant financial pressure and with a sustained period of funding uncertainty now being replaced with the most far-reaching set of changes the Local Government finance system has seen.

In addition, the combination of economic uncertainty, inflationary pressures and rising demand for Council services is increasing the pressures being felt on Council Services. Despite these challenges, the approach adopted seeks to preserve the Council's sound financial position and take a considered approach to mitigating these exceptional circumstances. With the steps taken, the budgets present a balanced and sustainable financial position which continues to focus on delivering services.

The Local Government Finance Settlement for 2026/27 also includes provisional allocations for 2027/28 and 2028/29.

South Holland District Council remains sovereign in terms of its constitution and budget, as do the Councils we partner with, and our SHDC priorities are to ensure that the Council remains financially resilient, able to deliver services it has to by law, and to provide support to the District's most vulnerable residents.

In addition, despite the challenges of the past few years, we continue to work to develop new opportunities, deliver services in different ways in order to create efficiencies, and new income streams to support the Council's revenue budget.

Another key component of the Council budget is its share of business rates income which has seen a significant change following the finance settlement in December.

The Council has maintained a capital resource base commensurate with our capital delivery ambitions.

The Budget for 2026/27 proposes:

- A Council Tax increase of £6.39 per year (for Band D homes this is equivalent to 12.3p per week).
- To continue with the generation of additional efficiencies, shared services and income from commercial activities guided by our Delivery Plans.
- Increased capital investment in Council assets to help generate new income streams, reduce running costs, and help deliver services more efficiently.



Councillor Paul Redgate, Portfolio Holder for Finance

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1 – Revenue Budget and Medium-Term Financial Strategy Summary

1a - Medium Term Financial Strategy 2026 to 2031 by Account

1b - Medium Term Financial Strategy 2026 to 2031 by Service Area

1c - HRA Medium Term Financial Strategy 2026 to 2031 by Account

2 – Capital Programmes

2a - Capital Programme 2026.27 - 2030.31

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4c – Treasury Management & Investment Management (Non-Treasury) Principles and Practices

5 – Fees and Charges 2026.27

6 – South and East Lincolnshire Councils Partnership Annual Delivery Plan 2026.27

7 - Draft Joint Performance Monitoring Panel and Policy Development Panel Minutes – 13 January 2026

EXECUTIVE SUMMARY: SOUTH HOLLAND DISTRICT COUNCIL

Table 0 – Executive Summary

	2025/26	2026/27
SHDC Precept	£6.442m	£6.784m
Council Tax Increase	£7.11	£6.39*
Council Tax Band D	£208.53	£214.92
Government Funding	£1.714m	£5.371m
Retained Business Rates used to support the budget	£7.152m	£4.186m**
Spalding Special Expenses	£23.13	£23.40
Earmarked Reserves (at 31 March 2026)	£8.741m	
Earmarked Reserves (forecast at 31 March 2027)		£9.046m
Capital Programme (General Fund)	£14.681m	£25.352m

*See note at 4.6 - Council Tax

** See note at 4.4 – Business Rates

1. INTRODUCTION

- 1.1 This Appendix sets out the 2026/27 budget estimates and Medium-Term Financial Strategy (MTFS) for the period 2026/27 to 2030/31 for the Council's General Fund and Housing Revenue Account. The MTFS sets out the Council's current and forecast costs. It is linked to the Sub-regional Strategy and Partnership Annual Delivery Plan, which sets out the Council's aims and ambitions.
- 1.2 The MTFS establishes a set of financial policies and principles which aim to provide a sound basis for maintaining the financial integrity of the Council over the medium term and includes both the General Fund and the Housing Revenue Account Budget.
- 1.3 This Appendix sets out:
 - The Council's Medium Term Financial Strategy for the period 2026/27 to 2030/31.
 - The 2026/27 General Fund Revenue Budget & associated financing.
 - The General Fund Reserves Position.
 - The General Fund Capital Programme and Financing.

- The 2026/27 Housing Revenue Account (HRA) Revenue Budget and HRA Medium Term Financial Plan.
- The HRA Reserves Position.
- The HRA Capital Programme and Financing
- Risks, key issues, sensitivity, and monitoring.

1.4 The unprecedented challenges faced over recent years have continued into 2026/27, with significant inflationary pressures and changing service demands. The Final Local Government Finance Settlement delivered in February for South Holland District Council included Revenue Support Grant £4.678m, Additional Support Grant £0.462m and the Recovery Grant £0.231.

1.5 In 2026/27, a budget is proposed that allows expenditure to be financed through the creation of efficiencies and appropriate funding to smooth the impact of the council's ongoing pressures. Savings are required going forward due to rising inflationary costs and other cost pressures, particularly in relation to the substantial pressure from the IDB levy, where the Council has and continues to lead on raising this issue with its partners in the South and East Lincolnshire Partnership. This means that the Council can continue to provide services whilst also supporting its overall objectives. The Council will continue to strive to be as efficient as possible in all its work, building on the SELCP Partnership with its partners, whilst ensuring it maximises the income it receives.

2. BUDGET ASSUMPTIONS

2.1 Table 1 - Assumptions which influence the 5-year financial strategy.

Assumption	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
Budgeted inflation ¹	0%	3.7%	2%	2%	2%	2%
Pay costs increase ²	3%	3%	3%	3%	3%	3%
Full-Time Equivalent Employees	328.4	315.5	315.5	315.5	315.5	315.5
Staffing levels ³	96%	96%	96%	96%	96%	96%
Pension contribution rate applied to staff budgeted in pension scheme ⁴	23.8%	18.3%	18.3%	18.3%	18.3%	18.3%
Pension contribution cash amount to fund the deficit on scheme ⁴	£250,000	-	-	-	-	-
Return on cash investments ⁵	4.10%	3.38%	3.25%	3.25%	3.25%	3.25%
Tax base increase ⁶	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%

Notes to Assumptions

These assumptions reflect, where known, future changes which may arise from the implementation of the council's organisational development plans, including the South and East Lincolnshire Councils Partnership with Boston Borough Council and East Lindsey District Council (see Section 13).

1. Inflation increases have been reviewed throughout the MTFS and are included at appropriate levels. Ongoing inflationary pressures and broader economic uncertainty continue to make forecasting future expenditure increasingly volatile.
2. A pay award for 2025/26 was agreed by the National Joint Council for Local Government Service, offering an increase of 3.20% on all pay points with effect from 1 April 2025. For 2026/27 onwards, a 3.0% award has been assumed.
3. An annual General Fund saving in staff costs (£407k) is built into the budget (equivalent to 4% of the staff budget) due to anticipated staff vacancies during the year.
4. Based on the 2025/26 Pension Triennial Valuation, the pension contribution will be 18.3% in 2026/27. An additional lump-sum payment towards the pension scheme deficit has now been removed from 2026/27 onwards. This rate applies only to those staff in the local government pension scheme. Any vacant posts are assumed to be within the pension scheme. The pension contribution rate is assumed to remain at 18.3% throughout the MTFS.
5. These are the estimated returns on cash.
6. The tax base projections for 2026/27 have provided for a growth of 677 band D equivalent properties. Future growth has been projected at 1.5% (see section 4.6 and Table 3).

3. RESOURCES

- 3.1 The following section of the Appendix outlines the resources that will be available to the Council under six headings: Business Rates, Council Tax, Revenue Support Grant and other Government Grants, Fees and Charges and Other Income.
- 3.2 The Final Local Government Finance Settlement for 2026/27 was released on 9th February 2026, with further supporting information following. The 2026/27 Settlement includes provisional allocations for 2027/28 and 2028/29 and, as such, delivers the first multi-year settlement in a decade.

- 3.3 The settlement reflects changes made through the 2024 Autumn Budget & Spending Review, 2025 Budget and 20 November 2025 Policy Statement, which collectively result in an unprecedented level of change to the Local Government Finance system and significant added complexity.
- 3.4 Amongst other changes, the spending comparisons made by MHCLG within the settlement have been assessed against values from 2024/25 and not 2025/26. Given the scale of change underway, the main areas of change within the settlement are outlined below.
- a) For authorities which are in business rates pools in 2025/26, figures for their Fair Funding Assessment (in particular revenue support grant), the Recovery Guarantee and Funding Floor allocations have shifted due to restated 2025/26 baselines due to new treatment of pooling gains. An 'Adjustment Support Grant' of £462k will be provided in 2026/27 to negate the impact. As it stands, 2027/28 and 2028/29 impact will not be negated by the 'Adjustment Support Grant' thereby affecting the position by £481k in 27/28 and £521k in 28/29 compared to those figures reported in the Provisional Settlement received in December.
 - b) Recovery grant – The 2026/27 Recovery Grant continues at a national level. South Holland will see its Recovery Grant remain at £231k per annum, the same as in 2026/27, throughout the MTFS term.
 - c) Consolidated Grants in Core Spending Power - Changes from previous years include four new consolidated grants, bringing together sixteen funding streams over the multi-year Settlement, alongside grants that have been rolled into the Revenue Support Grant. Of these four grants, two apply to South Holland: Homelessness, Rough Sleeping & Domestic Abuse Grant, and the Crisis & Resilience Fund

4. SPENDING PLANS

Business Rates

- 4.1 Under the current arrangements for retained Business Rates, where a Council collects rates above an assessed baseline level set by the Government, a 50% levy is applied that is paid to the Government. To mitigate this 50% levy, a business rates pool was adopted with the County Council and other districts in Lincolnshire.
- 4.2 The Business Rates Pool for Lincolnshire will not continue into 2026/27, any levy payable on Business Rates growth will now be due to Central Government.

- 4.3 A revaluation exercise for Business Rates will take effect from 1 April 2026, with five new multipliers replacing the current two multipliers. A provision has been put aside for any potential appeals based on intelligence from the Council's advisors to cover any effects from this. However, there remains considerable uncertainty in this area.
- 4.4 Table 2 provides details of the anticipated business rates figures for 2026/27 and provisional figures for 2027/28 to 2030/31. As a result of the reset of the Business Rates Retention system, from 1st April 2026, as part of Government's Fair Funding Review, the net Retained Business Rates income has reduced significantly from prior years. This is compensated by an increase in Revenue Support Grant.
- 4.5. As well as the potential for the authority to attract additional income through retained business rates, there is also the risk of uncertainty through a reduction in the amount of business rates that it collects, which has been further exacerbated by economic impacts. This, coupled with uncertainties relating to appeals against rateable values for business premises, with the potential for successful appeals being backdated, makes estimating income accurately extremely challenging and potentially volatile.

Table 2 – Business Rates

Business Rates (Income)/Expenditure	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000
Retained Business Rates	(10,563)	(13,007)	(13,267)	(13,533)	(13,803)	(14,079)
S31 Grant	(2,765)	-	-	-	-	-
Tariff to the Government	6,355	9,550	9,740	9,938	10,136	10,338
Pre-levy Income	(6,972)	(3,457)	(3,527)	(3,595)	(3,667)	(3,741)
Renewable Energy (100% retained by SHDC)	(407)	(459)	(468)	(478)	(487)	(497)
Levy payment to Lincolnshire Pool	467	-	-	-	-	-
Levy payment to the Central Government	-	15	15	16	16	16
Estimated (Surplus)/Deficit on the Collection Fund	(240)	(285)	-	-	-	-
Net Retained Business Rates Income	(7,152)	(4,186)	(3,980)	(4,057)	(4,138)	(4,222)
Reduction/(Increase) in Resource		2,966	206	(77)	(81)	(84)

Council Tax

- 4.6 The MTFS assumes a Council Tax increase in line with the maximum allowed under the Local Government Settlement. In the case of SHDC for 2026/27, this is a £6.39 (3.06%) per annum increase (for band D properties). The growth is reflected through the MTFS. See Table 3 below for the estimated changes in the tax base and council tax collected.

Table 3 – Council Tax

		2025/26	2026/27	2027/28	2028/29	2029/2030	2030/2031
a	Council Tax Base (band D equivalent properties)	30,890	31,567	32,041	32,521	33,009	33,504
b	Council Tax band D (£. p)	£208.53	£214.92	£221.35	£227.96	£234.78	£241.80
	Annual Increase £	£7.11	£6.39	£6.43	£6.62	£6.82	£7.02
	Annual Increase % * See table 4	3.53%	3.06%	2.99%	2.99%	2.99%	2.99%
c	Annual Council Tax collected (a x b) £	£6,441,492	£6,784,380	£7,092,041	£7,413,655	£7,749,853	£8,101,297
	Annual Increase in Council Tax collected £	£343,300	£342,888	£307,661	£321,613	£336,198	£351,444
d	Surplus on the Collection Fund £	£38,847	£11,000				
	Gross Council tax (c + d) £	£6,480,338	£6,795,380	£7,092,041	£7,413,655	£7,749,853	£8,101,297

- 4.7 The Council Tax Base for 2026/27 has been increased by 2.2% and by 1.5% per annum thereafter. This is based on the latest projected trajectory for house building.
- 4.8 The Council Tax Base for South Holland District Council of 31,567 and 9,746 for Spalding Special Expenses (Band D equivalent) has been set for 2026/27 and on the 23rd of December 2025 by the Director of Finance and s151 Officer, by officer delegation in line with the Constitution.
- 4.9 Local Authorities are permitted to increase Council Tax by up to 3% or £5, whichever is higher, relating to the Relevant Basic Amount (RBA). The RBA takes into account the total of the Council precepts plus Spalding Special Expenses. The table below demonstrates that the annual increase is within the 3% threshold when considering the RBA.

Relevant Basic Amount Calculation	2025/26		2026/27		Movement	
	Precept £	Band D £	Precept £	Band D £	£	%
SSE	223,459	23.13	228,056	23.40	0.27	1.17
SHDC	6,441,491	208.53	6,784,380	214.92	6.39	3.06
TOTAL - RBA	6,664,950	215.76	7,012,436	222.14	6.38	2.96

Tax Base	No of Band D Properties		No of Band D Properties		Change in Properties	%
SSE	9,661		9,746		85	0.88
SHDC	30,890		31,567		677	2.19

Spalding Special Expenses

	2025/26 £'000	2026/27 £'000	2027/28 £000	2028/29 £000	2029/30 £'000	2030/31 £'000
Spalding Special Expenses	223	228	228	228	228	228

Table 4 – Precepting Authority Band D charges

Authority	Proposed Band D Amount (£. p)	Increase over 2025/26 (£. p)	Increase over 2025/26 %
Lincolnshire County Council*	1,673.01	47.16	2.90
Police and Crime Commissioner*	333.09	14.94	4.70
South Holland DC	214.92	6.39	3.06
Parishes (average)	57.18	4.40	8.34

*LCC Levy and PCC Levy are subject to approval. If there are any changes, an updated schedule will be provided.

Revenue Support Grant and Other Government Grants

- 4.10 Table 5 currently builds in the assumption that RSG will continue throughout the MTFS period until we have more information regarding future funding. Other than S31 Business Rates grants (see table 2), the Council's other central non-specific grants relate to the Funding Guarantee grant (previously the Lower Tier Service Grant) and the new Recovery Grant.

Table 5 - Revenue Support Grant and other Non-Specific S31 Government Grants

	Settlement 2025/26 £'000	Final Settlement 2026/27 £'000	Draft 2027/28 £'000	Draft 2028/29 £'000	Draft 2029/30 £'000	Draft 2030/31 £'000
Revenue Support Grant	(491)	(4,678)	(4,246)	(3,785)	(3,785)	(3,785)
Funding Floor	(295)	-	-	-	-	-
Adjustment Support Grant	-	(462)	-	-	-	-
Recovery Grant	(231)	(231)	(231)	(231)	(231)	(231)
New Homes Bonus	(697)	-	-	-	-	-
Total	(1,714)	(5,371)	(4,477)	(4,016)	(4,016)	(4,016)
(Increase)/Decrease in resource		(3,657)	894	461	-	-

Fees and Charges

- 4.11 The Council is dependent on direct payment for many of its services in the form of various fees, charges, and rents. Fees and charges play a significant role in the effective delivery of services; they not only generate income but also help control access to services, enable the council to respond to competition, fund investment, and guide client behaviour.
- 4.12 In some cases, the levels of fees are set by the Government, and the Council has no control over what is charged. Where the Council has had control, it has not consistently increased these charges in line with inflation or other market conditions to cover cost increases. Given future uncertainties, it is assumed that the budget should apply inflation increases agreed by the S151 officer to all discretionary fees and charges annually.

Table 6 - Fees, Charges and Rental Income

Budget Area	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000
Leisure	-	-	(267)	(461)	(563)	(588)
Building Control Fees	(315)	(352)	(354)	(355)	(357)	(359)
Licensing	(124)	(128)	(128)	(128)	(128)	(128)
Land Charges	(75)	(66)	(57)	(48)	(39)	(30)
Garden Waste	(760)	(940)	(964)	(988)	(1,012)	(1,036)
Waste Services	(139)	(196)	(206)	(216)	(227)	(239)
Planning Fees	(844)	(931)	(978)	(1,027)	(1,078)	(1,132)
Car Parking Income	(404)	(419)	(440)	(462)	(485)	(509)
Market Stall Fees	(34)	(36)	(37)	(39)	(41)	(43)
Rent Income	(1,527)	(1,715)	(1,756)	(1,821)	(1,890)	(1,962)
Sales, Fees & Other Direct Income	(929)	(1,006)	(1,043)	(1,081)	(1,122)	(1,164)
Total Fee Income	(5,151)	(5,789)	(6,230)	(6,626)	(6,942)	(7,190)

Other Income

4.13 The Council also receives other forms of income, as shown in the following table.

Table 7 - Other Income

	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	£'000	£'000	£'000	£'000	£'000	£'000
Interest on Investments*	(771)	(261)	(89)	(70)	(86)	(227)
Housing Benefit Subsidy and Rent Rebates Subsidy.	(10,439)	(7,996)	(7,676)	(7,369)	(7,074)	(6,791)
Housing Benefit/Universal Credit Overpayments	(140)	(140)	(140)	(140)	(140)	(140)
Council Tax and Housing Benefit Administration Grant	(169)	(161)	(161)	(161)	(161)	(161)
Specific Government Grants, UKSPF, NSAP, Levelling Up and RSAP)	(511)	(802)	(426)	(432)	(438)	(444)
Court Income & Council Tax Penalties	(227)	(227)	(227)	(227)	(227)	(227)
Capital Grants	(11,477)	(11,557)	(2,390)	(1,390)	(1,815)	(1,090)
Other Grants and Contributions	(2,454)	(3,266)	(3,061)	(3,116)	(3,026)	(2,951)
Support Services	(2,688)	(2,767)	(2,822)	(2,878)	(2,936)	(2,994)
Use of Reserves	(876)	(1,313)	(1,202)	(1,187)	(1,194)	(1,201)
Total Other Income	(29,752)	(28,490)	(18,194)	(16,970)	(17,097)	(16,226)

*Assumptions have been made on investment income levels due to a variety of factors.

- Use of Reserve values will change as and when new schemes are approved for inclusion within the budget.
- Reductions in the Housing Benefit Subsidy income reflect current anticipated levels of activity affected by the rollout of Universal Credit. There is a corresponding reduction in expenditure (see transfer payments in table 9).
- Movement in Other Grants and Contributions primarily relates to the Extended Producer Responsibility (EPR).

Summary

Table 8 – All sources of income

	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000
Business Rates (Table 2)	(7,152)	(4,186)	(3,980)	(4,057)	(4,138)	(4,222)
Revenue Support Grant (Table 5)	(491)	(4,678)	(4,246)	(3,785)	(3,785)	(3,785)
New Homes Bonus (Table 5)	(697)	-	-	-	-	-
Funding Floor (Table 5)	(295)	-	-	-	-	-
Additional Support Grant (Table 5)	-	(462)	-	-	-	-
Recovery Grant (Table 5)	(231)	(231)	(231)	(231)	(231)	(231)
Council Tax (Table 3)	(6,480)	(6,795)	(7,092)	(7,414)	(7,750)	(8,101)
Funding	(15,346)	(16,352)	(15,549)	(15,487)	(15,904)	(16,339)
Fees, Charges, Rents (Table 6)	(5,151)	(5,789)	(6,230)	(6,626)	(6,942)	(7,190)
Other Income (Table 7)	(29,752)	(28,490)	(18,194)	(16,970)	(17,097)	(16,226)
Fees, Charges & Other Income subtotal	(34,903)	(34,279)	(24,424)	(23,596)	(24,039)	(23,416)

2026/27 SPENDING PLANS

4.14 The table below shows the estimated Council spending plans for the next 5 years. It shows expenditure analysed by the CIPFA Standard classification. The paragraphs below the table explain the main variances across the MTFS.

Table 9 – Spending Plans

	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000
Description						
Employee Related Expenditure	11,343	12,062	12,130	12,137	12,132	12,179
Premises Related Expenditure	826	1,001	1,006	1,017	1,028	1,040
Transport Related Expenditure	957	1,040	1,049	1,059	1,068	1,078
Supplies & Services	4,885	4,827	3,998	4,012	3,817	3,828
Drainage Board Levies	3,571	3,723	3,959	4,038	4,119	4,201
Parish Precepts	1,407	1,577	1,629	1,683	1,738	1,793
Transfer Payments	11,610	9,465	9,098	8,932	8,623	8,328
Third Party Payments	4,567	4,536	4,603	4,669	4,739	4,807
Capital Charges	12,424	12,341	4,007	3,082	3,559	2,907
Interest on borrowing	-	18	134	233	233	250
Contributions to reserves	1,270	1,618	1,590	1,233	1,140	1,137
Gross Expenditure	52,860	52,208	43,203	42,095	42,195	41,548

4.15 Employee costs have been prepared in accordance with the Council's Pay Policy. Pay has generally increased through salary increments for staff, with an estimated 3.0% increase in 2026/27 and thereafter. Pension cost estimates have been prepared based on the current staff in the pension scheme as at October 2025/26, and all vacant posts are assumed to be within the pension scheme. There have been some staffing changes that are grant-funded as a result of successful bids to government departments. Employee costs also include the latest results from the Pension Triennial Review.

- 4.16 Since 2022, the Council has chosen to apply a pay supplement specifically to support its lowest-paid employees and assist them in meeting the cost of living. This supplement, reviewed each April, ensures their earnings align with the real Living Wage as set by the Living Wage Foundation. The Living Wage Foundation announced a new rate of £13.45 per hour in October 2025. The Council's lowest-paid employees are currently earning £12.65 per hour in line with NJC pay scales. Applying the Real Living Wage supplement with effect from 1 April 2026 will impact the 13 lowest paid employees (and 15 additional casual workers) and after the budgeted 3% increase for 2026/27 the supplement enhancement amounts to an additional £10,166. The NJC pay award is often not implemented until later in the year, when implemented if the NJC hourly rate is above the Real Living Wage rate, the supplement will no longer be applicable.
- 4.17 Premises budgets are reflective of the actual costs in 2025/26 and adjusted to factor in inflationary pressures.
- 4.18 Transport costs are set using average fuel prices and usage.
- 4.19 Supplies and Services budgets increase where required in council contracts for inflation and additional project costs, offset by a grant.
- 4.20 Transfer Payment movements are largely driven by the significant reduction in Housing Benefit Subsidy as caseloads continue to fall.
- 4.21 Changes in Capital Charges relate to revisions to the capital programme between years, which do not affect the General Fund bottom line as they are funded from grants or reserves.
- 4.22 Third-party payments reflect payments to Public Sector Partnership Services and other outside bodies.
- 4.23 Internal Drainage Board (IDB) increases are set out in the table below. The Council continues to work closely with the local Internal Drainage Boards to help mitigate future levy increases wherever possible. Alongside this, lobbying of Government remains ongoing, as the embedded levy results in a recurring loss of revenue for the Council that grows with each passing year.

	2021/22 (Actual) £	2025/26 (Actual) £	2026/27 Budget £	Increase over 2025/26 £	Increase over 2025/26 %	Increase over 2021/22 £	Increase over 2021/22 %
Internal Drainage Board							
Black Sluice Internal Drainage Board	134,532	243,669	257,039	13,370	5.49	122,507	91.06
King's Lynn Drainage Board	24,682	31,016	32,568	1,552	5.00	7,886	31.95
North Level District Internal Drainage Board	153,421	211,772	221,658	9,886	4.67	68,237	44.48
South Holland Drainage Board	1,382,392	1,852,050	1,937,808	85,758	4.63	555,416	40.18
Welland and Deepings Internal Drainage Board	928,864	1,232,058	1,274,320	42,262	3.43	345,456	37.19
TOTAL LEVY	2,623,891	3,570,565	3,723,393	152,828	4.28	1,099,502	41.90

5. BUDGET REQUIREMENT

- 5.1 The budget requirement is formed by comparing resource prediction and spending plans as set out in Table 10 below.
- 5.2 **Appendices 1a and 1b** bring together the budgeted expenditure and income and show the overall MTFS position analysed by income and expenditure type, service area and by portfolio budgets.

Table 10 – Budget Requirement

	2025/26 Estimate £'000	2026/27 Estimate £'000	2027/28 Estimate £'000	2028/29 Estimate £'000	2029/30 Estimates £'000	2030/31 Estimates £'000
Fees, Charges & Other Income	(34,903)	(34,279)	(24,424)	(23,596)	(24,039)	(23,416)
Gross Expenditure	52,860	52,208	43,203	42,095	42,195	41,548
Spalding Special Expenses	223	228	228	228	228	228
Efficiency Target	(257)	-	(1,601)	(1,329)	(514)	-
Efficiency Target IDB	(947)	-	-	-	-	-
Net Budget	16,976	18,157	17,406	17,398	17,870	18,360
Funded By						
Retained Business rates	(6,912)	(3,901)	(3,980)	(4,057)	(4,138)	(4,222)
Share of NNDR Collection Fund (Surplus)/Deficit	(240)	(285)	-	-	-	-
Revenue Support Grant	(491)	(4,678)	(4,246)	(3,785)	(3,785)	(3,785)
Recovery Grant	(231)	(231)	(231)	(231)	(231)	(231)
Funding Floor	(295)	-	-	-	-	-
Additional Support Grant	-	(462)	-	-	-	-
Specific Grants	-	-	-	-	-	-
New Homes Bonus	(697)	-	-	-	-	-
Parish Precepts	(1,407)	(1,577)	(1,629)	(1,683)	(1,738)	(1,793)
SHDC Council Tax	(6,441)	(6,784)	(7,092)	(7,414)	(7,750)	(8,101)
Share of Council Tax Collection Fund (Surplus)/Deficit	(39)	(11)	-	-	-	-
Spalding Special Expenses	(223)	(228)	(228)	(228)	(228)	(228)
Total Funding	(16,976)	(18,157)	(17,406)	(17,398)	(17,870)	(18,360)

5.3 Based on current assumptions, the Council will break even in 2026/27.

Spalding Special Expenses

- 5.4 Spalding Special Expenses are a separate charge for residents of Spalding for services provided in the town and are added to the main council tax. The Spalding Special Expenses estimated budget for 2026/27 is £228k (£223k for 2025/26). The detailed estimate was reported to the Spalding Town Forum on 14 January 2026.

Other Budget Issues

- 5.4 To meet its obligations, equality impact assessments will be carried out when the nature of proposed changes to services and the potential mitigation (if any) is clear, so that the implications of decisions are fully understood as they affect specific groups and communities. These have been, and will continue to be, regularly undertaken and considered as part of the decision-making process.

6. RESERVES

- 6.1 To comply with the requirements of the Local Government Act 2003, the Authority must undertake a review of the level of reserves as part of annual budget preparation. A review of the reserves has been undertaken to ensure that they have a defined purpose, identified and approved values for additions to and use of each reserve, and are set at an appropriate value that reflects the Council's current and future requirements and the risks it might face. This has included an assessment of risk registers, pressures upon services, inflation, interest rates and any underwriting arrangements.
- 6.2 General Reserves - The General Fund balance is estimated to stand at £2.078m for the next five years, which the Council's Section 151 Officer believes to be prudent for the Council at this time, when taken in the context of the other reserves that the Council has.
- 6.3 Specific Reserves - Specific reserves are set up to fund known future commitments or to cover unexpected events. Given the risks and uncertainties facing both the local and national economy, the Council is committed to retaining robust levels of reserves, whilst ensuring resources are available to enable efficient service delivery.

Table 11 – Reserve Balances

Reserve	Balance 31.03.26 £'000	Balance 31.03.27 £'000	Balance 31.03.28 £'000	Balance 31.03.29 £'000	Balance 31.03.30 £'000	Balance 31.03.31 £'000
Parish Loans Reserve	(100)	(100)	(100)	(100)	(100)	(100)
Funding Volatility Reserve	(1,642)	(1,676)	(1,676)	(1,676)	(1,676)	(1,676)
Replacement and Refurbishment Reserve	-	-	-	-	-	-
Spalding Special Expenses	(220)	(220)	(220)	(220)	(220)	(220)
Repayment Reserve	(66)	(66)	(66)	(66)	(66)	(66)
S106 Reserve	(1,775)	(1,775)	(1,775)	(1,775)	(1,775)	(1,775)
Climate Change Reserve	(112)	(112)	(112)	(112)	(112)	(112)
Investment and Growth Reserve	(2,811)	(780)	(1,035)	(1,077)	(1,140)	(1,299)
Transformation Reserve	(229)	(321)	(321)	(321)	(321)	(321)
Planning Reserves	(837)	(587)	(587)	(587)	(587)	(587)
Earmarked Grants Reserve	(949)	(989)	(989)	(989)	(989)	(989)
Waste Transformation Reserve	-	(1,920)	(2,054)	(2,057)	(1,941)	(1,717)
LGR Reserve	-	(500)	(500)	(500)	(500)	(500)
Earmarked Reserves	(8,741)	(9,046)	(9,435)	(9,480)	(9,427)	(9,362)
Usable Reserves - General Fund	(2,078)	(2,078)	(2,078)	(2,078)	(2,078)	(2,078)
Total Reserves	(10,819)	(11,124)	(11,513)	(11,558)	(11,505)	(11,440)

Funding Volatility Reserve

This renamed reserve holds the year-end balances of any accounting adjustments necessary for the Council's Collection Fund or other volatile components in the Council's Revenue Account, including in-year deficits, should they occur.

Replacement Reserve

This reserve is funded by annual contributions from service areas for the maintenance and replacement of facilities, vehicles, and equipment. This has now largely been replaced by MRP.

Repayment Reserve

This is for services set aside for the replacement of certain assets, funded by contributions revenue over the life of those assets.

Climate Change Reserve

For the implementation of smaller schemes, help with fund preparation for larger capital scheme funding bids and fund feasibility reports.

Investment and Growth Reserve

For the implementation of capital scheme funding and service area development growth that provides a return to revenue budgets

Transformation Reserve

The purpose of this reserve is to enable the council to invest in service transformation for the future.

Waste Transformation Reserve

This grant is to contribute towards the costs of disposing of waste already in the system, so that it is available for widespread use, as those costs are already being financed.

Planning Reserve

The Government provides grant aid/awards for performance on Planning services. The Council's policy is to draw sums from here annually to support the work of the planning service, e.g., the creation of the local plan.

LGR Reserve

The purpose of this reserve is to fund any Local Government Reorganisation transition costs.

Parish Loans Reserve

Any loans to Parish Councils will be financed from this reserve. The payment of the loan will not increase the Council's Capital Financing Requirement.

Spalding Special Reserve - Ringfenced

This reserve holds funds specifically for Spalding Special Services. Spalding Special Expenses are a separate charge to the residents of Spalding for services provided in their town and are charged as a supplement to the main council tax.

Earmarked Grants Reserve - Ringfenced

This reserve holds unspent funds received as grants from external bodies for specific schemes/projects.

Table 12 – Movement in Specific Reserves

Contribution To Reserves	2026/27 £'000
Investment and Growth Reserve	
Creation of Waste Transformation Reserve	(1,231)
Creation of LGR Reserve	(500)
Waste Transformation Reserve	
Creation of Reserve with 25/26 EPR moved from I&G Reserve	1,231
EPR –26/27	1,387
Earmarked Grants Reserve	
Pride in Place	11
Next Steps Accommodation Program (NSAP)	28
Funding Volatility Reserve	
Strategy & Enabling	3
District Elections	45
Markets	3
LGR Reserve	
Creation of Reserve	500
Transformation Reserve	
Contribution to reserves from budgeted position	142
Contribution To Reserves	1,618

Contribution From Reserves	2026/27 £'000
Planning Reserves	
Local Plan	(250)
Transformation Reserve	
Environmental Services Operational	(51)
Waste Transformation Reserve	
EPR Reserve funds allocated to support Waste Transformation expenditures	(698)
Investment and Growth Reserve	
Ayscoughfee Leisure	(1)
Leisure Tender Costs	(298)
Funding Volatility Reserve	
Domestic Abuse	(15)
Contribution From Reserves Total	(1,313)
Net Contribution From / (To) Reserves	305

7. CAPITAL PROGRAMME AND TREASURY

7.1 The Council's proposed 5-year Capital Programme and its 5-year capital resource projections are shown in the table below.

Table 13 – 5-year Capital Programme, Funding and Resource Implications

Scheme	Draft Capital Programme						Total £'000
	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	
Total Projects (Excl UKSPF & LUF)	4,018	9,591	1,603	1,491	1,829	1,215	19,747
Total UKSPF	500	-	-	-	-	-	500
Total Pride in Place	-	250	1,300	300	725	-	2,575
Total LUF	10,163	15,511	-	-	-	-	25,674
Total Draft Capital Programme	14,681	25,352	2,903	1,791	2,554	1,215	48,496

Funded by:	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	Total £'000
Revenue	(43)	-	-	-	-	-	(43)
Capital Grants	(11,668)	(11,556)	(2,390)	(1,390)	(1,815)	(1,090)	(29,909)
Internal Borrowing	(2,759)	(13,276)	(513)	(401)	(739)	(125)	(17,813)
Capital Receipts	-	(520)	-	-	-	-	(520)
Other Reserve	(211)	-	-	-	-	-	(211)
Total Financing	(14,681)	(25,352)	(2,903)	(1,791)	(2,554)	(1,215)	(48,496)

Note: The Council holds sufficient S106 funds in accordance with CIPFA guidance on the balance sheet as a liability.

- 7.2 The Treasury Management Strategy Statement pulls together the decisions of capital investment and our cash flow and revenue budgets.

Table 14 – Treasury Assumptions

Treasury Assumptions	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
Average Investment Balances	£25.4m	£21.2m	£11.8m	£10.6m	£12.4m	£13.3m
Investment assumptions – cash investment return.	4.10%	3.38%	3.25%	3.25%	3.25%	3.25%

- 7.3 These assumptions include that the Council's available cash balances and investment returns will be influenced by the future development of the Council's Asset Management Plan and all decisions made regarding the use of the Council's Reserves for capital and revenue purposes.

- 7.4 The Council is required to calculate a prudent provision of Minimum Revenue Provision (MRP) on its unfinanced capital expenditure, which ensures that the outstanding debt liability is repaid over a period that is reasonably commensurate with that over which the capital expenditure provides benefits. Regulations have been further amended with full effect from April 2025 to expressly provide that, in determining a prudent provision, local authorities cannot exclude any amount of Capital Financing Requirement (CFR) from its calculation.

8. HOUSING REVENUE ACCOUNT

8.1 The following table shows the summary Revised HRA for 2025/26 compared to the 2026/27 position:

Table 15 - HRA Estimates by Income & Expenditure

Description	2025/26 Revised Estimate £'000	2026/27 Estimate £'000	Variance £'000
Rent Income – Dwellings	(18,921)	(19,611)	(690)
Rent Income – Non-Dwellings	(5)	(5)	-
Charges for Services & Facilities	(1,383)	(1,400)	(17)
Contributions to Expenditure	(5)	(2)	3
Total Income	(20,314)	(21,018)	(704)
Repairs & Maintenance	5,640	5,434	(206)
Supervision & Management	4,871	4,675	(196)
Rents Rates Taxes and Other Charges	91	88	(3)
Depreciation	4,197	4,179	(18)
Provision For Doubtful Debts	75	100	25
Statutory Recharges to the HRA for Support Services	3,547	3,465	(82)
Total Expenditure	18,421	17,941	(480)
Contribution from Operations	(1,893)	(3,077)	(1,184)
Investment Income	(327)	(672)	(345)
Interest on Loans	2,591	2,470	(121)
Transfer From Reserves	(184)	-	184
Total	2,080	1,798	(282)
Net Operating (Surplus)/Deficit	187	(1,279)	(1,466)

Explanation of Budget Variations (2026/27 Budget compared to Revised 2025/26 Estimate)

8.2 Rent Income - Dwelling Rents:

Rent increases are set at CPI + 1%, equal to 4.8% for 2026/27, which has resulted in the (£689k) variance. Non-dwelling rental income of £5k receivable for the rental of an office at a sheltered housing scheme.

The Council is expected to have 3,715 HRA dwellings and 51 Shared Ownership properties (28.00 equivalent properties) on 1st April 2025, with an average weekly rent of £95.68 (on a 52-week basis). The budget includes an assumed rent loss of 1% for void properties, £100k for bad debts, and a rent loss from selling five homes per annum under the Right to Buy.

Council agreed the report and approved the rent increase on 28th January 2026.

8.3 Charges for Services and Facilities:

Charges for sewage have increased by 10% pending Anglian Water publishing their rates for 2026/27. £17.7k TV Aerials charges removed from budget as service not provided to general needs properties – previous budget error. Sheltered Housing service charges have increased by an average of £0.87 per week for bungalows and £1.97 per week for flats.

8.4 Repairs & Maintenance:

Repair and Maintenance budgets (£206k) savings have been achieved through a proactive review of agency and contractor usage, bringing greater work in-house. Despite these measures, sustained demand for repairs continues and is further impacted following the implementation of Awaab's Law. Sector benchmarking indicates that this demand is unlikely to decline. Additional efficiencies include a reduction in the retirement benefit deficit charge and an adjustment to the salary capitalisation rate.

8.5 Supervision & Management:

This service encompasses sheltered housing, alarm monitoring, community facilities, estate and tenancy management, maintenance of sewerage works, the management of HRA assets, and the delivery of the HRA Affordable Housing Programme. The favourable variance of (£196k) is primarily driven by higher levels of capitalised salaries and the resolution of legacy issues. Cost pressures relate to additional NEC software charges and increase spend on furniture and equipment within Estates Management for maintenance. Efficiencies include a reduction in the retirement benefit deficit charge.

Given ongoing regulatory and legislative changes affecting social landlords, continuous review of resourcing is essential to ensure sustained compliance, risk management, and the delivery of statutory obligations. An updated establishment for the HRA is included for approval. It is recommended to the Council that 6 FTE are added to the establishment. (4 FTE posts are currently recruited to on fixed-term contracts and two new FTE for 2026/27). Housekeeping has also been completed, with job titles updated following job evaluations to reflect new responsibilities resulting from increased expectations of social landlords.

Post	Reason for the requirement
New Posts to be recruited	
Tenant Engagement and Experience Officers x2	The Regulator of Social Housing identified a material weakness in tenant engagement and influence in its July 2025 regulatory judgement. Additional dedicated capacity is essential to meet the Regulator's expectations for establishing scrutiny arrangements, enhanced tenant involvement, and to support the organisation in achieving a C1 grading.
Formalising existing arrangements (currently fixed-term contracts)	
Change and Improvement Manager (HRA)	Adds the current Housing Transformation Manager (HRA) role to the establishment, renaming it the Change and Improvement Manager (HRA). The role is required to drive continuous service improvement, oversee the delivery of ongoing regulatory changes, and support compliance with evolving standards set by the Regulator of Social Housing.
Housing Systems Specialist (NEC)	The specialist resource is required to maintain and optimise the NEC housing system. This post will be permanently funded from the vacant Business Support Manager post.
Independent Living Technical Assistant	Provides administrative support to the Independent Living Team and oversight of sheltered housing service charges. The role is funded through service charges paid by Sheltered Housing tenants, with the associated financial provision included in the 2024 Business Plan adopted by Council in February 2024. The post also strengthens service continuity for vulnerable tenants during vacancies or staff absences.
Business Support Team Leader	Changes to reporting arrangements following the Business Support Manager vacancy have led to the establishment of this post. This post will be permanently funded from the vacant Senior Business Development Officer post.
Housekeeping - updates to posts already on the establishment	
Head of Investment and Development	Resources in the Housing Delivery Team have been refocused on the wider HRA Capital Programme. This role replaces the Head of Housing Delivery post, which will be deleted from the establishment. (No change to grading/budget).
Housing Repairs and Compliance Manager	The Housing Repairs Manager post has been changed to Housing Repairs and Compliance Manager. Post regraded following job evaluation in response to taking on additional responsibilities regarding health and safety compliance.
DCM Co-ordinator	New post established in response to changes in legislation regarding damp, condensation, and mould (Awaabs Law).
Logistics Officer (Housing Repairs)	The Repairs Service has a Logistics Officer and a Triage and Recharge Officer on the Establishment, but for years has operated with two Logistics Officers sharing duties to ensure greater resilience in the service. Recharging responsibilities remain part of the role.
Housing Project Surveyor	Update to the Projects Surveyor post. (No change in grading/budget).

Posts to be deleted from the establishment:

- Head of Housing Delivery replaced by Head of Investment and Development
- Triage and Recharge Officer (replaced by Logistics Officer).

8.6 Depreciation:

The depreciation charge has decreased by (£17.6k). The total depreciation amount is charged to the HRA, credited to the Major Repairs Reserve, and used to fund future capital expenditure.

8.7 Provision for Doubtful debts:

The provision has been increased by £25k to account for potential increases in write-off debts. Debts are reviewed regularly throughout the year.

8.8 Statutory Recharge to the HRA for Support Services:

A review has been conducted, resulting in an £82k cost reduction.

8.9 Transfer from Reserves:

The Stock Condition Survey £184k was funded from reserves in 2025/26 but will not be financed from there in 2026/27. The budget surplus of £1.279m 2026/27 will be transferred to the HRA reserves.

8.10 Note1 - Adjustment:

External Borrowing of £7m to fund the HRA 2026/27 Capital programme is expected in September 2026, lower than the £10m budgeted in 2025/26. This will have the effect of decreasing Interest payable on loans by £121k 2026/27 and increasing investment income by an estimated £345k. Overall, this will be a reduction of (£466k) in costs to the HRA for 2025/26.

9 HRA RESERVES

- 9.1 The table below shows the unallocated HRA general reserve balance as at 31st March 2026 and the estimated movements to 31st March 2031. HRA general reserve can be used to finance both revenue and capital expenditure, for example, one-off projects and to meet expenditure arising from unexpected events. In addition, any surpluses or deficits will be charged against this reserve.

Table 16 – HRA General Reserves

HRA General Reserve	Balance 31.03.26 £'000	Balance 31.03.27 £'000	Balance 31.03.28 £'000	Balance 31.03.29 £'000	Balance 31.03.30 £'000	Balance 31.03.31 £'000
General HRA Reserve	6,267	3,476	4,223	5,326	6,333	6,115

- 9.2 The Major Repairs Reserve is to be used to finance capital investment in existing stock within the HRA.

Table 17 – HRA Other Reserves

Other HRA Reserves	Balance 31.03.26 £'000	Balance 31.03.27 £'000	Balance 31.03.28 £'000	Balance 31.03.29 £'000	Balance 31.03.30 £'000	Balance 31.03.31 £'000
Major Repairs Reserve	726	129	359	61	147	147
Insurance Reserve	200	200	200	200	200	200
Total	926	329	559	261	347	347

10 HRA CAPITAL PROGRAMME

Table 18 – HRA Five-Year Capital Programme

Project Description	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	Totals MTFS £'000
Capital Programme						
Decent Homes	15,493	8,729	8,397	12,142	10,328	55,089
Other Schemes	3,082	1,960	1,792	1,384	1,252	9,470
Total Current Approved Capital Programme	18,575	10,689	10,189	13,526	11,580	64,559
Total New Capital Projects	1,100	1,155	1,235	1,469	1,337	6,296
Total Capital Programme	19,675	11,844	11,424	14,995	12,917	70,855

Funding						
HRA General Reserve	(4,070)	(334)	(226)	(474)	(1,796)	(6,900)
Major Repairs Reserve	(4,776)	(3,941)	(4,468)	(4,086)	(4,171)	(21,442)
Reserve Totals	(8,846)	(4,275)	(4,694)	(4,560)	(5,967)	(28,342)
1-4-1 Receipts	(1,108)	(1,155)	(1,213)	(1,272)	(1,337)	(6,085)
Capital Receipts Totals	(1,108)	(1,155)	(1,213)	(1,272)	(1,337)	(6,085)
Grants	(3,045)	(689)	(702)	(470)	-	(4,906)
External Borrowing	(6,676)	(5,725)	(4,815)	(8,693)	(5,613)	(31,522)
Total Capital Funding	(19,675)	(11,844)	(11,424)	(14,995)	(12,917)	(70,855)

- 10.1 HRA Capital Programme implements planned maintenance based on asset management data to meet key decent homes standards in the Asset Management Strategy.

11. CONSULTATION

- 11.1 The budget proposals have been subject to review by the Joint PDP/PMP Committee on 13 January 2026 with the minutes attached at Appendix 7. A light touch online public consultation process was also undertaken for the 2026/27 budget. The reason for this was due to the lateness of the Local Government Finance Settlement and therefore gave very limited timescales for responses. Results from the consultation were limited but generally were supportive of the budget proposals stating they were sensible, realistic and avoided risky assumptions.

12. EFFICIENCY TARGETS

- 12.1 The projected budgets recognise an increasingly challenging and uncertain position through the five-year period of our financial strategy. The current financial environment requires a significant transformation in how public services are both funded and delivered, with an emphasis on business and housing growth to improve economic development and maximise funding for the Council to help offset ongoing reductions in overall resources. The Council's new partnership and the outsourced services within its TECKAL company, PSPS Ltd, provide a significant opportunity to drive savings, efficiencies, transformation, and improvement across the 3 Councils.
- 12.2 Based upon current budget assumptions, the value of efficiency savings required to set a balanced budget for the next five years is as follows.

Table 19 – Efficiency Targets

	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000
Budget Savings Requirement	(257)	-	(1,601)	(1,329)	(514)	-
IDB Funding Requirement	(947)	-	-	-	-	-
Total	(1,204)	-	(1,601)	(1,329)	(514)	-

- 12.3 The ongoing delivery of efficiencies is recognised as a key challenge to the Council that will require both political and cultural direction to ensure it is met.
- 12.4 Public Sector Partnership Services Ltd (PSPS) has developed a Transformation and Service Modernisation Plan for 2025–2028. The plan aims to enhance digital services, modernise operations, and improve outcomes for residents across South Holland, East Lindsey, and Boston Borough Councils.
- 12.5 Strategic Aims
- Customer Focus: Improve access and consistency via digital solutions and integrated service journeys.
 - Efficiency: Modernise and automate processes, introduce cloud financial systems, and standardise operations partnership-wide.
 - People: Build a skilled, adaptable workforce and foster a culture of continuous improvement and customer satisfaction.

13. SOUTH AND EAST LINCOLNSHIRE COUNCILS' PARTNERSHIP PLANS

- 13.1 The Alignment and Delivery Plan, at Appendix 6 sets out the key pieces of work for the Partnership and this Councils in 2026/27 and subsequent years.
- 13.2 This builds on the Partnership's work to date and seeks to continue to drive forward key priority areas for this Council.

14. RISK AND SENSITIVITY

14.1 The following table shows the key risks and how we intend to treat them through our risk management practices.

Table 20 - Key Risks

Risk	Likelihood	Impact	Mitigating Action
Interest Rates Changing	High	High	Ongoing proactive management of opportunities in the market and staircasing of loans to maximise longer-term lock and premium rates in the LA market.
Growth plans may require borrowing at some point in the future	Medium	Medium	Substantial external funding has been leveraged to benefit the Town, and it is now fully incorporated into the Council's budgets.
Increased demand for Homelessness Support Services – relating to the Homelessness Reduction Act	High	High	Monitor service demand and impact on costs. Optimise use of grant funding and closely monitor changes in service requirements. Work with commissioners and suppliers to minimise the impact of benefit subsidies.
Volatility and Fluctuation in business rates following the reset	High	High	Regular monitoring of business rates, debt levels, recovery action, and the impact of changes in government support.
Additional bad debts because of economic circumstances	High	High	The Council has proactive debt management and pre-pay fee policies. Supporting business through the economic development team support.
Inflation rises by more than budgeted projections	Medium	Medium	Budget assumptions are kept up to date with the most recent projections. Inflationary pressures have now mainly come under control.
Court Income	High	Medium	Court income projections are in line with the budget. The budget has not been increased due to concerns over the collectability of this income.
PSPS may be unable to deliver an effective service within the agreed contract price.	Low	Medium	Reviewing Service Level Agreements, activity levels, and service priorities, the Transformation Programme has been developed.
Fee Income volatility	High	High	Early monitoring of deviations and reporting through to Cabinet. Controlling costs as service demand declines.

Risk	Likelihood	Impact	Mitigating Action
Contract Cost Volatility	High	High	To seek pre-purchase, contract management is necessary to ensure that projects remain within revenue and capital budget affordability levels.
Lack of funding to partners is causing displacement of service demand	High	High	Engagement and realism
Inadequate capital resources to finance future desired plans	High	Medium	The Council has been highly successful in achieving significant capital funding.
Central Government policy changes	High	High	Engagement in consultation and policy creation
VAT – partial exemption	High	High	Close forecasting VAT partial exemption position
Failure to deliver the required savings, efficiency, and service review transformation programme	Medium	Medium	Effective programme and project management
Reduction in Investment Values	Medium	High	Regular monitoring of investment valuations is reported to the Audit and Governance Committee and the Finance PFH. A specific reserve is allocated.
Increased demand for services	High	High	To have in place a robust management framework to understand and respond appropriately to increased demand.

15. OPTIONS

- 15.1 There are no alternative budget options presented, however if Council does not accept the proposed budget, then any changes to income or expenditure which will produce a revised balanced budget must be presented and approved at the Council meeting.

16. RECOMMENDATIONS

16.1 Reason for recommendation - To comply with the budgetary and policy framework.

16.2 Recommendations – That Council approve:

- The General Fund budget 2026/27, including the setting of Council Tax
- The Housing Revenue Account budget 2026/2027,
- The Council's Capital Programmes,
- Other associated strategies, policies and plans as set out in the covering report and associated Appendices.

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Appendix 1a – Medium Term Financial Strategy by Account

Area	2025/26 Approved Budget £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000
Employee Related Expenditure	11,343	12,062	12,130	12,137	12,132	12,179
Premises Related Expenditure	826	1,001	1,006	1,017	1,028	1,040
Transport Related Expenditure	957	1,040	1,049	1,059	1,068	1,078
Supplies & Services	4,885	4,827	3,998	4,012	3,817	3,828
Drainage Board Levies	3,571	3,723	3,959	4,038	4,119	4,201
Parish Precepts	1,407	1,577	1,629	1,683	1,738	1,793
Third-party Payments	4,567	4,536	4,603	4,669	4,738	4,807
Transfer Payments	11,610	9,465	9,098	8,932	8,623	8,328
Depreciation & Impairment Losses	(3)	-	-	-	-	-
Capital Grants	(11,477)	(11,557)	(2,390)	(1,390)	(1,815)	(1,090)
Income	(21,779)	(21,148)	(20,743)	(20,949)	(20,944)	(20,898)
Investment Income	(771)	(261)	(89)	(70)	(86)	(227)
Efficiencies Required - Drainage Boards	(947)	-	-	-	-	-
Efficiencies Required	(257)	-	(1,601)	(1,329)	(514)	-
COUNCIL SUB-TOTAL	3,932	5,265	12,649	13,809	13,904	15,039
Direct Revenue Financing of Capital Expenditure	500	-	-	-	-	-
Capital Charges Contra Entry	11,477	11,557	2,390	1,390	1,815	1,090
Minimum Revenue Provision	450	784	1,617	1,692	1,744	1,817
Interest on borrowing	-	18	134	233	233	250
Contributions from Reserves	(876)	(1,313)	(1,202)	(1,187)	(1,194)	(1,201)
Contributions to Reserves	1,270	1,618	1,590	1,233	1,140	1,137
Spalding Special Expenses	223	228	228	228	228	228
NET COST OF SERVICES	16,976	18,157	17,406	17,398	17,870	18,360
Financing						
Net Retained Business Rates	(7,152)	(4,186)	(3,980)	(4,057)	(4,138)	(4,222)
Revenue Support Grant	(491)	(4,678)	(4,246)	(3,785)	(3,785)	(3,785)
New Homes Bonus Grant	(697)	-	-	-	-	-
Recovery Grant	(231)	(231)	(231)	(231)	(231)	(231)
Funding Floor	(295)	-	-	-	-	-
Additional Support Grant	-	(462)	-	-	-	-
Specific Grants	-	-	-	-	-	-
Town & Parish Councils	(1,407)	(1,577)	(1,629)	(1,683)	(1,738)	(1,793)
Spalding Special Precept	(223)	(228)	(228)	(228)	(228)	(228)
Council Tax Requirement	(6,441)	(6,784)	(7,092)	(7,414)	(7,750)	(8,101)
Share of Council Tax Collection Fund (Surplus)/Deficit	(39)	(11)	-	-	-	-
FUNDING	(16,976)	(18,157)	(17,406)	(17,398)	(17,870)	(18,360)
Tax Base	30,890	31,567	32,041	32,521	33,009	33,504
SHDC Band D Council Tax (£)	208.53	214.92	221.35	227.96	234.78	241.80
Total Council Tax (£'000)	6,441	6,843	7,092	7,414	7,750	8,101

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Appendix 1b – Medium Term Financial Strategy by Service Area

Area	2025/26 Approved Budget £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000
Corporate	154	234	235	235	236	236
Corporate (Information)	41	(5)	(29)	(53)	(77)	(102)
Finance	1,619	2,180	2,226	2,187	2,213	2,207
General Fund Assets	376	132	186	119	50	(23)
Governance and MO	973	981	981	981	981	981
Housing	(183)	(136)	(142)	(149)	(157)	(165)
Leisure & Culture	1,000	758	72	(118)	(217)	(239)
Neighbourhoods	4,499	3,441	3,543	3,760	3,967	4,166
Planning and Strategic Infrastructure	622	1,053	1,001	954	658	605
Regulatory	977	753	664	595	506	417
Strategic Growth and Development	274	296	323	302	302	301
Wellbeing and Community Leadership	2,554	2,096	2,081	2,064	2,001	1,977
Spalding Special Expenses	223	228	228	228	228	228
Investment Income	(771)	(261)	(89)	(70)	(86)	(227)
Efficiencies Required - Drainage Boards	(947)	-	-	-	-	-
Efficiencies Required	(257)	-	(1,601)	(1,329)	(514)	-
COUNCIL SUB-TOTAL	11,154	11,750	9,679	9,706	10,091	10,362
Internal Drainage Board	3,571	3,723	3,959	4,038	4,119	4,201
Parish Precepts	1,407	1,577	1,629	1,683	1,738	1,793
Direct Revenue Financing of Capital Expenditure	-	-	-	-	-	-
Capital Grants	(11,477)	(11,557)	(2,390)	(1,390)	(1,815)	(1,090)
Capital Charges Contra Entry	11,477	11,557	2,390	1,390	1,815	1,090
Minimum Revenue Provision	450	784	1,617	1,692	1,743	1,818
Interest on Borrowing	-	18	134	233	233	250
Contributions from Reserves	(876)	(1,313)	(1,202)	(1,187)	(1,194)	(1,201)
Contributions to Reserves	1,270	1,618	1,590	1,233	1,140	1,137
NET COST OF SERVICES	16,976	18,157	17,406	17,398	17,870	18,360
Financing						
Retained Business Rates	(4,614)	(3,916)	(3,995)	(4,073)	(4,154)	(4,238)
Section 31 Grant	(2,765)	-	-	-	-	-
less Pooling Levy returned to LCC	467	-	-	-	-	-
Less payment to Central Government	-	15	15	16	16	16
NNDR share of Collection Fund (Deficit)/Surplus	(240)	(285)	-	-	-	-

Appendix 1b – Medium Term Financial Strategy by Service Area

Area	2025/26 Approved Budget £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000
Revenue Support Grant	(491)	(4,678)	(4,246)	(3,785)	(3,785)	(3,785)
New Homes Bonus Grant	(697)	-	-	-	-	-
Recovery Grant	(231)	(231)	(231)	(231)	(231)	(231)
Funding Floor	(295)	-	-	-	-	-
Additional Support Grant	-	(462)	-	-	-	-
Specific Grants	-	-	-	-	-	-
Council Tax	(6,441)	(6,784)	(7,092)	(7,414)	(7,750)	(8,101)
Spalding Special Precept	(223)	(228)	(228)	(228)	(228)	(228)
Town & Parish Councils	(1,407)	(1,577)	(1,629)	(1,683)	(1,738)	(1,793)
Share of C Tax Collection Fund (Deficit)/Surplus	(39)	(11)	-	-	-	-
FUNDING	(16,976)	(18,157)	(17,406)	(17,398)	(17,870)	(18,360)
Tax Base	30,890	31,567	32,041	32,521	33,009	33,504
SHDC Band D Council Tax (£)	208.53	214.92	221.35	227.96	234.78	241.80
Total Council Tax (£'000)	6,441	6,784	7,092	7,414	7,750	8,101

Appendix 1c – HRA -Medium Term Financial Strategy by Account

Description	2025/26 Approved Budget £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000
Rent Income – Dwellings	(18,921)	(19,611)	(20,187)	(20,743)	(21,360)	(21,948)
Rent Income – Non-Dwellings	(5)	(5)	(5)	(5)	(5)	(5)
Charges for Services and Facilities	(1,383)	(1,400)	(1,412)	(1,424)	(1,436)	(1,448)
Contributions to Expenditure	(5)	(2)	(2)	(2)	(2)	(2)
Total Income	(20,314)	(21,018)	(21,606)	(22,174)	(22,803)	(23,403)
Repairs and Maintenance	5,640	5,434	5,521	5,528	5,619	5,710
Supervision and Management	4,871	4,675	4,831	4,877	5,004	5,133
Cost of Living Allowance	-	-	-	-	-	-
Rents, Rates, Taxes, and Other Charges	91	88	88	89	90	90
Depreciation	4,197	4,179	4,171	4,171	4,171	4,171
Movement in Allowance for bad debts	75	100	100	100	100	100
Statutory Recharge to the HRA for Support Services	3,547	3,465	3,553	3,618	3,684	3,752
Funding from Reserves	(184)	-	-	-	-	-
Total Expenditure	18,237	17,941	18,264	18,383	18,668	18,956
Contribution from Operations	(2,077)	(3,077)	(3,342)	(3,791)	(4,135)	(4,447)
HRA - Investment Income	(327)	(672)	(414)	(386)	(410)	(417)
HRA - Interest Payable	2,591	2,470	2,675	2,848	3,063	3,286
Total	2,264	1,798	2,261	2,462	2,653	2,869
Net (Surplus)/Deficit	187	(1,279)	(1,081)	(1,329)	(1,482)	(1,578)

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Appendix 2a – General Fund Capital Programme

SHDC Draft Capital Programme 2025/26 - 2030/31	Draft Capital Programme						
Scheme	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	Total £'000
Capital Enhancements	323	75	15	15	15	-	443
ICT	126	232	424	-	-	-	782
Footway Lighting	55	55	55	55	55	55	330
Neighbourhoods	1,686	19	19	331	669	70	2,794
Waste Review	-	8,101	-	-	-	-	8,101
Disabled Facilities Grants	958	1,090	1,090	1,090	1,090	1,090	6,408
Car Park Resurfacing	85	-	-	-	-	-	85
Lutyens Memorial	211	-	-	-	-	-	211
Uniform System	274	-	-	-	-	-	274
Unit 4 Implementation	54	19	-	-	-	-	73
Spalding Gateway Public Realm Project	46	-	-	-	-	-	46
Local Authority Housing Fund	200	-	-	-	-	-	200
Total Projects (Excl UKSPF & LUF)	4,018	9,591	1,603	1,491	1,829	1,215	19,747
UKSPF	290	-	-	-	-	-	290
UKSPF - Rural	210	-	-	-	-	-	210
Total UKSPF	500	-	-	-	-	-	500
Town Centre Revitalisation - Shop Front	-	125	150	150	200	-	625
Town Centre Revitalisation - Diversification	-	125	150	150	200	-	625
Cultural/Heritage Provision	-	-	1,000	-	325	-	1,325
Total Pride in Place	-	250	1,300	300	725	-	2,575
LUF - South Holland Health and Wellbeing Hub	10,163	15,511	-	-	-	-	25,674
Total LUF	10,163	15,511	-	-	-	-	25,674
Grand Total (including new items)	14,681	25,352	2,903	1,791	2,554	1,215	48,496

Financing	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	Total £'000
Revenue	(43)	-	-	-	-	-	(43)
Capital Grants	(11,668)	(11,556)	(2,390)	(1,390)	(1,815)	(1,090)	(29,909)
Internal Borrowing	(2,759)	(13,276)	(513)	(401)	(739)	(125)	(17,813)
Capital Receipts	-	(520)	-	-	-	-	(520)
Other Reserve	(211)	-	-	-	-	-	(211)
Total Financing	(14,681)	(25,352)	(2,903)	(1,791)	(2,554)	(1,215)	(48,496)

Appendix 2b - Housing Revenue Account (HRA) Capital Programme

Project Description	Revised 2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	Totals MTFS £'000
Capital Programme							
Decent Homes	11,453	15,493	8,729	8,397	12,142	10,328	55,089
Green Homes Energy Efficiency	5,300	6,345	2,400	-	-	-	8,745
Central Heating - Gas Boiler Replacements	770	1,122	750	1,401	1,858	1,592	6,723
Kitchen Replacement	1,648	3,992	1,295	2,513	2,306	3,285	13,391
MEES	-	-	1,377	1,405	939	-	3,721
Electrical Upgrade - Capital - HRA Capital	5	6	6	7	7	8	34
Smoke Alarms	279	273	519	270	344	281	1,687
Roofs and Gutters	970	949	193	623	575	1416	3,756
Flat Entrance Doors Sheltered Schemes	90	-	-	-	-	-	-
Doors & Windows	1,603	1,871	1,342	1,270	5217	2691	12,391
Fire Remedial Works	201	83	87	91	91	91	443
Chimneys	8	124	14	54	22	127	341
Paths and Drives	38	111	109	107	107	141	575
Boundary Walls	3	3	4	4	4	5	20
TV Aerials on Sheltered Schemes	106	-	-	-	-	-	-
Fees	432	614	633	652	672	691	3,262
Other Schemes	5,172	3,082	1,960	1,792	1,384	1,252	9,470
Sewage Treatment Refurbishment	440	763	444	377	377	377	2,338
Car Parks	124	32	33	35	35	-	135
Community Centre Refurbishment	100	100	-	-	-	-	100
Structural Works	50	-	-	-	-	-	-
ICT Strategy	49	116	54	-	-	-	170
Replacement Laptop	28	28	229	-	-	-	257
Major Adaptions	1,763	1,333	1,200	1,080	972	875	5,460
Sheltered Housing Alarm System	329	-	-	-	-	-	-
HRT Vehicle Replacement	450	-	-	300	-	-	300
Affordable Housing	1,839	10	-	-	-	-	10

Project Description	Revised 2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	Totals MTFS £'000
Purchase of Homes South Holland	-	700	-	-	-	-	700
Total Current Approved Capital Programme	16,625	18,575	10,689	10,189	13,526	11,580	64,559
New Schemes Acquisitions - subject to approval	-	1,100	1,155	1,213	1,274	1,337	6,079
New Scheme- ICT	-	-	-	22	195	-	217
Total New Capital Projects	-	1,100	1,155	1,235	1,469	1,337	6,296
Total Capital Programme	16,625	19,675	11,844	11,424	14,995	12,917	70,855

Funding	Revised 2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	Totals MTFS £'000
HRA General Reserve	(3,095)	(4,070)	(334)	(226)	(474)	(1,796)	(6,900)
Major Repairs Reserve	(8,617)	(4,776)	(3,941)	(4,468)	(4,086)	(4,171)	(21,442)
Reserve Totals	(11,712)	(8,846)	(4,275)	(4,694)	(4,560)	(5,967)	(28,342)
U-4-1 Receipts	(320)	(1,108)	(1,155)	(1,213)	(1,272)	(1,337)	(6,085)
Capital Receipts Totals	(320)	(1,108)	(1,155)	(1,213)	(1,272)	(1,337)	(6,085)
Grants	(3,473)	(3,045)	(689)	(702)	(470)	-	(4,906)
External Borrowing	(1,120)	(6,676)	(5,725)	(4,815)	(8,693)	(5,613)	(31,522)
Total Capital Funding	(16,625)	(19,675)	(11,844)	(11,424)	(14,995)	(12,917)	(70,855)

PART 1

1.0 Introduction

1.1 Background

- 1.1.1. This strategy is a high level summary of South Holland District Council's approach to longer term capital investment in the future of the district. It guides the development of service capital plans, and sets out the policies and practices that the Council uses to establish, monitor and manage its capital programme, in line with the Medium Term Financial Strategy (MTFS).
- 1.1.2 The Council's priorities provide the backdrop to the MTFS which in turn ensures all new resources, be they revenue or capital, are allocated through the principles on which they are based.
- 1.1.3 The early sections of this document describe the Council's financial position. These clearly suggest a need to ensure that the Council's Capital and Treasury Strategy supports the Council going forward. In addition, guidance around using capital for mixed/commercial purposes and a revision of treasury and investment guidance have recently been released to provide a platform to support and protect councils looking to work in different ways, driven by long term financial pressures. These are explored in the next sections of the document.
- 1.1.4 South Holland District Council produces and renews its Capital and Treasury Strategy on an annual basis. The Prudential Code 2021 recognises this as best practice and provides guidance to Local Authorities on how they should administer their Capital and Treasury activities.
- 1.1.5 The revised guidance will mean that the suite of documents that made up the Council's Treasury and Capital framework (the Treasury Management Strategy Statement, the Capital Strategy and Programme, and the Asset Management Strategic Framework) is incorporated into this single document. This includes the necessary Prudential Indicators and reference to the operational Treasury Management Practices that underpin how transactions will be conducted.
- 1.1.6 The Council expects continuous improvement in its performance and financial management. This requires strong executive leadership, strong challenge from scrutiny and commitment from employees. The Council's Organisational plans have provide the framework to help drive and embed the necessary improvements.
- 1.1.7 For the benefit of the reader the strategy has nine sections;
- Legislative and Best Practice Framework
 - About South Holland District
 - Aims of the Strategy
 - Financial Position Statement
 - Strategic Objectives
 - Capital Expenditure
 - Capital Resources, and Plans

- Stewardship
- Risk Management

1.1.8 We hope this document provides you with an understanding of how we will support the Council's Corporate Strategy and objectives with the capital resources at our disposal. There are inevitably more demands on the money needed than resources available, meaning that best value has to be sought by the Council on behalf of its residents, local businesses and users of services.

PART 2

2.0 Legislative and Best Practice Framework

2.1 Relevant Legislation

2.1.1 Councils have the power potentially to do almost anything. This is enshrined through the General Power of Competence (GPOC) in the Localism Act 2011. It is a very broadly expressed power, which overlaps other powers. GPOC, however, has important limits. It cannot be used in breach of other legislation, and is therefore supplemental to specific powers that allow councils to borrow and invest. Councils have the general power to borrow under Section 1 of the Local Government Act 2003. The power to invest is set out in the Local Government Act 2003, Section 12, which gives the Council the power to invest for any purpose relevant to its functions under any enactment, or for the purposes of the prudent management of its financial affairs. The power that allows councils to spend for capital purposes is included in the Local Government Act 2003.

2.2 Current Guidance & Best Practice

2.2.1 The Prudential Code 2021 summarises the overriding matters that should be considered in determining a Capital Strategy. It is therefore necessary (and helpful) for the reader of this Strategy to familiarise themselves with the requirements of the Prudential Code which is available from the Public Sector Partnership Services Finance Team.

2.2.2 The Prudential Code makes it clear that councils' capital expenditure plans must be affordable, prudent and sustainable, and that treasury management decisions are taken in accordance with good professional practice and in full understanding of the risks involved.

PART 3

3.0 About South Holland

3.1 Facts about the district

3.1.1 South Holland is a local government district of Lincolnshire. The district council is based in Spalding. Other notable towns include Crowland, Holbeach and Long Sutton. The district is named after the historical division of Lincolnshire known as the Parts of Holland.

- 3.1.2 South Holland is a local government district of Lincolnshire. The district council is based in Spalding. It was formed on 1 April 1974, under the Local Government Act 1972, as a merger of the Spalding urban district with East Elloe Rural District and Spalding Rural District. All these were previously in the administrative county of Holland.
- 3.1.3 South Holland borders the borough of Boston to the north, The Wash and the county of Norfolk to the east, the county of Cambridgeshire and Peterborough unitary authority to the south, the Lincolnshire district of South Kesteven to the west, and the district of North Kesteven to the north-west.
- 3.1.4 Much of the district is low-lying and is kept free from inundation by land drainage.

PART 4

4.0 Aims of the Strategy

4.1 The specific aims of this strategy are to ensure:

- Physical assets and related resources are efficiently and effectively used to support South Holland District Council's priorities. These inputs will then be reviewed against the outputs from capital schemes to demonstrate Value for Money;
- Issues related to property and other assets are fully reflected in the Council's planning, specifically adequate funds for maintenance are available;
- The strategy itself is a useful tool to assist stakeholders' understanding of the Council's decision-making processes and project management of its capital investments;
- Provision is made for delivering corporate priorities and this is demonstrated through effective resource allocation;
- Invest to save projects are encouraged;
- The Council works within the Prudential Code framework and demonstrates robust and linked capital and treasury management;
- Review of the Asset Management Strategic Framework to identify surplus assets which can move through a disposal process to generate new capital resources;
- Capital spending plans are affordable and integrated with the Medium Term Financial Strategy;
- We work effectively with our partners in the South and East Lincolnshire Councils Partnership (SELCP), sharing expert resources and maximising funding opportunities, increasing the voice of the sub-region; and,
- Support for our partners by acting as an enabler in drawing down external funding for community projects. To further act as a match fund provider.

PART 5

5.0 Financial Position Statement

5.1 Financial overview

5.1.1 When taking financial decisions the considerations are multi-faceted. This means a single decision may impact upon revenue, capital, treasury and assets. These areas

are all interlinked and should be fully understood to ensure plans are in place to maintain the Council's financial standing.

5.2 Revenue

- 5.2.1 Through to 2030/31 the Council anticipates pressure on revenue budgets due to significant inflationary pressures, changes in customer requirements and reductions in income post covid and due to international events. Each year the ability to balance the budget is becoming more challenging, with options ranging from becoming more efficient, raising additional income and/or reducing services. The Council has an ongoing programme to develop plans to address the known challenges. In addition to this the impacts of changes to the localised business rate retention system, this is an area of focus as we seek to understand the changes within the yield, particularly as a result of economic impacts and recent changes in Government policy so this income stream has a significantly higher level of risk. There are no signs of an upturn in Council or indeed Government finances to provide optimism. Therefore the Council must continue to look to become self-financing by seeking alternative sources of finance. The Council will look towards its capital and treasury activities to mitigate and contribute towards relieving pressure on its future revenue budgets.

5.3 Capital

- 5.3.1 Annually the Council is required to invest in assets and projects which have a life of longer than one year. This investment, be it in IT systems, vehicles, property or equipment, must be funded. The Council will look towards its capital and treasury activities to provide medium and long term resources for future capital expenditure. The Council also needs to consider ways of innovation that limit the amount of investment required during the timescale of this strategy in light of the significant pressures upon its resources, which will include new borrowing.

5.4 Treasury

- 5.4.1 The Council holds surplus cash during the year. These funds are largely monies held in reserves or short term cash holdings before payments are made to major preceptors and currently average approximately £35m. Whilst cash is held it is invested with full appreciation of the Prudential Code which requires Councils to consider security, liquidity and yield (in that order). In addition, many councils participate in borrowing to fund their capital programme. The Council will look towards its treasury activities making the best use of borrowing and investing with all decisions being undertaken having an appropriate approach towards prudence and proportionality, as well as security, liquidity and yield. Treasury management will be expected to make a positive contribution towards both revenue and capital pressures.

5.5 Asset Management

- 5.5.1 The Council has a balance sheet with fixed assets valued at circa £294m. The Council has focused its attentions on areas such as investment in Housing Companies, disposal of surplus assets and developing its Organisational plans. In addition the Council has been successful in bidding for funding both as part of the SELCP partnership and in its own right. These funds have and will significantly bolster the Councils capital programme and support future plans.

PART 6

6.0 Strategic Objectives

6.1 Strategic fit

6.1.1 The financial strategies must support and empower the corporate strategy and priorities of the Council. This intrinsic link works both ways. By adopting the new strategy the Council will be looking to ensure the ongoing provision of both statutory and discretionary services to local residents and businesses. It must have due regard to legislation and guidance. All strategies adopted must also have full regard to the legislative framework and best practice guidance adopted by the sector. These offer clear boundaries and exemplify considerations for decision making and risk management.

6.1.2 This strategy links to a number of other corporate strategies and plans:

- Treasury Management Policy and Strategy Statement
- The Local Plan
- Medium Term Financial Strategy
- Risk Management Strategy
- Economic Development Strategic Framework
- Homelessness Strategy
- Asset Management Plan
- Crime and Disorder Strategy
- Housing Strategy
- HRA Business Plan

PART 7

7.0 Capital Expenditure

7.1 Definition and considerations

7.1.1 The Local Government Act 2003 – which includes the legislation for the capital finance system – does not specify what precisely constitutes capital expenditure. Instead it:

- Refers to “expenditure of the authority which falls to be capitalised in accordance with proper practices”.
- Enables the Secretary of State to prescribe by regulation which local authority expenditure shall be treated as capital expenditure and which shall not be treated as capital expenditure
- Enables the Secretary of State to prescribe by regulation that the spending of a particular local authority shall – or shall not – be treated as capital expenditure

7.1.2 For the purposes of this strategy document, capital expenditure is defined as expenditure to acquire or upgrade assets (such as property, plant and equipment), so that future economic benefit or service potential will flow from the asset for more than one year.

7.1.3 The Council has set a de minimis limit of £10,000 for expenditure to be considered for capitalisation. The following categories of expenditure will require capital resources to fund their purposes:

1. The acquisition, reclamation, enhancement or laying out of land exclusive of roads, buildings or other structures
2. The acquisition, construction, preparation, enhancement or replacement of roads, buildings and other structures
3. The acquisition, installation or replacement of movable or immovable plant, machinery and apparatus and vehicles and vessels
4. The making of advances, grants or other financial assistance towards expenditure incurred or to be incurred on items detailed in points 1 to 3 above or on the acquisition of investments
5. The acquisition of share capital or loan capital in any corporate body
6. The issue of loan instrument in respect of which not all repayments by the authority are due within 1 year of issue
7. Works to increase substantially the thermal insulation of a building
8. Works to increase substantially the extent to which a building can be used by a disabled or elderly person
9. The acquisition of computer software, plus the in-house preparation of it, provided that the intention is to use the software for at least 1 year

7.1.4 Regulations state that expenditure on repair and maintenance which does not increase the life, value or extent of use of an asset is not deemed as capital expenditure.

7.2 Future expenditure plans

7.2.1 The Council has approved a five year (short/medium term) funded capital programme. Beyond this time capital resources will be limited unless funded through revenue support or external grants. In addition, the Council will have an ongoing need for capital expenditure for replacement and renewal of its key assets used in delivering services.

7.2.2 Future capital projects will need to be subject to suitable business cases which will include how such schemes support corporate/strategic priorities. One way of creating capital resources can be through the borrowing of funds and then spending it on capital or through internal borrowing supported by a Minimum Revenue Provision requirement.

7.3 Capital Loans

7.3.1 The council has discretion to make loans for a number of reasons, primarily for housing development. These loans are treated as capital expenditure.

7.3.2 In making loans the council is exposing itself to the risk that the borrower defaults on repayments. The council, in making these loans, must therefore ensure they are prudent and risk implications have been fully considered

7.3.3 The council will ensure that a full due diligence exercise is undertaken, and adequate security is in place. The business case will balance the benefits and the risks. All

loans are agreed by Cabinet. All loan arrangements will be subject to close, regular monitoring and reporting.

PART 8

8.0 Capital Resources, and Plans

8.2 Capital Expenditure and the Minimum Revenue Provision

- 8.2.1 One important area of the Capital and Treasury guidance is the Minimum Revenue Provision (MRP) requirement. Where a Council undertakes capital expenditure, financed by borrowing, there is an expectation that each year the Council's revenue account should make a contribution to a reserve which will build up over time so that when the borrowing has to be repaid, money is there to do so. Where the Council chooses to invest in assets which will not, or are unlikely to, have sufficient realisable value at the point of redemption to repay the borrowing, then this is essential for prudent management of the Council's affairs. The Council will ensure a suitable MRP policy is in place.

8.3 Other Capital Considerations

Capital Receipts

- 8.3.1 The forward availability of capital receipts will play an important part in both the timing and scope of the capital programme. The Council is looking at ways of obtaining capital receipts through the active marketing of its surplus assets and a review of how assets will be needed in the future to provide value for money services to the community

Section 106 – Planning obligations

- 8.3.2 The Council has powers under Section 106 to provide for infrastructure and facilities to support the local community alongside planning and development projects.

8.4 External Grants and Contributions

- 8.4.1 A partnership approach to service delivery is a core approach for the Council. Through its services, partnership working, supportive funding and innovation, the Council will seek to attract investment into the District. Acquiring grants and external funding is of increasing importance given lower levels of resources through core government funding.

8.5 Borrowing

- 8.5.1 Under the 'Prudential' framework for local authority capital, the Council can determine what level of long term borrowing it wishes to undertake to finance its capital priorities, within the framework of prudent, sustainable and affordable borrowing. Given the diminishing resources available to it the Council has to make appropriate decisions regarding servicing the financing costs before it undertakes any new borrowing. Regulations require the Council to approve its 'Prudential Indicators' at least annually, and they are included with the Treasury Management Strategy Statement. As the

Council is required to have a balanced revenue budget over the medium term it will be important that the Council robustly reviews future spending proposals and likely resources available before borrowing to finance future capital investment.

8.6 Revenue contributions

8.6.1 The Council's budget and MTFS sets out the approach to the allocation of reserve balances and this Council's approach to managing its surplus cash. The budget makes provision for annual revenue contributions in support of some capital expenditure. Where applicable specific contributions are identified from reserves or revenue contributions from specific services.

8.7 Balances and Reserves

8.7.1 South Holland District Council holds limited levels of both general and specific reserves.

8.8 New sources

8.8.1 The Council is aware of the need to be innovative and to work closely with the Private, Public and Voluntary Sectors to deliver outcomes for local people at a time when there will be reduced levels of capital resources.

PART 9

9.0 Stewardship

9.1 General Governance Issues

9.1.1 Annually the Council produces a medium term (five years) revenue budget, a medium term (five years) capital programme which is supported by a capital strategy, a treasury management and investment strategy. Sitting behind these are the financial procedure rules within the constitution and treasury management practices which provide day to day operational guidance. Cabinet and Scrutiny Committees are not excluded from shaping these documents however the Governance and Audit Committee is charged with reviewing and recommending most of these documents to Full Council for approval. The requirement for Full Council to be involved is enshrined within statute.

9.1.2 The Council has adopted a risk management strategy which places the Council as having an open and aware approach towards risk.

9.2 Internal Governance

9.2.1 The Capital Programme will continue to be monitored through regular meetings between finance staff and project owners and sponsors with additions to the programme approved by Cabinet, as part of its quarterly performance monitoring. Full Council will approve all capital additions over £500k, in line with the Council's financial procedure limits.

9.2 Revised External Governance

- 9.2.1 Annually there will be a review of the Capital Strategy, and it will be formally approved as part of the budget setting process. This will ensure all matters of consideration and best practice are routinely acknowledged.

9.4 Performance measurement

- 9.4.1 The Council is determined to ensure high quality customer-focused services for all its residents and visitors to South Holland District Council. The Council also wants to deliver high quality services, although recognises the issues associated with reduced resources that are already impacting on its ability to deliver and maintain them.
- 9.4.2 Capital projects identify milestones and key outputs and these are used to integrate the delivery of Capital projects into the performance management framework.

9.5 Project evaluation

- 9.5.1 All capital projects need to be appraised and options appraisals are also required to ensure value for money in achieving the project objectives and realising benefits. Core principles to be followed, matters to be considered within the capital bidding process are:

- Council Objective/Priority
- Whole life cost of the proposal including the revenue effects
- Affordability and source of funding
- Partnership involvement
- Options appraisal
- Project appraisal
- Risks
- Improvements in service delivery
- Customer facing outcomes
- Other benefits and success criteria
- Efficiencies
- In principle support from the Service and Portfolio Holder
- Exit strategy
- Timescales
- Environmental considerations

- 9.5.2 Project evaluation should include the following activities:

- Feasibility
- Appraisal (to include report, financial appraisal, risk appraisal)
- Budget
- Monitoring and review
- Outturn

- 9.5.3 These processes will ensure that any capital scheme that feeds into the programme will comply with the principles of the Prudential Code and have appropriate regard to:

- Affordability

- Sustainability
- Prudence
- Proportionality
- Security
- Liquidity
- Yield

9.6 Consultation and Communication

9.6.1 The consultation process used to inform our priorities has enabled the Council to identify its strategic objectives to allow prioritisation of resources. The Council also consults annually as part of the budget setting process. This includes a general consultation exercise with the community.

9.7 Sustainability

9.7.1 Sustainability Impact Assessments are completed for Council projects where required.

9.8 Procurement

9.8.1 The purchase of capital assets should be conducted in accordance with Contract Procedure Rules, ensuring value for money, legality and sustainability at all times. Contract standing orders and rules governing the disposal or write off of assets are contained in the Constitution which is regularly reviewed.

9.9 Value for Money

9.9.1 The Council recognises that effective procurement lies at the heart of delivering value for money and is essential if the Council is to obtain real improvements to quality and service costs. The Council seeks to achieve value for money by applying rigorous procurement standards in the selection of suppliers and contractors to ensure efficiency, economy and effectiveness is received throughout the life of a contract. The significant resources applied to capital expenditure require the adopted principles of value for money to be at the heart of the Capital and Treasury Strategy. Specifically the Council will seek to strengthen the outcome indicators as part of post project reviews.

9.10 Invest to save

9.10.1 Whilst there are often revenue implications for investing in capital schemes, the Council is keen to invest in areas that result in long-term revenue savings and 'invest to save' schemes. It is also an aim to invest in assets that generate a revenue income or efficiencies.

9.11 Links to other partners

9.11.1 Partnership working is embedded in the organisation and the Council's approach to working with others has been commended. The Council's trust in partnership working has three main strands being the SELCP as outlined about, the Greater Lincolnshire Local Economic Partnership, Strategic Service Delivery Partnerships and networking partnerships. In order to address the needs of the local community the integration of

the Capital Strategy with those who the Council seeks to work with will be necessary to deliver on shared visions.

9.12 Equality

- 9.12.1 As part of the process of preparing business case for potential capital projects Equalities Impact Assessments will be completed when necessary. The Council recognises and values the diversity in the local community and the contribution that people from different backgrounds and cultures bring to the development and wellbeing of the District. South Holland District Council is therefore committed to principles of equality in its capacity as an employer and service provider to all sections of the community.

PART 10

10.0 Risks and their management

10.1 Risk Awareness

- 10.1.1 With the scale of the approach to ensuring that the Council will be better able to provide for future capital spend there are associated risks (and also opportunities).
- 10.1.2 All capital projects will have a risk log that is regularly reviewed and updated. All risks that may affect a project must be considered. These can include political, economic, legal, technological environmental and reputational as well as financial. Large projects will be managed in accordance with the Council's adopted project management principles.
- 10.1.3 A specific risk as a VAT registered body is the recovery of exempt VAT only up to a value of 5% of all the VAT it incurs. This is known as the de-minimis limit. Monitoring and control of exempt input tax is essential for the Council as where exempt input tax exceeds the 5% limit the whole amount is irrecoverable and will represent an additional cost to the Council. Each capital investment will be closely reviewed to assess its VAT implications.

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South Holland District Council defines its treasury management activities as:

1. The management of the local authority's borrowing, investments and cash flows, including its banking, money market and capital market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks.
2. This Council regards the successful identification, monitoring and control of risk to be the prime criteria by which the effectiveness of its treasury management activities will be measured. Accordingly, the analysis and reporting of treasury management activities will focus on their risk implications for the organisation, and any financial instruments entered into to manage these risks.
3. This Council acknowledges that effective treasury management will provide support towards the achievement of its business and service objectives. It is therefore committed to the principles of achieving value for money in treasury management, and to employing suitable comprehensive performance measurement techniques, within the context of effective risk management.

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1. BACKGROUND

The Council is required to operate a balanced revenue budget, which broadly means that cash raised during the year will meet cash expenditure. Part of the treasury management operation is to ensure that this cash flow is adequately planned, with cash being available when it is needed. Surplus monies are invested in low-risk counterparties or instruments commensurate with the Council's low risk appetite, providing adequate liquidity initially before considering investment return.

The second main function of the treasury management service is the funding of the Council's capital plans. These capital plans provide a guide to the borrowing need of the Council, essentially the longer-term cash flow planning, to ensure that the Council can meet its capital spending obligations. This management of longer-term cash may involve arranging long or short-term loans or using longer-term cash flow surpluses. On occasion, when it is prudent and economic, any debt previously drawn may be restructured to meet Council risk or cost objectives.

The contribution the treasury management function makes to the Council is critical, as the balance of debt and investment operations ensure liquidity or the ability to meet spending commitments as they fall due, either on day-to-day revenue or for larger capital projects. The treasury operations will see a balance of the interest costs of debt and the investment income arising from cash deposits affecting the available budget. Since cash balances generally result from reserves and balances, it is paramount to ensure adequate security of the sums invested, as a loss of principal will in effect result in a loss to the General Fund Balance.

The Chartered Institute of Public Finance and Accountancy (CIPFA) defines treasury management as:

"The management of the local authority's borrowing, investments and cash flows, including its banking, money market and capital market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks."

The Council's treasury function is undertaken by Public Sector Partnership Services Ltd (PSPSL) on behalf of the Council. PSPSL is responsible for the:

- Production of the annual treasury management strategy
- Production of regular treasury management policy reports
- Production of treasury management practices
- Production of budget and budget variations relating to the treasury management function
- Production of management information reports
- Provision of adequate treasury management resources and skills, and effective division of responsibilities within the treasury management function
- Arrangement of the appointment of external service providers.

Whilst any commercial initiatives or loans to third parties will impact on the treasury function, these activities are generally classed as non-treasury activities, (arising usually from capital expenditure), and are separate from the day-to-day treasury management activities.

1.2 Reporting requirements

1.2.1 Capital Strategy

The CIPFA 2021 Prudential and Treasury Management Codes require all local authorities to prepare a Capital Strategy report which will provide the following:

- a high-level long-term overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of services
- an overview of how the associated risk is managed
- the implications for future financial sustainability

The aim of the strategy is to ensure that all elected members on the full council fully understand the overall long-term policy objectives and resulting capital strategy requirements, governance procedures and risk appetite.

1.2.2 Treasury Management reporting

The Council is currently required to receive and approve, as a minimum, three main treasury reports each year, which incorporate a variety of policies, estimates and actuals.

- a. Prudential and treasury indicators and treasury strategy** (this report) - The first, and most important report is forward looking and covers:
 - the capital plans, (including prudential indicators)
 - a Minimum Revenue Provision (MRP) Policy, (how residual capital expenditure is charged to revenue over time)
 - the Treasury Management Strategy, (how the investments and borrowings are to be organised), including treasury indicators; and
 - an Annual Investment Strategy, (the parameters on how investments are to be managed)
- b. A mid-year treasury management report** – This is primarily a progress report and will update members on the capital position, amending prudential indicators as necessary, and whether any policies require revision. In addition, this Council will receive quarterly update reports.
- c. An annual treasury report** – This is a backward-looking review document and provides details of a selection of actual prudential and treasury indicators and actual treasury operations compared to the estimates within the strategy.

Scrutiny

The above reports are required to be adequately scrutinised before being recommended to the Council. This role is undertaken by the Governance and Audit Committee.

Quarterly reports

In addition to the three major reports detailed above, from 2023/24 quarterly reporting (end of June/end of December) has also been required. However, these additional reports do not have to be reported to Full Council/Cabinet but do require to be adequately scrutinised. This role is undertaken by the Governance and Audit Committee. The reports, specifically, should comprise updated Treasury/Prudential Indicators.

1.3 Treasury Management Strategy for 2026/27

The strategy for 2026/27 covers two main areas:

Capital issues

- the capital expenditure plans and the associated prudential indicators;
- the minimum revenue provision (MRP) policy.

Treasury management issues

- the current treasury position;
- treasury indicators which limit the treasury risk and activities of the Council;
- prospects for interest rates;
- the borrowing strategy;
- policy on borrowing in advance of need;
- debt rescheduling;
- the investment strategy;
- creditworthiness policy; and
- the policy on use of external service providers.

These elements cover the requirements of the Local Government Act 2003, MHCLG Investment Guidance, MHCLG MRP Guidance, the CIPFA Prudential Code and the CIPFA Treasury Management Code.

1.4 Training

The CIPFA Treasury Management Code requires the responsible officer to ensure that members with responsibility for treasury management receive adequate training in treasury management. This especially applies to members responsible for scrutiny. The Council has addressed this by targeted training courses for relevant members.

The training needs of PSPSL treasury management officers are periodically reviewed and is supplemented by targeted training as necessary and technical advice from our treasury management advisors.

As a minimum the Council should carry out the following to monitor and review knowledge and skills:

- Record attendance at training and ensure action is taken where poor attendance is identified.
- Prepare tailored learning plans for treasury management officers and members.
- Require treasury management officers and members to undertake self-assessment against the required competencies (as set out in the schedule that may be adopted by the Council).
- Have regular communication with officers and members, encouraging them to highlight training needs on an ongoing basis.

In further support of the revised training requirements, CIPFA's Better Governance Forum and Treasury Management Network have produced a 'self-assessment by members responsible for the scrutiny of treasury management', which is available from the CIPFA website to download.

Training for members will be arranged as required and the training needs of treasury management officers are periodically reviewed.

A formal record of the training received by officers central to the Treasury function will be maintained by the Treasury and Investments Manager (PSPSL). Similarly, a formal record of the treasury management/capital finance training received by members will also be maintained by Democratic Services.

1.5 Treasury management consultants

PSPSL uses MUFG Corporate Markets as its external treasury management advisors for the Council.

The Council recognises that responsibility for treasury management decisions remains with the organisation at all times and will ensure that undue reliance is not placed upon the services of our external service providers. All decisions will be undertaken with regards to all available information, including, but not solely, our treasury advisers.

It also recognises that there is value in employing external providers of treasury management services in order to acquire access to specialist skills and resources. The Council will ensure that the terms of their appointment and the methods by which their value will be assessed are properly agreed and documented and subjected to regular review.

2. THE CAPITAL PRUDENTIAL INDICATORS 2026/27 TO 2030/31

The Council's capital expenditure plans are the key driver of treasury management activity. The output of the capital expenditure plans is reflected in the prudential indicators, which are designed to assist Members' overview and confirm capital expenditure plans are prudent, affordable and sustainable.

2.1 Capital Expenditure and Financing

This prudential indicator is a summary of the Council's capital expenditure plans, both those agreed previously, and those forming part of this budget cycle. Members approve capital expenditure forecasts as part of the annual budget report.

The capital expenditure plans mirror those within the budget report and will be amended throughout the year as spending plans alter.

The following table summarises the capital expenditure plans and how these plans are being financed by capital or revenue resources. Any shortfall of resources results in a funding borrowing need.

Capital Expenditure	2025/26 Estimate £'000's	2026/27 Estimate £'000's	2027/28 Estimate £'000's	2028/29 Estimate £'000's	2029/30 Estimate £'000's	2030/31 Estimate £'000's
LUF Projects	10,163	15,511	-	-	-	-
Pride In Place	-	250	1,300	300	725	-
UKSPF Projects	500	-	-	-	-	-
Other GF Projects	4,018	9,591	1,603	1,491	1,829	1,215
HRA	16,625	19,675	11,844	11,424	14,995	12,917
Total	31,306	45,027	14,747	13,215	17,549	14,132
GF Financing	(11,922)	(12,076)	(2,390)	(1,390)	(1,815)	(1,090)
HRA Financing	(15,505)	(12,999)	(6,119)	(6,609)	(6,302)	(7,304)
Total Financing	(27,427)	(25,075)	(8,509)	(7,999)	(8,117)	(8,394)
Net financing need for the year	3,879	19,952	6,238	5,216	9,432	5,738

Other long-term liabilities - the above financing need excludes leasing arrangements that already include borrowing instruments.

2.2 The Council's borrowing need (the Capital Financing Requirement)

The second prudential indicator is the Council's Capital Financing Requirement (CFR). The CFR is simply the total historic outstanding capital expenditure which has not yet been paid for from either revenue or capital resources. It is essentially a measure of the Council's indebtedness and so its underlying borrowing need. Any capital expenditure above, which has not immediately been paid for through a revenue or capital source, will increase the CFR.

The CFR does not increase indefinitely, as the minimum revenue provision (MRP) is a statutory annual revenue charge which broadly reduces the indebtedness in line with each asset's life and so charges the economic consumption of capital assets as they are used.

The CFR includes any other long term liabilities (e.g. finance leases). Whilst these increase the CFR, and therefore the Council's borrowing requirement, leases include a borrowing facility and so the Council is not required to separately borrow for these schemes.

As part of the formal governance process, the Council approves the CFR projections as follows:

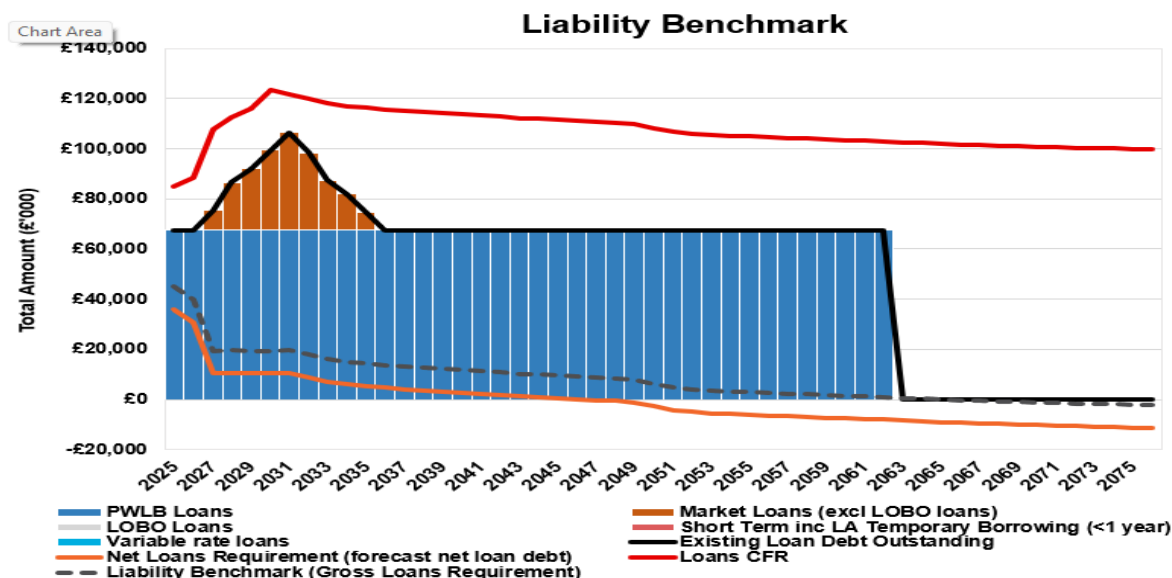
	2025/26 Estimate £'000's	2026/27 Estimate £'000's	2027/28 Estimate £'000's	2028/29 Estimate £'000's	2029/30 Estimate £'000's	2030/31 Estimate £'000's
CFR – Non HRA	18,662	31,153	30,050	28,758	27,754	26,061
CFR – HRA	69,547	76,223	81,948	86,763	95,456	101,069
Total CFR	88,209	107,376	111,998	115,521	123,210	127,130
Movement in CFR	3,431	19,167	4,622	3,523	7,689	3,920
Net financing need for the year (above)	3,879	19,952	6,238	5,216	9,432	5,738
Less MRP/VRP and other financing movements	(448)	(785)	(1,616)	(1,693)	(1,743)	(1,818)
Movement in CFR	3,431	19,167	4,622	3,523	7,689	3,920

2.3 Liability Benchmark

The Council is required to estimate and measure the Liability Benchmark (LB) for the forthcoming financial year and the following two financial years, as a minimum.

There are four components to the LB: -

1. **Existing loan debt outstanding:** the Council's existing loans that are still outstanding in future years.
2. **Loans CFR:** this is calculated in accordance with the loans CFR definition in the Prudential Code and projected into the future based on approved prudential borrowing and planned MRP.
3. **Net loans requirement:** this will show the Council's gross loan debt less treasury management investments at the last financial year-end, projected into the future and based on its approved prudential borrowing, planned MRP and any other major cash flows forecast.
4. **Liability benchmark** (or gross loans requirement): this equals net loans requirement plus short-term liquidity allowance.



2.4 Core funds and expected investment balances

The application of resources (capital receipts, reserves etc.) to either finance capital expenditure or other budget decisions to support the revenue budget will have an ongoing impact on investments unless resources are supplemented each year from new sources (asset sales etc.).

Detailed below are estimates of the year end balances for each resource and anticipated day to day cash flow balances.

Year End Resources	2025/26 Estimate £'000's	2026/27 Estimate £'000's	2027/28 Estimate £'000's	2028/29 Estimate £'000's	2029/30 Estimate £'000's	2030/31 Estimate £'000's
General Fund Balance	2,078	2,078	2,078	2,078	2,078	2,078
GF Earmarked Reserves	8,741	9,046	9,435	9,480	9,427	9,362
GF Capital Grants Unapplied	10,887	4,172	4,272	4,372	4,472	4,572
GF Capital Receipts	520	-	-	-	-	-
HRA General Reserve	6,267	3,476	4,223	5,326	6,333	6,115
HRA Insurance Reserve	200	200	200	200	200	200
HRA Major Repairs Reserve	726	129	359	61	147	147
HRA Capital Receipts	8,132	7,462	6,746	5,985	5,176	4,304
Total core funds	37,551	26,563	27,313	27,502	27,833	26,778
Working capital*	3,000	3,000	3,000	3,000	3,000	3,000
Under borrowing	(20,753)	(31,920)	(25,542)	(23,565)	(23,754)	(20,674)
Expected investments	19,798	(2,357)	4,771	6,937	7,079	9,104

* Working capital balances shown are estimated year-end; these may be higher mid-year.

2.5 Minimum revenue provision (MRP) policy statement

Regulation 27 of the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 ('the 2003 Regulations') requires local authorities to 'charge to a revenue account a minimum revenue provision (MRP) for that year'. The minimum revenue provision is an annual amount set aside from the General Fund to meet the cost of capital expenditure that has not been financed from available resources, namely: grants, developer contributions (e.g. s.106 and community infrastructure levy) revenue contributions, earmarked reserves or capital receipts.

MRP is sometimes referred to as the mechanism for setting aside monies to repay external borrowing. In fact, the requirement for MRP set aside applies even if the capital expenditure is being

financed from the Council's own cash resources and no new external borrowing or other credit arrangement has been entered into.

Regulation 27 of the 2003 Regulations sets out a duty for local authorities to make a Minimum Revenue Provision (MRP) and Regulation 28 requires full Council to approve a MRP Statement setting out the policy for making MRP and the amount of MRP to be calculated which the Council considers to be prudent. This statement is designed to meet that requirement.

Regulation 27 (the duty to make revenue provision) was amended in April 2024 and took effect from 7 May 2024, following a number of consultations. Key changes address some common practices used to underpay MRP, namely:

- using proceeds from asset sales to replace the revenue charge; and
- not making MRP on debt associated with investments.

In addition, the amendments to Regulation 27 include provisions for making MRP where a local authority borrows to lend the money onto a third party as a capital loan.

In setting a prudent level of MRP local authorities must have regard to guidance issued by the Secretary of State for Housing, Communities and Local Government. The latest version of this statutory MRP guidance, Capital finance: guidance on minimum revenue provision (5th edition), was issued by DLUHC (as it then was) in April 2024 to accompany the amendments to Capital Finance Regulations.

Paragraph 26 of the above statutory MRP Guidance explains that where a local authority proposes to deviate from statutory guidance and underpinning Codes of Practice, this has to be justified and agreed through the local authority's governance processes:

Under statute, local authorities must have regard to these codes: "have regards to" has a specific meaning that local authorities should comply with the guidance unless, having duly considered the guidance, there is justifiable reason to depart from it. Decisions that do not "have regard to" relevant guidance may be susceptible to challenge.

In setting a level which the Council considers to be prudent, the Guidance states that the broad aim is to ensure that debt is repaid over a period reasonably commensurate with that over which the capital expenditure provides benefits to the Council.

The Guidance sets out four "possible" options for calculating MRP, as set out below.

Option	Calculation method	Applies to
1: Regulatory method	Formulae set out in 2003 Regulations (later revoked)	Expenditure incurred before 1 April 2008
2: CFR method	4% of Capital Financing Requirement	Expenditure incurred before 1 April 2008
3: Asset life method	Amortises MRP over the expected life of the asset	Expenditure incurred after 1 April 2008
4: Depreciation method	Charge MRP on the same basis as depreciation	Expenditure incurred after 1 April 2008

Two main variants of Option 3 are set out in the 2024 Guidance: (i) the equal instalment method and (ii) the annuity method, The annuity method weights the MRP charge towards the later part of the asset's expected useful life. Whilst this method is increasingly becoming the most common MRP

option for local authorities, paragraph 42 of the Informal Commentary on the Statutory MRP Guidance explains that this method could be used where the flow of benefits from an asset are expected to increase in later years.

The 2024 Guidance also includes specific recommendations for setting MRP in respect of finance leases, investment properties and revenue expenditure which is statutorily defined as capital expenditure under the 2003 Regulations (also referred to as revenue expenditure funded from capital under statute or REFCUS). Examples of REFCUS include capitalised redundancy costs, loans or grants to third parties for capital purposes, and the purchase of shares in limited companies. Other approaches are not ruled out however they must meet the statutory duty to make prudent MRP provision each financial year.

With effect from 1 April 2024, MRP set aside requirements will also apply to "right of use" leased assets, following the introduction of IFRS 16.

Key changes from the 2024 amendments to Regulation 27

The key changes to Regulation 27 are:

- explicit prohibition from using capital receipts in place of charging MRP to revenue,
- a clear requirement to charge MRP on investments where these meet the statutory definitions of capital expenditure set out in Regulation 25,
- a requirement to set aside MRP on all elements of the CFR.

Where loans have been advanced to third parties for a capital purpose on or after 7 May 2024, a local authority is now required to determine whether the loan is for a commercial purpose (i.e. principally advanced for financial return) or is a non-commercial loan:

- for commercial loans MRP will be set aside using an asset life approach based on the expected useful life of the underlying assets being financed;
- for non-commercial loans MRP will comprise:
 - (i) the principal element of any loan repayments received during the financial year and
 - (ii) the amount of any expected credit loss (ECL) recognised during the financial year. Any ECL recognised will not be spread over future years.

Minimum Revenue Provision (MRP) policy statement

Having regard to the new 2024 Guidance on MRP issued by DLUHC and the "options" outlined in that Guidance, the Council is recommended to approve the following MRP Statement to take effect from 1 April 2026:

MRP Stream – General Fund	Estimated CFR at 31/3/26 £000's	MRP 2026/27 £000's	Policy	Explanation
Unsupported capital expenditure incurred since 2007/08.	8,385	771	MRP calculated on a straight-line basis using the expected useful lives of the assets (Option 3), subject to a maximum useful asset life of 50 years.	This complies with the Option 3 (Para. 58(b)) of the Guidance and the requirement for maximum asset lives of 50 years.

Loans to third parties for a capital purpose advanced before 7 May 2024.	6,546	-	MRP on these loans will be financed from the loan repayments as permitted by amended guidance.	These are the loans to Welland Homes.
Share Capital.	3,705	14	MRP charged on an annuity basis over a 50 year period. The annuity rate used will be the 50 year PWLB rate on 27/02/25 (date the 2025/26 MRP policy was approved).	Equity stake in Welland Homes. Underlying assets of the Company is houses with useful life in excess of 50 years - Independent Professional opinion sought.
MRP for "right of use" lease contracts.	-	-	The MRP charge will be equal to the principal element of the annual payment (for leased assets).	This complies with paragraph 80 of the MRP Guidance.
TOTAL	18,636	785		

Detailed policies applied to asset life identification, discount annuity rates, MRP commencement dates and the application of receipts from Property Fund liquidations are set out in the following table:

MRP Stream – General Fund	Policy	Explanation
Asset Lives	Asset lives used for MRP calculations will be determined by the Council's RICS-registered valuer where appropriate and will be consistent with the depreciation policies set out in the Council's annual Statement of Accounts. If no life can reasonably be attributed to an asset, such as freehold land, the estimated useful life will be taken to be a maximum of 50	This complies with paragraph 65 of the MRP Guidance.
Discount rate for use when applying the annuity method for calculating MRP under Option 3	MRP will be discounted using the PWLB new loan annuity rate applicable on the date when the Council approves the MRP Policy Statement for the forthcoming financial year.	The MRP Guidance does not suggest what discount rate(s) to use, Specifying the PWLB new loan annuity rate for the year in which MRP commences this provides a clearly evidenced trail to the discount rate to be used and reflects the type of borrowing undertaken by the Council.
MRP commencement.	MRP should normally begin in the financial year following the one in which the expenditure was incurred. However, in accordance with the statutory MRP Guidance, commencement of MRP may be deferred until the financial year following the one in which the asset becomes operational.	This approach complies with para. 63 and 64 of the MRP Guidance.

Repayments of third party loans issued pre 7 May 2024.	The loan repayment will be used to finance the equivalent MRP charge.	In accordance with previous policy as permitted by amended guidance.

Based on the information provided above, the Council's view is that by complying fully with the 2024 Statutory Guidance, it is making a prudent provision for MRP in line with the requirements of Regulation 28.

MRP Overpayments

Under the MRP guidance, charges can be made in excess of the statutory MRP known as voluntary revenue provision (VRP). VRP can be reclaimed in later years if deemed necessary or prudent. In order for these amounts to be reclaimed for use in the budget, this policy must disclose the cumulative overpayment made each year.

At the end of the 2024/25 financial year the Council had made no VRP contributions. If this changes during the 2025/26 financial year it will be reported in the Annual Treasury Report for 2025/26.

3. BORROWING

The capital expenditure plans set out in Section 2 provide details of the service activity of the Council. The treasury management function ensures that the Council's cash is organised in accordance with the relevant professional codes, so that sufficient cash is available to meet this service activity and the Council's Capital Strategy. This will involve both the organisation of the cash flow and, where capital plans require, the organisation of appropriate borrowing facilities. The strategy covers the relevant treasury/prudential indicators, the current and projected debt positions and the Annual Investment Strategy.

3.1 Current portfolio position

The overall treasury management portfolio as at 31 March 2025 and the position as at 31 December 2025 are shown in the following table for both borrowing and investments.

TREASURY PORTFOLIO				
	actual 31.3.25	actual 31.3.25	current 31.12.25	current 31.12.25
Treasury investments	£000	%	£000	%
Banks	1,531	6%	3,393	9%
Building societies - rated	0	0%	0	0%
Local authorities	15,000	60%	32,000	81%
DMADF (H.M.Treasury)	0	0%	0	0%
Money Market Funds	3,500	14%	4,000	10%
Certificates of Deposit	5,000	20%	0	0%
Total managed in house	25,031	100%	39,393	100%
Property Funds	0	0%	0	0%
Total managed externally	0	0%	0	0%
Total treasury investments	25,031	100%	39,393	100%
Treasury external borrowing				
Local Authorities	0	0%	0	0%
PWLB	67,456	100%	67,456	100%
Total external borrowing	67,456	100%	67,456	100%
Net treasury investments / (borrowing)	-42,425	0	-28,063	0

In addition to the above the Council has issued loans to Welland Homes totalling £6.546m at 31 December 2025. These loans are non-treasury investments and classified as long term debtors.

The following table shows the Council's forward projections for borrowing. The table shows the actual external debt, against the underlying capital borrowing need, (the Capital Financing Requirement - CFR), highlighting any over or under borrowing.

£'000's	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate	2029/30 Estimate	2030/31 Estimate
Debt at 1 April	67,456	67,456	75,456	86,456	91,956	99,456
Expected change in Debt	-	8,000	11,000	5,500	7,500	7,000
Other long-term liabilities (OLTL)	-	-	-	-	-	-
Actual gross debt at 31 March	67,456	75,456	86,456	91,956	99,456	106,456
The Capital Financing Requirement	88,209	107,376	111,998	115,521	123,210	127,130
Under / (over) borrowing	20,753	31,920	25,542	23,565	23,754	20,674

Within the range of prudential indicators, there are a number of key indicators to ensure that the Council operates its activities within well-defined limits. One of these is that the Council needs to ensure that its gross debt does not, except in the short term, exceed the total of the CFR in the preceding year plus the estimates of any additional CFR for 2026/27 and the following two financial years. This allows some flexibility for limited early borrowing for future years but ensures that borrowing is not undertaken for revenue or speculative purposes.

The Section 151 (S151) Officer reports that the Council complied with this prudential indicator in the current year and does not envisage difficulties for the future. This view takes into account current commitments, existing plans, and the proposals in this budget report.

3.2 Treasury Indicators: limits to borrowing activity

The operational boundary - This is the limit beyond which external debt is not normally expected to exceed. In most cases, this would be a similar figure to the CFR but may be lower or higher depending on the levels of actual debt and the ability to fund under-borrowing by other cash resources.

Operational boundary £'000's	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate	2029/30 Estimate	2030/31 Estimate
Debt	106,000	110,000	110,000	110,000	110,000	110,000
Other long term liabilities	5,000	5,000	5,000	5,000	5,000	5,000
Total	111,000	115,000	115,000	115,000	115,000	115,000

The authorised limit for external debt – This is a key prudential indicator and represents a control on the maximum level of borrowing. This represents a legal limit beyond which external debt is prohibited, and this limit needs to be set or revised by the Full Council. It reflects the level of external debt, which while not desired, could be afforded in the short term, but is not sustainable in the longer term.

- This is the statutory limit determined under section 3 (1) of the Local Government Act 2003. The Government retains an option to control either the total of all councils' plans, or those of a specific council, although this power has never been exercised.
- As part of the formal governance process, the Council approves the following indicators as shown below:

Authorised limit	2025/26 Estimate £'000's	2026/27 Estimate £'000's	2027/28 Estimate £'000's	2028/29 Estimate £'000's	2029/30 Estimate £'000's	2030/31 Estimate £'000's
Debt	110,000	114,000	114,000	114,000	114,000	114,000
Other long term liabilities	5,000	5,000	5,000	5,000	5,000	5,000
Total	115,000	119,000	119,000	119,000	119,000	119,000

3.3 Prospects for interest rates

The Council has appointed MUFG Corporate Markets as its treasury advisor and part of their service is to assist the Council to formulate a view on interest rates. MUFG Corporate Markets provided the following forecasts on 11 August 2025. These are forecasts for Bank Rate, average earnings and PWLB certainty rates, gilt yields plus 80 basis points (bps).

MUFG Corporate Markets Interest Rate View 22.12.25													
	Mar-26	Jun-26	Sep-26	Dec-26	Mar-27	Jun-27	Sep-27	Dec-27	Mar-28	Jun-28	Sep-28	Dec-28	Mar-29
BANK RATE	3.75	3.50	3.50	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25
3 month ave earnings	3.80	3.50	3.50	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
6 month ave earnings	3.80	3.50	3.50	3.40	3.30	3.30	3.30	3.40	3.40	3.40	3.40	3.40	3.40
12 month ave earnings	3.90	3.60	3.60	3.50	3.40	3.50	3.50	3.50	3.50	3.50	3.60	3.60	3.60
5 yr PWLB	4.60	4.50	4.30	4.20	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
10 yr PWLB	5.20	5.00	4.90	4.80	4.80	4.70	4.70	4.70	4.70	4.60	4.60	4.60	4.70
25 yr PWLB	5.80	5.70	5.60	5.50	5.50	5.40	5.30	5.30	5.30	5.20	5.20	5.20	5.20
50 yr PWLB	5.60	5.50	5.40	5.30	5.30	5.20	5.10	5.10	5.10	5.00	5.10	5.00	5.00

Additional notes by MUFG Corporate Markets on this forecast table: -

- Our last interest rate forecast update was undertaken on 11 August. Since then, a combination of tepid growth (0.2% quarter on quarter (q/q) Gross Domestic Product (GDP) for Q2 and 0.1% q/q GDP for Q3), falling inflation (currently Consumer Price Index (CPI) is 3.2%), and a November Budget that will place more pressure on the majority of households' income, has provided an opportunity for the Bank of England's Monetary Policy Committee (MPC) to further reduce Bank Rate from 4% to 3.75% on 18 December.
- Surprisingly, to most market commentators, the recent steep fall in CPI inflation in one month from 3.6% to 3.2% did not persuade most "dissenters" from the November vote (Lombardelli, Greene, Mann and Pill) to switch to the rate-cutting side of the Committee. Instead, it was left to Bank Governor, Andrew Bailey, to use his deciding vote to force a rate cut through by the slimmest of margins, 5-4.
- Given the wafer-thin majority for a rate cut it was not unexpected to hear that although rates would continue on a "gradual downward path", suggesting a further rate cut or cuts in the offing, MPC members want to assess incoming evidence on labour market activity and wage growth. Indeed, with annual wage growth still over 4.5%, the MPC reiterated that the case for further rate cuts would be "a closer call", and Governor Bailey observed there is "limited space as Bank Rate approaches a neutral level".
- Accordingly, the MUFG Corporate Markets forecast has been revised to price in a rate cut in Q2 2026 to 3.5%, likely to take place in the wake of a significant fall in the CPI inflation reading from 3% in March to 2% in April (as forecast by Capital Economics), followed by a short lull through the summer whilst more data is garnered, and then a further rate cut to 3.25% in Q4.
- As in August, nonetheless, threats to that central scenario abound. What if wage increases remain stubbornly high? There are, after all, several sectors of the domestic economy, including social care provision and the building/construction industries, where staff shortages remain

severe. Moreover, by May 2026, following the local elections, we will have a better handle on whether or not the Starmer/Reeves team is going to see out the current Parliament or whether they face a Leadership challenge from within their own party. If so, how will gilt markets react to these variables...and will there be additional geo-political factors to also bake in, particularly the Fed's monetary policy decisions in 2026 and the ongoing battle to lower rates whilst inflation remains close to 3%.

- Accordingly, our updated central forecast is made with several hefty caveats. We are confident, as we have been for some time, that our forecast for Bank Rate and the 5-year PWLB Certainty Rate is robust, and we have marginally brought forward the timing of the next rate cut(s). But for the 10-, 25- and 50-years part of the curve, the level of gilt issuance, and the timing of its placement, will be integral to achieving a benign trading environment. That is not a “given”, and additionally, the inflation outlook and political factors domestically and, crucially, in the US, are also likely to hold sway. Matters should be clearer by June in the UK, but the US mid-term elections are scheduled for November.
- Our revised PWLB rate forecasts are based on the Certainty Rate (the standard rate minus 20 bps) which has been accessible to most authorities since 1 November 2012. Please note, the lower Housing Revenue Account (HRA) PWLB rate started on 15 June 2023 for those authorities with an HRA (standard rate minus 60 bps) and is set to prevail until at least the end of March 2026. Hopefully, there will be a further extension to this discounted rate announced in January.
- Money market yield forecasts are based on expected average earnings by local authorities for 3 to 12 months.

Gilt yields and PWLB rates

The overall longer-run trend is for gilt yields and PWLB rates to fall back over the timeline of our forecasts, but the risks to our forecasts are generally to the upsides. Our target borrowing rates are set two years forward (as we expect rates to fall back) and the current PWLB (certainty) borrowing rates are set out as follows:-

PWLB debt	Current borrowing rate as at 22.12.25 p.m.	Target borrowing rate now (end of Q4 2027)	Target borrowing rate previous (end of Q4 2027)
5 years	4.81%	4.10%	4.20%
10 years	5.39%	4.70%	4.70%
25 years	6.01%	5.30%	5.30%
50 years	5.78%	5.10%	5.10%

Borrowing advice: Our long-term (beyond 10 years) forecast for the neutral level of Bank Rate remains at 3.50%. As all PWLB certainty rates are currently significantly above this level, borrowing strategies will need to be reviewed in that context. Overall, better value can be obtained at the shorter end of the curve (<5 years PWLB maturity/<10 years PWLB EIP) and short-dated fixed LA to LA monies should also be considered. Temporary borrowing rates will, generally, fall in line with Bank Rate cuts.

Our suggested budgeted earnings rates for investments up to about three months' duration in each financial year are as follows:-

Average earnings in each year	Now	Previously
2025/26 (residual)	3.80%	3.90%
2026/27	3.40%	3.60%
2027/28	3.30%	3.30%
2028/29	3.30%	3.50%
2029/30	3.50%	3.50%
Years 6 to 10	3.50%	3.50%
Years 10+	3.50%	3.50%

We will continue to monitor economic and market developments as they unfold. Typically, we formally review our forecasts following the quarterly release of the Bank of England's Monetary Policy Report but will consider our position on an ad hoc basis as required.

Our interest rate forecast for Bank Rate is in steps of 25 bps, whereas PWLB forecasts have been rounded to the nearest 10 bps and are central forecasts within bands of + / - 25 bps. Naturally, we continue to monitor events and will update our forecasts as and when appropriate.

(End of MUFG Corporate Markets Commentary)

3.4 Borrowing Strategy

The Council is currently maintaining an under-borrowed position. This means that the capital borrowing need, (the Capital Financing Requirement), has not been fully funded with loan debt as cash supporting the Authority's reserves, balances and cash flow has been used as a temporary measure. This strategy is prudent as medium and longer dated borrowing rates are expected to fall from their current levels, albeit only once prevailing inflation concerns are addressed by restrictive near-term monetary policy. That is, Bank Rate remains relatively elevated in 2026 even if some rate cuts arise.

Against this background and the risks within the economic forecast, caution will be adopted with the 2026/27 treasury operations. The S151 Officer will monitor interest rates in financial markets and adopt a pragmatic approach to changing circumstances:

- *if it was felt that there was a significant risk of a sharp FALL in borrowing rates, then borrowing will be postponed.*
- *if it was felt that there was a significant risk of a much sharper RISE in borrowing rates than that currently forecast, fixed rate funding will be drawn whilst interest rates are lower than they are projected to be in the next few years.*

Any decisions will be reported to the appropriate decision-making body at the next available opportunity.

3.5 Policy on borrowing in advance of need

The Council will not borrow more than or in advance of its needs purely in order to profit from the investment of the extra sums borrowed. Any decision to borrow in advance will be within forward approved Capital Financing Requirement estimates and will be considered carefully to ensure that value for money can be demonstrated and that the Council can ensure the security of such funds.

Risks associated with any borrowing in advance activity will be subject to prior appraisal and subsequent reporting through the mid-year or annual reporting mechanism.

3.6 Debt rescheduling

Rescheduling of current borrowing in our debt portfolio may be considered whilst premature redemption rates remain elevated but only if there is surplus cash available to facilitate any repayment, or rebalancing of the portfolio to provide more certainty is considered appropriate.

If rescheduling is to be undertaken, it will be reported to the Cabinet, at the earliest meeting following its action.

3.7 New Financial Institutions as a Source of Borrowing and / or Types of Borrowing

Currently the PWLB Certainty Rate is set at gilts + 80 basis points. However, consideration may still need to be given to sourcing funding from the following sources for the following reasons:

- Local authorities (primarily shorter dated maturities out to 3 years or so – generally still cheaper than the Certainty Rate).
- Financial institutions (primarily insurance companies and pension funds but also some banks, out of forward dates where the objective is to avoid a “cost of carry” or to achieve refinancing certainty over the next few years).

Our advisors will keep us informed as to the relative merits of each of these alternative funding sources.

3.8 Approved sources of long- and short-term borrowing

On Balance Sheet	Fixed	Variable
PWLB	●	●
Local Authorities	●	●
Banks	●	●
Pension Funds	●	●
Insurance Companies	●	●
UK National Wealth Fund	●	●
Market (long-term)	●	●
Market (temporary)	●	●
Market (LOBOs)	●	●
Stock Issues	●	●
Local Temporary	●	●
Local / Community Municipal Bonds	●	
Local Authority Bills	●	●
Overdraft		●
Negotiable Bonds	●	●

Internal (capital receipts & revenue balances)
Commercial Paper
Medium Term Notes
Leases



4. ANNUAL INVESTMENT STRATEGY

4.1 Investment policy – management of risk

The Ministry of Housing, Communities and Local Government (MHCLG)) and CIPFA have extended the meaning of ‘investments’ to include both financial and non-financial investments. This report deals solely with treasury (financial) investments, (as managed by the treasury management team). Non-financial investments, essentially the purchase of income yielding assets and service investments, are covered in the Capital Strategy, (a separate report).

The Council's investment policy has regard to the following:

- MHCLG’s Guidance on Local Government Investments (“the Guidance”)
- CIPFA Treasury Management in Public Services Code of Practice and Cross Sectoral Guidance Notes 2021 (“the Code”)
- CIPFA Treasury Management Guidance Notes 2021

The Council's funds are managed by PSPSL with reference to a detailed cash flow forecast on a daily basis. Protocols are in place to govern the movement of funds within specific limits.

The Council's investment priorities will be security first, portfolio liquidity second and then yield, (return). The Council will aim to achieve the optimum return (yield) on its investments commensurate with proper levels of security and liquidity and within the Council's risk appetite.

In the current economic climate, it is considered appropriate to maintain a degree of liquidity to cover cash flow needs but to also consider “laddering” investments for periods up to 12 months with high credit rated financial institutions, whilst investment rates remain elevated, as well as wider range fund options.

The above guidance from the MHCLG and CIPFA place a high priority on the management of risk. This Council has adopted a prudent approach to managing risk and defines its risk appetite by the following means: -

- Minimum acceptable **credit criteria** are applied in order to generate a list of highly creditworthy counterparties. This also enables diversification and thus avoidance of concentration risk. The key ratings used to monitor counterparties are the short term and long-term ratings.
- **Other information:** ratings will not be the sole determinant of the quality of an institution; it is important to continually assess and monitor the financial sector on both a micro and macro basis and in relation to the economic and political environments in which institutions operate. The assessment will also take account of information that reflects the opinion of the markets. To achieve this consideration the Council will engage with its advisors to maintain a monitor on market pricing such as “**credit default swaps**” (CDS) and overlay that information on top of the credit ratings.

- **Other information sources** used will include the financial press, share price and other such information pertaining to the financial sector in order to establish the most robust scrutiny process on the suitability of potential investment counterparties.
- This Council has defined the list of **types of investment instruments** that the treasury management team are authorised to use. There are two lists in **Appendix 5.3** under the categories of 'specified' and 'non-specified' investments.
 - **Specified investments** are those with a high level of credit quality and subject to a maturity limit of one year or have less than a year left to run to maturity if originally they were classified as being non-specified investments solely due to the maturity period exceeding one year.
 - **Non-specified investments** are those with less high credit quality, may be for periods in excess of one year, and/or are more complex instruments which require greater consideration by members and officers before being authorised for use.
- **Non-specified and loan investments limits.** The Council has determined that it will limit the maximum exposure to non-specified investments to £5m of the total investment portfolio, (see paragraph 4.3).
- **Lending limits,** The maximum total investments to any individual financial institution or its parent group is £5m. The maximum limit for individual money market funds is £10m. There is no maximum limit for deposits with the UK Debt Management Agency Deposit Facility (DMADF) as this is effectively the UK Government. The maximum permitted duration of investments for each institution will be determined in accordance with paragraph 4.2.
- **Transaction limits** are set for each type of investment in paragraph 4.2.
- This Council will set a limit for the amount of its investments which are invested for **longer than 365 days**, (see paragraph 4.4).
- Investments will only be placed with counterparties from countries with a specified minimum **sovereign rating**, (see paragraph 4.3).
- PSPSL has engaged **external consultants**, (see paragraph 1.5), to provide expert advice on how to optimise an appropriate balance of security, liquidity and yield, given the risk appetite of this Council in the context of the expected level of cash balances and need for liquidity throughout the year.
- All investments will be denominated in **sterling**.
- As a result of the change in accounting standards under IFRS 9, this Authority will consider the implications of investment instruments which could result in an adverse movement in the value of the amount invested and resultant charges at the end of the year to the General Fund.

However, this Council will also pursue value for money in treasury management and will monitor the yield from investment income against appropriate benchmarks for investment performance, (see paragraph 4.5). Regular monitoring of investment performance will be carried out during the year.

Changes in risk management policy from last year.

The above criteria are unchanged from last year.

4.2 Creditworthiness Policy

This Council applies the creditworthiness service provided by the MUFG Corporate Markets. This service employs a sophisticated modelling approach utilising credit ratings from the three main credit rating agencies - Fitch, Moody's, and Standard and Poor's. The credit ratings of counterparties are supplemented with the following overlays:

- "watches" and "outlooks" from credit rating agencies;
- CDS spreads to give early warning of changes in credit ratings;
- sovereign ratings to select counterparties from only the most creditworthy countries.

This modelling approach combines credit ratings, and any assigned Watches and Outlooks in a weighted scoring system which is then combined with an overlay of CDS spreads. The end product of this is a series of colour coded bands which indicate the relative creditworthiness of counterparties. These colour codes are used by the Council to determine the suggested duration for investments. The Council will therefore use counterparties within the following durational bands:

- Yellow 5 years*
- Dark Pink 5 years for Ultra-Short Dated Bond Funds with a credit score of 1.25
- Light Pink 5 years for Ultra-Short Dated Bond Funds with a credit score of 1.5
- Purple 2 years
- Blue 1 year (only applies to nationalised or semi nationalised UK Banks)
- Orange 1 year
- Red 6 months
- Green 100 days
- No colour not to be used

** Please note: the yellow colour category is for UK Government debt, or its equivalent, money market funds and collateralised deposits where the collateral is UK Government debt.*

The MUFG Corporate Markets creditworthiness service uses a wider array of information other than just primary ratings. Furthermore, by using a risk weighted scoring system, it does not give undue preponderance to just one agency's ratings.

Typically, the minimum credit ratings criteria the Council uses will be a Short Term rating (Fitch or equivalents) of F1 and a Long Term rating of A-. There may be occasions when the counterparty ratings from one rating agency are marginally lower than these ratings but may still be used. In these instances consideration will be given to the whole range of ratings available, or other topical market information, to support their use.

All credit ratings will be monitored daily. PSPSL is alerted to changes to ratings of all three agencies through its use of the MUFG Corporate Markets creditworthiness service.

- if a downgrade results in the counterparty / investment scheme no longer meeting the Council's minimum criteria, its further use as a new investment will be withdrawn immediately.
- in addition to the use of credit ratings PSPSL will be advised of information in movements in CDS spreads against the iTraxx European Senior Financials benchmark and other market data

on a daily basis provided exclusively to it by MUFG Corporate Markets. Extreme market movements may result in downgrade of an institution or removal from the Council's lending list.

Sole reliance will not be placed on the use of this external service. In addition, this Council will also use market data and market information, as well as information on any external support for banks to help support its decision making process.

Creditworthiness

Significant levels of downgrades to Short and Long-Term credit ratings have not materialised since the crisis in March 2020. In the main, where they did change, any alterations were limited to Outlooks. Nonetheless, when setting minimum sovereign debt ratings, this Authority will not set a minimum rating for the UK.

CDS Prices

Although bank CDS prices, (these are market indicators of credit risk), spiked upwards during the days of the Truss/Kwarteng government in the autumn of 2022, they have returned to more average levels since then. However, sentiment can easily shift, so it will remain important to undertake continual monitoring of all aspects of risk and return in the current circumstances. MUFG Corporate Markets monitor CDS prices as part of their creditworthiness service to local authorities and the Authority has access to this information via its MUFG Corporate Markets -provided Passport portal.

4.3 Limits

Due care will be taken to consider the exposure of the Council's total investment portfolio to non-specified investments, countries, groups and sectors.

- **Non-specified investment limit.** The Council has determined that it will limit the maximum total exposure of treasury management investments to non-specified investments to £5m of the total investment portfolio.
- **Country limit.** The Council has determined that it will only use approved counterparties from the United Kingdom and countries with a minimum sovereign credit rating of AA- from Fitch (or equivalent). The list of countries that qualify using this credit criteria as at the date of this report are shown in **Appendix 5.4**. This list will be added to, or deducted from, by officers should ratings change in accordance with this policy.
- **Other limits.** In addition:
 - no more than £5m will be placed with any non-UK country at any time;
 - limits in place above will apply to a group of companies;
 - sector limits will be monitored regularly for appropriateness

4.4 Investment strategy

In-House Funds. Investments will be made with reference to the core balance and cash flow requirements and the outlook for short-term interest rates (i.e., rates for investments up to 12 months). Greater returns are usually obtainable by investing for longer periods. The current shape

of the yield curve suggests that rates can be expected to fall throughout 2026, but only if the CPI measure of inflation maintains a downwards trend towards the Bank of England's 2% target. Rates may be cut quicker than expected if the economy stagnates.

Accordingly, while some cash balances are required in order to manage the ups and downs of cash flow, where cash sums can be identified that could be invested for longer periods, the value to be obtained from longer-term investments will be carefully assessed.

Investment returns expectations.

The current forecast shown in paragraph 3.3, includes a forecast for Bank Rate to fall to a low of 3.25% in 2026.

The suggested budgeted investment earnings rates for returns on investments placed for periods up to about three months during each financial year were updated on 22 December 2025 and are as follows:

<i>Average earnings in each year</i>	<i>Now</i>	<i>Previously</i>
	<i>%</i>	<i>%</i>
2025/26 (residual)	3.80	3.90
2026/27	3.40	3.60
2027/28	3.30	3.30
2028/29	3.30	3.50
2029/30	3.50	3.50
Years 6-10	3.50	3.50
Years 10+	3.50	3.50

Caution must

be exercised in respect of all interest rate forecasts.

For its cash flow generated balances, the Council will seek to utilise its business reserve instant access and notice accounts, money market funds and short-dated deposits, (overnight to 100 days), to benefit from the compounding of interest.

Investment treasury indicator and limit - total principal funds invested for greater than 365 days. These limits are set with regard to the Council's liquidity requirements and to reduce the need for early sale of an investment and are based on the availability of funds after each year-end.

As part of the formal governance process, the Council approves the treasury indicator and limit, as follows:

£'000	2026/27	2027/28	2028/29	2029/30	2030/31
Principal sums invested for longer than 365 days (excluding non-treasury investments)	5,000	5,000	5,000	5,000	5,000
Current treasury management investments as at 30 November 2025 in excess of 1 year maturing in each year	-	-	-	-	-

Loans to and equity purchases in Welland Homes do not count towards this limit.

4.5 Investment risk benchmark

The Council has not adopted any formal benchmarks in this area. Officers believe that decisions on counterparties and maximum investment levels are adequate to monitor the current and trend position and will amend the operational strategy to manage risk as conditions change.

This Council will use an investment benchmark to assess the investment performance of its investment portfolio of the 3 month Sterling Overnight Index Average (SONIA) rate.

4.6 End of year investment report

At the end of the financial year, the Council will report on its investment activity as part of its Annual Treasury Report.

5. APPENDICES

- 5.1 Prudential and treasury indicators
- 5.2 Interest rate forecasts
- 5.3 Treasury management practice 1 – credit and counterparty risk management
- 5.4 Approved countries for investments
- 5.5 Treasury management scheme of delegation
- 5.6 The treasury management role of the Section 151 Officer

APPENDIX 5.1 THE CAPITAL PRUDENTIAL AND TREASURY INDICATORS 2026/27 – 2030/31

The Council's capital expenditure plans are the key driver of treasury management activity. The output of the capital expenditure plans is reflected in the prudential indicators, which are designed to assist members' overview and confirm capital expenditure plans are prudent, affordable and sustainable.

Details are provided in paragraph 2.1 and summary totals are shown below.

5.1.1 Capital expenditure (subject to change during the budget setting process)

Capital Expenditure	2025/26 Estimate £'000's	2026/27 Estimate £'000's	2027/28 Estimate £'000's	2028/29 Estimate £'000's	2029/30 Estimate £'000's	2030/31 Estimate £'000's
LUF Projects	10,163	15,511	-	-	-	-
Pride In Place	-	250	1,300	300	725	-
UKSPF Projects	500	-	-	-	-	-
Other GF Projects	4,018	9,591	1,603	1,491	1,829	1,215
HRA	16,625	19,675	11,844	11,424	14,995	12,917
Total	31,306	45,027	14,747	13,215	17,549	14,132
GF Financing	(11,922)	(12,076)	(2,390)	(1,390)	(1,815)	(1,090)
HRA Financing	(15,505)	(12,999)	(6,119)	(6,609)	(6,302)	(7,304)
Total Financing	(27,427)	(25,075)	(8,509)	(7,999)	(8,117)	(8,394)
Net financing need for the year	3,879	19,952	6,238	5,216	9,432	5,738

5.1.2 Affordability prudential indicators

The previous sections cover the overall capital and control of borrowing prudential indicators, but within this framework prudential indicators are required to assess the affordability of the capital investment plans. These provide an indication of the impact of the capital investment plans on the Council's overall finances. The Council is asked to approve the following indicators:

a. Ratio of financing costs to net revenue stream

This indicator identifies the trend in the cost of capital, (borrowing and other long-term obligation costs net of investment income), against the net revenue stream.

%	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate	2029/30 Estimate	2030/31 Estimate
Non HRA	(0.30%)	0.56%	6.85%	7.45%	7.40%	5.56%
Welland Homes	(1.57%)	(1.47%)	(1.52%)	(1.52%)	(1.47%)	(1.43%)
HRA	31.49%	31.34%	32.31%	32.37%	32.37%	32.49%
Total	15.71%	15.88%	20.17%	20.92%	20.92%	21.10%

The estimates of financing costs include current commitments and the proposals in this budget report.

b. HRA ratios

Ratio of Debt as a Percentage of Revenue:

	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate	2029/30 Estimate	2030/31 Estimate
HRA debt £m	67.456	74.456	79.456	84.956	92.456	98.456
HRA revenues £m	18.921	19.606	20.181	20.738	21.355	21.942
Ratio of debt to revenues %	357	380	394	410	433	449

Amount of Debt per Dwelling:

	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate	2029/30 Estimate	2030/31 Estimate
HRA debt £m	67.456	74.456	79.456	84.956	92.456	98.456
Number of HRA dwellings	3,818	3,761	3,756	3,751	3,746	3,741
Debt per dwelling £	17,668	19,797	21,154	22,649	24,681	26,318

5.1.3 Maturity structure of borrowing

These gross limits are set to reduce the Council's exposure to large fixed rate sums falling due for refinancing, and are required for upper and lower limits. The Council is asked to approve the following treasury indicators and limits:

Maturity structure of fixed interest rate borrowing 2026/27		
	Lower	Upper
Under 12 months	0%	100%
12 months to 2 years	0%	100%
2 years to 5 years	0%	100%
5 years to 10 years	0%	100%
10 years to 20 years	0%	100%
20 years to 30 years	0%	100%
30 years to 40 years	0%	100%
40 years to 50 years	0%	100%
Maturity structure of variable interest rate borrowing 2026/27		
	Lower	Upper
Under 12 months	0%	100%
12 months to 2 years	0%	100%
2 years to 5 years	0%	100%
5 years to 10 years	0%	100%
10 years to 20 years	0%	100%
20 years to 30 years	0%	100%
30 years to 40 years	0%	100%
40 years to 50 years	0%	100%

5.1.3 Control of Interest Rate Exposure

Please see paragraphs 3.3, 3.4 and 4.4.

APPENDIX 5.2 : Interest Rate Forecasts 2026 – 2029.

MUFG Corporate Markets Interest Rate View 22.12.25													
	Mar-26	Jun-26	Sep-26	Dec-26	Mar-27	Jun-27	Sep-27	Dec-27	Mar-28	Jun-28	Sep-28	Dec-28	Mar-29
BANK RATE	3.75	3.50	3.50	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25
3 month ave earnings	3.80	3.50	3.50	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
6 month ave earnings	3.80	3.50	3.50	3.40	3.30	3.30	3.30	3.40	3.40	3.40	3.40	3.40	3.40
12 month ave earnings	3.90	3.60	3.60	3.50	3.40	3.50	3.50	3.50	3.50	3.50	3.60	3.60	3.60
5 yr PWLB	4.60	4.50	4.30	4.20	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
10 yr PWLB	5.20	5.00	4.90	4.80	4.80	4.70	4.70	4.70	4.70	4.60	4.60	4.60	4.70
25 yr PWLB	5.80	5.70	5.60	5.50	5.50	5.40	5.30	5.30	5.30	5.20	5.20	5.20	5.20
50 yr PWLB	5.60	5.50	5.40	5.30	5.30	5.20	5.10	5.10	5.10	5.00	5.10	5.00	5.00

PWLB forecasts are based on PWLB certainty rates.

APPENDIX 5.3 Treasury Management Practice (TMP1) – Credit and Counterparty Risk Management

SPECIFIED INVESTMENTS: All such investments will be sterling denominated, with **maturities up to maximum of 1 year**, meeting the minimum ‘high’ quality criteria where applicable. (Non-specified investments which would be specified investments apart from originally being for a period longer than 12 months, will be classified as being specified once the remaining period to maturity falls to under twelve months.)

	Minimum ‘High’ Credit Criteria / Colour Band	Use
Debt Management Agency Deposit Facility	Yellow	In-house (No maximum limit)
Term Deposits - UK Local Authorities	N/A	In-house
Term Deposits – SHDC Parish Councils	N/A	In-house
Term Deposits – Banks and Building Societies	Minimum colour of green on our external treasury advisers credit rating matrix	In-house
UK Treasury Bills	UK sovereign rating	In-house
Certificates of Deposit issued by Banks and Building Societies	Minimum colour of green on our external treasury advisers credit rating matrix	In-house
Bonds issued by Multilateral Development Banks	AAA	In-house buy and hold
Money Market Funds – CCLA (Church, Charities & Local Authority)	AAA	In-house (£10m limit for cash flow purposes)
Money Market Funds CNAV (Constant Net Asset Value)	AAA	In-house
Money Market Funds LVNAV (Low Volatility Net Asset Value)	AAA	In-house
Money Market Funds VNAV (Variable Net Asset Value)	AAA	In-house

Term deposits with nationalised banks and banks and building societies.

	Minimum Credit Criteria	Use	Max of total investments	Max. maturity period
UK Part Nationalised Banks	Minimum colour of green on our external treasury advisers credit rating matrix	In-house	£5m	1 year
Banks Part Nationalised by AAA or AA- Sovereign Rating Countries – non UK	Minimum colour of green on our external treasury advisers credit rating matrix	In-house	£5m	1 year

Accounting treatment of investments. The accounting treatment may differ from the underlying cash transactions arising from investment decisions made by this Council. To ensure that the Council is protected from any adverse revenue impact, which may arise from these differences, we will review the accounting implications of new transactions before they are undertaken.

NON-SPECIFIED INVESTMENTS: These are any investments which do not meet the Specified Investment criteria. A maximum of £5m may be held in aggregate in non-specified investments.

Maturities of ANY period

	Minimum Credit Criteria	Use	Max % of non-specified investments	Max. maturity period
Fixed Term Deposits with variable rate and variable maturities: -Structured deposits	Sovereign rating of AAA or AA- and minimum colour of green on our external treasury advisers credit rating matrix	In-house	£5m	1 year
UK Government Gilts	UK sovereign rating	In-house buy and hold	£5m	2 year
Sovereign Bond issues (other than the UK govt.)	AAA	In-house buy and hold	£5m	2 year
Bond issuance issued by a financial institution which is explicitly guaranteed by the UK Government (e.g. National Rail)	UK sovereign rating	In-house buy and hold	£5m	2 year
Collateralised deposits (see note 1)	UK Sovereign rating	In-house	£5m	1 year

Collective Investment Schemes structured as Open Ended Investment Companies (OEICs): -				
	Minimum Credit Criteria	Use	Max % of non-specified investments	Max. maturity period
1. Ultra-Short Dated Bond Funds with a credit score of 1.25	AAA	In-house	£5m	Liquid
2. Ultra-Short Dated Bond Funds with a credit score of 1.5	AAA	In-house	£5m	Liquid
3. Bond Funds	Long-term AAA volatility rating MR1+	In-house	£5m	1 month notice period
4. Gilt Funds	UK Sovereign Rating	In-house	£5m	1 month notice period

Note 1 : as collateralised deposits are backed by e.g., collateral of rated local authority LOBOs, this investment instrument is regarded as being in the MUFG Corporate Markets yellow category as it is equivalent to lending to a local authority.

Maturities in excess of 1 year

	Minimum Credit Criteria	Use	Max. of total investments	Max. maturity period
Term Deposits – UK local authorities	N/A	In-house	£5m	5 years
SHDC Parish Councils (including SHDC Community Reserve)	N/A	In-house	£5m	5 years
Term Deposits – banks and building societies	Sovereign rating of AAA or AA- and minimum colour of orange on our external treasury advisers credit rating matrix	In-house	£5m	5 years
Certificates of Deposit issued by banks and building societies	Sovereign rating of AAA or AA- and minimum colour of orange on our external treasury advisers credit rating matrix	In-house	£5m	5 years
Corporate bonds issued by banks and building societies	Sovereign rating of AAA or AA- and minimum colour of orange on our external treasury advisers credit rating matrix	In-house	£5m	5 years
Bonds issued by multilateral development banks	AAA	In-house	£5m	5 years

Loans and investments with Welland Homes and South Holland Local Housing Company will not count towards the Non-Specified Investment limit.

The maximum total investment to any individual financial institution or its parent group is £5m and the limit with Money Market Funds is £10m and the UK Debt Management Agency Deposit Facility (UK Government) which has no maximum limit.

Lloyds Bank provides banking services to the Council and the above limits do not include the day to day balance in the Council's current account.

Whilst these are maximum limits, under normal circumstances the S151 Officer will ensure lower limits are maintained. The higher limits are required to allow flexibility in the movement of funds if a particular issue or circumstance arises e.g. global banking crisis.

Environmental, Social and Governance Considerations

The Council continues to develop its strategy in this area.

The Council is interested in undertaking actions to reduce climate change and as an ethical investor will consider the environmental, social and governance issues.

Officers continue to work with the Council's external treasury advisors to establish how these issues can be taken into consideration when MUFG Corporate Markets formulate their Suggested Credit List which is used by the Council.

APPENDIX 5.4 Approved countries for investments

This list is based on those countries which have sovereign ratings of AA- or higher (we show the lowest rating from Fitch, Moody's and S&P) and also, (except - at the time of writing - for Hong Kong and Luxembourg), have banks operating in sterling markets which have credit ratings of green or above in the MUFG Corporate Markets credit worthiness service.

Based on lowest available rating (as at 23.12.25)

AAA

- Australia
- Denmark
- Germany
- Netherlands
- Norway
- Singapore
- Sweden
- Switzerland

AA+

- Canada
- U.S.A.

AA

- Abu Dhabi (UAE)
- Finland
- Qatar

AA-

- U.K.

APPENDIX 5.5 - Treasury management scheme of delegation

Council	- Receive, Review and Approval of Treasury Policy Statement – February/March cycle - Receive, Review and Approval of Treasury Management Strategy Statement incorporating the Annual Investment Strategy and Minimum Revenue Provision Policy – February/March cycle followed by mid-year report update. Updates or revisions at other times as required - Receive, Review and Approval of Annual Treasury Outturn Report by 30 September after the year end
Cabinet	- Recommend to Council a Treasury Policy Statement - Recommend to Council a Treasury Management Strategy Statement incorporating the Annual Investment Strategy and Minimum Revenue Provision Policy – February/March cycle followed by mid-year report update - Extraordinary Activity and Investment Management arrangements – as soon as possible after significant change occurs - Recommend to Council a Treasury Management Outturn Report by 30 September after the year end
Governance and Audit Committee	- Receive Treasury Management Quarterly and Mid Term reports - Receive Treasury Management Outturn Report - Receive Treasury Management Practices annually if amended - Scrutiny of the Treasury Management Strategy before the commencement of each financial year - Scrutiny of Treasury Management performance as part of the Mid Term report and quarterly reports.

SCRUTINY AND MONITORING

Council delegates the scrutiny and monitoring of the Treasury Management function to the Governance and Audit Committee. As a minimum they will receive quarterly reports and a Mid Term Treasury report on investment issues and performance. Training will be made available for members of the Governance and Audit Committee to ensure they have the necessary skills to undertake this role. Recommendations will be reported to Cabinet.

The Governance and Audit Committee will also have access to professional and independent advice and support as required in order to undertake this role.

APPENDIX 5.6 - The treasury management role of the Section 151 Officer and deputy

The S151 Officer responsibilities are as follows:

- Recommending clauses, treasury management policy/practices for approval, reviewing the same regularly, and monitoring compliance;
- Submitting regular treasury management policy reports;
- Submitting budgets and budget variations;
- Receiving and reviewing management information reports;
- Review the performance of the treasury management function;
- Ensure the adequacy of treasury management resources and skills, and the effective division of responsibilities within the treasury management function;
- Ensure the adequacy of internal audit, and liaising with external audit;
- Recommending the appointment of external service providers;
- Preparation of a capital strategy to include capital expenditure, capital financing, non-financial investments and treasury management, with a long term timeframe;
- Ensuring that the capital strategy is prudent, sustainable, affordable and prudent in the long term and provides value for money;
- Ensuring that due diligence has been carried out on all treasury and non-financial investments and is in accordance with the risk appetite of the council;
- Ensure that the council has appropriate legal powers to undertake expenditure on non-financial assets and their financing;
- Ensuring the proportionality of all investments so that the council does not undertake a level of investing which exposes the council to an excessive level of risk compared to its financial resources;
- Ensuring that an adequate governance process is in place for the approval, monitoring and ongoing risk management of all non-financial investments and long term liabilities;
- Provision to members of a schedule of all non-treasury investments including material investments in subsidiaries, joint ventures, loans and financial guarantees;
- Ensuring that members are adequately informed and understand the risk exposures taken on by the council;
- Ensuring that the council has adequate expertise, either in house or externally provided, to carry out the above;
- Creation of treasury management practices which specifically deal with how non treasury investments will be carried out and managed, to include the following :-
 - Risk management (TMP1 and schedules), including investment and risk management criteria for any material non-treasury investment portfolios;
 - Performance measurement and management (TMP2 and schedules), including methodology and criteria for assessing the performance and success of non-treasury investments;

- Decision making, governance and organisation (TMP3 and TMP 5 and schedules), including a statement of the governance requirements for decision making in relation to non-treasury investments; and arrangements to ensure that appropriate professional due diligence is carried out to support decision making;
- Reporting and management information (TMP6 and schedules), including where and how often monitoring reports are taken;
- Training and qualifications (TMP10 and schedules), including how the relevant knowledge and skills in relation to non-treasury investments will be arranged.

As an added safeguard, the S151 Officer is obliged to notify the Monitoring Officer of any material change proposed to approved treasury policies and of any major breaches which have occurred.

Any significant operational or other changes will be notified and discussed with the relevant Portfolio Holder. This is currently the Portfolio Holder for Finance. Any actions resulting from this will be reported to Governance and Audit. If timescales are such that due to urgency, the formal reporting process cannot be utilised, then emergency authorisation will be sought through existing mechanisms.

The S151 Officer has delegated powers through this policy to take the most appropriate form of borrowing from the approved sources, and to take the most appropriate form of investments in approved instruments.

The S151 Officer may delegate power to borrow and invest to members of staff. All dealing transactions must be conducted by the S151 Officer, or staff authorised by the S151 Officer, to act as temporary cover for leave/sickness.

The S151 Officer and the Monitoring Officer will ensure that the Policy is adhered to, and if not, will bring the matter to the attention of Members as soon as possible.

Prior to entering into any capital financing, lending or investment transaction, it is the responsibility of the S151 Officer to be satisfied, by reference to the Monitoring Officer, the Council's Legal Department and external advisors, as appropriate, that the proposed transaction does not breach any statute, external regulation or the Council's Financial Regulations.

It is also the responsibility of the S151 Officer to ensure that the Council complies with the requirements of the Non Investment Products Code for principals and broking firms in the wholesale markets as well as the Financial Services Authority's Code of Market Conduct.

Public Sector Partnership Services Limited is responsible for the provision of:

- Treasury management strategy statements and practices for approval
- Capital strategy reports
- Regular treasury management policy reports
- Budget and budget variation reports
- Management information reports
- Adequate treasury management resources and skills, and effective division of responsibilities within the treasury management function, and;
- Arranging the appointment of external treasury management advisors.

Where the use of particular instant access accounts, notice accounts and money market funds has been approved by the S151 Officer, PSPSL treasury officers have delegated authority to withdraw and deposit funds within the agreed limits contained in this strategy.

TREASURY MANAGEMENT

Key Principles of Treasury Management Practice

South Holland District Council (The Council) will conduct its Treasury Management function in a transparent way, giving value for money to the taxpayer while protecting public finances. In doing so it will adhere to the three key principles outlined in the CIPFA Code of Practice. These are:

1. The Council will put in place formal and comprehensive objectives, policies & practices, strategies and reporting arrangements for the effective management and control of their treasury management activities.
2. The Council's policies and practices will make clear that the effective management and control of risk are prime objectives of its treasury management activities and that responsibility for these lies clearly within their organisation. The Council's appetite for risk forms part of its annual strategy, including any use of financial instruments for the prudent management of those risks, and will ensure that priority is given to security and portfolio liquidity when investing treasury management funds.
3. The Council recognises that the pursuit of value for money in treasury management, and the use of suitable performance measures, are valid and important tools to employ in support of its business and service objectives; and that within the context of effective risk management, its treasury management policies and practices will reflect this.

Treasury Management Practices

The Council has adopted the 12 Treasury Management Practices contained in the CIPFA Code of Practice for Treasury Management.

- TMP1 - Risk management
- TMP2 - Performance measurement
- TMP3 - Decision making and analysis
- TMP4 - Approved instruments, methods and techniques
- TMP5 - Organisation, clarity and segregation of responsibilities, and dealing arrangements
- TMP6 - Reporting requirements and management information arrangements
- TMP7 - Budgeting, accounting and audit arrangements
- TMP8 - Cash and cash flow management
- TMP9 - Money laundering
- TMP10 - Training and qualifications
- TMP11 - Use of external service providers
- TMP12 - Corporate governance

TMP1 - RISK MANAGEMENT

This Council regards a key objective of its treasury management activities to be the security of the principal sums it invests. Accordingly, it will ensure that robust due diligence procedures cover all external investment.

The Section 151 (S151) Officer will design, implement and monitor all arrangements for the identification, management and control of treasury management risk, will report at least annually on the adequacy/suitability thereof, and will report, as a matter of urgency, the circumstances of any actual or likely difficulty in achieving the organisation's objectives in this respect, all in accordance with the procedures set out in *TMP6 Reporting requirements and management information arrangements*.

In respect of each of the following risks, the arrangements which seek to ensure compliance with these objectives are set out in the schedule to this document.

1.1 Credit & Counterparty Risk Management

This Council will ensure that its counterparty lists and limits reflect a prudent attitude towards organisations with whom funds may be deposited and will limit its treasury management investment activities to the instruments, methods and techniques referred to in *TMP4 Approved instruments, methods and techniques* and listed in the schedule to this document.

The Council also recognises the need to have, and will therefore maintain, a formal counterparty policy in respect of those organisations from which it may borrow, or with whom it may enter into other financing or derivative arrangements.

1.2 Liquidity Risk Management

This Council will ensure it has adequate though not excessive cash resources, borrowing arrangements and standby facilities to enable it at all times to have the level of funds available to it which are necessary for the achievement of its business/service objectives.

Other than for cash flow liquidity purposes the Council will only borrow where there is a clear business case for doing so and will only do so for the current capital programme, to refinance internal borrowing of past capital expenditure, to finance future debt maturities or to ensure an adequate level of short-term investments to provide liquidity for the organisation.

1.3 Interest Rate Risk Management

This Council will manage its exposure to fluctuations in interest rates with a view to containing its interest costs, or securing its interest revenues, in accordance with the amounts provided in its budgetary arrangements as amended in accordance with *TMP6 Reporting requirements and management information arrangements*.

It will achieve this by the prudent use of its approved instruments, methods and techniques, primarily to create stability and certainty of costs and revenues, but at the same time retaining a sufficient degree of flexibility to take advantage of unexpected, potentially advantageous changes in the level or structure of interest rates. This should be subject to the consideration and, if required, approval of any policy or budgetary implications. It will ensure that any hedging tools such as derivatives are only used for the management of risk and prudent management of financial affairs, and that the policy for the use of derivatives is clearly detailed in the annual strategy.

1.4 Exchange Rate Risk Management

The Council will manage its exposure to fluctuations in exchange rates to minimise any detrimental impact on its budgeted income/expenditure levels.

1.5 Inflation Risk Management

The Council will keep under review the sensitivity of its treasury assets and liabilities to inflation and will seek to manage the risk accordingly in the context of the whole organisation's inflation exposures.

1.6 Refinancing Risk Management

This Council will ensure that its borrowing, private financing and partnership arrangements are negotiated, structured and documented, and the maturity profile of the monies so raised is managed, with a view to obtaining offer terms for renewal or refinancing, if required, which are competitive and as favourable to the organisation as can reasonably be achieved in the light of market conditions prevailing at the time.

It will actively manage its relationships with its counterparties in these transactions in such a manner as to secure this objective and will avoid overreliance on any one source of funding if this might jeopardise achievement of the above.

1.7 Legal and Regulatory Risk Management

This Council will ensure that all of its treasury management activities comply with its statutory powers and regulatory requirements. It will demonstrate such compliance, if required to do so, to all parties with whom it deals in such activities. In framing its credit and counterparty policy under TMP1[1] *Credit and counterparty risk management*, it will ensure that there is evidence of counterparties' powers, authority and compliance in respect of the transactions they may affect with the Council, particularly with regard to duty of care and fees charged.

This Council recognises that future legislative or regulatory changes may impact on its treasury management activities and, so far as it is reasonably able to do so, will seek to minimise the risk of these impacting adversely on the organisation.

1.8 Operational Risk, including fraud, error, and corruption

This Council will ensure that it has identified the circumstances which may expose it to the risk of loss through inadequate or failed internal processes, people and systems or from external events. Accordingly, it will employ suitable systems and procedures, and will maintain effective contingency management arrangements, to these ends.

1.9 Price Risk Management

The Council will seek to ensure that its stated treasury management policies and objectives will not be compromised by adverse market fluctuations in the value of the principal sums it invests and will accordingly seek to protect itself from the effects of such fluctuations.

1.10 Environmental, Social and Governance (ESG)

The Council is interested in undertaking actions to reduce climate change and as an ethical investor will consider the environmental, social and governance issues.

Officers continue to work with the Council's external treasury advisors to establish how these issues can be taken into consideration when MUFG Corporate Markets formulate their Suggested Credit List which is used by the Council.

TMP 2 PERFORMANCE MEASUREMENT

This Council is committed to the pursuit of value for money in its treasury management activities, and to the use of performance methodology in support of that aim, within the framework set out in its treasury management policy statement.

Accordingly, the treasury management function will be the subject of ongoing analysis of the value it adds in support of the Council's stated business or service objectives. It will be the subject of regular examination of alternative methods of service delivery, of the availability of fiscal or other grant or subsidy incentives, and of the scope for other potential improvements. The performance of the treasury management function will be measured using the criteria set out in the schedule to this document.

The criteria will include measures of effective treasury risk management and not only measures of financial performance (income or savings).

TMP 3 DECISION-MAKING AND ANALYSIS

This Council will maintain full records of its treasury management decisions, and of the processes and practices applied in reaching those decisions, both for the purposes of learning from the past, and for accountability, e.g. demonstrating that reasonable steps were taken to ensure that all issues relevant to those decisions were taken into account at the time. The issues to be addressed and processes and practices to be pursued in reaching decisions are detailed in the schedule to this document.

TMP 4 APPROVED INSTRUMENTS, METHODS AND TECHNIQUES

This Council will undertake its treasury management activities by employing only those instruments, methods and techniques detailed in the schedule to this document, and within the limits and parameters defined in TMP1 *Risk Management*.

Where it intends to use derivative instruments for the management of risks, these will be limited to those set out in its Annual Treasury Strategy. The Council will seek proper advice and will consider that advice when entering into arrangements to use such products to ensure that it fully understands those products.

The Council has reviewed its classification with financial institutions under MIFID II and has set out in the schedule to this document those organisations with which it is registered as a professional client and those with which it has an application outstanding to register as a professional client.

TMP 5 ORGANISATION, CLARITY AND SEGREGATION OF RESPONSIBILITIES, AND DEALING ARRANGEMENTS

The Council considers it essential, for the purposes of the effective control and monitoring of its treasury management activities, for the reduction of the risk of fraud or error, and for the pursuit of optimum performance, that these activities are structured and managed in a fully integrated manner, and that there is at all times a clarity of treasury management responsibilities.

The principle on which this will be based is a clear distinction between those charged with setting treasury management policies and those charged with implementing and controlling these policies, particularly with regard to the execution and transmission of funds, the recording and administering of treasury management decisions, and the audit and review of the treasury management function.

If it intends, as a result of lack of resources or other circumstances, to depart from these principles, the S151 Officer will ensure that the reasons are properly reported in accordance with *TMP6 Reporting requirements and management information arrangements*, and the implications properly considered and evaluated.

The S151 Officer will ensure that there are clear written statements of the responsibilities for each post engaged in treasury management, and the arrangements for absence cover. The S151 Officer will also ensure that at all times those engaged in treasury management will follow the policies and procedures set out. The present arrangements are detailed in the schedule to this document.

The S151 Officer will ensure there is proper documentation for all deals and transactions, and that procedures exist for the effective transmission of funds. The present arrangements are detailed in the schedule to this document.

The delegations to the S151 Officer in respect of treasury management are set out in the schedule to this document. The S151 Officer will fulfil all such responsibilities in accordance with the Council's policy statement and TMPs and, if a CIPFA member, the Standard of Professional Practice on Treasury Management.

TMP 6 REPORTING REQUIREMENTS AND MANAGEMENT INFORMATION ARRANGEMENTS

The Council will ensure that regular reports are prepared and considered on the implementation of its treasury management policies; on the effects of decisions taken and transactions executed in pursuit of those policies; on the implications of changes, particularly budgetary, resulting from regulatory, economic, market or other factors affecting its treasury management activities; and on the performance of the treasury management function.

As a minimum:

- the full Council will receive:
 - a. an annual report on the strategy and plan to be pursued in the coming year.
 - b. a mid-year review.
 - c. an annual report on the performance of the treasury management function, on the effects of the decisions taken and the transactions executed in the past

year, and on any circumstances of non-compliance with the Council's treasury management policy statement and TMPs.

- The Cabinet to which some treasury management responsibilities are delegated, will receive regular monitoring reports on treasury management activities and risks.
- The Governance & Audit Committee will have responsibility for the scrutiny of treasury management strategy, policies and practices.
- Local authorities should report the prudential, treasury management and any other indicators as detailed in CIPFA Treasury Management guidance notes.

The present arrangements and the form of these reports are detailed in the schedule to this document.

TMP 7 BUDGETING, ACCOUNTING AND AUDIT ARRANGEMENTS

The S151 Officer will prepare, and the Council will approve and, if necessary, from time to time will amend, an annual budget for treasury management, which will bring together all of the costs involved in running the treasury management function, together with associated income. The matters to be included in the budget will at minimum be those required by statute or regulation, together with such information as will demonstrate compliance with TMP1 *Risk management*, TMP2 *Performance measurement*, and TMP4 *Approved instruments, methods and techniques*. The S151 Officer will exercise effective controls over this budget and will report upon and recommend any changes required in accordance with TMP6 *Reporting requirements and management information arrangements*.

This Council will account for its treasury management activities, for decisions made and transactions executed, in accordance with appropriate accounting practices and standards, and with statutory and regulatory requirements in force for the time being.

TMP 8 CASH AND CASH FLOW MANAGEMENT

Unless statutory or regulatory requirements demand otherwise, all monies in the hands of this Council will be under the control of the S151 Officer and will be aggregated for cash flow and investment management purposes. Cash flow projections will be prepared on a regular and timely basis, and the S151 Officer will ensure that these are adequate for the purposes of monitoring compliance with TMP1 liquidity risk management, and for the purpose of identifying future borrowing needs (using a liability benchmark where appropriate). The present arrangements for preparing cash flow projections, and their form, are set out in the schedule to this document.

TMP 9 MONEY LAUNDERING

The Council is alert to the possibility that it may become the subject of an attempt to involve it in a transaction involving the laundering of money. Accordingly, it will maintain procedures for verifying and recording the identity of counterparties, reporting suspicions and ensuring that staff involved in this are properly trained. The present arrangements, including the name of the officer to whom reports should be made, are detailed in the schedule to this document.

TMP 10 STAFF TRAINING AND QUALIFICATIONS

This Council recognises the importance of ensuring that all staff involved in the treasury management function are fully equipped to undertake the duties and responsibilities

allocated to them. It will therefore seek to appoint individuals who are both capable and experienced and will provide training for staff to enable them to acquire and maintain an appropriate level of expertise, knowledge and skills. The S151 Officer will recommend and implement the necessary arrangements.

The S151 Officer will ensure that council members tasked with treasury management responsibilities, including those responsible for scrutiny, have access to training relevant to their needs and those responsibilities.

Those charged with governance recognise their individual responsibility to ensure that they have the necessary skills to complete their role effectively.

The present arrangements, including a knowledge and skills schedule, are detailed in the schedule to this document.

TMP 11 USE OF EXTERNAL SERVICE PROVIDERS

The Council recognises that responsibility for treasury management decisions remains with the Council at all times. It recognises that there may be potential value in employing external providers of treasury management services, in order to acquire access to specialist skills and resources. When it employs such service providers, it will ensure it does so for reasons which have been submitted to a full evaluation of the costs and benefits. It will also ensure that the terms of their appointment and the methods by which their value will be assessed are properly agreed and documented and subjected to regular review. It will ensure, where feasible and necessary, that a spread of service providers is used, to avoid overreliance on one or a small number of companies. Where services are subject to formal tender or re-tender arrangements, legislative requirements will always be observed. The monitoring of such arrangements rests with the S151 Officer, and details of the current arrangements are set out in the schedule to this document.

TMP 12 CORPORATE GOVERNANCE

The Council is committed to the pursuit of proper corporate governance throughout its businesses and services, and to establishing the principles and practices by which this can be achieved. Accordingly, the treasury management function and its treasury management activities will be undertaken with openness and transparency, honesty, integrity and accountability.

The Council has adopted and has implemented the key principles of the Code. This, together with the other arrangements detailed in the schedule to this document, is considered vital to the achievement of proper corporate governance in treasury management, and the S151 Officer will monitor and, if and when necessary, report upon the effectiveness of these arrangements.

Investment Management (Non-Treasury)

This Council recognises that investment in other financial assets and property primarily for financial return, taken for non-treasury management purposes, requires careful investment management. Such activity includes loans supporting service outcomes, investments in subsidiaries, and investment property portfolios.

This Council will ensure that all the organisation's investments are covered in the capital strategy, investment strategy or equivalent, and will set out, where relevant, the organisation's risk appetite and specific policies and arrangements for non-treasury investments. It will be recognised that the risk appetite for these activities may differ from that for treasury management.

The Council categorises their non-treasury investments as;

Service Investments – Investments which are primarily part of service delivery, rather than for income generation or treasury management.

Commercial Investments – Investments primarily for financial return.

Schedule 2 to this document sets out the investment objectives, investment criteria, risk-management arrangements, decision-making and reporting arrangements, performance measures and management, and arrangements for training and qualifications.

Investments Management (Non-Treasury) Practices

The Investment Management Practices are mainly aligned to the Treasury Management Practices and listed below.

IMP1 - Investment Objectives

IMP2 - Investment Criteria

IMP3 - (TMP1) Risk management

IMP4 - (TMP2) Performance measurement

IMP5 - (TMP3) Decision Making & Analysis

IMP6 - (TMP 5) Organisation, clarity and segregation of responsibilities, and dealing arrangements

IMP7 - (TMP6) Reporting requirements and management information arrangements

IMP8 - (TMP10) Training and qualifications

Schedule 1

Application of Treasury Management Practices

TMP1 RISK MANAGEMENT

The Council acknowledges that there are nine principle risks involved with the operation of the Councils Treasury Management Function.

Credit and Counterparty Risk

The risk of failure by a counterparty to meet its contractual obligations to the Council under an investment, borrowing, capital, project or partnership financing, particularly as a result of the counterparty's diminished creditworthiness, and the resulting detrimental effect on the organisation's capital or current (revenue) resources.

Criteria to be used for creating/managing approved counterparty lists/limits

- The *Section 151 Officer (S151)* will formulate a suitable criterion for assessing and monitoring the credit risk of investment counterparties and shall construct a lending list comprising time, type, sector and specific counter-party limits.
- Treasury management staff will add or delete counterparties to / from the approved counter-party list in line with the policy on criteria for selection of counterparties.
- The Council will use credit criteria to select creditworthy counterparties for placing investments with.
- The Council uses credit ratings from the following credit rating agencies supplied via its Treasury Management advisers, MUFG Corporate Markets:
 - i) Fitch
 - ii) Standard & Poor's
 - iii) Moody's
- Institutions approved for investment purposes for use by the Council are set out in the Annual Treasury Management Strategy.

Approved methodology for changing limits and adding/removing counterparties

Credit ratings for individual counterparties can change at any time. The S151 Officer is responsible for applying the stated credit rating criteria outline above for selecting approved counterparties and will add or delete counterparties as appropriate to/from the approved counterparty list when there is a change in the credit ratings of individual counterparties or in banking structures e.g. on mergers or takeovers. This is delegated daily to Treasury Management staff.

The S151 Officer will also adjust lending limits and periods when there is a change in the credit ratings of individual counterparties or in banking structures e.g. on mergers or takeovers in accordance with the criteria.

Liquidity Risk

The risk that cash will not be available when it is needed, that ineffective management of liquidity creates additional unbudgeted costs, and that the organisation's business/service objectives will be thereby compromised.

The Council mitigates this risk by having.

- **Short-term Borrowing** - Any borrowing requirements will be highlighted in the cash flow projections prepared for the annual Treasury Management Strategy. Borrowing will then either be sourced from the money markets as necessary.
- **Standby facilities** - Should the Lloyds online banking system fail; the Council may request large electronic transfers to be made by the Council's bank.

Interest Rate Risk

The risk that fluctuations in the levels of interest rates create an unexpected or unbudgeted burden on the organisation's finances, against which the organisation has failed to protect itself adequately.

Within the annual treasury and investment strategies the Council will stipulate:

- Details of approved interest exposure limits.
- Trigger points and other guidelines for managing changes to interest rate levels.
- Minimum / maximum proportions of variable rate debt / interest.
- Minimum / maximum proportions of fixed rate debt / interest.
- Policies concerning the use of financial derivatives and other instruments for interest rate management.

Adherence to the above limits and any deviations from them will be reported to Council in the Annual Treasury Report.

Exchange Rate Risk

The risk that fluctuations in foreign exchange rates create an unexpected or unbudgeted burden on the organisation's finances, against which the organisation has failed to protect itself adequately.

The Council will carry out transactions in currencies other than 'pound sterling' from time to time. The S151 Officer should be conscious of the effect exchange rate fluctuations, particularly in times of economic uncertainty, have on budgetary expenditure and control.

Inflation Risk

Inflation risk, also called purchasing power risk, is the chance that the cash flows from an investment won't be worth as much in the future because of changes in purchasing power due to inflation.

The Council recognises that there is a risk that inflation will be significantly different from that used to determine the level of Capital and Revenue budgets. Inflation, both current and projected will form part of the debt and investment decision-making criteria both within the strategy and operational considerations.

The key consideration is that investments reap the highest real rate of return, with debt costing the lowest real cost, consistent with other risks mentioned within this section.

Refinancing Risk

The risk that maturing borrowings, capital schemes, projects or partnership financings cannot be refinanced on terms that reflect the provisions made by the organisation for those refinancing, both capital and current (revenue), and/or that the terms are inconsistent with prevailing market conditions at the time. The treasury team will carry out:

- Continuous appraisal of debt rescheduling

Debt rescheduling opportunities are always being sought. The reasons for considering a rescheduling of debt will include: -

- a) the generation of cash savings at minimum risk.
- b) to reduce the average interest rate.
- c) to enhance the balance of the long-term portfolio (adjust the maturity profile and/or the balance of volatility).

The Council's treasury advisors are consulted and will advise the Council when such opportunities arise.

- Prepare medium term cash flow forecasts.

Annual cash-flows and 3 yearly budgets are prepared with reference to proposed capital projects and their impact on cash-flow and subsequent investment income.

- Policy concerning limits on revenue consequences of capital financing.

The revenue budget for loan charges is based on the capital plan and expenditure consents. The main source of borrowing for the Council is the PWLB (Public Works Loan Board). The maximum amount that can be borrowed externally is one if the Council's Prudential Indicators and is reported annually as part of the Treasury Management Strategy Statement. The limits on revenue consequences are therefore controlled by the consent for which budget resources have been provided.

Legal and Regulatory Risk

The risk that the organisation itself, or an organisation with which it is dealing in its treasury management activities, fails to act in accordance with its legal powers or regulatory requirements, and that the organisation suffers losses accordingly. The Council must:

1. Comply with relevant statutes and regulations including:

- The requirements of The Non-Investment Products Code (formerly known as The London Code of Conduct) for principles and broking firms in the wholesale markets.
- The balanced budget requirement per the Local Government Finance Act 1992 Section 33. S32 also requires a local authority to calculate its budget requirement for each financial year including the revenue costs which flow from capital financing decisions.

- Only use investment instruments that are in accordance with The Local Organisations (Capital Finance) (Approved Investments) Regulations 1990 and subsequent amendments.
- As required by section 45 of the Local Government and Housing Act, 1989, the Council must approve before the beginning of each financial year the overall borrowing limit, the amount of the overall borrowing limit which may be outstanding by way of short-term borrowing and the maximum proportion of interest on borrowing which is subject to variable rate interest.

2. Comply with procedures for evidencing the organisations powers/authorities to counterparties.

The Council will prepare, adopt and maintain, as the cornerstones for effective treasury management:

- A Treasury Management Policy statement, stating the overriding principles and objectives of its treasury management activities and, as an integral part of that Statement.
- Treasury Management practices, setting out the manner in which the Council will achieve those principles and objectives, and prescribing how it will manage and control those activities.

3. Require information from counterparties concerning their powers/authorities

Lending shall only be made to counterparties on the authorised list. This list has been compiled from advice from the Council's Treasury Advisors, who have fully researched the background and credit of counterparties using ratings of Fitch, Moody's Investor Services and Standard & Poors.

4. Review and document the organisations political risks and management of the same.

The S151 Officer shall take the appropriate action with the Council, the Chief Executive and the Leader of the Council to respond and manage appropriately political risk such as change of majority group, leadership etc.

Fraud, Error and Corruption, and Contingency Management

The risk that an organisation fails to identify the circumstances in which it may be exposed to the risk of loss through fraud, error, corruption or other eventualities in its treasury management dealings, and fails to employ suitable systems and procedures and maintain effective contingency management arrangements to these ends. It includes the area of risk commonly referred to as operational risk.

The treasury team will keep;

1. Details of systems and procedures to be followed, including internet services

- The Council only uses recognised brokers.
- The internet is not used for borrowing and investing, except through approved internet broker dealing sites.
- There are strict controls in place to ensure only valid payments are made. Investments and borrowings require authorisation from the S151 Officer or their designated substitute.

2. Emergency and contingency planning arrangements.
3. Keep and regularly review appropriate insurance cover

- Fidelity cover is incorporated at a limit of £5m.
- Cash and Transit is covered for carriage by a security up to £40k.
- Non-Negotiables are covered up to £250k.

Price Risk

The risk that, through adverse market fluctuations in the value of the principal sums an organisation borrows and invests, its stated treasury management policies and objectives are compromised, against which effects it has failed to protect itself adequately.

To mitigate market fluctuations the Treasury Team will monitor interest rates and rate projections from its official treasury advisors and take action where appropriate and incorporate these into its budgetary forecasts and planning. (see also inflation risk above).

In house investments are only in money market investments within approved limits.

TMP 2 PERFORMANCE MEASUREMENT

Performance measurement is a process designed to calculate the effectiveness of a portfolios or manager's investment returns or borrowing costs, and the application of the resulting data for the purposes of comparison with the performance of other portfolios or managers, or with recognised industry standards or market indices.

The benefits and applications of performance measurement in the public services include:

- using past experience beneficially to future treasury management policies and practices.
- by developing an appreciation of the factors influencing performance, improving the future processes of treasury decision making.
- allowing organisations to assess the potential for adding value through changes to the existing ways in which a portfolio is managed.
- demonstrating an awareness of the need to review regularly the value attached to the treasury management function and enhancing accountability.
- enhancing the information available to organisations when seeking to review an existing manager's performance or when selecting a new manager.
- permitting an informed judgement and decision about the merits or otherwise of using new treasury management instruments or techniques.

The Council will adopt the following methods of measuring performance:

- Performance measured against Annual Treasury Strategy Statement targets.
- Compliance to CIPFA Code of Practice for Treasury Management.
- Expenses contained within approved budget.
- Review of benchmarking club data.
- Review of performance indicators.

TMP3 DECISION MAKING & ANALYSIS

It is vital that the treasury management decisions of organisations in the public services should be subjected to prior scrutiny. The treasury management strategy is approved annually by Council. This should be supplemented by the provision of monitoring information and regular review by Governance & Audit members/ councillors in both executive and scrutiny functions. The Council will put into place a process designed to give stakeholders confidence in its decision making.

The Council will use the following tools to help evaluate decisions being considered:

- Cash flow analysis.
- Maturity analysis.
- Ledger reconciliations.
- Review of borrowing requirement.
- Monitoring of projected loan charges, interest and expenses costs.
- Review of opportunities for debt rescheduling.
- Collation of monthly performance information.

In respect of every decision made the Council will:

- Above all be clear about the nature and extent of the risks to which the Council may become exposed.
- Be certain about the legality of the decision reached and the nature of the transaction, and that all authorities to proceed have been obtained.
- Be content that the documentation is adequate both to deliver the Council's objectives and protect the organisation's interests, and to deliver good housekeeping.
- Ensure that third parties are judged satisfactory in the context of the Council's creditworthiness policies, and that limits have not been exceeded.
- Be content that the terms of any transactions have been fully checked against the market and have been found to be competitive.

In respect of borrowing and funding decisions, the Council will:

- Evaluate the economic and market factors that might influence the manner and timing of any decision to fund.
- Consider the merits and demerits of alternative forms of funding, including funding from revenue, leasing and private partnerships.
- Consider the alternative interest rate bases available, the most appropriate periods to fund and repayment profiles to use.
- Consider the ongoing revenue liabilities created, and the implications for the Council's future plans and budgets.

In respect of investment decisions, the Council will:

- Consider the optimum period, in the light of cash flow availability and prevailing market conditions.
- Consider the alternative investment products and techniques available, especially the implications of using any which may expose the Council to changes in the value of its capital.

All decisions made in relation to Treasury Management will be recorded. Deal documentation and all paperwork supporting the decision to select a certain deal is retained and filed in the Financial Services Unit. This documentation will show evidence of authorisation and evidence of the transactions.

TMP 4 APPROVED INSTRUMENTS, METHODS AND TECHNIQUES

The Council's Treasury Management function has clearly defined boundaries and regulations under which it operates. These govern the activities and instruments which are to be undertaken and utilised.

The approved activities that the Council's Treasury Management Function can undertake are;

- Borrowing.
- Lending.
- Debt repayment and rescheduling.
- Consideration, approval and use of new financial instruments and treasury management techniques.
- Managing the underlying risk associated with the Council's capital financing and surplus funds activities.
- Managing cash flow.
- Banking activities.
- Leasing.
- Managing the underlying exchange rate risk associated with the Council's business activities.

In accordance with The Local Organisations (Capital Finance) (Approved Investments) Regulations 1990 and subsequent amendments, the instruments approved for investment and commonly used by local authorities are:

- Deposits with banks, building societies, local authorities, Public Corporation (and certain other bodies).
- AAA rated bonds deposit facility.
- AAA Rated Money Market Funds & Property Funds (as listed in the counterparty schedule).
- Local Companies wholly owned by the Council.
- Debt Management Account (run by DMO/PWLB).
- Listed Securities (organisations listed in the counterparty schedule only).

The Council will only make deposits with those bodies that fulfil the criteria laid down in the approved Annual Treasury Management Strategy.

The Treasury Team can place investments by either direct investment of funds on the money market, or via a broker.

Approved methods and sources of raising capital finance - Finance will only be raised in accordance with the Local Government and Housing Act, 1989, and within this limit the Council has a number of approved methods and sources of raising capital finance. These are:

On Balance Sheet	Fixed	Variable
PWLB	●	●
Local Authorities	●	●
Banks	●	●
Pension Funds	●	●
Insurance Companies	●	●
UK National Wealth Fund	●	●
Market (long-term)	●	●
Market (temporary)	●	●
Market (LOBOs)	●	●
Stock Issues	●	●
Local Temporary	●	●
Local / Community Municipal Bonds	●	
Local Authority Bills	●	●
Overdraft		●
Negotiable Bonds	●	●
Internal (capital receipts & revenue balances)	●	●
Commercial Paper	●	
Medium Term Notes	●	
Leases	●	●

The S151 Officer has delegated powers in accordance with Financial Regulations, Standing Orders, the Scheme of Delegation to Officers and the Treasury Management Strategy to take the most appropriate form of borrowing from the approved sources.

TMP 5 ORGANISATION, CLARITY & SEGREGATION OF RESPONSIBILITIES AND DEALING ARRANGEMENTS

Limits to Responsibilities/Discretion

- The Full Council will approve the Treasury Management Strategy (including the Investment Management Strategy) and all prudential and treasury indicators.
- The Full Council will approve the Mid-Year and Annual Treasury Management Report.
- The Governance & Audit Committee will receive and review reports on treasury management policies, practices and activities and the annual Treasury Management Strategy Statement (which is then approved by full council).
- The S151 Officer will be responsible for amendments to the Council's adopted clauses, Treasury Management Policy Statement and Treasury Management Practices.
- The Full Council will consider and approve Treasury Management Budgets as part of the Council's budget setting process.
- The S151 Officer will approve the segregation of responsibilities.
- The S151 Officer will receive and review external audit reports and put recommendations to the Cabinet.

Principles and Practices Concerning Segregation of Duties

Deals in respect of short-term borrowings and temporary investments are conducted by telephone or email either directly with money market dealers or via brokers.

Official authorisation of the transaction is done by the S151 Officer or their deputy.

The officer who inputs into the Lloyds online banking system is unable to then authorise the transaction.

The S151 Officer authorises all new long-term borrowing.

STATEMENT OF DUTIES/RESPONSIBILITIES OF EACH TREASURY POST

Section 151 Officer

The S151 Officer will:

- Implement and monitor the Treasury Management Policy, revising and resubmitting the Policy for consideration to the Governance & Audit Committee and Cabinet, for approval by full Council, periodically if changes are required.
- Draft and submit a Treasury Management Strategy to Governance & Audit Committee in advance of each financial year prior to submission to Council for approval as part of the budget setting report.
- Draft and submit an annual report on treasury management activity to Governance & Audit Committee prior to submission to Council, by the deadline prescribed by statute.
- Submit Treasury Management Policy reports.
- Implement and monitor the strategy, reporting to Governance & Audit and the Cabinet any material divergence from budgets or necessary revisions as and when required.
- Receive and review management information reports.
- Review the performance of the Treasury Management function and promote best value reviews.
- Ensure the adequacy of Treasury Management resources and skills, and the effective division of responsibilities within the treasury management function.
- Ensure the adequacy of internal audit and liaising with external audit.
- Recommend the appointment of external service providers in accordance with the Council's Standing Orders.

The S151 Officer has delegated powers through this policy to take the most appropriate form of borrowing from the approved sources, and to take the most appropriate form of investments in approved instruments.

The S151 Officer may delegate power to borrow and invest to members of staff or the PSPSL Finance Team. The Head of Finance Delivery (Tech & Corp) PSPSL, Head of Finance Delivery (SHDC) PSPSL or Treasury & Investments Manager (x2) PSPSL must conduct all dealing transactions. The S151 Officer may authorise other officers to act as temporary cover for leave / sickness. Where Lloyds on-line banking system is used to place investments or make other payments, then only the officers so designated by the S151 Officer can authorise these transactions. These transactions must be authorised by one of the following officers:

- Head of Finance Delivery (Tech & Corp) PSPSL

- Head of Finance Delivery (SHDC) PSPSL
- Treasury & Investments Manager (x2) PSPSL
- Finance Analyst Treasury (x2) PSPSL

The S151 Officer and the Monitoring Officer will ensure that the Policy is adhered to, and if not will bring the matter to the attention of elected members as soon as possible.

Prior to entering into any capital financing, lending or investment transaction, it is the responsibility of the S151 Officer to be satisfied, by reference to the Monitoring Officer, the Council's legal department and external advisors as appropriate, that the proposed transaction does not breach any statute, external regulation or the Council's Financial Regulations.

It is also the responsibility of the S151 Officer to ensure that the Council complies with the requirements of The Non-Investment Products Code (formerly known as The London Code of Conduct) for principles and broking firms in the wholesale markets.

Head of Finance Delivery (Tech & Corp) PSPSL, Head of Finance Delivery (SHDC) PSPSL, Treasury & Investments Manager (x2) PSPSL,

The responsibilities of these posts will be: -

- Execution of transactions.
- Adherence to agreed policies and practices on a day-to-day basis.
- Maintaining relationships with third parties and external service providers.
- Monitoring performance on a day-to-day basis.
- Submitting management information reports to the S151 Officer.
- Identifying and recommending opportunities for improved practices.

Chief Executive

The responsibilities of this post will be: -

- Ensuring that the S151 Officer reports regularly to the Governance & Audit Committee on treasury policy, activity and performance.

Monitoring Officer

The responsibilities of this post will be: -

- Ensuring compliance by the S151 Officer with the treasury management policy statement and treasury management practices and that they comply with the law.
- Being satisfied that any proposal to vary treasury policy or practice complies with law or any code of practice.
- Giving advice to the S151 Officer when advice is sought.

Internal Audit (currently carried out by external providers Lincolnshire County Council)

The responsibilities of Internal Audit will be: -

- Reviewing compliance with approved policy and procedures.
- Reviewing division of duties and operational practice.
- Assessing value for money from treasury activities.
- Undertaking probity audit of treasury function.

ABSENCE COVER ARRANGEMENTS

Within the segregation of duties there is a pool of officers able to cover for unforeseen absences as much as possible. Alternative arrangements to cover for annual leave and other known days of unavailability are agreed in advance.

DEALING LIMITS

- The borrowing limits are set in the Annual Treasury Management Strategy.
- PWLB loans are governed by the Councils Prudential Indicator Limits.
- Investment limits are set out in the Annual Treasury Management Strategy.

LIST OF APPROVED BROKERS

The Council currently uses the following brokers for short term investments and occasional short term borrowing:

- King & Shaxson
- ICAP
- Imperial Treasury Services
- Tradition UK
- BGC Sterling Treasury
- MUFG Corporate Markets (Agency Treasury Service)

POLICY ON BROKERS' SERVICES

It is the broker's policy to obtain the best deal possible available on the market for the Council.

POLICY ON TAPING OF CONVERSATIONS

It is not Council policy to tape brokers or dealers' conversations.

DIRECT DEALING PRACTICES

The officers carry out direct dealing with some of the financial institutions on the Council's approved counterparty list.

SETTLEMENT TRANSMISSION PROCEDURES

Settlements are undertaken using the Council's on-line banking system, Lloyds Commercial Banking. Details of all transactions are held in the Financial Services Unit.

DOCUMENTATION REQUIREMENTS

Full details of procedures are documented in the Treasury Management procedure notes.

ARRANGEMENTS CONCERNING THE MANAGEMENT OF THIRD-PARTY FUNDS

The Council receives S106 monies from developers. The Council maintains a separate cost centre for these funds and budget holders ensure funds are spent in accordance with the S106 agreements. Service accountants and budget holders monitor the income and expenditure on this code.

TMP 6 REPORTING REQUIREMENTS AND MANAGEMENT INFORMATION ARRANGEMENTS

The Council will report periodically throughout the year to the Governance & Audit Committee. The reports will be designed to give those with ultimate responsibility for the treasury management function full appreciation of the implications of treasury management policies and activities, and that those implementing policies and executing transactions have properly fulfilled their responsibilities with regard to delegation and reporting.

1) Annual reporting requirements before the start of the year

- review of the organisation's approved clauses, treasury management policy statement and practices.
- strategy report on proposed treasury management activities for the year.

2) Quarterly Reviews

- activities undertaken.
- variations (if any) from agreed policies/practices.
- interim performance report.
- regular monitoring.
- monitoring of treasury management indicators for local authorities.

3) Annual reporting requirements after the year-end

- transactions executed and their revenue (current) effects.
- report on risk implications of decisions taken and transactions executed.
- compliance report on agreed policies/practices, and on statutory/regulatory requirements.
- performance report.
- report on compliance with CIPFA Code recommendations.
- monitoring of treasury management indicators for local authorities.

TMP 7 BUDGETING ACCOUNTING AND AUDIT ARRANGEMENTS

The Financial Services Team will prepare an annual budget taking into account and clearly identifying the following;

- staffing numbers and related costs.
- premises and other administrative costs.
- interest and other investment income.
- debt and financing costs.
- bank charges.
- broker fees, commissions and other transaction costs.

- external advisors and consultants' charges.

The annual treasury management budget should be available for both internal and external auditors to confirm that correct accounting procedures and codes of practice have been adopted and adhered to.

Any breaches in the accounting recommendations and/or treasury policies & strategies should be brought to the attention of the Governance & Audit Committee.

TMP 8 CASH AND CASH FLOW MANAGEMENT

The Council has in place robust procedures for cash flow management preparing forecasts and actuals, the arrangements for which are:

1) Arrangements for preparing and submitting cash flow statements

Cash flow projections are prepared annually, monthly and daily. The cash flow projections are prepared from the previous year's daily cash flow records, adjusted for known changes in levels of income and expenditure and also changes in payments and receipts dates.

2) Content and frequency of Cash flow budgets

A cash-flow spreadsheet is produced in advance of each financial year. It shows the estimated cash position of the Council for the financial year and is updated daily with actuals obtained from the Council's bank statements, as the year progresses. The cash-flow summarises all income being deposited in the Council's bank accounts and all payments from these accounts for each working day of the year.

3) Listing of sources of information

The main sources of information used to prepare and update the daily cash-flow are as follows:

- Direct Debit collection files for Council Tax, Business Rates and Accounts Receivable.
- Repaid Investment Loans.
- Grants Received from all Government Bodies etc.
- Monthly VAT repayments.
- Estimates for Car Park Income and Other Income.
- Precept payments to Lincolnshire County Council, Police & Crime Commissioner for Lincolnshire, Drainage Boards, and payments into the Lincolnshire Business Rates Pool if elected in.
- Revenue Support Grant and Business Rates Retention Payments to Government.
- Investment loans issued.
- Scheduled Bank Automated Clearing System (BACS) files for payment of Housing Benefit, Salaries and Accounts Payable.
- Estimates for capital programme expenditure for the financial year.

4) Bank statement procedures

Currently bank statements are downloaded daily from the Lloyds Commercial Banking online banking facility. The authority's income is processed through the Pay360 cash receipting system.

Bank reconciliations are carried out by the Senior Finance Assistant, Finance Assistant or Finance Analyst Treasury with the overall responsibility for the system control reconciliations being undertaken by the Treasury & Investments Manager. Copies of the signed off reconciliations are held in Sharepoint.

5) Payment Scheduling and agreed terms of trade with creditors

The Council's policy is to pay creditors within 30 days of the invoice date or other terms agreed with the creditor. Certified payments to sub-contractors must be paid within 14 days. The proportion of creditors paid within the 30-day target is measured by one of the Council's Key Performance Indicators.

6) Arrangements for monitoring debtors and creditor levels

The officers in charge of debtors are actively reducing debt levels and managers should review outstanding debts.

All invoices are paid by the due date, unless the invoice is in dispute. Every endeavour is made to ensure that discounts for early repayment are taken.

The Accounts Payable Team is able to determine the value of creditors ready for payment at any point in time accurately.

7) Procedures for banking funds

Kings Armoured Security Services Limited are used for collecting and transporting cash and cheques to the Council's bankers from the following locations:

- All car parks.
- Council Offices, Priory Road, Spalding.

TMP 9 MONEY LAUNDERING

The Council has robust and diligent procedures and protocols for identifying the origins of funds and prevent contravention of the money laundering laws.

1) Procedures for establishing identity and authenticity of lenders

The Council does not accept loans from individuals. All loans are obtained from the PWLB, other Local Authorities or from authorised institutions under the Banking Act 1987: (the names of these institutions appeared on the Bank of England quarterly list of authorised institutions until 1.12.2001 when the Financial Services Authority (FSA) took over the responsibility for maintaining a register of authorised institutions. This register can be accessed through their website on www.fsa.gov.uk).

2) Methodology for identifying sources of a deposit

In the course of its Treasury activities, the council will only lend money to or invest with those counterparties that are on its approved lending list, which is approved annually as part of the Treasury Management Strategy.

TMP 10 TRAINING & QUALIFICATIONS

Officers involved in Treasury activities shall undertake regular updates and courses which are relevant to their duties.

- The Council's Treasury Management advisers offer free training courses (included within annual fee to PSPSL). Staff involved in Treasury Management activities will attend these courses as appropriate.
- Other relevant courses either free or appropriately priced should be considered when available.
- Training and training updates will be provided as appropriate on Treasury Management processes.
- Where the S151 Officer is a member of CIPFA, there is a professional need for them to be seen to be committed to professional responsibilities through both personal compliance and by ensuring that relevant staff are appropriately trained. Other staff involved in treasury management must also comply with the Code of Practice.

TMP 11 USE OF EXTERNAL SERVICE PROVIDERS

The Council and PSPSL have contractual arrangements with a number of external service providers in order to perform the treasury management function in an effective manner.

1) Treasury Advice and Consultancy Services

The Chief Finance Officer (PSPSL) in liaison with the S151 Officer will appoint appropriate consultants and advisors to advise the Council on treasury matters.

The current advisors to the Council are;

- MUFG Pension & Market Treasury Limited (previously Link Asset Services) of 65 Gresham Street, London EC2V 7NQ.

Any contract taken out for treasury advice shall be re-tendered/quoted for at least every five years in order to guarantee value for money for the taxpayer while achieving continuity of advice over a sustained period.

2) The Council's banking services

The Council's banking services are carried out by;

- Lloyds Bank plc of 25 Gresham Street, LONDON. EC2V 7HM.

The banking contract should be reviewed at least every five years in order to make sure the Council and taxpayers retain value for money. External advisors may be used to assist with this where appropriate.

TMP 12 CORPORATE GOVERNANCE

In order to demonstrate its commitment to the Code of Practice and transparency by making available on request the following documents.

- The Council's Annual Statement of Accounts for the previous six financial years.
- The Council's Annual Governance Statement.
- The Treasury Management Policy.
- The Treasury Management Strategy.
- The Investment Strategy.
- Medium Term Financial Strategy.
- The Capital Strategy and Asset Management Plan.

The Council will also consult annually during the budget setting process with stakeholders including local business rate payers. This should be done before setting the annual budget and Council Tax.

Schedule 2

Application of Investment Management Practices

IMP1 INVESTMENT OBJECTIVES

The Investment policy has two underlying objectives:

- Security – protecting the capital sum invested from loss; and
- Liquidity – ensuring the funds invested are available for expenditure when needed.

The generation of yield is distinct from these prudential objectives. However, this does not mean that local authorities are recommended to ignore potential revenues. Once proper levels of security and liquidity are determined, the Council will consider what yield can be obtained consistent with these priorities.

In relation to non-property investment the following classifications apply;

Service Investments

To utilise delivery models which support our core objectives, and which may deliver a return for the Council.

Welland Homes, a wholly owned subsidiary of the Council, was incorporated in June 2015. The principal activity of the Company is to develop or acquire housing for rent in the private sector.

The Council supports this objective with the provision of loan funding. Interest from these loans supports the Council's revenue budget and service delivery.

South Holland Local Housing Community Interest Company, a wholly owned subsidiary of the Council, was incorporated in April 2008. The principal activity of the Company is housing for rent in the private sector.

Commercial Investments

Commercial investments are those investments which are purely for income generation.

The Council has no commercial investments.

IMP2 INVESTMENT CRITERIA

The main criteria for non-treasury investments are.

- Any housing development meets the approved Welland Homes Business Model.
- There is an approved business case.
- Each scheme has a satisfactory viability model.
- The longer-term investment loan demonstrates adequate finance cover.
- Total financial exposure to these types of loans/acquisitions is proportionate.
- Returns are kept under review.

IMP 3 RISK MANAGEMENT

The Council acknowledges that investments in financial assets comes at a risk.

For Non-Treasury Investments these risks are managed as below:

Credit and Counterparty Risk

The risk of failure by a counterparty to meet its contractual obligations to the Council under an investment, borrowing, capital, project or partnership financing, particularly as a result of the counterparty's diminished creditworthiness, and the resulting detrimental effect on the organisation's capital or current (revenue) resources.

- The S151 Officer will formulate a suitable criterion for assessing and monitoring the credit risk of investment counterparties.
- The Council will adopt the credit loss model for recognising the value of financial assets (loans).

The S151 Officer will also adjust lending limits and periods when there is a change in the financial status, credit ratings of individual counterparties or in banking structures e.g. on mergers or takeovers in accordance with the criteria.

There are appropriate credit control arrangements to recover overdue repayments in place; and

The Council has formally agreed the total level of loans by type that it is willing to make, and their total loan book is within their self-assessed limit.

Annual reviews of investments are undertaken.

Interest Rate Risk

Loans held as Long-Term Debtors are to be issued at a fixed rate of interest and term.

Legal and Regulatory Risk

The risk that the organisation itself, or an organisation with which it is dealing in its treasury management activities, fails to act in accordance with its legal powers or regulatory requirements, and that the organisation suffers losses accordingly. The Council must:

1. Comply with relevant statutes and regulations including:
 - The Localism Act 2011 grants Local Authorities a general power of competency allowing them to do anything that individuals generally may do, which includes lending money and investing in property.
 - As required by section 45 of the Local Government and Housing Act, 1989, the Council must approve before the beginning of each financial year the overall borrowing limit, the amount of the overall borrowing limit which may be outstanding by way of short term borrowing and the maximum proportion of interest on borrowing which is subject to variable rate interest.

- Comply with the Local Government Act 2003, and CIPFA Prudential Code.

IMP4 PERFORMANCE MEASUREMENT

Performance measurement is a process designed to calculate the effectiveness of a portfolios or manager's investment returns or borrowing costs, and the application of the resulting data for the purposes of comparison with the performance of other portfolios or managers, or with recognised industry standards or market indices.

The benefits and applications of performance measurement in the public services include:

- using past experience beneficially to future policies and practices.
- by developing an appreciation of the factors influencing performance, improving the future processes of decision making.
- allowing organisations to assess the potential for adding value through changes to the existing ways in which an investment is managed.

The Council will adopt the following methods of measuring performance

- Performance measured against Annual Treasury Strategy Statement targets.
- Compliance to CIPFA Code of Practice for Treasury Management.
- Expenses contained within approved budget.
- Review of performance indicators.

IMP5 DECISION MAKING & ANALYSIS

It is vital that investment decisions of organisations in the public services should be subjected to prior scrutiny. The Investment Strategy is approved annually by full council. This is supplemented by the provision of monitoring information and regular review by both the Governance & Audit Committee and Cabinet in both executive and scrutiny functions. The Council will put into place a process designed to give stakeholders confidence in its decision making.

The Council will use the following tools to help evaluate decisions being considered:

- Cash flow analysis.
- Maturity analysis.
- Ledger reconciliations.
- Review of borrowing requirement.
- Monitoring of projected loan charges, interest and expenses costs.
- Collation of monthly performance information.

In respect of every decision made the Council will:

- Above all be clear about the nature and extent of the risks to which the Council may become exposed.
- Be certain about the legality of the decision reached and the nature of the transaction, and that all authorities to proceed have been obtained.
- Be content that the documentation is adequate both to deliver the Council's objectives and protect the organisation's interests, and to deliver good housekeeping.

- Ensure that third parties are judged satisfactory in the context of the Council's creditworthiness policies, and that limits have not been exceeded.
- Be content that the terms of any transactions have been fully checked against the market and have been found to be competitive.

In respect of investment decisions, the Council will:

- Consider the optimum period, in the light of cash flow availability and prevailing market conditions.
- Consider the alternative investment products and techniques available, especially the implications of using any which may expose the Council to changes in the value of its capital.

All decisions made in relation to Investment Management will be recorded with all documentation retained and filed in the Financial Services Unit. This documentation will show evidence of authorisation and evidence of the transactions.

IMP6 ORGANISATION, CLARITY & SEGREGATION OF RESPONSIBILITIES, AND DEALING ARRANGEMENTS.

Limits to Responsibilities/Discretion for the Cabinet

- The Full Council will approve the Treasury Management Strategy (including the Investment Management Strategy) and all prudential and treasury indicators.
- The Full Council will approve the Mid-Year and Annual Treasury Management Report.
- The Governance & Audit Committee will receive and review reports on treasury and investment management policies, practices and activities and the annual Treasury Management Strategy Statement (which is then approved by full council).
- The S151 Officer will be responsible for amendments to the Council's adopted clauses, Treasury Management Policy Statement and Treasury and Investment Management Practices.
- The Full Council will consider and approve Treasury Management Budgets as part of the Council's budget setting process.
- The S151 Officer will approve the segregation of responsibilities.
- The S151 Officer will receive and review external audit reports and put recommendations to the Cabinet.

Principles and Practices Concerning Segregation of Duties

The Cabinet will approve any investment in line with the Capital Programme.

Official authorisation of the transaction is done by the S151 Officer or their deputy.

STATEMENT OF DUTIES/RESPONSIBILITIES OF EACH TREASURY POST (all duties stated as Treasury include non-treasury investments)

Section 151 Officer

The S151 Officer will:

- Implement and monitor the Treasury Management Policy, revising and resubmitting the Policy for consideration to the Governance & Audit Committee and Cabinet, for approval by full Council, periodically if changes are required.
- Draft and submit a Treasury Management Strategy to Governance & Audit Committee in advance of each financial year prior to submission to Council for approval as part of the budget setting report.
- Draft and submit an annual report on treasury management activity to Governance & Audit Committee prior to submission to Council, by the deadline prescribed by statute.
- Submit Treasury Management Policy reports.
- Implement and monitor the strategy, reporting to Governance & Audit and the Cabinet any material divergence from budgets or necessary revisions as and when required.
- Receive and review management information reports.
- Review the performance of the Treasury Management function and promote best value reviews.
- Ensure the adequacy of Treasury Management resources and skills, and the effective division of responsibilities within the treasury management function.
- Ensure the adequacy of internal audit and liaising with external audit.
- Recommend the appointment of external service providers in accordance with the Council's Standing Orders.

The S151 Officer has delegated powers through this policy to take the most appropriate form of borrowing from the approved sources, and to take the most appropriate form of investments in approved instruments.

The S151 Officer may delegate power to borrow and invest to members of staff or the PSPSL Finance Team. The Head of Finance Delivery (Tech & Corp) PSPSL, Head of Finance Delivery (SHDC) PSPSL or Treasury & Investments Manager (x2) PSPSL must conduct all dealing transactions. The S151 Officer may authorise other officers to act as temporary cover for leave / sickness. Where the Lloyds Commercial Banking on-line banking system is used to place investments or make other payments, then only the officers so designated by the S151 Officer can authorise these transactions. These transactions must be authorised by one of the following officers:

- Head of Finance Delivery (Tech & Corp) PSPSL
- Head of Finance Delivery (SHDC) PSPSL
- Treasury & Investments Manager (x2) PSPSL
- Finance Analyst Treasury (x2) PSPSL

The S151 Officer and the Monitoring Officer will ensure that the Policy is adhered to, and if not will bring the matter to the attention of elected members as soon as possible.

Prior to entering into any capital financing, lending or investment transaction, it is the responsibility of the S151 Officer to be satisfied, by reference to the Monitoring Officer, the Council's legal department and external advisors as appropriate, that the proposed transaction does not breach any statute, external regulation or the Council's Financial Regulations.

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Head of Finance Delivery (Tech & Corp) PSPSL, Head of Finance Delivery (SHDC) PSPSL, Treasury & Investments Manager (x2) PSPSL.

The responsibilities of these posts will be: -

- Execution of transactions.
- Adherence to agreed policies and practices on a day-to-day basis.
- Maintaining relationships with third parties and external service providers.
- Monitoring performance on a day-to-day basis.
- Submitting management information reports to the S151 Officer.
- Identifying and recommending opportunities for improved practices.

Chief Executive

The responsibilities of this post will be: -

- Ensuring that the S151 Officer reports regularly to the Governance & Audit Committee on treasury policy, activity and performance.

Monitoring Officer

The responsibilities of this post will be: -

- Ensuring compliance by the S151 Officer with the treasury management policy statement and treasury management practices and that they comply with the law.
- Being satisfied that any proposal to vary treasury policy or practice complies with law or any code of practice.
- Giving advice to the S151 Officer when advice is sought.

Internal Audit (currently carried out by external providers Lincolnshire County Council)

The responsibilities of Internal Audit will be: -

- Reviewing compliance with approved policy and procedures.
- Reviewing division of duties and operational practice.
- Assessing value for money from treasury activities.
- Undertaking probity audit of treasury function.

ABSENCE COVER ARRANGEMENTS

Within the segregation of duties there is a pool of officers able to cover for unforeseen absences as much as possible. Alternative arrangements to cover for annual leave and other known days of unavailability are agreed in advance.

DEALING LIMITS

- The borrowing limits are set in the annual Treasury Management Strategy.
- PWLB loans are governed by the Councils Prudential Indicator Limits.
- Investment limits are set out in the Annual Treasury Management Strategy.

IMP7 REPORTING REQUIREMENTS AND MANAGEMENT INFORMATION ARRANGEMENTS

The Council will report periodically throughout the year to the Governance & Audit Committee. The reports will be designed to give those with ultimate responsibility for the treasury management function full appreciation of the implications of treasury and investment management policies and activities, and that those implementing policies and executing transactions have properly fulfilled their responsibilities with regard to delegation and reporting.

1) Annual reporting requirements before the start of the year

- review of the organisation's approved clauses, treasury management policy statement and practices.
- strategy report on proposed treasury and investment management activities for the year.

2) Quarterly Reviews

- activities undertaken.
- variations (if any) from agreed policies/practices.
- interim performance report.
- regular monitoring.
- monitoring of treasury management indicators for local authorities.

3) Annual reporting requirements after the year-end

- transactions executed and their revenue (current) effects.
- report on risk implications of decisions taken and transactions executed.
- compliance report on agreed policies/practices, and on statutory/regulatory requirements.
- performance report.
- report on compliance with CIPFA Code recommendations.
- monitoring of treasury management indicators for local authorities.

IMP8 TRAINING & QUALIFICATIONS

Officers involved in Treasury and investing activities shall undertake regular updates and courses which are relevant to their duties.

- The Council's Treasury Management advisers offer free training courses (included within annual fee to PSPSL). Staff involved in Treasury Management activities will attend these courses as appropriate.
- Other relevant courses either free or appropriately priced should be considered when available.
- Training and training updates will be provided as appropriate on Treasury Management processes.
- Where the S151 Officer is a member of CIPFA, there is a professional need for them to be seen to be committed to professional responsibilities through both personal compliance and by ensuring that relevant staff are appropriately trained. Other staff involved in treasury and investment management must also comply with the Code of Practice.

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2025/26				2026/27		
Service Provided	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT
Public Protection						
Land Charges						
LLC1	£25.00	-	£25.00	£26.00	-	£26.00
Personal search (additional Con29 Questions)	£103.00	£20.60	£123.60	£108.00	£21.60	£129.60
Con29O - Questions 4 to 21 per question	£12.00	£2.40	£14.40	£13.00	£2.60	£15.60
Con29O - Question 22 (commons land)	£17.00	£3.40	£20.40	£18.00	£3.60	£21.60
Additional Parcel of land	£12.00	£2.40	£14.40	£13.00	£2.60	£15.60
Submitters Own Ques	£23.00	£4.60	£27.60	£24.00	£4.80	£28.80
Private Taxi & Hackney Carriage Licences						
Hackney Carriage Vehicle	£229.00	-	£229.00	£240.00	-	£240.00
Hackney Carriage Vehicle	£218.00	-	£218.00	£240.00	-	£240.00
DRIVER Renewal with no DBS	£146.00	-	£146.00	£153.00	-	£153.00
DRIVER New with no DBS	£162.00	-	£162.00	£170.00	-	£170.00
Private Hire						
Private Hire Vehicle Licence Fees:-						
Renewal	£189.00	£0.00	£189.00	£198.00	-	£198.00
New	£201.00	£0.00	£201.00	£211.00	-	£211.00
Private Hire Operators Licence Fees	£188.00	£0.00	£188.00	£197.00	-	£197.00
Hackney Carriage /Private Hire Driver Licence Fees:-						
Replacement Badges - 10 Badges	£26.00	£0.00	£26.00	£27.00	-	£27.00
Hackney carriage-Vehicle Transfer	£102.00	£0.00	£102.00	£107.00	-	£107.00
Private Hire Vehicle Transfer	£96.00	£0.00	£96.00	£101.00	-	£101.00

	2025/26			2026/27		
Service Provided	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT
Scrap Metal (New Licensing):						
Application for a new scrap metal site licence (3 year)	£385.00	-	£385.00	£404.00	-	£404.00
Application for a new scrap metal collectors licence (3 year)	£269.00	-	£269.00	£282.00	-	£282.00
Application for a new scrap metal collectors licence (3 year)	£259.00	-	£259.00	£282.00	-	£282.00
Application to renew scrap metal collectors licence	£126.00	-	£126.00	£132.00	-	£132.00
Application to vary scrap metal licence change of licensee details	£69.00	-	£69.00	£72.00	-	£72.00
Application to vary scrap metal licence change of licensed site	£73.00	-	£73.00	£77.00	-	£77.00
Application to vary scrap metal licence change of site manager	£47.00	-	£47.00	£49.00	-	£49.00
Application to vary scrap metal licence site to collectors license	£70.00	-	£70.00	£74.00	-	£74.00
Application to vary scrap metal licence collectors to site licence	£224.00	-	£224.00	£235.00	-	£235.00
Application for copy licence	£18.00	-	£18.00	£19.00	-	£19.00
Licences-including animal welfare						
NEW OCT 2018 Animal welfare licences:						
Boarding - dogs, cats, home and day care APPLICATION FEE	£303.00	-	£303.00	£318.00	-	£318.00
Boarding - dogs, cats, home and day care COMPLIANCE FEE 1 year	£208.00	-	£208.00	£218.00	-	£218.00
Boarding - dogs, cats, home and day care COMPLIANCE FEE 2 year	£272.00	-	£272.00	£286.00	-	£286.00
Boarding - dogs, cats, home and day care COMPLIANCE FEE 3 year	£335.00	-	£335.00	£352.00	-	£352.00
Selling animals as pets APPLICATION FEE	£303.00	-	£303.00	£318.00	-	£318.00
Selling animals as pets COMPLIANCE FEE 1 year	£208.00	-	£208.00	£218.00	-	£218.00
Selling animals as pets COMPLIANCE FEE 2 years	£272.00	-	£272.00	£286.00	-	£286.00
Selling animals as pets COMPLIANCE FEE 3 years	£335.00	-	£335.00	£352.00	-	£352.00
Dog Breeding APPLICATION FEE	£308.00	-	£308.00	£323.00	-	£323.00
Dog Breeding COMPLIANCE FEE 1 year	£215.00	-	£215.00	£226.00	-	£226.00
Dog Breeding COMPLIANCE FEE 2 years	£277.00	-	£277.00	£291.00	-	£291.00
Dog Breeding COMPLIANCE FEE 3 years	£338.00	-	£338.00	£355.00	-	£355.00
Horse riding APPLICATION FEE	£308.00	-	£308.00	£323.00	-	£323.00

	2025/26			2026/27		
Service Provided	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT
NEW OCT 2018 Animal welfare licences;						
Horse riding COMPLIANCE FEE 1 year	£202.00	-	£202.00	£212.00	-	£212.00
Horse riding COMPLIANCE fee 2 years	£384.00	-	£384.00	£403.00	-	£403.00
Horse riding COMPLIANCE fee 3 years	£570.00	-	£570.00	£599.00	-	£599.00
Exhibition of animals APPLICATION 3 year only	£308.00	-	£308.00	£323.00	-	£323.00
General fees:-						
Re-inspection	£110.00	-	£110.00	£116.00	-	£116.00
Additional activity (in addition to highest fee)	£52.00	-	£52.00	£55.00	-	£55.00
Copy of licence	£19.00	-	£19.00	£20.00	-	£20.00
Change of name (not transfer)	£29.00	-	£29.00	£30.00	-	£30.00
Transfer due to death of licence holder	£29.00	-	£29.00	£30.00	-	£30.00
Variation (plus vets fees if applicable)	£110.00	-	£110.00	£116.00	-	£116.00
Dangerous Wild Animals (2 year licence)	£311.00	-	£311.00	£327.00	-	£327.00
Zoos [Fees plus re-imburement of inspectors fees]	£589.00	-	£589.00	£618.00	-	£618.00
Animal Welfare: Primate Licence (plus vets fees on a recharge basis)	£330.00	-	£330.00	£350.00	-	£350.00
Sex Shop Licence	£1,849.00	-	£1,849.00	£1,942.00	-	£1,942.00
Skin picking (New registration estimate)	£866.00	-	£866.00	£909.00	-	£909.00
Skin picking Premises	£150.00	-	£150.00	£158.00	-	£158.00
Skin picking Operatives	£80.00	-	£80.00	£84.00	-	£84.00
Small Lotteries						
New Registration	£40.00	-	£40.00	£40.00	-	£40.00
Annual Fee	£20.00	-	£20.00	£20.00	-	£20.00

2025/26				2026/27		
Service Provided	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT
Licensing Act 2003-Premises- All Licensing Act fees are statutory						
Premises Licence-New Applications:-						
Band A	£100.00	-	£100.00	£100.00	-	£100.00
Band B	£190.00	-	£190.00	£190.00	-	£190.00
Band C	£315.00	-	£315.00	£315.00	-	£315.00
Band D	£450.00	-	£450.00	£450.00	-	£450.00
Band E	£635.00	-	£635.00	£635.00	-	£635.00
Licensing Act 2003-Premises [Annual maintenance fee]:-						
Band A	£70.00	-	£70.00	£70.00	-	£70.00
Band B	£180.00	-	£180.00	£180.00	-	£180.00
Band C	£295.00	-	£295.00	£295.00	-	£295.00
Band D	£320.00	-	£320.00	£320.00	-	£320.00
Band E	£350.00	-	£350.00	£350.00	-	£350.00
Premises Licence-Variation DPS [& disapplication of DPS]& transfers	£23.00	-	£23.00	£23.00	-	£23.00
Personal Licences	£37.00	-	£37.00	£37.00	-	£37.00
Personal Licences- Change of details	£10.50	-	£10.50	£10.50	-	£10.50
Temporary Event Notices	£21.00	-	£21.00	£21.00	-	£21.00
replacement licence/id card	£10.50	-	£10.50	£10.50	-	£10.50
notification of interest	£21.00	-	£21.00	£21.00	-	£21.00

	2025/26			2026/27		
Service Provided	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT
Gambling Act 2005 [Fees set by activity type rather than rateable band]						
Provisional Statement	£358.00	-	£358.00	£376.00	-	£376.00
Bingo Premises New	£3,500.00	-	£3,500.00	£3,500.00	-	£3,500.00
Adult Gaming Centre - New	£2,000.00	-	£2,000.00	£2,000.00	-	£2,000.00
Betting Premises (Other) Licence - New	£3,000.00	-	£3,000.00	£3,000.00	-	£3,000.00
Betting Premises (Track) Licence - New	£2,500.00	-	£2,500.00	£2,500.00	-	£2,500.00
Family Entertainment Centres - New	£2,000.00	-	£2,000.00	£2,000.00	-	£2,000.00
Variation of licence:-						
Bingo Premises - Variation	£1,640.00	-	£1,640.00	£1,722.00	-	£1,722.00
Adult Gaming Centre - Variation	£937.00	-	£937.00	£984.00	-	£984.00
Betting Premises (Other) Licence - Variation	£1,406.00	-	£1,406.00	£1,476.00	-	£1,476.00
Betting Premises (Track) Licence - Variation	£1,172.00	-	£1,172.00	£1,231.00	-	£1,231.00
Family Entertainment Centres - Variation	£937.00	-	£937.00	£984.00	-	£984.00
Annual Fees:-						
Bingo	£1,000.00	-	£1,000.00	£1,000.00	-	£1,000.00
Adult Gaming Centre - Annual Fee (Renewal)	£1,000.00	-	£1,000.00	£1,000.00	-	£1,000.00
Betting Premises (Other) Licence - Annual Fee	£600.00	-	£600.00	£600.00	-	£600.00
Betting Premises (Track) Licence - Annual Fee	£1,000.00	-	£1,000.00	£1,000.00	-	£1,000.00
Family Entertainment Centres - Annual Fee	£750.00	-	£750.00	£750.00	-	£750.00
Change of Circumstances	£50.00	-	£50.00	£50.00	-	£50.00
Copy Licence	£17.00	-	£17.00	£18.00	-	£18.00
Unlicensed FEC permit	£300.00	-	£300.00	£300.00	-	£300.00
Existing operator FEC permit	£300.00	-	£300.00	£300.00	-	£300.00
Copy	£15.00	-	£15.00	£15.00	-	£15.00
Renewal	£300.00	-	£300.00	£300.00	-	£300.00
Club Gaming Machine Permits New Grant	£200.00	-	£200.00	£200.00	-	£200.00
Club Gaming Machine Permits New Grant with CPC	£100.00	-	£100.00	£100.00	-	£100.00
Club Gaming Machine Permits Renewal	£200.00	-	£200.00	£200.00	-	£200.00
Club Gaming Machine Permit Annual Fee with / without CPC	£50.00	-	£50.00	£50.00	-	£50.00
Existing Operator	£100.00	-	£100.00	£100.00	-	£100.00
Club Gaming Machine Permits Variaton	£100.00	-	£100.00	£100.00	-	£100.00
Club Gaming Machine Permits Copy of Permit	£15.00	-	£15.00	£15.00	-	£15.00
Alcohol Licensed premises notification (2 machines or less) -1 off fee	£50.00	-	£50.00	£50.00	-	£50.00
Licensed Premises Prize GMP-New app/renewal	£300.00	-	£300.00	£300.00	-	£300.00
Licensed Premises GMP Transfer	£25.00	-	£25.00	£25.00	-	£25.00
GMP other cases	£150.00	-	£150.00	£150.00	-	£150.00
GMP Existing S.34 Permit Holder	£100.00	-	£100.00	£100.00	-	£100.00
Prize Gaming Permit New / Renewal	£300.00	-	£300.00	£300.00	-	£300.00

2025/26				2026/27		
Service Provided	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT
Roadside Trading consent						
Street traders (new) needs changing on portal	£565.00	-	£565.00	£593.00	-	£593.00
Street Trading- Ice Cream Vans (Non refundable- NEW FEE- New and Renewal	£479.00	-	£479.00	£503.00	-	£503.00
Street Traders Fee Single Event (New Fee)	£75.00	-	£75.00	£79.00	-	£79.00
Street Traders Monthly fee Per month non refundable	£109.00	-	£109.00	£114.00	-	£114.00
Street traders (Renewal)	£537.00	-	£537.00	£564.00	-	£564.00
Dog Kennelling						
Administration fee (exc.statutory element)	£53.00	-	£53.00	£56.00	-	£56.00
Health & Safety / Food Safety						
Charges for Factual Statements - First Hour Charge	£104.00	-	£104.00	£109.00	-	£109.00
Charges for Factual Statements - Charge Thereafter	£69.00	-	£69.00	£72.00	-	£72.00
Voluntary surrender certificates [charge per hour]	£104.00	-	£104.00	£110.00	-	£110.00
Export Certificates - Charge First Hour (standard response 5 working days)	£126.00	-	£126.00	£133.00	-	£133.00
Export Certificates - Hourly Charge Thereafter	£69.00	-	£69.00	£73.00	-	£73.00
Export Certificates - Fasttrack (Within 2 working days)	£159.00	-	£159.00	£169.00	-	£169.00
Export Certificates - Fasttrack (Weekend issue - first hour)	£175.00	-	£175.00	£185.00	-	£185.00
Export Certificates - Fasttrack (Weekend issue - thereafter)	£115.00	-	£115.00	£125.00	-	£125.00
EHC						
Food Hygiene Rating Re-score request	£206.00	-	£206.00	£216.00	-	£216.00
Pre-inspection audits	£188.00	-	£188.00	£198.00	-	£198.00
Primary Authority [Charge per hour]	£73.00	-	£73.00	£77.00	-	£77.00
EHC Training						
APLH Course and Application package	£208.00	-	£208.00	£218.00	-	£218.00
Premises Licence Application fee (set fee)	£312.00	-	£312.00	£328.00	-	£328.00
SFBB Packs	£27.00	-	£27.00	£29.00	-	£29.00
Animal Welfare packs	£27.00	-	£27.00	£29.00	-	£29.00
Licensing packs	£27.00	-	£27.00	£29.00	-	£29.00
Level 2 Training Courses (face to face)	£70.00	-	£70.00	£74.00	-	£74.00
Level 3 Training Courses (face to face)	Variable	-	Variable	Variable	-	Variable
Level 4 Training Courses	£517.00	-	£517.00	£547.00	-	£547.00
Online Training Courses	Variable	-	Variable	Variable	-	Variable
Pollution Control						
Contaminated Land enquiries	£79.00	-	£79.00	£83.00	-	£83.00
Contaminated Land pre-application advice	Variable	-	Variable	Variable	-	Variable

	2025/26			2026/27		
Service Provided	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT
Pollution Control						
LAPPC (Part B)						
Application Fee:-						
Standard process (includes solvent emission activities)	£1,650.00	-	£1,650.00	£1,650.00	-	£1,650.00
Additional fee for operating without a permit	£1,188.00	-	£1,188.00	£1,188.00	-	£1,188.00
PVRI, and Dry Cleaners	£155.00	-	£155.00	£155.00	-	£155.00
PVR I & II combined	£257.00	-	£257.00	£257.00	-	£257.00
VRs and other Reduced Fee Activities	£362.00	-	£362.00	£362.00	-	£362.00
Reduced fee activities: Additional fee for operating without a permit	£99.00	-	£99.00	£99.00	-	£99.00
Mobile plant**	£1,650.00	-	£1,650.00	£1,650.00	-	£1,650.00
for the third to seventh applications	£985.00	-	£985.00	£985.00	-	£985.00
for the eighth and subsequent applications	£498.00	-	£498.00	£498.00	-	£498.00
Where an application for any of the above is for a combined Part B and waste application, add an extra £310 to the above amounts	£808.00	-	£808.00	£808.00	-	£808.00

	2025/26			2026/27		
Service Provided	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT
Pollution Control						
LAPPC (Part B)						
Annual Subsistence Charge:-						
Standard process Low	£772 (plus additional subsistence £103)	-	£772 (plus additional subsistence £103)	£772 (plus additional subsistence £103)	-	£772 (plus additional subsistence £103)
Standard process Medium	£1,161 (plus additional subsistence £156)	-	£1,161 (plus additional subsistence £156)	£1,161 (plus additional subsistence £156)	-	£1,161 (plus additional subsistence £156)
Standard process High	£1,747 (plus additional subsistence £207)	-	£1,747 (plus additional subsistence £207)	£1,747 (plus additional subsistence £207)	-	£1,747 (plus additional subsistence £207)
PVRI, and Dry Cleaners - Low	£79.00	-	£79.00	£79.00	-	£79.00
PVRI, and Dry Cleaners - Medium	£158.00	-	£158.00	£158.00	-	£158.00
PVRI, and Dry Cleaners - High	£237.00	-	£237.00	£237.00	-	£237.00
PVR I & II combined - Low	£113.00	-	£113.00	£113.00	-	£113.00
PVR I & II combined - Medium	£226.00	-	£226.00	£226.00	-	£226.00
PVR I & II combined - High	£341.00	-	£341.00	£341.00	-	£341.00
VRs and other Reduced Fees - Low	£228.00	-	£228.00	£228.00	-	£228.00
VRs and other Reduced Fees - Medium	£365.00	-	£365.00	£365.00	-	£365.00
VRs and other Reduced Fees - High	£548.00	-	£548.00	£548.00	-	£548.00
Mobile plant, for first and second permits - Low	£626.00	-	£626.00	£626.00	-	£626.00
Mobile plant, for first and second permits - Medium	£1,034.00	-	£1,034.00	£1,034.00	-	£1,034.00
Mobile plant, for first and second permits - High	£1,551.00	-	£1,551.00	£1,551.00	-	£1,551.00
Mobile plant, for the third to seventh permits - Low	£385.00	-	£385.00	£385.00	-	£385.00
Mobile plant, for the third to seventh permits - Medium	£617.00	-	£617.00	£617.00	-	£617.00
Mobile plant, for the third to seventh permits - High	£924.00	-	£924.00	£924.00	-	£924.00
Mobile plant, eighth and subsequent permits - Low	£198.00	-	£198.00	£198.00	-	£198.00
Mobile plant, eighth and subsequent permits - Medium	£314.00	-	£314.00	£314.00	-	£314.00
Mobile plant, eighth and subsequent permits - High	£473.00	-	£473.00	£473.00	-	£473.00
Late payment Fee	£52.00	-	£52.00	£52.00	-	£52.00
The additional amounts in brackets must be charged where a permit is for a combined Part B and waste installation						
Where a Part B installation is subject to reporting under the E-PRTR Regulation, add an extra £103 to the above amounts						

2025/26				2026/27		
Service Provided	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT
Transfer & Surrender:-						
Standard process transfer	£169.00	-	£169.00	£169.00	-	£169.00
Standard process partial transfer	£497.00	-	£497.00	£497.00	-	£497.00
New operator at low risk reduced fee activity (extra one-off subsistence charge - see Art 15(2) of charging scheme)	£78.00	-	£78.00	£78.00	-	£78.00
Reduced fee activities: partial transfer	£47.00	-	£47.00	£47.00	-	£47.00
Temporary Transfer for Mobile Plant:-						
First Transfer	£53.00	-	£53.00	£53.00	-	£53.00
Repeat following enforcement or warning	£53.00	-	£53.00	£53.00	-	£53.00
Substantial Change:-						
Standard process	£1,050.00	-	£1,050.00	£1,050.00	-	£1,050.00
Standard process where the substantial change results in a new PPC activity	£1,650.00	-	£1,650.00	£1,650.00	-	£1,650.00
Reduced fee activities	£102.00	-	£102.00	£102.00	-	£102.00
** Not using simplified permits.						

	2025/26			2026/27		
Service Provided	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT
LAPPC (Part B) mobile plant charges for 2017/18 (Not using simplified permits)						
Application Fee each:-						
1 Permit	£1,650.00	-	£1,650.00	£1,650.00	-	£1,650.00
2 Permits	£1,650.00	-	£1,650.00	£1,650.00	-	£1,650.00
3 Permits	£985.00	-	£985.00	£985.00	-	£985.00
4 Permits	£985.00	-	£985.00	£985.00	-	£985.00
5 Permits	£985.00	-	£985.00	£985.00	-	£985.00
6 Permits	£985.00	-	£985.00	£985.00	-	£985.00
7 Permits	£985.00	-	£985.00	£985.00	-	£985.00
8 Permits & over	£498.00	-	£498.00	£498.00	-	£498.00
Subsistence Fee each (L/M/H):-						
1 or 2 Permits - Low	£646.00	-	£646.00	£646.00	-	£646.00
1 or 2 Permits - Medium	£1,034.00	-	£1,034.00	£1,034.00	-	£1,034.00
1 or 2 Permits - High	£1,506.00	-	£1,506.00	£1,506.00	-	£1,506.00
3,4,5, 6 or 7 Permits - Low	£385.00	-	£385.00	£385.00	-	£385.00
3,4,5, 6 or 7 Permits - Medium	£617.00	-	£617.00	£617.00	-	£617.00
3,4,5, 6 or 7 Permits - High	£924.00	-	£924.00	£924.00	-	£924.00
8 Permits & over - Low	£198.00	-	£198.00	£198.00	-	£198.00
8 Permits & over - Medium	£316.00	-	£316.00	£316.00	-	£316.00
8 Permits & over - High	£473.00	-	£473.00	£473.00	-	£473.00
Additional fee for operating without a permit	£3,363.00	-	£3,363.00	£3,363.00	-	£3,363.00
Annual Subsistence LOW	£1,188.00	-	£1,188.00	£1,188.00	-	£1,188.00
Annual Subsistence MEDIUM	£1,446.00	-	£1,446.00	£1,446.00	-	£1,446.00
Annual Subsistence HIGH	£1,610.00	-	£1,610.00	£1,610.00	-	£1,610.00
Late payment fee	£2,333.00	-	£2,333.00	£2,333.00	-	£2,333.00
Substantial variation	£52.00	-	£52.00	£52.00	-	£52.00
Transfer	£202.00	-	£202.00	£202.00	-	£202.00
Partial transfer	£235.00	-	£235.00	£235.00	-	£235.00
Surrender	£698.00	-	£698.00	£698.00	-	£698.00

	2025/26			2026/27		
Service Provided	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT
Environmental Services						
Bus Stations						
Departure charges	£0.35	-	£0.35	£0.37	-	£0.37
All day bus parking fee	£3.50	-	£3.50	£3.68	-	£3.68
Spalding Cemetery						
Purchase of Rights-Parishoners	£515.30	-	£515.30	£545.00	-	£545.00
Interment (burial) - adult-Parishoners	£571.51	-	£571.51	£599.00	-	£599.00
Ashes burials-Parishoners	£124.92	-	£124.92	£132.00	-	£132.00
Purchase of rights Ashes Parishoners	£149.00	-	£149.00	£149.00	-	£149.00
Ashes Scattering-Parishoners	£83.28	-	£83.28	£85.00	-	£85.00
Additional inscriptions-Parishoners	£88.49	-	£88.49	£90.00	-	£90.00
Entry in burial register-Parishoners	£26.03	-	£26.03	£27.50	-	£27.50
Grave marker stone-Parishoners	£26.03	-	£26.03	£27.50	-	£27.50
Headstone erection (under 1.2 m)-Parishoners	£260.25	-	£260.25	£275.00	-	£275.00
Flat stone-Parishoners	£171.77	-	£171.77	£180.00	-	£180.00
Vase-Parishoners	£104.10	-	£104.10	£99.00	-	£99.00
Kerb (per space)-Parishoners	£342.49	-	£342.49	£359.00	-	£359.00
Purchase of Rights-Non Parishoners	£3,123.00	-	£3,123.00	£3,280.00	-	£3,280.00
Purchase of rights - Children under 18 Non-Parishoners	£415.36	-	£415.36	£420.00	-	£420.00
Interment (burial) - adult-Non Parishoners	£2,029.95	-	£2,029.95	£2,135.00	-	£2,135.00
Interment (burial) - child under 18-Non Parishoners	£936.90	-	£936.90	£980.00	-	£980.00
Stillborn burials-Non Parishoners	£676.65	-	£676.65	£680.00	-	£680.00
Ashes burials-Non Parishoners	£884.85	-	£884.85	£930.00	-	£930.00
Ashes Scattering-Non Parishoners	£260.25	-	£260.25	£275.00	-	£275.00
Additional inscriptions-Non Parishoners	£260.25	-	£260.25	£265.00	-	£265.00
Entry in burial register-Non Parishoners	£156.15	-	£156.15	£165.00	-	£165.00
Grave marker stone-Non Parishoners	£208.20	-	£208.20	£220.00	-	£220.00
Headstone erection (under 1.2 m)-Non Parishoners	£2,076.80	-	£2,076.80	£2,181.00	-	£2,181.00
Flat stone-Non Parishoners	£1,035.80	-	£1,035.80	£1,090.00	-	£1,090.00
Vase-Non Parishoners	£467.41	-	£467.41	£485.00	-	£485.00
Kerb (per space)-Non Parishoners	£779.71	-	£779.71	£820.00	-	£820.00

2025/26				2026/27		
Service Provided	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT
Markets						
Spalding Market (Tues & Sat) Regular traders:-	£10.00	-	£10.00	£10.00	-	£10.00
Spalding Market (Tues & Sat) Casual traders:-	£10.00	-	£10.00	£11.00	-	£11.00
Crowland Market Regular trader	£5.00	-	£5.00	£5.00	-	£5.00
Crowland Market Casual trader	£5.00	-	£5.00	£6.00	-	£6.00
Holbeach Saturday and Thursday Registered regular traders	£9.00	-	£9.00	£8.00	-	£8.00
Holbeach Saturday and Thursday Casual trader	£9.00	-	£9.00	£9.00	-	£9.00
Long Sutton Regular traders	£11.00	-	£11.00	£11.00	-	£11.00
Long Sutton casual traders	£11.00	-	£11.00	£12.00	-	£12.00
Traders with additional requirements	£2.00	-	£2.00	£2.00	-	£2.00
Farmers Market	£2.00	-	£2.00	£2.00	-	£2.00
Waste Services						
Garden Waste:-						
Garden Waste Scheme annual cost - 24 collections - 1 bin	£59.50	-	£59.50	£62.50	-	£62.50
Additional bins	£34.50	-	£34.50	£36.25	-	£36.25
Garden Waste Scheme Delivery, loan of bin / admin / delivery - New contracts.	£18.50	-	£18.50	£54.60	-	£54.60
Preparation and issue of an indemnity agreement relating to the use of unadopted highways or private land by waste and recycling collection vehicles.	-	-	-	£500.00	-	£500.00
Bulky Waste Collection:-						
Bulky Waste Collection - up to four items	-	-	-	£40.00	-	£40.00

SOUTH HOLLAND DISTRICT COUNCIL - TABLE OF FEES AND CHARGES

Appendix 5

	2025/26			2026/27		
Service Provided	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT
<u>Community Development</u>						
<u>Ayscoughfee Gardens</u>						
Guided tour with Head Gardener	£2.60	-	£2.60	£2.73	-	£2.73
<u>Ayscoughfee Hall Museum</u>						
Weddings:-						
Basic civil wedding Ceremony only, 10 guests max, suggest using Library, between 10:30 and 18:00. (1 hour max)	£325.00	£65.00	£390.00	£341.25	£68.25	£409.50
Standard civil wedding Ceremony and drinks reception only, 40 guests max, between 10:30 and 20:00, use of Hall for photographs (3 hours max)	£625.00	£125.00	£750.00	£656.25	£131.25	£787.50
Enhanced civil wedding Ceremony and reception, 40 guests max (25 if sit-down catering), hirers to arrange catering, between 10:30 and 21:00, use of Hall for photographs (5 hours max)	£925.00	£185.00	£1,110.00	£971.25	£194.25	£1,165.50
Celebrations:-						
Standard celebration (could include birthday celebrations, baby naming, wakes, etc.) 40 guests max (25 if sit-down catering), hirers to arrange catering, all to finish by 16.30, table linen provided, tea/coffee and glasses provided, use of Hall for photographs (3 hours max)	£625.00	£125.00	£750.00	£656.25	£131.25	£787.50
Enhanced celebration (as above) 40 guests max (25 if sit-down catering), hirers to arrange catering, all to finish by 19.00, table and chair linen provided, tea/coffee and glasses provided, use of Hall for photographs (5 hours max)	£925.00	£185.00	£1,110.00	£971.25	£194.25	£1,165.50
Tours:-						
Audio Tours	£2.00	-	£2.00	£2.10	-	£2.10
Guided Tours per head for a standard tour (with an MA, in opening hours)	£2.50	-	£2.50	£2.63	-	£2.63
Guided Tours per head for a standard tour (with an MA, outside opening times)	£6.00	-	£6.00	£6.30	-	£6.30
Guided Tours per head for a specialist tour (with the MM, inside or outside opening hours)	£12.00	-	£12.00	£12.60	-	£12.60
Talk to an external group (with the MM)	£50.00	-	£50.00	£52.50	-	£52.50
Room Hire:-						
Room Hire per hour - Garden Room	£35.00	£7.00	£42.00	£36.75	£7.35	£44.10
Room hire per hour - Drawing Room	£40.00	£8.00	£48.00	£42.00	£8.40	£50.40
Room Hire per hour - Complete South Wing	£83.50	£16.70	£100.20	£87.68	£17.54	£105.21
Event Hire:-						
Event Hire - to hire Hall only for evening (5pm to 10:30pm)	£420.00	£84.00	£504.00	£441.00	£88.20	£529.20
Event Hire - per day to hire Hall only	£625.00	£125.00	£750.00	£656.25	£131.25	£787.50
Event Hire - per day to hire Hall & south lawn/front of hall	£730.00	£146.00	£876.00	£766.50	£153.30	£919.80
Event Hire - per weekend (sat & sun) to hire hall only	£940.00	£188.00	£1,128.00	£987.00	£197.40	£1,184.40
Event Hire - per weekend (sat & sun) to hire Hall & south lawn/front of hall	£1,050.00	£210.00	£1,260.00	£1,102.50	£220.50	£1,323.00
Event Hire - per day to hire Hall & Gardens	£1,565.00	£313.00	£1,878.00	£1,643.25	£328.65	£1,971.90
Event Hire - per weekend (sat & sun) to hire Hall & Gardens	£2,100.00	£420.00	£2,520.00	£2,205.00	£441.00	£2,646.00

SOUTH HOLLAND DISTRICT COUNCIL - TABLE OF FEES AND CHARGES

Appendix 5

	2025/26		
Service Provided	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT
Castle Playing Field			
Football pitch & dressing rooms:-			
Seniors	£39.60	£7.92	£47.52
Juniors (under 16)	£23.35	£4.67	£28.02
South Holland Centre (SHC)			
Function Hall:-			
Standard rate per hour (up to midnight) commercial	£57.00	£11.40	£68.40
Community/charity rate (up to midnight) Community	£45.00	£9.00	£54.00
Standard set up / rehearsal rate per hour - commercial	£29.00	£5.80	£34.80
Set-up/ rehearsal rate for S H based voluntary/community groups and schools or events directly raising money for charity	£22.00	£4.40	£26.40
Wedding Day Special Package - access from 9.00am to 1.00am following morning	£616.00	£123.20	£739.20
Sunday rate when not hiring Auditorium per hour	£103.00	£20.60	£123.60
Sunday rate for rehearsals / dressing when hiring Auditorium	£31.00	£6.20	£37.20
Hourly rate for usage between 11pm and 8.00am	£103.00	£20.60	£123.60
Usage for educational activities with minimum set-up - Monday/ Tuesday/ Wednesday before 10pm only	£37.00	£7.40	£44.40
Use of kitchen - one off fee	£42.00	£8.40	£50.40
Charge for cleaning up after events if not done by hirer - one off fee	£42.00	£8.40	£50.40
Door security - mandatory for evening events	POA - recharge of costs incurred by SHC		
Meeting Rooms:-			
Meeting Room 2	£13.00	£2.60	£15.60
Lounge Bar	£20.00	£4.00	£24.00
SHC Premises Hire Auditorium:-			
Community Production Week Package - community hirers only (up to 50 hours access over 7 days inc tech supervision, restricted to 7 on Sunday or addn fees apply)	£1,650.00	£330.00	£1,980.00
Single Day Auditorium Package - commercial hirers - Monday - Saturday - 9 hours access	£675.00	£135.00	£810.00
Single Day Auditorium Package - community hirers - Monday - Saturday - 9 hours access	£517.00	£103.40	£620.40
Single Day Auditorium Package - all hirers - Sunday - 9 hours access	£1,050.00	£210.00	£1,260.00
Two show Day Auditorium package - commercial hirers (11 hours access)			
Two show Day Auditorium package - community hirers (11 hour access)			
Standard rate - additional hours for set-up/ rehearsals - commercial hirers	£78.00	£15.60	£93.60
Premium rate - additional hours for set-up/ rehearsals -After 11pm or Sunday / Bank holiday hours commercial hirers	£117.00	£23.40	£140.40
Community rate - additional hours for set-up/ rehearsals - community hirers	£50.00	£10.00	£60.00
Community rate - Premium hourly rate charged after 11.00pm or for additional hours on a Sunday (all hirers)	£94.00	£18.80	£112.80
Sunday rate 2-show day Auditorium Package - commercial hirers. (11 hours access)	£1,026.00	£205.20	£1,231.20
Sunday rate 2-show day Auditorium Package - community hirers (11 hours access)	£834.00	£166.80	£1,000.79

	2026/27		
Service Provided	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT
	£41.58	£8.32	£49.90
	£24.52	£4.90	£29.42
	£59.85	£11.97	£71.82
	£47.25	£9.45	£56.70
	£30.45	£6.09	£36.54
	£23.10	£4.62	£27.72
	£646.80	£129.36	£776.16
	£108.15	£21.63	£129.78
	£32.55	£6.51	£39.06
	£108.15	£21.63	£129.78
	£38.85	£7.77	£46.62
	£44.10	£8.82	£52.92
	£44.10	£8.82	£52.92
POA - recharge of costs incurred by SHC			
	£13.65	£2.73	£16.38
	£21.00	£4.20	£25.20
	£1,732.50	£346.50	£2,079.00
	£708.75	£141.75	£850.50
	£542.85	£108.57	£651.42
	£1,102.50	£220.50	£1,323.00
	£81.90	£16.38	£98.28
	£122.85	£24.57	£147.42
	£52.50	£10.50	£63.00
	£98.70	£19.74	£118.44
	£1,077.30	£215.46	£1,292.76
	£875.70	£175.14	£1,050.83

	2025/26			2026/27		
Service Provided	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT
South Holland Centre (SHC)						
SHC Equipment Hire and Technical Services packages:-						
LCD projector & screen per day commercial	£38.00	£7.60	£45.60	£39.90	£7.98	£47.88
Large portable projection screen only	£16.00	£3.20	£19.20	£16.80	£3.36	£20.16
Auditorium projector used for a live show per day	£36.00	£7.20	£43.20	£37.80	£7.56	£45.36
Auditorium projector used for a live show per community production week	£80.00	£16.00	£96.00	£84.00	£16.80	£100.80
Radio microphone each per day	£25.00	£5.00	£30.00	£26.25	£5.25	£31.50
Additional radio microphones each per production week	£47.00	£9.40	£56.40	£49.35	£9.87	£59.22
Piano per day	£36.00	£7.20	£43.20	£37.80	£7.56	£45.36
Piano hire per production week	£77.00	£15.40	£92.40	£80.85	£16.17	£97.02
Follow spot single day with operator	£100.00	£20.00	£120.00	£105.00	£21.00	£126.00
Follow spot per 2 show day with operator	£150.00	£30.00	£180.00	£157.50	£31.50	£189.00
Follow spot-production week with operator	£421.00	£84.20	£505.20	£442.05	£88.41	£530.46
Supply technical operators - commercial rate per day	£23.00	£4.60	£27.60	£24.15	£4.83	£28.98
Supply technical operators - community rate per hour	£19.00	£3.80	£22.80	£19.95	£3.99	£23.94
Live Sound Package- single show day with operator - commercial rate - inc up to 2 mics	£250.00	£50.00	£300.00	£262.50	£52.50	£315.00
Live Sound Package - single show day with operator - community rate - inc up to 2 mics	£188.00	£37.60	£225.60	£197.40	£39.48	£236.88
Live Sound Package - two show day with operator - Commercial rate - inc up to 2 mics	£400.00	£80.00	£480.00	£420.00	£84.00	£504.00
Live Sound Package - two show day with operator - Community rate - inc up to 2 mics	£266.00	£53.20	£319.20	£279.30	£55.86	£335.16
Live Sound Package - production week with operator - inc up to 8 mics	£1,000.00	£200.00	£1,200.00	£1,050.00	£210.00	£1,260.00
Lighting Board operator - production week package	£592.00	£118.40	£710.40	£621.60	£124.32	£745.92
Additional chargeable lines that are currently being provided without charge, but cost SHC in wear and tear or staff time						
Sound Engineer with 2 Microphone and Computer Playback -Sunday/Bank Holiday	£375.00	£75.00	£450.00	£393.75	£78.75	£472.50
Extra Microphones / DI Boxes Each	£4.17	£0.83	£5.00	£4.38	£0.88	£5.26
Macbook Pro Per Day	£20.83	£4.17	£25.00	£21.87	£4.37	£26.24
Staging unit (each) (No charge for drum riser)	£16.67	£3.33	£20.00	£17.50	£3.50	£21.00
Technician	£29.17	£5.83	£35.00	£30.63	£6.13	£36.76
Live Sound Package Sunday	£283.33	£56.67	£340.00	£297.50	£59.50	£357.00
Technical Design Service	POA		POA	POA		POA
Production Flying	POA		POA	POA		POA
Stage Projector + Screen	£29.17	£5.83	£35.00	£30.63	£6.13	£36.76
Projector + Screen	£79.17	£15.83	£95.00	£83.13	£16.63	£99.76
Radio Mic Each	£45.83	£9.17	£55.00	£48.12	£9.62	£57.74
Microphone and Di box (each)	£2.50	£0.50	£3.00	£2.63	£0.53	£3.16
Microphone or Di Box (each)	£8.33	£1.67	£10.00	£8.75	£1.75	£10.50
Staging Unit (each) (No charge for drum riser)	£12.50	£2.50	£15.00	£13.13	£2.63	£15.76
Staging Unit (each) (No charge for drum riser)	£37.50	£7.50	£45.00	£39.38	£7.88	£47.26
Smoke Machine (Excludes 2x Small Units)	£16.67	£3.33	£20.00	£17.50	£3.50	£21.00
Smoke Machine (Excludes 2x Small Units)	£45.83	£9.17	£55.00	£48.12	£9.62	£57.74
Macbook Per Day - £20	£16.67	£3.33	£20.00	£17.50	£3.50	£21.00
Macbook Production Week - £55	£45.83	£9.17	£55.00	£48.12	£9.62	£57.74
Orchestra Package Production Week (24 Inputs, 6 Monitor Mixes (Including Stage foldback), Camera Feed, all associated cable and stands) – £360.	£300.00	£60.00	£360.00	£315.00	£63.00	£378.00

	2025/26			2026/27		
Service Provided	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT
South Holland Centre (SHC)						
South Holland Centre Special Events - Cinema income:-						
2D Matinee ticket	£5.83	£1.17	£7.00	£6.25	£1.25	£7.50
2D Evening full price ticket	£6.67	£1.33	£8.00	£7.08	£1.42	£8.50
2D Evening concession ticket	£5.83	£1.17	£7.00	£6.25	£1.25	£7.50
Under 16 concession ticket	£4.17	£0.83	£5.00	£4.17	£0.83	£5.00

2025/26				2026/27		
Service Provided	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT
Ayscoughfee Leisure						
Photo shoots in gardens - staff time 1 hour	£50.00	£10.00	£60.00	£52.50	£10.50	£63.00
photo shoots in Hall - Staff time 1 hour	£100.00	£20.00	£120.00	£105.00	£21.00	£126.00
Photo shoots Hall and Garden - staff time 1 hour	£125.00	£25.00	£150.00	£131.25	£26.25	£157.50
Tennis court hire per hour (peak)	£4.17	£0.83	£5.00	£5.00	£1.00	£6.00
Tennis court hire per hour (off peak)	£2.50	£0.50	£3.00	£3.33	£0.67	£4.00
Monks House Playing Field						
Monks House Playing Field-Seniors	£40.50	£8.10	£48.60	£42.53	£8.51	£51.04
Monks House Playing Field-Juniors	£23.75	£4.75	£28.50	£24.94	£4.99	£29.93
Allotments						
Full Allotment Low Fulney	£47.00	-	£47.00	£49.50	-	£49.50
Half Allotment Low Fulney	£24.00	-	£24.00	£25.50	-	£25.50
Full Allotment Horseshoe	£47.00	-	£47.00	£49.50	-	£49.50
Half Allotment Horseshoe	£24.00	-	£24.00	£25.50	-	£25.50
Day rate to clear abandoned allotments - at discretion of SHDC - new charge 26/27.	-	-		£300.00	£60.00	£360.00

SOUTH HOLLAND DISTRICT COUNCIL - TABLE OF FEES AND CHARGES

Appendix 5

	2025/26			2026/27		
Service Provided	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT
Housing						
<u>Housing of Multiple Occupation (HMO) Licensing</u>						
New licence – initial application and processing (Part 1)	-	-	-	£300.00	-	£300.00
New licence – per unit of accommodation (Part 2)	-	-	-	£150.00	-	£150.00
Renewal of existing Licence – initial application and processing (Part 1)	-	-	-	£300.00	-	£300.00
Renewal of existing Licence – per unit of accommodation (Part 2)	-	-	-	£150.00	-	£150.00
Physical copy of public register of licensable HMOs	-	-	-	£60.00	-	£60.00
<u>Housing Act 2004 - Part 1: Enforcement Notices and Orders</u>						
Hazard Awareness Notice (Owner Occupier) - (for one hazard)	-	-	-	£255.00	-	£255.00
Hazard Awareness Notice (Owner Occupier) – (for each additional hazard included within the Notice)	-	-	-	£70.00	-	£70.00
Hazard Awareness Notice (private rented sector) - (for one hazard)	-	-	-	£255.00	-	£255.00
Hazard Awareness Notice (private rented sector) - (for each additional hazard included within the Notice)	-	-	-	£70.00	-	£70.00
Improvement Notice; Prohibition Order; Demolition Order, Notice of Emergency Remedial Action, Emergency Prohibition Order - (for one hazard)	-	-	-	£255.00	-	£255.00
Improvement Notice; Prohibition Order; Demolition Order, Notice of Emergency Remedial Action, Emergency Prohibition Order - (for each additional hazard included within the Notice / Order)	-	-	-	£70.00	-	£70.00
<u>Housing Act 2004 - Part 7: Financial (Civil) Penalty Notices</u>						
Mild	-	-	-	£2,500.00	-	£2,500.00
Moderate	-	-	-	£7,500.00	-	£7,500.00
Serious	-	-	-	£12,500.00	-	£12,500.00
Very Serious	-	-	-	£17,500.00	-	£17,500.00
Severe	-	-	-	£22,500.00	-	£22,500.00
Very Severe	-	-	-	£27,500.00	-	£27,500.00
<u>The Electrical Safety Standards in Private Rented Sector (England) Regulations 2020</u>						
Failure to comply with Regulation 3 - first occasion	-	-	-	£5,000.00	-	£5,000.00
Failure to comply with Regulation 3 - second occasion	-	-	-	£7,500.00	-	£7,500.00
Failure to comply with Regulation 3 - third and subsequent occasions	-	-	-	£10,000.00	-	£10,000.00
Failure to carry out Urgent Remedial action within the specified period - first occasion	-	-	-	£7,500.00	-	£7,500.00
Failure to carry out Urgent Remedial action within the specified period - second occasion	-	-	-	£10,000.00	-	£10,000.00
Failure to carry out Urgent Remedial action within the specified period - third and subsequent occasions	-	-	-	£15,000.00	-	£15,000.00
<u>Smoke and Carbon Monoxide Alarm (England) Regulations 2015</u>						
Installation of alarms – 1 to 3 alarms	-	-	-	£400.00	-	£400.00
Installation of alarms – 4 or more alarms	-	-	-	£500.00	-	£500.00
Failure to comply with Remedial Notice – first occasion	-	-	-	£1,000.00	-	£1,000.00
Failure to comply with Remedial Notice – second occasion	-	-	-	£2,500.00	-	£2,500.00
Failure to comply with Remedial Notice – third and subsequent occasions	-	-	-	£5,000.00	-	£5,000.00

SOUTH HOLLAND DISTRICT COUNCIL - TABLE OF FEES AND CHARGES

Appendix 5

2025/26				2026/27		
Service Provided	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT
Energy Efficiency (Private Rented Property) (England and Wales) Regulations 2015: Penalty Notices						
Failure to comply with Compliance Notice - first occasion (maximum £2,000)	-	-	-	£500.00	-	£500.00
Failure to comply with Compliance Notice - second occasion (maximum £2,000)	-	-	-	£1,000.00	-	£1,000.00
Failure to comply with Compliance Notice - third and any subsequent occasion (maximum £2,000)	-	-	-	£2,000.00	-	£2,000.00
Where the landlord has registered false or misleading information - first occasion (maximum £1,000)	-	-	-	£500.00	-	£500.00
Where the landlord has registered false or misleading information - second occasion (maximum £1,000)	-	-	-	£750.00	-	£750.00
Where the landlord has registered false or misleading information - third and any subsequent occasions (maximum £1,000)	-	-	-	£1,000.00	-	£1,000.00
Where a landlord has let a property in contravention to regulations for less than 3 months - first occasion (maximum £2,000)	-	-	-	£1,000.00	-	£1,000.00
Where a landlord has let a property in contravention to regulations for less than 3 months - second occasion (maximum £2,000)	-	-	-	£1,500.00	-	£1,500.00
Where a landlord has let a property in contravention to regulations for less than 3 months - third and any subsequent occasions (maximum £2,000)	-	-	-	£2,000.00	-	£2,000.00
Where a landlord has let a property in contravention to regulations for more than 3 months - first occasion (maximum £4,000)	-	-	-	£1,500.00	-	£1,500.00
Where a landlord has let a property in contravention to regulations for more than 3 months - second occasion (maximum £4,000)	-	-	-	£2,500.00	-	£2,500.00
Where a landlord has let a property in contravention to regulations for more than 3 months - third and any subsequent occasions (maximum £4,000)	-	-	-	£4,000.00	-	£4,000.00
Redress Scheme for Lettings Agency Work and Property Management Work Order 2014						
Failure to comply - first occasion	-	-	-	£1,000.00	-	£1,000.00
Failure to comply - second occasion	-	-	-	£2,500.00	-	£2,500.00
Failure to comply - third and subsequent occasions	-	-	-	£5,000.00	-	£5,000.00
Immigration Inspections						
Works in default - hourly administration charge	-	-	-	£35.00	-	£35.00
Immigration inspections – property inspection & associated	£120.00	-	£120.00	£125.00	-	£125.00

	2025/26			2026/27		
Service Provided	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT
Caravan Site Licensing						
Application fee for a new site licence	£300.89	-	£300.89	£315.43	-	£315.43
Fee per pitch included with the licence	£6.62	-	£6.62	£7.00	-	£7.00
Annual inspection fee	£142.93	-	£142.93	£119.58	-	£119.58
Fee per pitch included with the annual inspection	£6.62	-	£6.62	£7.00	-	£7.00
Amendment to licence	-	-	-	£147.92	-	£147.92
Transfer of license	£83.94	-	£83.94	£90.75	-	£90.75
Deposit of site rules with local authority	£81.70	-	£81.70	£84.58	-	£84.58
Fit and proper person application	£249.99	-	£249.99	£258.75	-	£258.75
Enforcement Notices fee per hour	£33.81	-	£33.81	£35.00	-	£35.00
Next Steps Accomodation Program						
33A Little London - Per Room Per Week	£171.69	-	£171.69	£180.27	-	£180.27
296 Park Road - Per Room Per Week	£179.41	-	£179.41	£188.38	-	£188.38
20 Carrington Drive - Per Room Per Week	£164.98	-	£164.98	£173.23	-	£173.23
Temporary Accomodation						
1 Bedroom property service charge per week	-	-	-	£50.94	-	£50.94
2 Bedroom property service charge week	-	-	-	£73.52	-	£73.52
3 Bedroom property service charge week	-	-	-	£102.38	-	£102.38
First Homes Fees (per plot)						
First Homes Adminstration Fee	£150.00	-	£150.00	£157.50	-	£157.50

2025/26				2026/27		
Service Provided	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT
Planning Fees						
Erection of dwellings (site area) - Not more than 0.5 hectares	£588 for each 0.1 hectare (or part thereof)	-	£588 for each 0.1 hectare (or part thereof)	£610 for each 0.1 hectare (or part thereof)	-	£610 for each 0.1 hectare (or part thereof)
Erection of dwellings (site area) - Between 0.5 hectares and 2.5 hectares	£635 for each 0.1 hectare (or part thereof)	-	£635 for each 0.1 hectare (or part thereof)	£659 for each 0.1 hectare (or part thereof)	-	£659 for each 0.1 hectare (or part thereof)
Erection of dwellings (site area) - over 2.5 hectares	£15,695 + £189 for each additional 0.1 hectare (or part thereof) in excess of 2.5 hectares Maximum fee of £205,943	-	£15,695 + £189 for each additional 0.1 hectare (or part thereof) in excess of 2.5 hectares Maximum fee of £205,943	£16,291 + £196 for each additional 0.1 hectare (or part thereof) in excess of 2.5 hectares Maximum fee of £213,943	-	£16,291 + £196 for each additional 0.1 hectare (or part thereof) in excess of 2.5 hectares Maximum fee of £213,943
Erection of Buildings (not dwellinghouses) - Not more than 1 hectare	£588 for each 0.1 hectare (or part thereof)	-	£588 for each 0.1 hectare (or part thereof)	£610 for each 0.1 hectare (or part thereof)	-	£610 for each 0.1 hectare (or part thereof)
Erection of Buildings (not dwellinghouses) - Between 1 hectare and 2.5 hectares	£635 for each 0.1 hectare (or part thereof)	-	£635 for each 0.1 hectare (or part thereof)	£659 for each 0.1 hectare (or part thereof)	-	£659 for each 0.1 hectare (or part thereof)
Erection of Buildings (not dwellinghouses) - More than 2.5 hectares	£15,695 + £189 for each additional 0.1 hectare (or part thereof) in excess of 2.5 hectares Maximum fee of £205,943	-	£15,695 + £189 for each additional 0.1 hectare (or part thereof) in excess of 2.5 hectares Maximum fee of £205,943	£16,291 + £196 for each additional 0.1 hectare (or part thereof) in excess of 2.5 hectares Maximum fee of £213,769	-	£16,291 + £196 for each additional 0.1 hectare (or part thereof) in excess of 2.5 hectares Maximum fee of £213,769
Erection of dwellings (full or reserved matters) - Not more than 10 new dwellings	£588 for each dwellinghouse	-	£588 for each dwellinghouse	£610 for each 0.1 hectare (or part thereof)	-	£610 for each 0.1 hectare (or part thereof)

	2025/26			2026/27		
Service Provided	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT
Planning Fees						
Erection of dwellings (full or reserved matters) - Between 10 and 50 dwellings	£635 for each dwellinghouse	-	£635 for each dwellinghouse	£659 for each dwellinghouse	-	£659 for each dwellinghouse
Erection of dwellings (full or reserved matters) - more than 50 dwellings	£31,385 + £189 for each additional dwellinghouse in excess of 50 Maximum fee of £411,885	-	£31,385 + £189 for each additional dwellinghouse in excess of 50 Maximum fee of £411,885	£32,578 + £193 for each additional dwellinghouse in excess of 50 Maximum fee of £420,390	-	£32,578 + £193 for each additional dwellinghouse in excess of 50 Maximum fee of £420,390
Householder Application: -Alterations, extensions, garages, fences, gates etc (includes domestic solar panels & domestic wind turbines) - one dwelling affected	£528.00	-	£528.00	£548.00	-	£548.00
Householder Application: -Alterations, extensions, garages, fences, gates etc (includes domestic solar panels & domestic wind turbines) - two or more dwellings affected	£1,043.00	-	£1,043.00	£1,083.00	-	£1,083.00
Works within/along the boundary of an existing dwelling house (excl. Flats)	£262.00	-	£262.00	£272.00	-	£272.00
New vehicular access	£298.00	-	£298.00	£309.00	-	£309.00
Buildings other than dwellings (outline) - up to 1 hectares	£588 for each 0.1 hectare (or part thereof)	-	£588 for each 0.1 hectare (or part thereof)	£610 for each 0.1 hectare (or part thereof)	-	£610 for each 0.1 hectare (or part thereof)
Buildings other than dwellings (outline) - Between 1 hectares and 2.5 hectares	£635 for each 0.1 hectare (or part thereof)	-	£635 for each 0.1 hectare (or part thereof)	£659 for each 0.1 hectare (or part thereof)	-	£659 for each 0.1 hectare (or part thereof)
Buildings other than dwellings (outline) - over 2.5 hectares	£15,695 + £189 for each additional 0.1 hectare (or part thereof) in excess of 2.5 hectares. Maximum fee of £205,943	-	£15,695 + £189 for each additional 0.1 hectare (or part thereof) in excess of 2.5 hectares. Maximum fee of £205,943	£16,291 + £196 for each additional 0.1 hectare (or part thereof) in excess of 2.5 hectares. Maximum fee of £213,769	-	£16,291 + £196 for each additional 0.1 hectare (or part thereof) in excess of 2.5 hectares. Maximum fee of £213,769
Buildings other than dwellings (Full and reserved matters) (includes non-domestic solar panels on roof & non-domestic wind turbines)- 40 square metres or less of new floor space	£298.00	-	£298.00	£309.00	-	£309.00

SOUTH HOLLAND DISTRICT COUNCIL - TABLE OF FEES AND CHARGES

Appendix 5

2025/26

2026/27

Service Provided	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT
Planning Fees			
Buildings other than dwellings (Full and reserved matters) (includes non-domestic solar panels on roof & non-domestic wind turbines)- in between 40 and 1,000 square metres of new floor space	£588 for each 75 square metres (or part thereof)	-	£588 for each 75 square metres (or part thereof)
Buildings other than dwellings (Full and reserved matters) (includes non-domestic solar panels on roof & non-domestic wind turbines)- in between 1,000 and 3,750 square metres of new floor space	£635 for each 75 square metres (or part thereof)	-	£635 for each 75 square metres (or part thereof)
Buildings other than dwellings (Full and reserved matters) (includes non-domestic solar panels on roof & non-domestic wind turbines)- over 3750 square metres of new floor space	£31,385 + £189 for each additional dwellinghouse in excess of 50 Maximum fee of £411,885	-	£31,385 + £189 for each additional dwellinghouse in excess of 50 Maximum fee of £411,885
Change of use of buildings to dwellings - where there is 10 or less new dwellings to be created	£588 for each dwelling	-	£588 for each dwelling
Change of use of buildings to dwellings - where there is between 10 and 50 new dwellings to be created	£635 for each dwelling	-	£635 for each dwelling
Change of use of buildings to dwellings - where there is 50 or more new dwellings to be created	£31,385 + £186 for each additional dwellinghouse in excess of 50. Maximum fee of £411,885	-	£31,385 + £186 for each additional dwellinghouse in excess of 50. Maximum fee of £411,885
Other changes of use - material change in the use of a building or land	£587.00	-	£587.00
Erection of Agricultural Buildings - other than greenhouses (full and reserved matters) - 465 square metres or less of new floor area created	£122.00	-	£122.00
Erection of Agricultural Buildings - other than greenhouses (full and reserved matters) - in between 465 and 540 square metres of new floor area created	£587.00	-	£587.00
Erection of Agricultural Buildings - other than greenhouses (full and reserved matters) - in between 540 and 1,000 square metres of new floor area created	£587 for first 540 sq m + £587 for each additional 75 sq m in excess of 540 sq m	-	£587 for first 540 sq m + £587 for each additional 75 sq m in excess of 540 sq m
Erection of Agricultural Buildings - other than greenhouses (full and reserved matters) - in between 1,000 and 4,215 square metres of new floor area created	£5,077 for first 1,000 sq m + £635 for each additional 75 sq m in excess of 1,000 sq m	-	£5,077 for first 1,000 sq m + £635 for each additional 75 sq m in excess of 1,000 sq m
Erection of Agricultural Buildings - other than greenhouses (full and reserved matters) - over 4,215 square metres	£31,385 + £189 for each additional dwellinghouse in excess of 50. Maximum fee of £405,000	-	£31,385 + £189 for each additional dwellinghouse in excess of 50. Maximum fee of £405,000
Erection of glasshouse on land used for agricultural purposes - under 465 square metres of gross floor area	£122.00	-	£122.00
Erection of glasshouse on land used for agricultural purposes - in between 465 and 1,000 square metres of gross floor area	£3,280.00	-	£3,280.00
Erection of glasshouse on land used for agricultural purposes - over 1,000 square metres	£3,542.00	-	£3,542.00

Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT
£610 for each 75 square metres (or part thereof)	-	£610 for each 75 square metres (or part thereof)
£659 for each 75 square metres (or part thereof)	-	£659 for each 75 square metres (or part thereof)
£32,578 + £193 for each additional dwellinghouse in excess of 50 Maximum fee of £420,390	-	£32,578 + £193 for each additional dwellinghouse in excess of 50 Maximum fee of £420,390
£610 for each dwelling	-	£610 for each dwelling
£659 for each dwelling	-	£659 for each dwelling
£32,578 + £196 for each additional dwellinghouse in excess of 50. Maximum fee of £427,537	-	£32,578 + £196 for each additional dwellinghouse in excess of 50. Maximum fee of £427,537
£610.00	-	£610.00
£127.00	-	£127.00
£609.00	-	£609.00
£610 for first 540 sq m + £610 for each additional 75 sq m in excess of 540 sq m	-	£610 for first 540 sq m + £610 for each additional 75 sq m in excess of 540 sq m
£5,270 for first 1,000 sq m + £659 for each additional 75 sq m in excess of 1,000 sq m	-	£5,270 for first 1,000 sq m + £659 for each additional 75 sq m in excess of 1,000 sq m
£32,578 + £193 for each additional dwellinghouse in excess of 50. Maximum fee of £420,390	-	£32,578 + £193 for each additional dwellinghouse in excess of 50. Maximum fee of £420,390
£127.00	-	£127.00
£3,405.00	-	£3,405.00
£3,677.00	-	£3,677.00

	2025/26			2026/27		
Service Provided	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT
Planning Fees						
Erection, alteration or replacement of plant machinery (includes free standing non domestic solar panels, and non domestic wind turbines) - where the site area does not exceed 1 hectares	£587 for each 0.1 hectare (or part thereof)	-	£587 for each 0.1 hectare (or part thereof)	£610 for each 0.1 hectare (or part thereof)	-	£610 for each 0.1 hectare (or part thereof)
Erection, alteration or replacement of plant machinery (includes free standing non domestic solar panels, and non domestic wind turbines) - where the site area is more than 1 hectare but not more than 5 hectares	£635 for each 0.1 hectare (or part thereof)	-	£635 for each 0.1 hectare (or part thereof)	£659 for each 0.1 hectare (or part thereof)	-	£659 for each 0.1 hectare (or part thereof)
Erection, alteration or replacement of plant machinery (includes free standing non domestic solar panels, and non domestic wind turbines) - where the site area does not exceed 5 hectares	-	-	-	-	-	-
Erection, alteration or replacement of plant machinery (includes free standing non domestic solar panels, and non domestic wind turbines) - where the site area exceeds 5 hectares	£31,385 + £186 for each additional dwellinghouse in excess of 50. Maximum fee of £411,885	-	£31,385 + £186 for each additional dwellinghouse in excess of 50. Maximum fee of £411,885	£32,578 + £193 for each additional dwellinghouse in excess of 50. Maximum fee of £420,390	-	£32,578 + £193 for each additional dwellinghouse in excess of 50. Maximum fee of £420,390
Advertisements - on business premises	£168 (attached to premises)	-	£168 (attached to premises)	£174 (attached to premises)	-	£174 (attached to premises)
Advertisements - for business premises	£168 (if sign can be seen from premises)	-	£168 (if sign can be seen from premises)	£174 (if sign can be seen from premises)	-	£174 (if sign can be seen from premises)
Advertisements - all other adverts	£588 (if sign cannot be seen from premises)	-	£588 (if sign cannot be seen from premises)	£610 (if sign cannot be seen from premises)	-	£610 (if sign cannot be seen from premises)
Car parks, service roads or other accesses (for existing uses)	£298.00	-	£298.00	£309.00	-	£309.00
Other operations - any other operation not covered by the categories above	£298 for each 0.1 hectare (or part thereof). Maximum fee of £2,578	-	£298 for each 0.1 hectare (or part thereof). Maximum fee of £2,578	£309 for each 0.1 hectare (or part thereof). Maximum fee of £2,578	-	£309 for each 0.1 hectare (or part thereof). Maximum fee of £2,578
Agricultural/Demolition Determination	£240.00	-	£240.00	£249.00	-	£249.00

SOUTH HOLLAND DISTRICT COUNCIL - TABLE OF FEES AND CHARGES

Appendix 5

2025/26				2026/27		
Service Provided	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT
Planning Fees						
Discharge of Condition Compliance - where the condition relates to an application for extension or alteration to a dwelling house	£86.00	-	£86.00	£89.00	-	£89.00
Discharge of Condition Compliance - where the condition relates to any other form of application	£288.00	-	£288.00	£299.00	-	£299.00
Renewal of temporary permission/modification of conditions - 73 Modification (before implementation)	£298.00	-	£298.00	£309.00	-	£309.00
Renewal of temporary permission/modification of conditions - 73A Continuation (implemented)	£298.00	-	£298.00	£309.00	-	£309.00
Removal/variation of conditions (S73) - Alterations/Extensions to Dwellinghouses	£86.00	-	£86.00	£89.00	-	£89.00
Removal/variation of conditions (S73) - Non-major	£586.00	-	£586.00	£608.00	-	£608.00
Removal/variation of conditions (S73) - Major	£2,000.00	-	£2,000.00	£2,076.00	-	£2,076.00
Lawful Use Certificates - Section 191 (existing) Clarification of lawful use (existing)	Same as equivalent planning application fee - Contact Planning for clarification	-	Same as equivalent planning application fee - Contact Planning for clarification	Same as equivalent planning application fee - Contact Planning for clarification	-	Same as equivalent planning application fee - Contact Planning for clarification
Lawful Use Certificates - Section 192 (proposed) Enquiry if they need permission (proposed)	Half the normal planning application fee	-	Half the normal planning application fee	Half the normal planning application fee	-	Half the normal planning application fee
Non-material amendment (following granting of planning permission) - Householder	£44.00	-	£44.00	£46.00	-	£46.00
Non-material amendment (following granting of planning permission) - Other developments	£298.00	-	£298.00	£309.00	-	£309.00
Prior Approval Applications - Larger Home Extension	£240.00	-	£240.00	£249.00	-	£249.00
Prior Approval Applications - Agriculture and Forestry buildings & operations	£240.00	-	£240.00	£249.00	-	£249.00
Prior Approval Applications - Communications	£588.00	-	£588.00	£610.00	-	£610.00
Prior Approval Applications - Change of use	£240.00	-	£240.00	£249.00	-	£249.00
Prior Approval Applications - Change of use of a building and any land within its curtilage from Commercial/Business/Service (Use Class E) to Dwellinghouses (Use Class C3)	£250 for each dwellinghouse	-	£250 for each dwellinghouse	£260 for each dwellinghouse	-	£260 for each dwellinghouse
Prior Approval Applications - Where in conjunction with Building Works	£516.00	-	£516.00	£536.00	-	£536.00
Prior Approval Applications - Collection facility within the curtilage of a shop	£240.00	-	£240.00	£249.00	-	£249.00
Prior Approval Applications - Temporary Buildings or use associated with commercial Film-Making	£240.00	-	£240.00	£249.00	-	£249.00
Prior Approval Applications - Temporary School Buildings on Vacant Commercial Land and the use of that land as a State-funded School for up to 3 Academic Year	£240.00	-	£240.00	£249.00	-	£249.00

2025/26				2026/27		
Service Provided	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT
Planning Fees						
Prior Approval Applications - Installation, Alteration or Replacement of other Solar Photovoltaics (PV) equipment on the Roofs of Non-domestic Buildings, up to a Capacity of 1 Megawatt	£240.00	-	£240.00	£249.00	-	£249.00
Prior Approval Applications - Erection, extension, or alteration of a university building	£240.00	-	£240.00	£249.00	-	£249.00
Prior Approval Applications - Movable structure within the curtilage of a historic visitor attraction, or listed pub/restaurant/etc	£240.00	-	£240.00	£249.00	-	£249.00
Prior Approval Applications - Erection, extension or alteration on a closed defence site by or on behalf of the Crown of single living accommodation and/or non-residential buildings	£240.00	-	£240.00	£249.00	-	£249.00
Prior Approval Applications - Construction of new dwellinghouses - Not more than 10 dwellings	£425 for each dwellinghouse	-	£425 for each dwellinghouse	£441 for each dwellinghouse	-	£441 for each dwellinghouse
Prior Approval Applications - Construction of new dwellinghouses - Between 10 and 50 dwellings	£459 for each dwellinghouse	-	£459 for each dwellinghouse	£476 for each dwellinghouse	-	£476 for each dwellinghouse
Prior Approval Applications - Construction of new dwellinghouses - Not more than 50 dwellings	-	-	-	-	-	-
Prior Approval Applications - Construction of new dwellinghouses - More than 50 dwellings	£22,688 + £137 for each dwellinghouse in excess of 50 Maximum fee of £411,800	-	£22,688 + £137 for each dwellinghouse in excess of 50 Maximum fee of £411,800	£23,550 + £142 for each dwellinghouse in excess of 50 Maximum fee of £427,537	-	£23,550 + £142 for each dwellinghouse in excess of 50 Maximum fee of £427,537
Application for approval of reserved matters following outline approval	Full fee due or if full fee already paid then £588 due	-	Full fee due or if full fee already paid then £588 due	Full fee due or if full fee already paid then £610 due	-	Full fee due or if full fee already paid then £610 due
Request for confirmation that one or more planning conditions have been complied with	£86 per request for householder otherwise £298 per request	-	£86 per request for householder otherwise £298 per request	£89 per request for householder otherwise £298 per request	-	£89 per request for householder otherwise £298 per request
Prior Approval Applications - All types	£122.00	-	£122.00	£127.00	-	£127.00
Application for Permission in Principle	£512 for each 0.1 hectare (or part thereof)	-	£512 for each 0.1 hectare (or part thereof)	£531 for each 0.1 hectare (or part thereof)	-	£531 for each 0.1 hectare (or part thereof)
Application under Section 257 for diversion of Public Right of Way	£3644 (Developer may be required to pay additional costs such as advertising)	-	£3600 (Developer may be required to pay additional costs such as advertising)	£3826 (Developer may be required to pay additional costs such as advertising)	-	£3826 (Developer may be required to pay additional costs such as advertising)
High Hedge Complaint	£530.00	-	£530.00	£550.14	-	£550.14

SOUTH HOLLAND DISTRICT COUNCIL - TABLE OF FEES AND CHARGES

Appendix 5

2025/26

2026/27

Service Provided

Fee Exclusive of VAT

VAT 20%

Fee Inclusive of VAT

Discretionary Planning & Development Charges

Planning Application information searches - flat cost per site to include copy of decision notices	£30.63	£6.13	£36.75
Production of Plans for consultation and inspection A0 size (841mm x 1189mm)	£4.13	£0.83	£4.96
Production of Plans for consultation and inspection A1 size (841mm x 594mm)	£2.11	£0.42	£2.53
Production of Plans for consultation and inspection A2 size (420mm x 594mm)	£1.01	£0.20	£1.21
Production of Plans for consultation and inspection A3 size (297mm x 420mm) Black & White	£0.28	£0.06	£0.34
Production of Plans for consultation and inspection A3 size (297mm x 420mm) Colour	£0.65	£0.13	£0.78
Production of Plans for consultation and inspection A4 size (297mm x 210mm) Black & White	£0.09	£0.02	£0.11
Production of Plans for consultation and inspection A4 size (297mm x 210mm) Colour	£0.18	£0.04	£0.22
Administration charge where requests for documents/information exceed 30minutes of Technical Support time.	£7.45	£1.49	£8.94
Adopted South East Lincolnshire Local Plan	£77.89	£15.58	£93.47
Postage & Packaging	£6.62	£1.32	£7.94
Copy of Tree Preservation Orders	£0.00	-	£0.00
Copies of Local Development Schemes	£19.72	-	£19.72
If invoice is required for any of above services	£6.25	-	£6.25
Administrative charge - Cheque payments, hard copy applications etc (see note)	£25.00	-	£25.00
Handling fee for invalid planning application (Major development)	£105.00	-	£100.00
Handling fee for invalid planning application (Non-Major development)	£52.00	-	£50.00

S106 Monitoring Fees

Minor Developments – less than 10 residential units and where the gross floor space to be built is up to 1,000 square metres, or where the site area is less than 1 hectare. Where the number of dwellings to be constructed or floor area proposed is not given in the application, a site area of less than 0.5 hectares is classed as a minor development.	£1,825.00	-	£1,825.00
Small scale Major Developments – 10-199 residential units (inclusive) and where the gross floor space to be built is 1,000 – 9,999 square metres, or where the site area is 1 hectare and less than 2 hectares. Where the number of dwellings to be constructed or floor area proposed is not given in the application, a site area of between 0.5 hectares and less than 4 hectares is classed as a small scale major development.	£3,035.00	-	£3,035.00
Large scale Major Developments – 200 or more residential units and where the gross floor space to be built is 10,000 square metres or more, or where the site area is 2 hectares or more. Where the number of dwellings to be constructed or floor area proposed is not given in the application, a site area of 4 hectares or more is classed as a large scale major development.	£4,195.00	-	£4,195.00
Deeds of Variations – For all Deeds of Variation agreements.	£440.00	-	£440.00
Confirmation of compliance with Section 106 planning obligations (desktop assessment)* per property	£95.83	£19.17	£115.00
Compliance checks on subsequent properties	£28.50	£0.00	£28.50
*Site Visit associated with Confirmation of Compliance with Section 106 planning obligations	£101.25	£20.25	£121.50

Fee Exclusive of VAT

VAT 20%

Fee Inclusive of VAT

£32.50	£6.50	£39.00
£4.35	£0.87	£5.00
£2.23	£0.45	£3.00
£1.07	£0.21	£1.00
£0.29	£0.06	£0.00
£0.68	£0.14	£1.00
£0.10	£0.02	£0.00
£0.19	£0.04	£0.00
£7.50	£1.50	£9.00
£81.67	£16.33	£98.00
£6.95	£1.39	£8.00
£0.00	-	£0.00
£22.00	-	£22.00
£6.84	-	£7.00
£27.00	-	£27.00
£110.00	-	£110.00
£55.00	-	£55.00

£1,916.00	-	£1,916.00
£3,187.00	-	£3,187.00
£4,405.00	-	£4,405.00
£462.00	-	£462.00
£121.00	-	£121.00
£30.00	-	£30.00
£128.00	-	£128.00

SOUTH HOLLAND DISTRICT COUNCIL - TABLE OF FEES AND CHARGES

Appendix 5

2025/26				2026/27		
Service Provided	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT
Pre-Application Advice Fees						
Householder development including alterations and extensions.	£85.00	£17.00	£102.00	£89.17	£17.83	£107.00
Change of use including siting of caravans.	£199.17	£39.83	£239.00	£209.17	£41.83	£251.00
Development of 1-10 dwellings, or residential development on sites of less than 0.50 ha including changes of use to residential.	Based on no. of dwellings; £212.50 for 1st dwelling; plus £125 for each additional dwelling. Based on site area i.e. principle only, £212.50 for 0.1ha; plus £125 for each additional 0.1ha (or part thereof).	£42.50 initially; £25 for each additional dwelling or 0.1ha	Based on no. of dwellings; £255 for 1st dwelling; plus £150 for each additional dwelling. Based on site area i.e. principle only, £255 for 0.1ha; plus £150 for each additional 0.1ha (or part thereof).	Based on no. of dwellings; £231.67 for 1st dwelling; plus £135.83 for each additional dwelling. Based on site area i.e. principle only, £231.67 for 0.1ha; plus £135.83 for each additional 0.1ha (or part thereof).	£46.33 initially; £27.17 for each additional dwelling or 0.1ha	Based on no. of dwellings; £278 for 1st dwelling; plus £163 for each additional dwelling. Based on site area i.e. principle only, £278 for 0.1ha; plus £163 for each additional 0.1ha (or part thereof).
Development of 11-50 dwellings, or residential development on sites of over 0.50 ha but less than 1.0 ha including changes of use to residential.	Based on no. of dwellings; £1,400 for the 11th dwelling plus £62.50 for each additional dwelling to a maximum of £2,500. Based on site area i.e. principle only; £1,400 for 0.5ha; plus £125 for each additional 0.1ha (or part thereof).	£280 initially; £12.50 for each additional dwelling or £25 per 0.1ha	Based on no. of dwellings; £1,680 for the 11th dwelling plus £75 for each additional dwelling to a maximum of £3,000. Based on site area i.e. principle only; £1,680 for 0.5ha; plus £150 for each additional 0.1ha (or part thereof).	Based on no. of dwellings; £1,531.67 for the 11th dwelling plus £70.00 for each additional dwelling to a maximum of £3,000. Based on site area i.e. principle only; £1,531.67 for 0.5ha; plus £135.83 for each additional 0.1ha (or part thereof).	£306.33 initially; £14.00 for each additional dwelling or £27.17 per 0.1ha	Based on no. of dwellings; £1,838 for the 11th dwelling plus £84 for each additional dwelling to a maximum of £3,000. Based on site area i.e. principle only; £1,838 for 0.5ha; plus £163 for each additional 0.1ha (or part thereof).
Development of 51+ dwellings, or residential development on sites of more than 1.0 including changes of use to residential.	£3,333.33 Although Planning Performance Agreement encouraged.	£666.67	£4,000 Although Planning Performance Agreement encouraged.	£3,645.83 Although Planning Performance Agreement encouraged.	£729.17	£4,375 Although Planning Performance Agreement encouraged.
Non residential development up to 499 square metres floor area or 0.50 hectare site area.	£191.67	£38.33	£230.00	£209.17	£41.83	£251.00
Non residential development of over 500 and 999 square metres floor area or between 0.51 and 1.0 hectares site area.	£237.50 for 500sqm or 0.5ha plus £120.83 for each additional 100m²; or £120.83 for each 0.1ha (or part thereof)	47.5 initially, plus £24.17 per additional 100m² or 0.1ha	£285 for 500sqm or 0.5ha plus £145 for each additional 100m²; or £145 for each 0.1ha (or part thereof)	£258.33 for 500sqm or 0.5ha plus £131.67 for each additional 100m²; or £131.67 for each 0.1ha (or part thereof)	£51.67 initially, plus £26.33 per additional 100m² or 0.1ha	£310 for 500sqm or 0.5ha plus £158 for each additional 100m²; or £158 for each 0.1ha (or part thereof)
Non residential development of over 1000 and 4999 square metres floor area or between 1.1 and 2.0 hectares site area.	£841.67 for 1000m² plus £120.83 for each additional 1000m² or 0.1ha	168.33 initially, plus £24.17 for each additional 1000m² or 0.1ha	£1,010 for 1000m² plus £145 for each additional 1000m² or 0.1ha	£919.17 for 1000m² plus £131.67 for each additional 1000m² or 0.1ha	183.83 initially, plus £26.33 for each additional 1000m² or 0.1ha	£1,103 for 1000m² plus £158 for each additional 1000m² or 0.1ha
Non residential development of over 5000 square metres floor area or over 2.1 hectares site area.	£2,395.83 Although Planning Performance Agreement encouraged.	£479.17	£2,875 Although Planning Performance Agreement encouraged.	£2,616.67 Although Planning Performance Agreement encouraged.	£523.33	£3,140 Although Planning Performance Agreement encouraged.

	2025/26			2026/27		
Service Provided	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT
Pre-Application Advice Fees						
Alterations to non-residential development where no new floor area space is created.	£101.67	£20.33	£122.00	£105.83	£21.17	£127.00
Listed Building Advice	£121.00	£24.20	£145.20	£125.83	£25.17	£151.00
Variation or removal of planning conditions	£80.67	£16.13	£96.80	£84.17	£16.83	£101.00
Telecommunication Development	£80.67	£16.13	£96.80	£84.17	£16.83	£101.00
Advertisements	£80.67	£16.13	£96.80	£84.17	£16.83	£101.00
Hazardous Substances Consent	£121.00	£24.20	£145.20	£125.83	£25.17	£151.00
Any other proposals not captured by the above	£200.67	£40.13	£240.80	£209.17	£41.83	£251.00
Section 106 / Unilateral Undertaking	£1,300.00	-	£1,300.00	£1,370.00	-	£1,370.00
Deed of Variation / Deed of Release	£675.00	-	£675.00	£705.00	-	£705.00
Checking fee - Unilateral Undertaking for self build	£155.00	-	£155.00	£165.00	-	£165.00

	2025/26			2026/27		
Service Provided	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT
Building Control Domestic fees - Table A						
BC Domestic - Plan - 1 House type	£315.00	£63.00	£378.00	£346.50	£69.30	£415.80
BC Domestic - Plan - 2 House type	£420.00	£84.00	£504.00	£462.00	£92.40	£554.40
BC Domestic - Plan - 3 House type	£525.00	£105.00	£630.00	£577.50	£115.50	£693.00
BC Domestic - Plan - 4 House type	£630.00	£126.00	£756.00	£693.00	£138.60	£831.60
BC Domestic - Plan - 5 House type	£735.00	£147.00	£882.00	£808.50	£161.70	£970.20
BC Domestic - Plan - 6 House type	£840.00	£168.00	£1,008.00	£924.00	£184.80	£1,108.80
BC Domestic - Plan - 7 House type	£945.00	£189.00	£1,134.00	£1,039.50	£207.90	£1,247.40
BC Domestic - Plan - 8 House type	£1,050.00	£210.00	£1,260.00	£1,155.00	£231.00	£1,386.00
BC Domestic - Plan - 9 House type	£1,155.00	£231.00	£1,386.00	£1,270.50	£254.10	£1,524.60
BC Domestic - Plan - 10 House type	£1,260.00	£252.00	£1,512.00	£1,386.00	£277.20	£1,663.20
BC Domestic - Inspection - 1 House type	£525.00	£105.00	£630.00	£577.50	£115.50	£693.00
BC Domestic - Inspection - 2 House type	£630.00	£126.00	£756.00	£693.00	£138.60	£831.60
BC Domestic - Inspection - 3 House type	£770.00	£154.00	£924.00	£847.00	£169.40	£1,016.40
BC Domestic - Inspection - 4 House type	£945.00	£189.00	£1,134.00	£1,039.50	£207.90	£1,247.40
BC Domestic - Inspection - 5 House type	£1,120.00	£224.00	£1,344.00	£1,232.00	£246.40	£1,478.40
BC Domestic - Inspection - 6 House type	£1,330.00	£266.00	£1,596.00	£1,463.00	£292.60	£1,755.60
BC Domestic - Inspection - 7 House type	£1,470.00	£294.00	£1,764.00	£1,617.00	£323.40	£1,940.40
BC Domestic - Inspection - 8 House type	£1,610.00	£322.00	£1,932.00	£1,771.00	£354.20	£2,125.20
BC Domestic - Inspection - 9 House type	£1,750.00	£350.00	£2,100.00	£1,925.00	£385.00	£2,310.00
BC Domestic - Inspection - 10 House type	£1,820.00	£364.00	£2,184.00	£2,002.00	£400.40	£2,402.40

	2025/26			2026/27		
Service Provided	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT
Building Control Domestic fees - Table B						
BC Domestic - Plan - Extension of floor area not exceeding 10m2	£455.00	£91.00	£546.00	£500.50	£100.10	£600.60
BC Domestic - Plan - Extension of floor area exceeding 10m2 but not exceeding 40m2	£560.00	£112.00	£672.00	£616.00	£123.20	£739.20
BC Domestic - Plan - Extension of floor area exceeding 40m2 but not exceeding 60m2	£665.00	£133.00	£798.00	£731.50	£146.30	£877.80
BC Domestic - Plan - Extension of floor area exceeding 60m2 but not exceeding 100m2	£315.00	£63.00	£378.00	£346.50	£69.30	£415.80
BC Domestic - Plan - Erection or extension of a detached or attached building which consists of a garage, car port or out building having a floor area not exceeding 100m² in total and intended to be used in common with an existing building, and which is not an exempt building	£280.00	£56.00	£336.00	£308.00	£61.60	£369.60
BC Domestic - Plan - Conversion of a garage in a dwelling to habitable room(s)	£300.00	£60.00	£360.00	£330.00	£66.00	£396.00
BC Domestic - Plan - Provision of one or more rooms in a roof space	£560.00	£112.00	£672.00	£616.00	£123.20	£739.20
BC Domestic - Plan - Plan - Underpinning	£0.00	-	£0.00	£0.00	-	£0.00
BC Domestic - Plan - Internal alterations/installation of fittings (< £2k)	£170.00	£34.00	£204.00	£187.00	£37.40	£224.40
BC Domestic - Plan - Internal alterations/installation of fittings (< £5k)	£235.00	£47.00	£282.00	£258.50	£51.70	£310.20
BC Domestic - Plan - Internal alterations/installation of fittings (< £25k)	£340.00	£68.00	£408.00	£374.00	£74.80	£448.80
BC Domestic - Plan - Internal alterations/installation of fittings (< £50k)	£225.00	£45.00	£270.00	£247.50	£49.50	£297.00
BC Domestic - Plan - Internal alterations/installation of fittings (< £75k)	£260.00	£52.00	£312.00	£286.00	£57.20	£343.20
BC Domestic - Plan - Internal alterations/installation of fittings (£25,001 - 50,000)	£805.00	£161.00	£966.00	£885.50	£177.10	£1,062.60
BC Domestic - Plan - Internal alterations/installation of fittings (£50,001 - 75,000)	£770.00	£154.00	£924.00	£847.00	£169.40	£1,016.40
BC Domestic - Plan - Window replacement (up to 20 windows)	£120.00	£24.00	£144.00	£132.00	£26.40	£158.40
BC Domestic - Plan - Re-roof (non competent person scheme)	£140.00	£28.00	£168.00	£154.00	£30.80	£184.80
BC Domestic - Plan - Electrical Installation (non competent person scheme)	£660.00	£132.00	£792.00	£726.00	£145.20	£871.20
BC Domestic - Inspection - Internal alterations/installation of fittings (< £50k)	£330.00	£66.00	£396.00	£363.00	£72.60	£435.60
BC Domestic - Inspection - Internal alterations/installation of fittings (< £75k)	£410.00	£82.00	£492.00	£451.00	£90.20	£541.20
BC Domestic - Inspection - Extension of floor area exceeding 60m2 but not exceeding 100m2	£420.00	£84.00	£504.00	£462.00	£92.40	£554.40
BC Domestic - BC Notice - Extension of floor area not exceeding 10m2	£560.00	£112.00	£672.00	£616.00	£123.20	£739.20
BC Domestic - BC Notice - Extension of floor area between 10m2 and 40m2	£700.00	£140.00	£840.00	£770.00	£154.00	£924.00
BC Domestic - BC Notice - Extension of floor area between 40m2 and 60m2	£770.00	£154.00	£924.00	£847.00	£169.40	£1,016.40
BC Domestic - BC Notice - Extension of floor area between 60m2 and 100m2	£875.00	£175.00	£1,050.00	£962.50	£192.50	£1,155.00
BC Domestic - BC Notice - Erection or extension of a detached or attached building which consists of a garage, car port or out building having a floor area not exceeding 100m² in total and intended to be used in common with an existing building, and which is not an exempt building	£420.00	£84.00	£504.00	£462.00	£92.40	£554.40
BC Domestic - BC Notice - Conversion of a garage in a dwelling to habitable room(s)	£350.00	£70.00	£420.00	£385.00	£77.00	£462.00
BC Domestic - BC Notice - Provision of one or more rooms in a roof space	£700.00	£140.00	£840.00	£770.00	£154.00	£924.00
BC Domestic - BC Notice - BC Notice - Underpinning	£0.00	-	£0.00	£0.00	-	£0.00
BC Domestic - BC Notice - Internal alterations/installation of fittings (< £2k)	£280.00	£56.00	£336.00	£308.00	£61.60	£369.60
BC Domestic - BC Notice - Internal alterations/installation of fittings (< £5k)	£385.00	£77.00	£462.00	£423.50	£84.70	£508.20
BC Domestic - BC Notice - Internal alterations/installation of fittings (< £25k)	£490.00	£98.00	£588.00	£539.00	£107.80	£646.80
BC Domestic - BC Notice - Internal alterations/installation of fittings (< £50k)	£805.00	£161.00	£966.00	£885.50	£177.10	£1,062.60
BC Domestic - BC Notice - Internal alterations/installation of fittings (< £75k)	£980.00	£196.00	£1,176.00	£1,078.00	£215.60	£1,293.60
BC Domestic - BC Notice - Window replacement (up to 20 windows)	£140.00	£28.00	£168.00	£154.00	£30.80	£184.80
BC Domestic - BC Notice - Re-roof (non competent person scheme)	£175.00	£35.00	£210.00	£192.50	£38.50	£231.00
BC Domestic - BC Notice - Electrical Installation (non competent person scheme)	£660.00	£132.00	£792.00	£726.00	£145.20	£871.20
BC Domestic - BC Notice - Replacement Sewage Treatment Plant	£175.00	£35.00	£210.00	£192.50	£38.50	£231.00
BC Domestic - BC Notice - Domestic Sewer Connection	£175.00	£35.00	£210.00	£192.50	£38.50	£231.00
BC Domestic - BC Notice - Multi Fuel Stove	£175.00	£35.00	£210.00	£192.50	£38.50	£231.00
BC Domestic - BC Notice - Renovation of a Thermal Element	£210.00	£42.00	£252.00	£231.00	£46.20	£277.20

	2025/26			2026/27		
Service Provided	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT
Building Control Commercial fees - Table C						
BC Commercial - Plan < 40m ²	£280.00	£56.00	£336.00	£308.00	£61.60	£369.60
BC Commercial - Extension & New Build - Plan < 100m ²	£420.00	£84.00	£504.00	£462.00	£92.40	£554.40
BC Commercial - Extension & New Build - Plan < 200m ²	£490.00	£98.00	£588.00	£539.00	£107.80	£646.80
BC Commercial - Extension & New Build - Inspection < 40m ²	£420.00	£84.00	£504.00	£462.00	£92.40	£554.40
BC Commercial - Extension & New Build - Inspection < 100m ²	£560.00	£112.00	£672.00	£616.00	£123.20	£739.20
BC Commercial - Extension & New Build - Inspection < 200m ²	£700.00	£140.00	£840.00	£770.00	£154.00	£924.00
Building Control Commercial fees - Table D						
BC Commercial - Plan - Windows & Doors (1-20)	£220.00	£44.00	£264.00	£242.00	£48.40	£290.40
BC Commercial - Plan - Other alterations up to £5,000	£420.00	£84.00	£504.00	£462.00	£92.40	£554.40
BC Commercial - Plan - Other alterations up to £25,000	£560.00	£112.00	£672.00	£616.00	£123.20	£739.20
BC Commercial - Plan - Other alterations up to £50,000	£280.00	£56.00	£336.00	£308.00	£61.60	£369.60
BC Commercial - Inspection charge - Other alterations £25,001 up to £50,000	£490.00	£98.00	£588.00	£539.00	£107.80	£646.80

	2025/26			2026/27		
Service Provided	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT
Dangerous Structure						
Dangerous Structure - Emergency site visit hourly rate under statutory duty	£105.00	£21.00	£126.00	£115.50	£23.10	£138.60
Dangerous Structure - Emergency site visit hourly rate with agreement of owner	£105.00	£21.00	£126.00	£115.50	£23.10	£138.60
Demolition control (Section 81 Notice)	£235.00	£47.00	£282.00	£258.50	£51.70	£310.20
Street naming and numbering						
Renaming/ renumbering of an individual house	£60.00	-	£60.00	£63.00	-	£63.00
Development renumbering due to change in plot numbers or plot positions (Per Plot)	£30.00	-	£30.00	£31.50	-	£31.50
Renaming/ renumbering of street at request of residents	£0.00	-	POA	£0.00	-	£0.00
Street Naming/ numbering - up to 5 new properties (+£25 per plot)	£200.00	-	£200.00	£210.00	-	£210.00
Street Naming/ numbering - between 6 - 25 new properties (+£20 per plot)	£200.00	-	£200.00	£210.00	-	£210.00
Street Naming/ numbering - between 26 - 75 new properties (+£15 per plot)	£200.00	-	£200.00	£210.00	-	£210.00
Street Naming/ numbering - more than 75 new properties (+£10 per plot)	£200.00	-	£200.00	£210.00	-	£210.00
Naming numbering following division of an existing property	£200.00	-	£200.00	£210.00	-	£210.00
Additional charge where naming of new street is required	£120.00	-	£120.00	£126.00	-	£126.00
Additional charge where naming of new building is required	£120.00	-	£120.00	£126.00	-	£126.00
Reissuing of address following demolition and reconstruction	£60.00	-	£60.00	£63.00	-	£63.00
Confirmation of address to solicitors/conveyances/occupiers	£30.00	-	£30.00	£31.50	-	£31.50
Dangerous structure - emergency site visit	-	-	-	POA	-	-
Demolition control (Section 81 notice)	-	-	-	POA	-	-

2025/26				2026/27		
Service Provided	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT
Sales of Registers						
Full register - data format	£20.00 plus £1.50 for each 1000 entries (or remaining part of 1000 entries)	-	£20.00 plus £1.50 for each 1000 entries (or remaining part of 1000 entries)	£20.00 plus £1.50 for each 1000 entries (or remaining part of 1000 entries)	-	£20.00 plus £1.50 for each 1000 entries (or remaining part of 1000 entries)
Full register - printed format	£10.00 plus £5.00 for each 1000 entries (or remaining part of 1000 entries);	-	£10.00 plus £5.00 for each 1000 entries (or remaining part of 1000 entries);	£10.00 plus £5.00 for each 1000 entries (or remaining part of 1000 entries);	-	£10.00 plus £5.00 for each 1000 entries (or remaining part of 1000 entries);
Overseas electors list - data format	£20 plus £1.50 for each 100 entries (or remaining part of 100 entries)	-	£20 plus £1.50 for each 100 entries (or remaining part of 100 entries)	£20 plus £1.50 for each 100 entries (or remaining part of 100 entries)	-	£20 plus £1.50 for each 100 entries (or remaining part of 100 entries)
Overseas electors list - printed format	£10 plus £5.00 for each 100 entries (or remaining part of 100 entries)	-	£10 plus £5.00 for each 100 entries (or remaining part of 100 entries)	£10 plus £5.00 for each 100 entries (or remaining part of 100 entries)	-	£10 plus £5.00 for each 100 entries (or remaining part of 100 entries)
Edited register - data format	£20.00 plus £1.50 for each 1000 entries (or remaining part of 1000 entries)	-	£20.00 plus £1.50 for each 1000 entries (or remaining part of 1000 entries)	£20.00 plus £1.50 for each 1000 entries (or remaining part of 1000 entries)	-	£20.00 plus £1.50 for each 1000 entries (or remaining part of 1000 entries)
Edited register - printed format	£10.00 plus £5.00 for each 1000 entries (or remaining part of 1000 entries)	-	£10.00 plus £5.00 for each 1000 entries (or remaining part of 1000 entries)	£10.00 plus £5.00 for each 1000 entries (or remaining part of 1000 entries)	-	£10.00 plus £5.00 for each 1000 entries (or remaining part of 1000 entries)
Marked registers	£10.00 plus £2.00 for printed and £1 for data versions per 1000 entries	-	£10.00 plus £2.00 for printed and £1 for data versions per 1000 entries	£10.00 plus £2.00 for printed and £1 for data versions per 1000 entries	-	£10.00 plus £2.00 for printed and £1 for data versions per 1000 entries

	2025/26			2026/27		
Service Provided	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT
Car Park Monthly Permit						
<i>Purchase from ticket machine or Via Apcoa Connect App</i>						
Shopper pass monthly permit - Vine Street	£15.60	-	£15.60	£15.60	-	£15.60
Shopper pass monthly permit - Swimming Pool	£15.60	-	£15.60	£15.60	-	£15.60
Shopper pass monthly permit - Victoria Street	£15.60	-	£15.60	£15.60	-	£15.60
Shopper pass monthly permit - Holbeach Boston Road	£15.60	-	£15.60	£15.60	-	£15.60
Commuter/Worker pass monthly permit - Victoria Street	£26.00	-	£26.00	£26.00	-	£26.00
Commuter/Worker pass monthly permit - Winfrey Avenue	£26.00	-	£26.00	£26.00	-	£26.00
Commuter/Worker pass monthly permit - Holland road	£26.00	-	£26.00	£26.00	-	£26.00
Commuter/Worker pass monthly permit - The Vista	£26.00	-	£26.00	£26.00	-	£26.00
Commuter/Worker pass monthly permit - Holbeach Boston Road	£26.00	-	£26.00	£26.00	-	£26.00
Car Park Quarterly Permit:-						
<i>Purchase direct from SHDC</i>						
Shopper pass monthly permit - Vine Street	£46.80	-	£46.80	£46.80	-	£46.80
Shopper pass monthly permit - Swimming Pool	£46.80	-	£46.80	£46.80	-	£46.80
Shopper pass monthly permit - Victoria Street	£46.80	-	£46.80	£46.80	-	£46.80
Shopper pass monthly permit - Holbeach Boston Road	£46.80	-	£46.80	£46.80	-	£46.80
Commuter/Worker pass monthly permit - Victoria Street	£78.10	-	£78.10	£78.10	-	£78.10
Commuter/Worker pass monthly permit - Winfrey Avenue	£78.10	-	£78.10	£78.10	-	£78.10
Commuter/Worker pass monthly permit - Holland road	£78.10	-	£78.10	£78.10	-	£78.10
Commuter/Worker pass monthly permit - The Vista	£78.10	-	£78.10	£78.10	-	£78.10
Commuter/Worker pass monthly permit - Holbeach Boston Road	£78.10	-	£78.10	£78.10	-	£78.10
Car Park 6 Month Permit:-						
<i>Purchase direct from SHDC</i>						
Shopper pass monthly permit - Vine Street	£83.30	-	£83.30	£83.30	-	£83.30
Shopper pass monthly permit - Swimming Pool	£83.30	-	£83.30	£83.30	-	£83.30
Shopper pass monthly permit - Victoria Street	£83.30	-	£83.30	£83.30	-	£83.30
Shopper pass monthly permit - Holbeach Boston Road	£83.30	-	£83.30	£83.30	-	£83.30
Commuter/Worker pass monthly permit - Victoria Street	£145.70	-	£145.70	£145.70	-	£145.70
Commuter/Worker pass monthly permit - Winfrey Avenue	£145.70	-	£145.70	£145.70	-	£145.70
Commuter/Worker pass monthly permit - Holland road	£145.70	-	£145.70	£145.70	-	£145.70
Commuter/Worker pass monthly permit - The Vista	£145.70	-	£145.70	£145.70	-	£145.70
Commuter/Worker pass monthly permit - Holbeach Boston Road	£145.70	-	£145.70	£145.70	-	£145.70

	2025/26			2026/27			
Service Provided	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT	
Car Park 12 Month Permit:-							
<i>Purchase direct from SHDC</i>							
Shopper pass monthly permit - Vine Street	£124.90	-	£124.90	£124.90	-	£124.90	£124.90
Shopper pass monthly permit - Swimming Pool	£124.90	-	£124.90	£124.90	-	£124.90	£124.90
Shopper pass monthly permit - Victoria Street	£124.90	-	£124.90	£124.90	-	£124.90	£124.90
Shopper pass monthly permit - Holbeach Boston Road	£124.90	-	£124.90	£124.90	-	£124.90	£124.90
Commuter/Worker pass monthly permit - Victoria Street	£260.30	-	£260.30	£260.30	-	£260.30	£260.30
Commuter/Worker pass monthly permit - Winfrey Avenue	£260.30	-	£260.30	£260.30	-	£260.30	£260.30
Commuter/Worker pass monthly permit - Holland road	£260.30	-	£260.30	£260.30	-	£260.30	£260.30
Commuter/Worker pass monthly permit - The Vista	£260.30	-	£260.30	£260.30	-	£260.30	£260.30
Commuter/Worker pass monthly permit - Holbeach Boston Road	£260.30	-	£260.30	£260.30	-	£260.30	£260.30

Car Parks	Sheep Market	Westlode Street	Vine Street	Victoria Street	Holland road	The Vista	Herring Lane	Swimming Pool	Winfrey Avenue	Boston Road
	PE11 1BE	PE11 2AF	PE11 1AN	PE11 1EA	PE11 1UL	PE11 2RA	PE11 1TL	PE11 1QD	PE11 1DA	PE11 7DE
2026/27 Tariff	CHARGING HOURS - 08:00 HRS TO 18:00 HRS									
30 Mins										
1 Hr	£1.60	£1.30	£1.30	£1.30	£1.30	£1.30	£1.30	£1.30	£1.30	
2 Hr		£1.90	£1.90	£1.90	£1.90	£1.90	£1.90	£1.90	£1.90	£1.10
3 Hr										
4 Hr		£2.90	£2.90	£2.90			£2.90	£2.90		
All day		£3.10		£4.20	£3.10	£3.10			£3.10	£1.60
Sunday	FREE PARKING ON A SUNDAY WILL BECOME SUBJECT TO THE NEED TO ACQUIRE A TICKET FROM THE MACHINE									
Monthly Shoppers Pass	N/A	N/A	£15.60	£15.60	N/A	N/A	N/A	£15.60	N/A	£15.60
Monthly Worker/Commuter Pass	N/A	N/A	N/A	£26.00	£26.00	£26.00	N/A	N/A	£26.00	£26.00

SOUTH HOLLAND DISTRICT COUNCIL - TABLE OF FEES AND CHARGES

Appendix 5

Service Provided	2025/26			2026/27		
	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT
Castle Sports Centre - Activity						
Friday - Adult	£5.90	-	£5.90	£6.15	-	£6.15
Friday - Adult L/C	£4.75	-	£4.75	£4.95	-	£4.95
Friday - Concession	£5.90	-	£5.90	£6.15	-	£6.15
Friday - Concession L/C	£4.75	-	£4.75	£4.95	-	£4.95
Tuesday Badminton - Adult	£2.90	-	£2.90	£3.00	-	£3.00
Tuesday Badminton - Adult L/C	£2.15	-	£2.15	£2.20	-	£2.20
Tuesday Badminton - Concession	£2.90	-	£2.90	£3.00	-	£3.00
Tuesday Badminton - Concession L/C	£2.15	-	£2.15	£2.20	-	£2.20
Bouncy Castle/Football	£118.58	£23.72	£142.30	£123.92	£24.78	£148.70
Creche Party with castle	£59.75	£11.95	£71.70	£62.42	£12.48	£74.90
Learner Pool	£86.00	£17.20	£103.20	£89.83	£17.97	£107.80
Pool Main Pool Party	£149.88	£29.97	£179.85	£156.58	£31.32	£187.90
Hire	£1.00	-	£1.00	£1.00	-	£1.00
Adult	£7.25	-	£7.25	£7.55	-	£7.55
Adult Concession	£7.20	-	£7.20	£7.50	-	£7.50
Adult Concession L/C	£6.20	-	£6.20	£6.45	-	£6.45
Adult L/C	£6.20	-	£6.20	£6.45	-	£6.45
Aquafit Adult	£6.80	-	£6.80	£7.10	-	£7.10
Aquafit Adult L/C	£5.75	-	£5.75	£6.00	-	£6.00
Body Training Systems Adult	£8.70	-	£8.70	£9.05	-	£9.05
Body Training Systems Adult L/C	£7.75	-	£7.75	£8.10	-	£8.10
Group Cycle Adult	£6.20	-	£6.20	£6.45	-	£6.45
Group Cycle Adult L/C	£3.10	-	£3.10	£3.20	-	£3.20
Steady Steps	£2.65	-	£2.65	£2.75	-	£2.75
Casual Gym Adult	£10.35	-	£10.35	£10.80	-	£10.80
Casual Gym Adult L/C	£9.30	-	£9.30	£9.70	-	£9.70
Casual Gym Concession	£6.35	-	£6.35	£6.60	-	£6.60
Casual Gym Concession L/C	£5.10	-	£5.10	£5.30	-	£5.30
Induction Adult	£17.05	-	£17.05	£17.80	-	£17.80
Induction Adult L/C	£11.35	-	£11.35	£11.85	-	£11.85
Induction Concession	£17.05	-	£17.05	£17.80	-	£17.80
Induction Concession L/C	£11.35	-	£11.35	£11.85	-	£11.85

SOUTH HOLLAND DISTRICT COUNCIL - TABLE OF FEES AND CHARGES

Appendix 5

Service Provided	2025/26 Fee Exclusive of VAT	2025/26 VAT 20%	2025/26 Fee Inclusive of VAT	2026/27 Fee Exclusive of VAT	2026/27 VAT 20%	2026/27 Fee Inclusive of VAT
Castle Sports Centre - Activity						
PT Sessions x 2	-	-	-	£30.00	-	£30.00
PT Sessions x 10	-	-	-	£130.00	-	£130.00
hire per hour	£23.60	-	£23.60	£24.65	-	£24.65
1 hour Adult	£2.90	-	£2.90	£3.00	-	£3.00
1 hour Adult L/C	£2.25	-	£2.25	£2.35	-	£2.35
1 hour Concession	£2.90	-	£2.90	£3.00	-	£3.00
1 hour Concession L/C	£2.25	-	£2.25	£2.35	-	£2.35
Adult	£38.30	-	£38.30	£40.00	-	£40.00
Bowls Adult	£38.30	-	£38.30	£40.00	-	£40.00
Bowls Concession	£20.70	-	£20.70	£21.60	-	£21.60
Bowls Junior	£20.70	-	£20.70	£21.60	-	£21.60
Concessionary	£20.70	-	£20.70	£21.60	-	£21.60
Couples	£57.95	-	£57.95	£60.55	-	£60.55
Family (1 adult & 2 children)	£49.65	-	£49.65	£51.85	-	£51.85
Family (2 adults & 2 children)	£82.80	-	£82.80	£86.50	-	£86.50
Junior	£20.70	-	£20.70	£21.60	-	£21.60
Adult	£0.83	£0.17	£1.00	£0.83	£0.17	£1.00
Concession	£0.83	£0.17	£1.00	£0.83	£0.17	£1.00
1/2 Hall Baside/Volley/Basketball/Netball L/C	£40.80	-	£40.80	£42.60	-	£42.60
1/2 Hall Baside/Volley/Basketball/Netball Adult	£50.40	-	£50.40	£52.65	-	£52.65
1/2 Hall Baside/Volley/Basketball/Netball Conc	£35.55	-	£35.55	£37.15	-	£37.15
1/2 Hall Baside/Volley/Basketball/Netball Conc L/C	£29.05	-	£29.05	£30.35	-	£30.35
Badminton / Short Tennis Adult	£12.60	-	£12.60	£13.15	-	£13.15
Badminton / Short Tennis Concession	£7.50	-	£7.50	£7.80	-	£7.80
Badminton / Short Tennis Concession L/C	£6.95	-	£6.95	£7.25	-	£7.25
Badminton/ Short Tennis Adult L/C	£10.85	-	£10.85	£11.30	-	£11.30
Full Hall Hire	£103.50	-	£103.50	£108.15	-	£108.15
Full Hall Hire Concession	£71.65	-	£71.65	£74.85	-	£74.85
Full Hall Hire Concession L/C	£58.25	-	£58.25	£60.85	-	£60.85
Full Hall Hire L/C	£90.85	-	£90.85	£94.90	-	£94.90
Main Hall school use	£0.90	-	£0.90	£0.90	-	£0.90
Table Tennis Adult	£6.55	-	£6.55	£6.85	-	£6.85
Table Tennis Adult L/C	£5.75	-	£5.75	£6.00	-	£6.00
Table Tennis Concession	£5.95	-	£5.95	£6.22	-	£6.22
Table Tennis Concession L/C	£5.25	-	£5.25	£5.45	-	£5.45

SOUTH HOLLAND DISTRICT COUNCIL - TABLE OF FEES AND CHARGES

Appendix 5

Service Provided	2025/26			2026/27		
	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT	Fee Exclusive of VAT	VAT 20%	Fee Inclusive of VAT
Castle Sports Centre - Activity						
Swim & Sauna Adult	£7.00	£1.40	£8.40	£7.29	£1.46	£8.75
Adult Swim	£5.00	-	£5.00	£5.20	-	£5.20
Adult Swim L/c	£4.20	-	£4.20	£4.35	-	£4.35
Diving Pool Hire Adult	£33.70	-	£33.70	£35.20	-	£35.20
Dving Pool Hire Adult L/C	£33.70	-	£33.70	£35.20	-	£35.20
Family Swim	£16.20	-	£16.20	£16.90	-	£16.90
Family Swim L/C	£13.00	-	£13.00	£13.55	-	£13.55
Lane Hire Adult	£16.70	-	£16.70	£17.25	-	£17.25
Lane Hire Adult L/C	£16.70	-	£16.70	£17.25	-	£17.25
Lane Hire Concession	£16.70	-	£16.70	£17.25	-	£17.25
Lane Hire Concession L/C	£16.70	-	£16.70	£17.25	-	£17.25
Learner Pool Concession	£33.70	-	£33.70	£35.20	-	£35.20
Learner Pool Concession L/C	£33.70	-	£33.70	£35.20	-	£35.20
Learner Pool Hire Adult	£33.70	-	£33.70	£35.20	-	£35.20
Learner Pool Hire Adult L/C	£33.70	-	£33.70	£35.20	-	£35.20
Main Pool Hire Adult	£91.70	-	£91.70	£95.80	-	£95.80
Main Pool Hire Adult L/C	£91.70	-	£91.70	£95.80	-	£95.80
Main Pool Hire Concession	£91.70	-	£91.70	£95.80	-	£95.80
Main Pool Hire Concession L/C	£91.70	-	£91.70	£95.80	-	£95.80
Schools (per pupil, for pool use only -teaching costs paid by Lincolnshire County Council)	£1.35	-	£1.35	£1.40	-	£1.40
Swim & Sauna Adult L/C	£5.96	£1.19	£7.15	£6.21	£1.24	£7.45
Swim Concession	£3.75	-	£3.75	£3.90	-	£3.90
Swim Concession L/C	£2.90	-	£2.90	£3.00	-	£3.00
Under 5s Total	£1.95	-	£1.95	£2.00	-	£2.00
Chappell Centre Gym Use	£3.75	-	£3.75	£3.90	-	£3.90
Health and Fitness Full Access Fixed	£26.50	-	£26.50	£26.50	-	£26.50
Health and Fitness Full Access Fixed Concession	£26.50	-	£26.50	£26.50	-	£26.50
Health and Fitness Full Access Flexi	£26.50	-	£26.50	£26.50	-	£26.50
Health and Fitness Full Access Flexi Concession	£26.50	-	£26.50	£26.50	-	£26.50
Swim Only Fixed	£26.50	-	£26.50	£26.50	-	£26.50
Swim Only Fixed Concession	£22.80	-	£22.80	£22.80	-	£22.80
GP Referral 6 month Intro	-	-	-	£16.50	-	£16.50
Student & Business	£21.20	-	£21.20	£21.20	-	£21.20

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Partnership Alignment and Delivery Plan 2026/27

Appendix 6 - Partnership Alignment and Delivery Plan 26.27



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South & East Lincolnshire Councils Partnership

Golden Thread

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Partnership's Sub-regional Strategy priorities



Our Partnership's Sub-regional Strategy can be viewed at
www.selcp.co.uk/SRS



Purpose of this Plan and tracking



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South & East Lincolnshire Councils Partnership

The Partnership needs to agree a programme of work annually for the following key reasons:

- To provide direction for Members and Officers;
- To deliver on the agreed Partnership priorities, both financial and non-financial; and
- To help direct and manage resources effectively and efficiently across the Partnership.

Note:

1. The Alignment and Delivery Plan sets out projects that Members support the principle of progressing. Some projects will require further decision making as they come forward.
2. Whilst most projects are allocated to a specific Directorate in this plan, many projects involve cross-Directorate working to facilitate their delivery.
3. Some projects span multiple financial years.

Action Status	
Completed	C
Not started	NS
On plan	
Off plan but mitigation in place to get back on plan	
Off plan and no mitigation	

Strategic Partnership deliverables (1 of 3)

Project title	Purpose	Project type	Strategic Priority	Delivery by date	Saving (-) / cost (+)	Priority Board	Assistant Director	Tracking
Local Government Re-organisation	Facilitate next steps linked to Local Government Reorganisation once Government decision is made on direction of travel, including necessary internal communications with Members and officers.	Partnership	Partnership	2028	TBC	N/A	Corporate	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Internal Drainage Board Levy	Continue to lead the LGA Special Interest Group to lobby for a new funding approach to Internal Drainage Boards.	Partnership	Partnership	Ongoing	Seeking to secure increased grant income	N/A	Corporate	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Implementation of Renters Rights Act 2025	Implementation of phase 1 of the Renters Rights Act 2025 to support improvements to the Private Rented Sector across South and East Lincolnshire.	Partnership	Healthy Lives/Safe and Resilient	Ongoing	TBC	Healthy Living	Communities and Housing Services	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Community Safety Partnership Activity	Work with our partners to tackle crime and disorder, focusing on reducing Anti-Social Behaviour, raising awareness of hate crime and reporting, increasing the safety of our streets with a focus on the safety of women and girls; and supporting those most vulnerable in our communities as defined by our South and East Lincolnshire Community Safety Partnership's Priorities and associated action plan.	Partnership	Safe and Resilient	2028	N/A	Safer Communities	Communities and Housing Services	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Healthy Living Activity	Work with our partners across the health system to ensure earlier interventions for our residents are in place, focusing on improving mental and physical wellbeing across the sub region as defined in our Health Living Board's Priorities and associated action plan.	Partnership	Healthy Lives	Ongoing	N/A	Healthy Lives	Communities and Housing Services	
Commentary: <i>*briefly explain the tracking status if off track</i>								

Strategic Partnership deliverables (2 of 3)

Project title	Purpose	Project type	Strategic Priority	Delivery by date	Saving (-) / cost (+)	Priority Board	Assistant Director	Tracking
Crisis and Resilience Fund	Support the development of Lincolnshire delivery of national scheme and ensure equitable access to resilience funding for third sector, transition from Discretionary Housing Payments and Household Support Fund	Partnership	Healthy Lives	26-29	TBC	Healthy Lives	Communities and Housing Services	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Lincolnshire Digital Inclusion Strategy	Strategic county wide support and local delivery of the Lincolnshire Digital Health and Social Care Digital Inclusion Strategy.	Partnership	Healthy Lives	26/27	N/A	Healthy Lives	Communities and Housing Services	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Rough Sleeper Service	In consultation with MHCLG, implement a partnership wide service that provides support to those sleeping rough or at risk of sleeping rough. Subject to Government Funding and criteria.	Partnership	Healthy Lives	26/27	N/A	Healthy Lives	Communities and Housing Services	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Environment Act 2021 – Waste Collection	Implement the waste collection requirements for ‘Simpler Recycling’ under the Environment Act across the Partnership.	Legislative	Environment	Q4 26/27	TBC	Environment	Neighbourhoods	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Transition to new local growth funds post UKSPF	Consider arrangements in terms of prioritisation and maximisation of growth funds invested in SELCP area. This is likely to include positioning with the GLCCA around aligned investment priorities.	Partnership	Growth and Prosperity	Q2 26/27	TBC	Growth and Prosperity	Strategic Growth and Development	
Commentary: <i>*briefly explain the tracking status if off track</i>								

Strategic Partnership deliverables (3 of 3)

Project title	Purpose	Project type	Strategic Priority	Delivery by date	Saving (-) / cost (+)	Priority Board	Assistant Director	Tracking
Destination Management Plan	Consultation and adoption of a Destination Management Plan for 2026-2030	Partnership	Growth & Prosperity	Q2 26/27	N/A	Growth and Prosperity	Culture & Regeneration	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Storytellers National Portfolio Organisation	Delivery of the first extension year of the National Portfolio Organisation programme funded by the Arts Council.	Partnership	Healthy Lives / Safe & Resilient	Q4 26/27	N/A	Growth and Prosperity	Culture & Regeneration	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Strategic Events Programme	Development of events strategy and annual programme of events aligned to key deliverables and outcomes.	Partnership	Growth & Prosperity / Safe & Resilient	Q2 26/27	N/A	Growth and Prosperity	Culture & Regeneration	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Implementation of National Planning changes	Implement any changes required from updated national guidance and primary/secondary legislation.	Legislative	Growth and Prosperity	Ongoing	N/A	Growth and Prosperity	Planning	
Commentary: <i>*briefly explain the tracking status if off track</i>								

Corporate deliverables (1 of 4)

Project title	Purpose	Project type	Strategic Priority	Delivery by date	Saving (-) / cost (+)	Directorate	Assistant Director	Tracking
Future ICT infrastructure	Scope the future ICT infrastructure specification for the Partnership once the direction of travel on Local Government Re-organisation is known.	Digital	Efficient and Effective	Q2 26/27	N/A	Chief Executive's	Corporate (Chief Delivery Officer)	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Uniform	Complete Uniform roll out across the Councils.	Digital	Efficient and Effective	Q3 26/27	Partnership -£514,679 (project total)	Chief Executive's	Corporate/Regulatory/Planning	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Workforce Development Strategy	Refresh the Strategy making sure we focus on supporting the workforce as we progress towards LGR. Work already commenced.	People	Efficient and Effective	Q2 26/27	N/A	Chief Executive's	Corporate	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Employment Bill	Consider the implications of the employment bill – policy development, training.	People	Efficient and Effective	Ongoing	N/A	Chief Executive's	Corporate (Head of HR)	
Commentary: <i>*briefly explain the tracking status if off track</i>								

Corporate deliverables (2 of 4)



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South & East Lincolnshire Councils Partnership

Project title	Purpose	Project type	Strategic Priority	Delivery by date	Saving (-) / cost (+)	Directorate	Assistant Director	Tracking
Street Scene Software Alignment	Deliver alignment of Street Scene software. <i>From previous ADPs</i>	ICT Project	Efficient and Effective	Q4 26/27	TBC	Communities	Neighbourhoods	
Commentary: <i>Delayed due to need for group manager position to be in place and lead</i>								
Building Safety Levy	Implement the requirements of the building safety levy to ensure that we have systems, procedures and processes in place by anticipated go live October 2026	Partnership	Efficient and Effective	Q3 26/27	£219k new burdens	Communities	Regulatory	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Culture & Regeneration / Economic Development Service Review	Implement the Culture & Regeneration / Economic Development Service Review	Service Review	Efficient and Effective	Q1 26/27	TBC	Economic Growth	Culture & Regeneration / Strategic Growth and Development	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Deliver a sub-regional Leisure Offer	Deliver the outcomes of the leisure service tender and implement the Agency Agreement for each Council across the sub-region.	Service Review	Efficient and Effective / Healthy Lives	2026/27 Q2 – SHDC Q4 – BBC 2027/28 Q4 – ELDC	Average PA SHDC -£339k BBC -£610k ELDC -£1m (27/28)	Programme Delivery	Leisure and Local Services	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Homelessness and Rough Sleeping Strategy	Development and approval of a Homelessness and Rough Sleeping Strategy to ensure shared understanding of priorities and actions required	People	Efficient and Effective / Healthy Lives	Q4 26/27	TBC	Communities	Communities and Housing Services	
Commentary: <i>*briefly explain the tracking status if off track</i>								

Corporate deliverables (3 of 4)

Project title	Purpose	Project type	Strategic Priority	Delivery by date	Saving (-) / cost (+)	Directorate	Assistant Director	Tracking
Carbon Reduction Plans	To establish governance arrangements that ensure the carbon footprint and the carbon reduction plan at each Council are reviewed and refreshed annually by scrutiny committee/panel.	Efficient and Effective	Efficient and Effective / Environment	Q2 26/27	N/A	Communities	Regulatory	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Health and Safety Culture	Consider adjustments necessary to our H&S working arrangements to deliver sustained improvement to practice and culture	People	Efficient and Effective	Q2 26/27	N/A	Communities	Regulatory	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Tree Management Policy	To establish a policy for the management of trees the councils are directly responsible for in BBC and SHDC, building on ELDC's current policy. This policy will include tree maintenance and tree risk management.	Partnership	Efficient and Effective	Q2 26/27	TBC	Communities	Neighbourhoods	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Transition to future Business Advisory Support models for the SELCP	With Grants4Growth and Advice4Growth (the SELCP's own business support programme) likely to end in March 2026, oversee and lead the transition to a new business support model.	Partnership	Efficient and Effective / Growth and Prosperity	Q2 26/27	TBC	Economic Growth	Strategic Growth and Development	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Energy Redress Scheme	To explore options to extend funding arrangements for the home energy advice service when the 2-year funding round expires in March 2027	Communities	Efficient and Effective / Healthy Lives	Q4 26/27	NA	Communities	Regulatory	
Commentary: <i>*briefly explain the tracking status if off track</i>								

[illegible]

Local deliverables – Boston (2 of 3)



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Project title	Purpose	Project type	Delivery by date	Saving (-) / cost (+)	Portfolio Holder	Directorate	Assistant Director	Tracking
Rosegarth Square	Complete the former 'Crown House' redevelopment to complete the overarching Rosegarth Square regeneration scheme.	Regeneration	Q4 26/27	Externally funded capital. Income of c. £100k per annum	Leader	Programme Delivery	Strategic Projects	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Boston Leisure Centre	To complete the redevelopment of the Boston Leisure Centre.	Regeneration	Q4 26/27	Externally funded capital + up to £4.7m of BBC capital	Heritage, Culture and Tourism.	Programme Delivery	Strategic Projects	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Empty Homes	To establish a practical approach to tackling empty homes across the Boston Borough, in line with the recently adopted Empty Homes Policy. This will include the development and introduction of a scoring and rating matrix to prioritise the properties of greatest concern to the Council.	Local	Q4 26/27	TBC	Housing	Communities	Communities and Housing Services	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Deliver the Boston Sponsorship initiative	Deliver a programme of activity to maximise income from sponsorship activity.	Local	Q4 26/27 review point	TBC	Leader	Economic Growth	Strategic Growth and Development	
Commentary: <i>*briefly explain the tracking status if off track</i>								

Local deliverables – Boston (3 of 3)

Project title	Purpose	Project type	Delivery by date	Saving (-) / cost (+)	Portfolio Holder	Directorate	Assistant Director	Tracking
Local Plan	Scoping for review of the Local Plan in context of emerging legislation.	Legislative	Q4 26/27	£500k	Planning	Economic Growth	Planning	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Digital sector inward investment proposition	Deliver a package of activity designed to support and stimulate investment in the digital economy across Boston Borough.	Local	End of Q1 26/27	N/A	Economic Growth	Economic Growth	Strategic Growth and Development	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Pride in Place Impact Fund	Delivery of the £1.5m Impact Fund for the borough.	Local projects	Q4 26/27	N/A	Deputy Leader	Economic Growth	Culture & Regeneration	

Local deliverables – East Lindsey (1 of 4)

Project title	Purpose	Project type	Delivery by date	Saving (-) / cost (+)	Portfolio Holder	Directorate	Assistant Director	Tracking
Community Focus – East Lindsey Investment Fund	Deliver a range of community focused projects through the East Lindsey Investment Fund.	Local	Q4 2027	N/A	Cross-cutting	Communities	Communities and Housing Services	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Age Friendly Baseline Assessment Implementation/ Action plan delivery	Review and update the local delivery plans to reflect the current position, services and needs of older residents.	Local	Q4 26/27	N/A	Communities	Communities	Communities and Housing Services	
Commentary: <i>*briefly explain the tracking status if off track</i>								
CODE – Justice in Motion	Delivery of workshops and physical theatre-based performance to engage with 12+ year olds to shine a light on issues of exploitation, county lines and knife crime.	Local	Q4 26/27	N/A	Communities	Communities	Communities and Housing Services	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Lincolnshire Wellbeing Service	Delivery of phase 2 of the Lincolnshire Wellbeing Service Contract.	Local	Q4 26/27	N/A	Communities	Communities	Communities and Housing Services	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Place Partnerships (Active Lincolnshire)	Working with Active Lincolnshire and health system partners to deliver a programme of activity that focuses on the health and wellbeing of East Lindsey communities.	Local	Q4 26/27	N/A	Communities	Communities	Communities and Housing Services	
Commentary: <i>*briefly explain the tracking status if off track</i>								

Local deliverables – East Lindsey (2 of 4)

Project title	Purpose	Project type	Delivery by date	Saving (-) / cost (+)	Portfolio Holder	Directorate	Assistant Director	Tracking
Skegness Pride in Place	Delivery of the initial 4-year regeneration plan of the 10-year programme.	Local projects delivering across all priorities	Q4 26/27	N/A	Coastal Economy	Economic Development	Culture & Regeneration	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Mablethorpe Pride in Place	Consultation, production and submission of the 10-year Pride in Place plan for Mablethorpe.	Local	Q4 26/27	N/A	Coastal Economy	Economic Development	Culture & Regeneration	
Commentary: <i>*briefly explain the tracking status if off track</i>								
East Lindsey Investment Fund (ELIF)	Management of the overall ELIF programme Delivery of projects aligned with Place Making and Regeneration.	Local	Q4 26/27	N/A	Cross Cutting	Economic Development	Culture & Regeneration	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Employment land delivery	To stimulate the supply of employment land to support economic growth.	Local	Q4 26/27	£1.2m	Coastal Economy / Market Towns	Economic Development	Strategic Growth and Development	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Spilsby Sessions House	Complete the redevelopment of Spilsby Sessions House.	Regeneration	Q4 26/27	Externally funded	Deputy Leader	Programme Delivery	Strategic Projects	
Commentary: <i>*briefly explain the tracking status if off track</i>								

Local deliverables – East Lindsey (3 of 4)

Project title	Purpose	Project type	Delivery by date	Saving (-) / cost (+)	Portfolio Holder	Directorate	Assistant Director	Tracking
Alford Manor House	Complete the Alford Manor house redevelopment.	Regeneration	Q4 26/27	Externally funded	Deputy Leader	Programme Delivery	Strategic Projects	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Sutton on Sea Colonnade	Complete a lease for the whole assets pursuant to the marketing exercise undertaken in 25/26	Efficiency and Effectiveness	Q1 26/27	TBC	Leader	Programme Delivery	General Fund Assets	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Rural and Coastal WC Refurbishment Programme	Complete the rural and coastal WC refurbishment programme commenced in 25/26	Regeneration	Q1 26/27	TBC	Leader	Programme Delivery	General Fund Assets	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Empty Homes	To establish a practical approach to tackling empty homes across East Lindsey, in line with the recently adopted Empty Homes Policy. This will include the development and introduction of a scoring and rating matrix to prioritise the properties of greatest concern to the Council.	Local	Q4 26/27	TBC	Communities and Better Ageing	Communities	Communities and Housing Services	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Local Plan	Scoping for review of the Local Plan in context of emerging legislation	Legislative	Q4 26/27	£500k	Planning	Economic Growth	Planning	
Commentary: <i>*briefly explain the tracking status if off track</i>								

Local deliverables – East Lindsey (4 of 4)

Project title	Purpose	Project type	Delivery by date	Saving (-) / cost (+)	Portfolio Holder	Directorate	Assistant Director	Tracking
King George Playing Field, Sutton on Sea	Complete an agreed programme of capital investment including a new PlayZone at Furlongs Field in partnership with the Football Foundation.	Local	Q3 26/27	External funding + c£500k ELDC capital	Cross Cutting	Programme Delivery	Strategic Projects	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Cultural Development Fund Projects - Egness	To complete an agreed programme of capital fit out works in Embassy Theatre to support the delivery of a Culture House and public realm improvements to Scarborough Esplanade.	Local	Q3 26/27	Externally funded capital + up to £800k ELDC capital. ELDC revenue support for operations- TBC	Cross Cutting	Programme Delivery	Strategic Projects	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Development of land adjacent to the new Seaview Colonnade, Sutton on Sea	Deliver new car parking and ancillary new leisure-based uses together with embankment reinstatement works on land adjacent to the Seaview Colonnade.	Regeneration	Q2 26/27	Up to £500k ELDC capital	Cross Cutting	Programme Delivery	Strategic Projects	
Commentary: <i>*briefly explain the tracking status if off track</i>								

Local deliverables – South Holland (1 of 4)

Project title	Purpose	Project type	Delivery by date	Saving (-) / cost (+)	Portfolio Holder	Directorate	Assistant Director	Tracking
Spalding Community Governance Review	Complete the Community Governance Review in relation to arrangements in Spalding town.	Efficient and Effective	Q2 26/27	TBC	Leader	Chief Executive's	Governance	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Demonstrate all required outcomes of the consumer standards (HRA)	Deliver the areas highlighted for improvement in the Regulator of Social Housing's Regulatory Judgement (July 2025).	Service Review	Q2 26/27	TBC	Strategic and Operational Housing	Communities	Housing	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Sewage treatment works (HRA)	Develop and model alternative capital investment scenarios for sewage treatment works, focusing on maximising cost-efficiency and energy efficiency.	Service Review	Q4 26/27	TBC	Strategic and Operational Housing	Communities	Housing	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Transformation and Service Improvement Programme (HRA)	Deliver year 3 of the Housing Transformation and Service Improvement Programme and revisit any previous projects from years 1-2 to ensure change is embedded.	Service Review	Q4 26/27	N/A	Strategic and Operational Housing	Communities	Housing	
Commentary: <i>*briefly explain the tracking status if off track</i>								
HRA internally commissioned services	Develop and deliver a phased approach to assessing recharges for internally commissioned services throughout 2026/27.	Service Review	Q3 26/27	TBC	Strategic and Operational Housing	Communities	Housing	
Commentary: <i>*briefly explain the tracking status if off track</i>								

Local deliverables – South Holland (2 of 4)

Project title	Purpose	Project type	Delivery by date	Saving (-) / cost (+)	Portfolio Holder	Directorate	Assistant Director	Tracking
Ayscoughfee Hall Museum and Gardens	Delivery of a programme of exhibitions and events ensuring maximum audience engagement, utilising both the museum and gardens.	Local	Q4 26/27	N/A	Communities	Communities	Communities and Housing Services	
Commentary: <i>*briefly explain the tracking status if off track</i>								
South Holland Centre	Delivery of a programme of events ensuring maximum audience engagement and visitor experience.	Local	Q4 26/27	N/A	Communities	Communities	Communities and Housing Services	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Age Friendly Baseline Assessment	In 2024, SHDC joined the UK network of Age Friendly Communities. As part of the commitment, members are required to develop an Age Friendly baseline assessment will help understand how 'age-friendly' our community is. The baseline will capture local data, activities and experiences of older people on ageing in South Holland and help prioritise local actions based on the needs and aspirations of older residents.	Local	Q4 26/27	N/A	Communities	Communities	Communities and Housing Services	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Waste Collection Transformation	To deliver a transformed waste collection service that meets legislative requirements and is optimum efficiency.	Service Review / Efficient and Effective	Q4 26/27	TBC	Env Services	Communities	Neighbourhoods	
Commentary: <i>*briefly explain the tracking status if off track</i>								

Local deliverables – South Holland (3 of 4)

Project title	Purpose	Project type	Delivery by date	Saving (-) / cost (+)	Portfolio Holder	Directorate	Assistant Director	Tracking
Land Charges HMLR Migration	To migrate the local land charges register to HM Land Registry. <i>From 25/26 A&DP</i>	Digital	Q4 26/27	N/A	Public Protection	Communities	Regulatory	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Place Partnerships (Active Lincolnshire)	Working with Active Lincolnshire and health system partners to deliver a programme of activity that focuses on the health and wellbeing of South Holland communities.	Local	Q4 26/27	N/A	Communities	Communities	Communities and Housing Services	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Spalding Pride in Place	Delivery of the initial 4-year regeneration plan of the 10-year programme.	Local	Q4 26/27	N/A	Leader	Economic Development	Culture & Regeneration	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Asset Disposal Programme	Complete the disposal of surplus assets to support the Council's capital investment programme.	Efficient/effective/Regeneration	Q4 26/27	>£1 million	Assets and Strategic Planning	Programme Delivery	General Fund Assets	
Commentary: <i>*briefly explain the tracking status if off track</i>								
Leisure Tender	Oversee the implementation of the SELCP Leisure Tender contract award.	Efficient and Effective	Q2 26/27	See 'Corporate' section	Leisure	Programme Delivery	Leisure and Local Services	
Commentary: <i>*briefly explain the tracking status if off track</i>								

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Appendix 7 – Draft Minutes Joint PMP

Minutes of a meeting of the **JOINT PERFORMANCE MONITORING PANEL AND POLICY DEVELOPMENT PANEL** held in the Council Chamber, Council Offices, Priory Road, Spalding, on Tuesday, 13 January 2026 at 6.30 pm.

PRESENT

B Alcock (Chairman)

D Ashby
P Barnes
A C Beal
M D Booth

C J T H Brewis
L J Eldridge
M Geaney
R A Gibson

J L Reynolds
M Le Sage
I Sheard
A R Woolf

Apologies for absence were received from or on behalf of Councillors N Chapman, M Hasan and J Whitbourn

In Attendance: The Director of Finance (Section 151 Officer), the Assistant Director - Housing, the Head of Finance Delivery SHDC (PSPS), the Portfolio Holder for Strategic and Operational Housing and the Democratic Services Officer.

7. ELECTION OF CHAIRMAN

Councillor Alcock was elected as Chairman for the duration of the meeting.

8. DECLARATION OF INTERESTS

Councillor Brewis declared that he was a Director of PSPS.

9. BUDGET OVERVIEW 2026/27 – 2030/31

Consideration was given to the report of the Director of Finance (Section 151 Officer) to consider and scrutinise the Council's financial outlook, provisional finance settlement and draft General Fund budget position prior to consideration by Cabinet and Council.

The Director of Finance (Section 151 Officer) and the Head of Finance Delivery SHDC (PSPS) attended for this item.

The Director of Finance introduced the report to members and the following main points were highlighted by way of a presentation (appended to the minutes at Appendix 1):

- The role of Overview and Scrutiny as part of the budget process;

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- A recap of the process to date;
- Key headlines from the Provisional Local Government Finance (LGF) Settlement 2026/27 including significant complex changes and the release of illustrative figures for subsequent years, which will be updated on an annual basis;
- A summary of budget pressures;
- A summary of efficiency proposals;
- The provisional draft budget; and
- Next steps.

In addition, it was highlighted that:

- £5 million of grant funding towards Internal Drainage Board had been secured for 2026/27;
- Due to the late notification of the finance settlement from central government and the fact that further information was still awaited, the report had been prepared and presented with the caveat that work on the budget remained ongoing. This included, in particular, the following elements:
 - The Capital Programme and its funding arrangements, which were yet to be finalised; and
 - Financial assumptions relating to food waste collection and Extended Producer Responsibility, which had not yet been confirmed and would be incorporated into the budget when available. It was noted that these outstanding elements would have a consequential impact on the Treasury Management position and, in turn, on projected investment income;
- Work undertaken to date had reduced the 2026/27 initial funding gap from £2.5m to £250,000. It was noted that pressure was anticipated to increase in subsequent years and that, while further management measures would be required, the overall position was considered reasonable moving forward.

Members considered the report and made the following comments:

- Members queried whether grants consolidated within the finance settlement were ring-fenced for their respective purposes.
 - The Director of Finance explained that, while the consolidation of grants represented a departure from previous settlement approaches, the settlement documentation clearly identified the

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individual grant values and confirmed that these remained ring-fenced for their intended purposes.

- Members queried the likely impact of forthcoming changes to business rates, including the revaluation of licensed premises.
 - The Director of Finance explained that the business rates revaluation would potentially affect all ratepayers across the district. It was noted that, while the intention of the revaluation was that increases and reductions should broadly balance out at a national level, the impact would vary between individual businesses depending on their circumstances and ability to absorb change. Members were advised that the local implications would not be fully understood until detailed data was available later in the process.
- Members queried why government calculations overestimated Council Tax income by £109,000.
 - The Director of Finance explained that the national funding methodology applied standardised assumptions in relation to collection rates, Council Tax base growth, and the application of premiums for second homes and empty properties. It was noted that these assumptions did not fully reflect South Holland's local circumstances, which resulted in an overestimation within the government's calculations.
- Members commented on the savings and efficiency proposals relating to the generation of income from CCTV and expressed concern that transferring these costs to Parish Councils, while not representing a saving to the local taxpayer overall, could potentially place the future provision of the service at risk.
- Members queried whether the projected £175,000 reduction in premises-related expenditure over a two-year period was realistic and raised concerns that previous maintenance issues, including those at the Lutyens Memorial, suggested there was a risk that savings could result in underinvestment in Council buildings.
 - The Director of Finance reassured members that the anticipated reduction related to specific service areas, principally relating to the leisure contract and the swimming pool, and not to council-wide asset

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maintenance. The property team remained responsible for ensuring buildings were kept in good repair.

- Members queried why some of the budget lines did not appear to reconcile.
 - The Director of Finance explained that the movements within the budget were derived from a combination of inflation assumptions, rounding, service-level adjustments and outcomes from the Star Chamber process. As a result, the figures did not reconcile on a like-for-like basis and additional budget adjustments beyond the headline pressures and savings contributed to the overall efficiency requirement.
- Members queried why income from investment interest was forecast to remain flat, despite expectations that interest rates would change over the medium term and questioned whether this represented a financial risk.
 - The Director of Finance explained that this budget line remained subject to further work and that a flat assumption had been applied at this stage to avoid overstating income without full information. It was noted that the final position would depend on movements within the capital programme, treasury management activity and reserve balances, and that the figure was therefore likely to change as these elements were finalised. In acknowledging the sensitivity of the investment income line to market volatility, the Director of Finance advised that the Council had some flexibility to manage exposure through internal borrowing arrangements, including between the General Fund and the Housing Revenue Account, which could reduce reliance on external borrowing and help mitigate risk.
- Members asked for details regarding the £500,000 'Direct Revenue Financing of Capital Expenditure' budget line within the Medium-Term Financial Strategy (MTFS).
 - The Director of Finance explained that this sum represented an in-and-out budget movement, with a corresponding entry within relevant service areas, and therefore had a net nil impact on the Council's overall revenue position. It was further noted that, while the Capital Programme was still being finalised, it was not anticipated to differ significantly from the 2025/26 position, and any amendments

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would be fully funded and would not adversely affect the revenue budget.

- Members sought clarification on the anticipated level of Internal Drainage Board (IDB) levies and the associated risk.
 - The Director of Finance advised that positive and ongoing discussions were taking place with the Internal Drainage Boards through the Special Interest Group. It was noted that, in line with Government advice, grant assumptions within the budget had been based on 2025/26 figures. Whilst indicative information had been shared, formal confirmation of IDB levy requirements was not expected until spring or summer 2026, and this uncertainty presented a degree of ongoing risk within the projections.
- Members raised concerns about the Council's use of expensive temporary accommodation for homelessness and queried whether the financial examination of a Council-owned provision, such as a hostel, had been considered.
 - The Director of Finance advised that the current approach to homelessness provision was considered effective, and while alternative options were not currently being progressed, Members were welcome to explore and propose other solutions for consideration.
 - The Portfolio Holder for Housing further explained that a Council-owned provision had previously been explored; however, an identified property had been assessed as unsuitable and was not taken forward. It was noted that the Council's reliance on bed and breakfast accommodation had significantly reduced as a result of a strategic shift towards prevention activity. Members were also advised that the approved departmental restructure had strengthened this preventative approach, including expanding engagement with private sector landlords to secure additional accommodation. In addition, funding secured through round three of the Local Authority Housing Fund had enabled improvements to temporary accommodation, and the introduction of small 'top-up' charges from April 2026 was intended to support tenant readiness and assist the transition to longer-term housing solutions.

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- Members requested further detail regarding the £455,000 annual saving attributed to staff vacancies and sought clarification on the potential impact of forthcoming Local Government Reorganisation (LGR) on staffing levels and resources.
 - The Director of Finance explained that:
 - The vacancy saving was generated through natural staff turnover, recruitment lead-in times and new starters commencing on lower salary points within established grades. It was noted that this approach reflected common practice across the local government sector and was informed by historic experience, which demonstrated that approximately 4% in-year savings could be achieved in this way; and
 - In relation to Local Government Reorganisation, he advised that while some statutory roles were likely to consolidate under any future arrangements, operational service staff would continue to be required. It was further noted that a degree of natural workforce reduction could occur; however, experience elsewhere had shown that reorganisation typically created increased short-term demand for staff capacity due to transformation, transition and service integration activity.
- Members queried changes to the Council's pension contribution levels following the triennial review.
 - The Director of Finance advised that the triennial pension review had resulted in a reduced employer contribution rate of 18.3%, which was due to take effect from April 2026. It was noted that this reduction would deliver a significant saving of approximately £700,000, which had been incorporated into the 2026/27 budget and reflected within the Medium-Term Financial Strategy forecasts for subsequent years.
- The Chairman acknowledged that a substantial amount of work had been undertaken by officers to develop the draft Budget and Medium-Term Financial Strategy. However, it was noted that the late receipt of the Government finance settlement, combined with uncertainty within some of the

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data presented, had made the Panel cautious about suggesting specific variations at this stage. It was further observed that the timing of the report had limited members' ability to scrutinise the budget as fully and effectively as it would have wished.

- In conclusion, the Panel recommended that Cabinet be urged to continue detailed exploration and refinement of the budget during the remaining period, with a view to improving the overall position prior to the Council Tax rate being set.

AGREED:

That following scrutiny of the Draft Budget and Medium-Term Financial Strategy for the period 2026/27 to 2030/31, the comments of the Joint Performance Monitoring Panel and Policy Development Panel be noted and considered by Cabinet on 17 February 2026.

10. HRA BUSINESS PLAN AND ASSET MANAGEMENT STRATEGY

Consideration was given to the report of the Assistant Director - Housing which asked members to provide feedback on the Housing Revenue Account (HRA) Business Plan 2026-2056 and HRA Asset Management Strategy 2026-2035.

The Assistant Director – Housing and the Portfolio Holder for Strategic and Operational Housing attended for this item, with support from the Director of Finance.

The Assistant Director - Housing introduced the report to members and the following main points were highlighted by way of a presentation (appended to the minutes at Appendix 2):

- Background;
- Headlines;
- Consultation: November 2025;
- Sewage treatment works: update;
- Asset Management Strategy: outcome;
- Stock investment requirements;
- Approach to financing;
- A summary and next steps.

Members considered the report and made the following comments:

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- Members reported that residents had given positive feedback regarding the tenant engagement work.
- Members had queried whether an alternative plan had been considered to avoid the Council going into further debt.
 - The Assistant Director - Housing had explained that, based on current modelling and government requirements for energy efficiency and Decent Homes standards, additional borrowing was necessary, however grants and potential rent-setting changes may reduce reliance on debt. The plan would be reviewed annually as part of the budget setting.
- Members asked if divesting housing stock had been considered.
 - The Assistant Director - Housing had confirmed that stock transfer had not been considered as part of this work.
- Members raised concerns about underinvestment in sewage treatment works and pumping stations and whether assets would fail before funding was available.
 - The Assistant Director - Housing responded that, in her opinion, there had not been an underinvestment. An intensive maintenance contract was in place, all sites had been surveyed independently approximately two years ago and are subject to ad-hoc inspections by the Environment Agency. While a capital programme was not in place at present, the existing Medium-Term Financial Strategy had a contingency for capital investment, and the programme would commence during 2026/27.
- Members queried whether South Holland Homes should be brought into the HRA.
 - The Assistant Director - Housing had noted that the acquisition of the units by the HRA was subject to ongoing discussion. Tenant consultation would be necessary; however they would benefit from additional rights under the HRA.
- Members had sought clarification on tenant feedback suggesting disposal of high-cost homes.
 - The Assistant Director - Housing had confirmed that

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an asset performance evaluation would be undertaken as part of the strategy to identify properties that might be costly to maintain or obsolete. Findings would be reported back to councillors.

- Members had asked whether investment in properties would increase stock valuation.
 - The Director of Finance (Section 151 Officer) explained that valuations were based primarily on rental income rather than component upgrades however poor-quality stock could negatively affect valuation;
 - The Assistant Director - Housing added that capital improvements reduced repairs expenditure and reduced fuel costs for tenants.
- Members had queried the borrowing strategy and options.
 - The Director of Finance (Section 151 Officer) highlighted that borrowing for investment was not inherently negative if affordable and linked to asset enhancement. Options included maturity loans, equal instalment of principal, or annuity-based repayment, each with merits depending on circumstances.
- Members had questioned why repair and management costs were high compared to other authorities.
 - The Assistant Director - Housing had explained that costs related to the maintenance of sewage treatment works, which were unique to South Holland. The Council could not fully recover these costs through tenant charges due to regulatory limits -maximum rates needed to align with those charged by Anglian Water. Efforts to reduce running costs were planned, such as exploring the installation of solar panels to reduce electricity costs.
- Members had asked when the maintenance contract was last tendered and plans for future tendering.
 - The Assistant Director - Housing had confirmed the contract had last been tendered approximately two years ago. Plans were in place to retender and potentially break down the contract into smaller packages to achieve better value following capital investment.

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- Members had queried why staffing and workforce capacity implications were listed as 'none'.
 - The Assistant Director - Housing had clarified that the Delivery team had been repurposed to focus on wider HRA capital investment, and most works were contracted out. The main requirement was contract management rather than direct delivery.
- In conclusion, members acknowledged the huge amount of work that had taken place to produce the report and thanked all involved. Nonetheless, members commented on the general uncertainty of planning for a 30-year period and stressed the need for ongoing monitoring. Both financial and human resources needed to be reviewed annually to avoid slippage and ensure programme delivery. The committee agreed that this feedback be relayed to Cabinet for consideration.
- Upon invitation by the Chairman, the Portfolio Holder concluded with her acknowledgement of the work undertaken in the production of the documents by the Assistant Director – Housing and her team, the consultant (Savills) and the PSPS Finance team, and for the support of members.

AGREED:

- a) That following the Panel's review of the HRA Business Plan 2026-2056, and the noting by Cabinet of the Panel's comments in respect of monitoring and resources, the recommendation to Cabinet to adopt the Plan be endorsed;
- b) That the recommendation to Council to delegate minor operational and legislative amendments to the HRA Business Plan 2026-2056 to the Assistant Director for Housing in consultation with the s151 Officer and the Portfolio Holder for Strategic and Operational Housing, be supported;
- c) That following the Panel's review of the HRA Asset Management Strategy 2026-35, and the noting by Cabinet of the Panel's comments in respect of monitoring and resources, the recommendation to Cabinet to adopt the Strategy be endorsed; and
- d) That the recommendation to Council to delegate minor operational and legislative amendments to the HRA Asset

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Management Strategy 2026-2035 to the Assistant Director for Housing in consultation with the s151 Officer and the Portfolio Holder for Strategic and Operational Housing, be supported.

11. ANY OTHER ITEMS WHICH THE CHAIRMAN DECIDES ARE URGENT

There were none.

(The meeting ended at 8.10 pm)

(End of minutes)

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REPORT TO:	Council
DATE:	26 February 2026
SUBJECT:	Council Tax Setting 2026/27
PURPOSE:	To set the amounts of Council Tax applicable for 2026/27 for each valuation band and in each part of the district.
KEY DECISION:	No
PORTFOLIO HOLDER:	Councillor Paul Redgate
REPORT OF:	Russell Stone, Director of Finance and S151 Officer
REPORT AUTHOR:	Russell Stone, Director of Finance and S151 Officer Ramesh Prashar – Interim Finance Consultant
WARD(S) AFFECTED:	All
EXEMPT REPORT?	No

SUMMARY

This report incorporates relevant resolutions for the setting of the Council Tax for 2026/27.

RECOMMENDATIONS

It is recommended that Council approves the formal Council Tax resolutions for 2026/27 as set out in Appendix A and summarised in paragraph 4.1 and the accompanying Appendices B to E.

REASONS FOR RECOMMENDATIONS

To comply with the Local Government Finance Act 1992 (as amended)

OTHER OPTIONS CONSIDERED

No other options were considered.

1.0 BACKGROUND

- 1.1 This report incorporates relevant resolutions for the setting of the Council Tax for 2026/27.

2. REPORT

- 2.1 Formal resolutions are required to set the Council Tax in accordance with the Local Government Finance Act 1992 (as amended). These resolutions incorporate the precept requirement for South Holland District Council, as well as all other Authorities that issue a precept in the District. The required resolutions are detailed at Appendices A to E. Appendix F outlines the definitions for the Council Tax resolution in appendices A to E.
- 2.2 Schedule 5 of the Localism Act 2011 introduced a change to the Local Government Act 1992. This makes provision for Council Tax Referendums to be held if an authority increases its basic amount of Council Tax in excess of principles determined by the Secretary of State.
- 2.3 These principles are set each year and for 2026/27 the trigger levels have been set as follows:
- Lincolnshire County Council, as an Adult Social Care (ASC) Authority, can increase its core Council Tax by no more than 5% (comprising 2% for the Adult Social Care Precept, and 3% for other expenditure).
 - Lincolnshire Police and Crime Commissioner (LPCC) - If the basic amount of Council Tax increases by more than £15.00 above its 2025/26 value for a typical Band D property.
 - South Holland District Council – If the basic amount of Council Tax increases by 3% (or more than 3%) or more than £5, whichever is the greater.
 - Local precepting authorities (Parish Councils) are not subject to a Council Tax referendum.
- 2.4 Based on the Council Tax resolutions at Appendix A none of the precepting authorities are setting a Council Tax level that would require a referendum.

3. SOUTH HOLLAND DISTRICT COUNCIL BUDGET

- 3.1 The South Holland District Council budget for 2026/27 was considered by Cabinet on 17 February 2026 and recommendations are now provided to Council on 26th February 2026, setting the band D Council Tax at £214.92, a £6.39 (3.06%) increase on 2025/26. The Budget report is based on the finance settlement advised by the Ministry of Housing, Communities and Local Government.

3.2 SPALDING SPECIAL EXPENSES

It is proposed that the amount to be charged to the residents of Spalding for services provided in their town (Spalding Special Expenses) are as follows:

Gross Expenditure	£228,056.40
Less reserves funding	-
Expenditure charged to residents	£228,056.40
Tax base	9,746
Band D (£.p)	£23.40
% Change from 2025/26	1.17%

4. COUNCIL TAX RESOLUTIONS

- 4.1 The required resolutions for the approval of the levels of Council Tax are set out at Appendix A. The figures relating to the District Council and the average of the parishes are summarised in the following table:

Resolution Ref	Description	SHDC	Parish Precept	Total
(3a)	Gross Expenditure	£50,631,400	£1,804,877	£52,436,277
(3b)	Gross Income	£43,847,020	-	£43,847,020
(2, 3c and 3e)		£6,784,380	£1,804,877	£8,589,257
	Divided by Tax Base	31,567	31,567	31,567
(3d and 3f)	Band D Council Tax	£214.92	£57.18	£272.10

- 4.2 The Council Tax bills for 2026/27 include the requirements of Town and Parish Councils (where relevant), Lincolnshire County Council and the Police and Crime Commissioner for Lincolnshire, who are all individually responsible for setting their own Council Tax levels. The Council Tax resolutions (resolution 3(e), 4 and 5) relating to these organisations are covered at Appendix A and summarised below.

5. TOWN AND PARISH COUNCILS

- 5.1 The Town and Parish Council precepts (including Spalding Special Expenses) are detailed at Appendix B and total £1,804,876. The average band D charge is £57.18 for 2026/27, an increase of 8.34%. Appendix B shows the combined parish and district precepts for all valuation bands.

6. LINCOLNSHIRE COUNTY COUNCIL

- 6.1 Lincolnshire County Council met on 20 February 2026 to consider the precept for 2026/27, and agreed a Council Tax Band D charge of £1,673.01 (£1,625.85 for 2025/26) which is a £47.16 (2.90%) increase.

7. POLICE AND CRIME COMMISSIONER FOR LINCOLNSHIRE

- 7.1 The Police and Crime Commissioner's budget for 2026/27 was supported by the Lincolnshire Police and Crime Panel on 6th February 2026. The proposed Council Tax Requirement represents a Council Tax Band D charge of £333.09 (£318.15 for 2025/26) which is a £14.94 increase (4.70%). This was approved by the Police and Crime Commissioner on 24 February 2026.

8. SUMMARISED OVERALL BAND D POSITION

- 8.1 Based on the formal Council Tax resolutions the total (average) band D Council Tax will be as follows: (subject to formal confirmation of the LCC and PCC Values).

	2025/26	2026/27	Increase	Increase
	£	£	£	%
South Holland District Council	208.53	214.92	6.39	3.06
Lincolnshire County Council	1,625.85	1,673.01	47.16	2.90
Police and Crime Commissioner for Lincolnshire	318.15	333.09	14.94	4.70
Sub total	2,152.53	2,221.02	68.49	3.18
Town and Parish Councils (including Spalding Special average)	52.78	57.18	4.40	8.34
Total	2,205.31	2,278.20	72.89	3.31

- 8.2 The RBA takes into account the total of the South Holland District Council precepts plus Spalding Special Expenses, the table below demonstrates that the annual increase is within 3% threshold when considering the RBA.

Relevant Basic Amount Calculation	2025/26		2026/27		Movement	
	Precept £	Band D £	Precept £	Band D £	£	%
SSE	223,459	23.13	228,056	23.40	0.27	1.17
SHDC	6,441,491	208.53	6,784,380	214.92	6.39	3.06
TOTAL - RBA	6,664,950	215.76	7,012,436	222.14	6.38	2.96
Tax Base	No of Band D Properties		No of Band D Properties		Change in Properties	%
SSE	9,661		9,746		85	0.88
SHDC	30,890		31,567		677	2.19

- 8.3 **Appendix E** shows the combined Council Tax charges to include all precepting authorities by parish and valuation band.

9. OPTIONS

9.1 Approve the recommendations of this report.

10. EXPECTED BENEFITS TO THE PARTNERSHIP

- 10.1 To set the amounts for Council Tax applicable for 2026/27 for each valuation band and in each part of the District, by the required deadline for South Holland District Council which will facilitate billing for the year.
- 10.2 Council Tax is set in accordance with the resolutions and will maintain a balanced budget in 2026/27 as per the recommendations from Cabinet in the Budget, Medium Term Financial Plan and Capital Strategy Report for 2026/27.

IMPLICATIONS:

None

SOUTH AND EAST LINCOLNSHIRE COUNCIL'S PARTNERSHIP

None

CORPORATE PRIORITIES

None

STAFFING

None

CONSTITUTIONAL AND LEGAL IMPLICATIONS

Local Government Finance Act 1992 as amended applies.

Under section 52ZC of the 1992 Act the question of whether an authority's relevant basic amount of Council Tax is excessive must be decided in accordance with a set of principles determined by the Secretary of State.

The principles for a financial year must be set out in a report which must be laid before and approved by the House of Commons. If the report for a financial year is not approved on or before the date on which the local government finance report for the same year is approved by the House of Commons, no principles have effect for that year and accordingly no authority's relevant basic amount of Council Tax is capable of being excessive for that year.

Paragraph 2.3 specifies the proposed referendum principles as they apply to those authorities precepting on South Holland residents. This report is required by virtue of the Local Government Finance Act 1992 (as amended).

DATA PROTECTION

None

FINANCIAL

Financial implications are detailed in the Budget, Medium Term Financial Plan and Capital Strategy report for 2026/27 and as set out in the report above.

Parish Council precepts are financed by parish taxpayers in the same way as special expenses. The additions applicable to the district level of Council Tax for parish expenses are shown in the appendices to this report. The average parish addition to the district level

of Council Tax will amount to £57.18 (£52.78 for 2025/26), an increase of £4.40 (8.34%) on last year.

The Authority must submit a Council Tax Requirement (CTR1) within 7 days of approval of the Council Tax Resolutions. All summary figures quoted in this report are included in the return which confirms that the Authority does not appear to be subject to a referendum.

RISK MANAGEMENT

All risks are detailed in the budget setting report.

STAKEHOLDER / CONSULTATION / TIMESCALES

Stakeholders have been consulted as part of the budget setting process for 2026/27.

REPUTATION

None

CONTRACTS

None

CRIME AND DISORDER

None

EQUALITY AND DIVERSITY/ HUMAN RIGHTS/ SAFEGUARDING

None

HEALTH AND WELL BEING

None

CLIMATE CHANGE AND ENVIRONMENTAL IMPLICATIONS

None

APPENDICES

Appendices are listed below and attached to the back of the report: -

Appendix A	Council Tax Resolutions 2026/27
Appendix B	Parish Council Tax Base Report 2026/27
Appendix C	South Holland District Council plus Parishes Band D Council Tax 2026/27
Appendix D	South Holland District Council plus Parishes Council Tax All Valuation Bands 2026/27
Appendix E	South Holland District Council Levels of Overall Council Tax 2026/27
Appendix F	Council Tax Resolution - Definitions

BACKGROUND PAPERS

None

REPORT APPROVAL

Report author:	Russell Stone, Director of Finance and S151 Officer Ramesh Prashar, Interim Finance Consultant
Signed off by:	Russell Stone, Director of Finance and S151 Officer
Approved for publication:	Councillor Paul Redgate, Portfolio Holder for Finance

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Council Tax Resolutions 2026/27

Council is recommended to approve the following resolutions:

- 1 It is to be noted that on 23 December 2025 the Council calculated: -
 - (a) The Council Tax Base for 2026/27 for the District as 31,567 (item T in the formula in section 31B(3) of the Local Government Finance Act 1992, as amended) and;
 - (b) Dwellings in those parts of the district to which a Parish precept relates as shown in Appendix B
2. Calculate that the Council Tax requirement for the Council's own purposes for 2026/27 (excluding Parish precepts) is £6,784,380.
- 3 That the following amounts be calculated by the Council for the year 2026/27 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 as amended (the Act): -
 - (a) £52,436,277 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act;
 - (b) £43,847,020 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act;
 - (c) £8,589,257 being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its Council Tax requirement for the year (item R in the formula in Section 31a (4) of the Act);
 - (d) £272.10 being the amount at 3(c) divided by the amount at 1(a) (item T), calculated by the Council, in accordance with Section 31B(1) of the Act, as the basic amount of Council Tax for the year (including Parish precepts);
 - (e) £1,804,877 being the aggregate amount of all special items (Including Parish precepts) referred to in Section 34(1) of the Act (see Appendix B);
 - (f) £214.92 being the amount at 3(d) less the result given by dividing the amount at (e) by the amount at 1(a) calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of council tax for the year for dwellings in those parts of its areas to which no parish precept relates;

- (g) The figures shown in *Appendix C*, being the amounts given by adding to the amount at 3(f) the amounts of the special item or items relating to dwellings in those parts of the district divided in each case by the amount at 1(b), calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate (Band D equivalent);
- (h) The figures shown in *Appendix D*, being the amounts given by multiplying the amounts at 3(f) and 3(g) by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36(1) of the Act as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.
4. That it be noted that for the year 2026/27 the Lincolnshire County Council (LCC) and the Police and Crime Commissioner (PCC) for Lincolnshire have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:-

Council Tax 2026/27	A £	B £	C £	D £	E £	F £	G £	H £
Lincolnshire County Council	1,115.34	1,301.23	1,487.12	1,673.01	2,044.79	2,416.57	2,788.35	3,346.02
Police & Crime Commissioner for Lincolnshire	222.06	259.07	296.08	333.09	407.11	481.13	555.15	666.18

5. That having calculated the aggregate in each case the amounts at 3(f) and 4 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the amounts shown in Appendix E as the amount of Council Tax for 2026/27 of the categories of dwellings shown and that the relevant basic amount of Council Tax calculated for 2026/2027 is not excessive in accordance with principles approved under Section 52ZB of the Local Government Finance Act 1992
6. Appendix F provides definitions for the formal Council Tax resolution.

Parish Council Tax Base Report 2026/27

Parish Council Tax Base Report 2026/27							
Parish	Tax Base 2026/27	Precept 2026/27 £	Band 'D' 2026/27 £.p	Tax Base 2025/26	Precept 2025/26 £	Band 'D' 2025/26 £.p	% Change 2025/26 to 2026/27
Cowbit	569	22,750	39.98	556	20,000	35.97	11.15
Crowland	1,865	174,540	93.59	1,849	150,589	81.44	14.92
Deeping St Nicholas	620	31,150	50.24	621	30,000	48.31	4.00
Donington	1,082	65,000	60.07	1,021	55,000	53.87	11.51
Fleet	840	43,479	51.76	802	39,430	49.16	5.29
Gedney	722	48,000	66.48	706	46,000	65.16	2.03
Gedney Hill	286	26,792.50	93.68	281	19,397	69.03	35.71
Gosberton	993	39,660	39.94	973	35,320	36.30	10.03
Holbeach	3,808	416,967	109.50	3,734	345,837.79	92.62	18.23
Little Sutton	36	1,600	44.44	35	1,600	45.71	(2.78)
Long Sutton	1,724	210,000	121.81	1,637	216,000	131.95	(7.68)
Lutton	413	35,000	84.75	415	30,800	74.22	14.19
Moulton	1,318	58,168.18	44.13	1,259	56,473.96	44.86	(1.63)
Pinchbeck	2,113	164,578	77.89	2,037	144,642	71.01	9.69
Quadring	500	16,275	32.55	472	15,500	32.84	(0.88)
Spalding *	9,746	228,056	23.40	9,661	223,459	23.13	1.17
Surfleet	589	140	0.24	563	140	0.25	(4.00)
Sutton Bridge	1,270	110,000	86.61	1,257	96,000	76.37	13.41
Sutton St Edmund	233	16,971.70	72.84	228	13,086.18	57.40	26.90
Sutton St James	383	17,500	45.69	380	17,500	46.05	(0.78)
The Whaplodes	1,233	16,750	13.58	1,217	16,000	13.15	3.27
Tydd St Mary	353	30,000	84.99	351	30,000	85.47	(0.56)
Weston	871	31,500	36.17	835	27,700	33.17	9.04
Total	31,567	1,804,877	57.18	30,890	1,630,475	52.78	8.34

*Spalding Special Expenses raised by SHDC in lieu of Parish Precepts.

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South Holland District Council plus Parishes Band D Council Tax 2026-27

SHDC plus Parishes Band D 2026/27	
Parish	£
Cowbit	254.90
Crowland	308.51
Deeping St Nicholas	265.16
Donington	274.99
Fleet	266.68
Gedney	281.40
Gedney Hill	308.60
Gosberton	254.86
Holbeach	324.42
Little Sutton	259.36
Long Sutton	336.73
Lutton	299.67
Moulton	259.05
Pinchbeck	292.81
Quadring	247.47
Spalding *	238.32
Surfleet	215.16
Sutton Bridge	301.53
Sutton St Edmund	287.76
Sutton St James	260.61
The Whaplodes	228.50
Tydd St Mary	299.91
Weston	251.09

*Spalding Special Expenses raised by SHDC in lieu of Parish Precepts.

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South Holland District Council plus Parishes Council Tax All Valuation Bands 2026-27

SHDC, Parishes and Spalding Special Expense Area 2026/27 by Council Tax Band											
Parish/Area	(1) District Council	(2) Special Local Council	(3) Total Basic Amount	A £	B £	C £	D £	E £	F £	G £	H £
All areas with the exception of those listed below	214.92	-	214.92	143.28	167.16	191.04	214.92	262.68	310.44	358.20	429.84
Cowbit	214.92	39.98	254.90	169.93	198.26	226.58	254.90	311.54	368.19	424.83	509.80
Crowland	214.92	93.59	308.51	205.67	239.95	274.23	308.51	377.07	445.63	514.18	617.02
Deeping St Nicholas	214.92	50.24	265.16	176.77	206.24	235.70	265.16	324.08	383.01	441.93	530.32
Donington	214.92	60.07	274.99	183.33	213.88	244.44	274.99	336.10	397.21	458.32	549.98
Fleet	214.92	51.76	266.68	177.79	207.42	237.05	266.68	325.94	385.20	444.47	533.36
Gedney	214.92	66.48	281.40	187.60	218.87	250.13	281.40	343.93	406.47	469.00	562.80
Gedney Hill	214.92	93.68	308.60	205.73	240.02	274.31	308.60	377.18	445.76	514.33	617.20
Gosberton	214.92	39.94	254.86	169.91	198.22	226.54	254.86	311.50	368.13	424.77	509.72
Holbeach	214.92	109.50	324.42	216.28	252.33	288.37	324.42	396.51	468.61	540.70	648.84
Little Sutton	214.92	44.44	259.36	172.91	201.72	230.54	259.36	317.00	374.63	432.27	518.72
Long Sutton	214.92	121.81	336.73	224.49	261.90	299.32	336.73	411.56	486.39	561.22	673.46
Lutton	214.92	84.75	299.67	199.78	233.08	266.37	299.67	366.26	432.86	499.45	599.34
Moulton	214.92	44.13	259.05	172.70	201.48	230.27	259.05	316.62	374.18	431.75	518.10
Pinchbeck	214.92	77.89	292.81	195.21	227.74	260.28	292.81	357.88	422.95	488.02	585.62
Quadring	214.92	32.55	247.47	164.98	192.48	219.97	247.47	302.46	357.46	412.45	494.94
Spalding*	214.92	23.40	238.32	158.88	185.36	211.84	238.32	291.28	344.24	397.20	476.64
Surfleet	214.92	0.24	215.16	143.44	167.35	191.25	215.16	262.97	310.79	358.60	430.32
Sutton Bridge	214.92	86.61	301.53	201.02	234.52	268.03	301.53	368.54	435.54	502.55	603.06
Sutton St Edmund	214.92	72.84	287.76	191.84	223.81	255.79	287.76	351.71	415.65	479.60	575.52
Sutton St James	214.92	45.69	260.61	173.74	202.70	231.65	260.61	318.52	376.44	434.35	521.22
The Whaplodes	214.92	17.20	232.12	152.33	177.72	203.11	228.50	279.28	330.06	380.83	457.00
Tydd St Mary	214.92	84.99	299.91	199.94	233.26	266.59	299.91	366.56	433.20	499.85	599.82
Weston	214.92	36.17	251.09	167.39	195.29	223.19	251.09	306.89	362.69	418.48	502.18

*Spalding Special Expenses raised by SHDC in lieu of Parish Precepts.

Council Tax 2026/27											
				A £	B £	C £	D £	E £	F £	G £	H £
Lincolnshire County Council				1,115.34	1,301.23	1,487.12	1,673.01	2,044.79	2,416.57	2,788.35	3,346.02
Lincolnshire PCC				222.06	259.07	296.08	333.09	407.11	481.13	555.15	666.18

South Holland District Council Levels of Overall Council Tax 2026/27

SHDC levels of Overall Council Tax 2026/27								
Parish	A £	B £	C £	D £	E £	F £	G £	H £
Cowbit	1,507.33	1,758.56	2,009.78	2,261.00	2,763.44	3,265.89	3,768.33	4,522.00
Crowland	1,543.07	1,800.25	2,057.43	2,314.61	2,828.97	3,343.33	3,857.68	4,629.22
Deeping St Nicholas	1,514.17	1,766.54	2,018.90	2,271.26	2,775.98	3,280.71	3,785.43	4,542.52
Donington	1,520.73	1,774.18	2,027.64	2,281.09	2,788.00	3,294.91	3,801.82	4,562.18
Fleet	1,515.19	1,767.72	2,020.25	2,272.78	2,777.84	3,282.90	3,787.97	4,545.56
Gedney	1,525.00	1,779.17	2,033.33	2,287.50	2,795.83	3,304.17	3,812.50	4,575.00
Gedney Hill	1,543.13	1,800.32	2,057.51	2,314.70	2,829.08	3,343.46	3,857.83	4,629.40
Gosberton	1,507.31	1,758.52	2,009.74	2,260.96	2,763.40	3,265.83	3,768.27	4,521.92
Holbeach	1,553.68	1,812.63	2,071.57	2,330.52	2,848.41	3,366.31	3,884.20	4,661.04
Little Sutton	1,510.31	1,762.02	2,013.74	2,265.46	2,768.90	3,272.33	3,775.77	4,530.92
Long Sutton	1,561.89	1,822.20	2,082.52	2,342.83	2,863.46	3,384.09	3,904.72	4,685.66
Sutton	1,537.18	1,793.38	2,049.57	2,305.77	2,818.16	3,330.56	3,842.95	4,611.54
Moulton	1,510.10	1,761.78	2,013.47	2,265.15	2,768.52	3,271.88	3,775.25	4,530.30
Finchbeck	1,532.61	1,788.04	2,043.48	2,298.91	2,809.78	3,320.65	3,831.52	4,597.82
Quadring	1,502.38	1,752.78	2,003.17	2,253.57	2,754.36	3,255.16	3,755.95	4,507.14
Spalding*	1,496.28	1,745.66	1,995.04	2,244.42	2,743.18	3,241.94	3,740.70	4,488.84
Surfleet	1,480.84	1,727.65	1,974.45	2,221.26	2,714.87	3,208.49	3,702.10	4,442.52
Sutton Bridge	1,538.42	1,794.82	2,051.23	2,307.63	2,820.44	3,333.24	3,846.05	4,615.26
Sutton St Edmund	1,529.24	1,784.11	2,038.99	2,293.86	2,803.61	3,313.35	3,823.10	4,587.72
Sutton St James	1,511.14	1,763.00	2,014.85	2,266.71	2,770.42	3,274.14	3,777.85	4,533.42
The Whaplodes	1,489.73	1,738.02	1,986.31	2,234.60	2,731.18	3,227.76	3,724.33	4,469.20
Tydd St Mary	1,537.34	1,793.56	2,049.79	2,306.01	2,818.46	3,330.90	3,843.35	4,612.02
Weston	1,504.79	1,755.59	2,006.39	2,257.19	2,758.79	3,260.39	3,761.98	4,514.38

*Spalding Special Expenses raised by SHDC in lieu of Parish Precepts.

Council Tax 2026/27								
	A £	B £	C £	D £	E £	F £	G £	H £
Lincolnshire County Council	1,115.34	1,301.23	1,487.12	1,673.01	2,044.79	2,416.57	2,788.35	3,346.02
Lincolnshire PCC	222.06	259.07	296.08	333.09	407.11	481.13	555.15	666.18

Council Tax Resolution - Definitions

The following notes detail the information contained in the formal Council Tax resolution at Appendix A (and in Appendices B to E).

PARAGRAPH REFERENCE	DEFINITION
1 (a)	The Council Tax Base for 2026/27.
1 (b)/App B	The Council Tax Base for 2026/27 broken down by Parish. Appendix B also shows the amount that the parish is precepting from the district and the Band D figure for that level of precept.
2	The amount raised for South Holland District Council own use from Council Tax. It is the multiple of the tax base (1(a)) and South Holland's element of the band D Council tax (3 (f)).
3(a)	The estimated gross revenue expenditure for South Holland District Council, plus parish precepts for 2026/27.
3(b)	The estimated gross revenue income for South Holland District Council including use of balances and income from retained Non-Domestic Rates and Revenue Support Grant, for 2026/27.
3(c)	Estimated gross revenue expenditure (3a) less estimated gross revenue income (3b) equals the Council's Council Tax requirement for 2026/27.
3(d)/App C	The basic amount of Council Tax for 2026/27 South Holland District Council element plus the parish element - for a Band D property.
3(e)	The total of parish precepts for 2026/27.
3(f)	The South Holland District Council only element of the Council Tax for 2026/27 (excluding parish element) for a Band D property.
3(g) App C	The South Holland District Council element plus the parish element of the Council Tax for 2026/27, shown for each parish for a Band D property
3(h) App D	The South Holland District Council element plus the parish element of the Council Tax for 2026/27, shown for each parish and for each Valuation Band.
4	The Lincolnshire County Council and the Police & Crime Commissioner Lincolnshire elements of the Council Tax for 2026/27 shown for each Valuation Band.
5/App E	The Lincolnshire County Council element plus the Police & Crime Commissioner Lincolnshire element plus the South Holland District Council element plus the parish element of the Council Tax, shown for each parish and for each Valuation Band. These are the gross amounts of the Council Tax bill for 2026/27.

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Report To:	Council
Date:	26 February 2026
Subject:	Pay Policy Statement for 2026/2027
Purpose:	To seek approval of the Pay Policy Statement for 2026/2027
Portfolio Holder:	Councillor Jim Astill, Portfolio Holder Corporate, Governance and Communication
Report Of:	Rob Barlow, Chief Executive
Report Author:	Aileen Whatmore, Head of HR & OD - PSPS
Ward(s) Affected:	n/a
Exempt Report:	No

Summary

Under section 38 of the Localism Act 2011, a Pay Policy Statement is required to be produced annually and must be approved by Council. This has been a requirement since 2012/13.

The Pay Policy Statement, once approved, must be published on the Council's website by 31 March 2026. This report presents the Pay Policy Statement for 2026/2027.

Recommendations

That the Pay Policy Statement 2026/2027, at Appendix 1, be approved.

Reasons for Recommendations

To comply with the Localism Act 2011 requirements.

Other Options Considered

None – this is a legal requirement.

1. Background

- 1.1 A Pay Policy Statement for a financial year must set out the Authority's policies for the financial year relating to:
- The remuneration of Chief Officers
 - The remuneration of the lowest paid employees
 - The relationship between the Chief Officers' remuneration and that of the other officers.
- 1.2 A Pay Policy Statement for a financial year may also set the Authority's policies for the financial year relating to the other Terms and Conditions applying to the authority's Chief Officers.

2. Report

- 2.1 The Pay Policy Statement is for the financial year 2026/2027.
- 2.2 The Pay Policy Statement must be approved by Council at least annually and the Council may update the policy during the period the policy covers.
- 2.3 The Pay Policy Statement, once approved, must be published on the Council's website.
- 2.4 The Pay Policy Statement includes details of the South & East Lincolnshire Councils Partnership and includes the remuneration information for the Chief Executive and Chief Officers shared across the Partnership, including those who are not directly employed by this Council.
- 2.5 The Pay Policy Statement has been updated from the previous year. Council is asked to approve the following changes included in the 2026/2027 Statement:
- 2.5.1 Updated to reflect the formal appointment of the Director of Finance as the Council's statutory Section 151 Officer and removal of reference to the Interim Director of Finance.
- 2.5.2 Inclusion of a new Clause on TUPE (Transfer of Undertakings - Protection of Employment). This confirms that while the Pay Policy Statement applies to Council employees, individuals protected under TUPE may remain on differing terms and conditions as required by legislation.

- 2.5.3 Reference added to the potential development of incentivised retention arrangements, linked to the Local Government Reorganisation programme. Any such scheme would be subject to the relevant governance and approval processes.
- 2.5.4 Inclusion of the new Shared Officer Pay structure, approved by Council in July 2025 and implemented in November 2025. This applies to all officers undertaking shared duties across partner councils.
- 2.5.5 Continued reference to alignment of Terms and Conditions project, which remains a corporate priority for the Partnership.
- 2.5.6 Expanded detail on Recruitment Checks and Special Severance Guidance – while both were referenced previously, the Statement now aligns more closely with best practice examples from other councils.
- 2.5.7 Updated Pension Employer Contribution Rates to reflect the current rates applicable to 31 March 2026, as well as the revised lower rate confirmed following the Council's recent Triennial review.
- 2.5.8 Addition of a new incentivised recruitment scheme intended for hard-to-fill posts. This allows the use of targeted inducements to attract talent where a clear business case demonstrates skills shortages and cost-effectiveness. Use of the scheme will require approval by the Senior Leadership Team, supported by appropriate evidence.

3. Conclusion

- 3.1. To ensure compliance with the Localism Act 2011 the Council must approve and publish its Pay Policy Statements by 31 March 2026. The Statement meet the requirements of the Localism Act 2011.

Implications

South and East Lincolnshire Councils Partnership

Chief Officer salaries across the Partnership have been included in the Pay Policy Statement, including those who are not directly employed by the Council.

Corporate Priorities

The pay decisions are made with the intention of supporting the Partnership's corporate priority of being Efficient and Effective by ensuring the recruitment of high calibre individuals to help deliver the corporate vision.

Staffing

This report is a statement of facts with regards to matters relating to Pay.

Workforce Capacity Implications

None

Constitutional and Legal Implications

It is a legal requirement to ensure that the Council has a pay Policy Statement and that it is approved by 31 March each year.

Data Protection

All remuneration information is published in accordance with the Local Government Transparency Code 2015 and the Localism Act 2011.

Financial

None

Risk Management

It is a legal requirement to ensure that the Council has a Pay Policy Statement and that it is published by 31 March each year.

Stakeholder / Consultation / Timescales

No consultation undertaken.

Reputation

None

Contracts

None

Crime and Disorder

None

Equality and Diversity / Human Rights / Safeguarding

The pay decisions made are fair, equitable and transparent.

Health and Wellbeing

None

Climate Change and Environment Impact Assessment

Not undertaken

Acronyms

TUPE - Transfer of Undertakings - Protection of Employment

HR – Human Resources

OD – Organisational Development

PSPS – Public Sector Professional Services

Appendices

Appendices are listed below and attached to the back of the report:

Appendix 1 Pay Policy Statement 2026/2027

Background Papers

None

Chronological History of this Report

None

Report Approval

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Approved for publication: Councillor Jim Astill, Portfolio Holder Corporate, Governance
and Communication

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South Holland District Council

PAY POLICY STATEMENT 2026/2027

Introduction

Under section 38 of the Localism Act, each local authority must produce a pay policy statement annually to be approved by the Council and published externally. Regard must be had to any guidance from the Secretary of State in producing this Statement.

The Pay Policy Statement (PPS) must articulate the Council's own policies towards a range of matters concerning the pay of the Authority's employed staff, in particular its Chief Officers, as defined by the Local Government and Housing Act 1989, and to its lowest paid employees.

This updated Pay Policy Statement will be published on the Council's website as soon as possible following Council approval and by 31 March 2026. This Statement will be reviewed at least annually and amended as necessary to reflect the prevailing legislation at the time.

The information and data in this Statement is current as of 13 January 2026.

This Pay Policy Statement sets the Council's pay policies for the forthcoming financial year of 2026/2027 and includes existing arrangement for the period up to 31 March 2026.

Any changes to this PPS or policies contained within the statement must be approved by Council. Any decision under powers delegated in the Council's constitution with regard to remuneration to be taken during 2026/2027 must comply with this statement.

Summary

Each local authority has the autonomy to take its own decisions on pay and pay policies. This statement reflects current practice and existing policies at the Council.

Whilst the Council does not employ any post with the designation Chief Officer or Deputy Chief Officer, all the posts below are collectively referred to as Chief Officer:

- Chief Executive, who is the Authority's Head of Paid service under section 4(1) Local Government and Housing Act 1989.
- Statutory Chief Officers, which in this Authority are: Director of Finance & S151 who is the Authority's Chief Finance Officer under S151 Local Government Act 1972 Section 6; Assistant Director – Governance who is the Authority's Monitoring Officer under section 5 Local Government and Housing Act 1989.

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- Non-Statutory Chief Officers (Section 2 (7) and Deputy Chief Officers (Section 2(8), which in this Authority are: all other Deputy Chief Executives; Directors and Assistant Directors

In August 2021 the Council implemented a strategic partnership with Boston Borough Council and East Lindsey District Council, forming the South and East Lincolnshire Councils Partnership (S&ELCP). The Chief Executive, Deputy Chief Executives, Directors and Assistant Directors are shared posts across the Partnership, along with a wider cohort of colleagues.

Policy Statement

The Council is committed to delivering public services of a high standard that represent value for money for the communities it serves.

To fulfil this commitment, the Council must recruit, develop and retain a skilled and capable workforce and ensure that employees are rewarded appropriately. This Statement establishes the framework within which the Council determines and administers employee remuneration.

The Council seeks to maintain an approach to pay that is simple, clear and fair and to demonstrate transparency to its employees, prospective employees and the wider community.

The Pay Policy Statement covers 3 main areas.

- The detail and level of remuneration of the Council's Chief Executive and Chief Officers.
- The detail and level of remuneration of the lowest paid employees.
- The relationship between Chief Officers' remuneration and that of other Officers.

Remuneration for the purposes of this statement includes:

- The Chief Officers' salary.
- Pension and enhancements in pension.
- All other benefits and allowances arising from employment.

This PPS applies to those employed on South Holland District Council's terms and conditions of employment (or Chief Officers employed by East Lindsey District Council or Boston Borough Council, but shared under S113 with South Holland District Council, and whose remuneration(including rates of pay and terms and conditions). It does not apply to employees that transfer to the Council under Transfer of Undertakings (Protection of Employment) (TUPE)

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as they retain their previous employer's terms, conditions and policies, subject to measures agreed.

Joint Authority Duties – Shared Officers

Under Section 113 of the Local Government Act 1972, the post of Chief Executive, and all Chief Officers employed by South Holland District Council are placed at the disposal of Boston Borough Council and East Lindsey District Council to undertake the statutory, strategic and operational duties designated by their role.

The proportion of time undertaking duties for each individual Council in the Partnership is:

South Holland District Council – 31%
East Lindsey District Council – 46%
Boston Borough Council – 23%

Where an Officer's post is shared with one or more Council under Section 113 of the Local Government Act 1972, the salary costs (including on-costs) are shared with each Council. Where the post has not been designated as a Chief Officer post in the context of this Pay Policy the share agreed will depend on each circumstance.

Local Government Reorganisation (LGR)

The Council recognises that Local Government Reorganisation (LGR) can create significant uncertainty in the labour market, impacting both recruitment and retention of key officers, including Chief Officers. Such structural changes often lead to heightened competition for experienced talent, increased mobility across authorities, and concerns among existing staff about job security and future career progression.

To maintain organisational stability and ensure continuity of critical services, the Council may need to adopt a more agile approach to workforce management in the next year as LGR progresses. This could include:

- Amendments to the Pay Policy Statement within the year, where necessary, to reflect changing market conditions.
- Consideration of inducements or enhancements (e.g., attraction supplements, retention payments, or flexible arrangements) to secure and retain essential expertise in key roles.
- Strategic workforce planning measures to retain critical knowledge while enabling the managed release of talent where appropriate and

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complies with any guidance issued by central government related to LGR.

Any proposals will be supported by objective evidence, demonstrate cost-effectiveness, and follow the appropriate governance and approval routes to ensure transparency and compliance.

Recruitment of Chief Officers and the Chief Executive

The Council's constitution sets out the arrangements for the recruitment of the Chief Executive and Chief Officers through the Chief Officer Employment Panel. As the Council works in Partnership and shares a number of senior roles there are arrangements set out in the Memorandum of Agreement between the three Partnership Councils for a Joint Chief Officer Employment Panel (<https://www.selcp.co.uk/ourpartnership>). This is not a formal Committee and is advisory to the employing Council.

For the post of Chief Executive, the Council will set the starting salary by way of Full Council agreement, as per the employing Council's constitution. Where an independent recruitment partner is contracted to deal with the recruiting of a Chief Executive, advice will be taken as to an appropriate starting salary level.

For other Chief Officer posts the Chief Officer Employment Panel has responsibility for the appointment. There may be instances where the appointing body may appoint above the bottom of the salary range where there is a clear rationale. Such cases will be considered and justified on a case-by-case basis. Consideration will be given to: Relativity of salaries of comparable roles, size and responsibilities of the post and duties to be undertaken, the wider recruitment market and budget constraints.

Interim Support

Where the Council is unable to recruit Chief Officers, or there is a need for interim support to provide cover for a substantive Chief Officer post, the Council will, where necessary, consider engaging individuals under a contract for service. These will be sourced through a relevant procurement process ensuring the Council is able to demonstrate the maximum value for money benefits from competition in securing the relevant service.

Chief Executive and Chief Officer Remuneration

The publication of, and access to, information relating to remuneration of the Chief Executive and Chief Officers will be set out as published on the website of the council by whom they are directly employed. The actual salary paid to

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the Chief Executive and Chief Officers is published annually in the Statement of Accounts.

Chief Executive:

The Chief Executive who is the Head of Paid Services; is employed by East Lindsey District Council and is shared in accordance with Section 113 of the Local Government Act 1972 with Boston Borough Council and South Holland District Council.

The nationally agreed Terms and Conditions of the Chief Executive/Head of Paid Service are determined by the Joint Negotiating Committee (JNC) for Chief Executives with variation at a local level. Any cost-of-living increases agreed by the JNC at national level are automatically applied by the employing Council in accordance with current contractual requirements.

The Council has adopted a set of local Terms and Conditions for the workforce which are supplemented by those set out for Chief Executives under the Joint Negotiating Committee for Local Authority Chief Executive's National Salary Framework & Conditions of Service Handbook.

The salary range for the Chief Executive is £164,223 to £180,645 and includes an increase of 3.2% for Chief Executives that was agreed by the JNC and applied from 1 April 2025. The scales will be subject to JNC pay award for Chief Executives for 2026/27 once agreed nationally.

The level of remuneration set for the post of Chief Executive encompasses consideration of a number of elements including the size and complexity of the organisation, the population to which services are delivered and factors such as market conditions.

Since April 2025, incremental progression through the Chief Executive's pay band is not automatic and will be subject to an annual performance assessment. Decisions on awarding progression is informed by an annual review with the Leaders of South Holland District Council, East Lindsey District Council and Boston Borough Council and decision made by East Lindsey District Council Chief Officer Employment Panel.

There are currently no provisions for bonus payments for the Chief Executive.

Chief Officers (Excluding Chief Executive)

The Chief Officers for the purposes of this policy are identified as the Deputy Chief Executives, Directors and Assistant Directors.

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The nationally agreed Terms and Conditions of Chief Officers are generally determined by the Joint Negotiating Committee (JNC) for Chief Officers with variation at a local level. Any cost-of-living increases agreed by the JNC at a national level are automatically applied by the Council in accordance with current contractual requirements.

The Council has adopted a set of local Terms and Conditions for the workforce which are supplemented by those set out for Chief Officers. This is set out under the Joint Negotiating Committee for Local Authority Chief Officers National Salary Framework & Conditions of Service Handbook.

The salary range for Chief Officers is set out below. These figures include an increase of 3.2% for Chief Officers which was agreed by the JNC and applied from 1 April 2025. The Chief Officer posts are shared with one or more Council under Section 113 of the Local Government Act 1972, the salary costs (including on-costs) are shared with each Council.

- ELDC employed AD's: pay range £86,641.22 to top of range £111,300.66
- BBC employed AD's: pay range £86,641.22 to top of range £111,300.66
- SHDC employed AD's: pay range £86,641.22 to top of range £111,300.66
- ELDC employed Director/DCX's: pay range £112,134.20 to top of range £139,100.70
- BBC employed Director/DCX's: pay range £112,134.20 to top of range £139,100.70
- SHDC employed Director/DCX's: pay range £112,134.20 to top of range £139,100.70

The above will be subject to JNC pay award for Chief Officers for 2026/27 once agreed nationally.

There are currently no provisions for bonus for Chief Officers.

Pay Increases for Chief Officers (excluding Chief Executive)

Pay increases may take two forms:

- Pay scale increments awarded annually, and subject to performance
- Pay awards relating to cost-of-living increases.

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Increments – incremental progression is in line with the individual employment contract. Where Performance Related Pay applies to an individual's contract, half progression within a PayScale is automatic and half progression is subject to performance. The recommendation on whether to award an increment is made by the direct line manager of each employee following a performance review (under the Council's Annual Review Process) and the decision is made by the Chief Executive/Head of Paid Service. Otherwise, incremental progression is in line with individual employment contracts.

Chief Executive and Chief Officer Benefits

The value of allowances, car loans (where applicable) and private medical insurance are categorised as 'Benefits in Kind' and are subject to tax and National Insurance via the payroll.

The Council has removed the provision of Essential Car User Allowance for those officers currently in receipt who change roles or who are newly appointed. This applies to Chief Executive and Chief Officers and those senior Officers employed by this Council, who are not Chief Officers for the purpose of this report, and receive this benefit as a legacy provision. Those with the protected provision will continue to receive an Essential Car User Allowance as part of their Remuneration package with amounts ranging from £963 to £3,300 per annum.

The value of private medical insurance available to the Chief Executive and Chief Officers across the Partnership, and those senior officers employed by the Council, who are not Chief Officers for the purpose of this report and receive this benefit as a legacy provision. At the time of this policy the value ranges from £437.42 per annum to £1850.33 per annum. The cost is dependent on factors such as age, health conditions and previous claims history. The level of health care provision is consistent across all roles.

Returning Officer Fees

The fees and charges for UK Parliamentary and County Council elections are set by external bodies at each relevant election however, there are no express statutory provisions governing fees payable to Returning Officers for Local Government elections.

Historically, the setting of fees for the administration of District and Parish elections have therefore been set in accordance with the Lincolnshire county wide scale of fees.

The Returning Officer's fees are regarded as a special responsibility payment in relation to the independent duties carried out. They are personal to the

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Returning Officer and in addition to salary for performing the duties which a Returning Officer is required to perform.

This Council's Returning Officer is the James Gilbert

The Returning Officer's fees are as follows:

- **County & District** – per contested division/ward - £200 per division/ward plus £15 per 1000 electors or part thereof per division/ward
- **County & District** – per uncontested division/ward - £66 per division/ward
- **Parish** – per contested parish/parish ward - £53 for the first 500 electors plus £18 for each additional 500 electors or part thereof per parish/parish ward
- **Parish** – per uncontested parish/parish ward - £21.50 per parish / parish ward
- **Parish** – where DRO full powers appointed – discretionary, recommended equivalent to a maximum of 50% of Returning officer fees

Workforce Remuneration

Remuneration for the rest of the Council's workforce is determined and awarded by the NJC (National Joint Council). The Council's pay bands were last increased on 1 April 2025. Incremental increases through pay grades, are awarded annually on 1 April, as standard where applicable.

Any cost-of-living increases agreed by the NJC at a national level are automatically applied by the Authority in accordance with current contractual requirements. The pay bands will be uplifted in line with NJC pay award for 2026/27 once agreed nationally.

Local Terms and Conditions exist to supplement those set nationally. Since May 2024 the Council has started to implement Shared Terms and Conditions; aligning terms to the best of 'where feasible' with its 'partner' councils – East Lindsey District Council and Boston Borough Council.

Job Evaluation involves assessing each job and allocating a number of points to each job. The Council adopted and implemented the Local Government Single Status Job Evaluation Scheme (LGJES). This consists of 10 pay grades for employees other than the Chief Executive and Chief Officers and since November 2025 Shared Officers. This ensures that different jobs having the same value are paid at the same rate/within the same pay band.

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The "job score" determines the pay band for the post within which there is provision for progression by way of annual increments, until the top of the pay scale is reached.

The grade is set based on the number of points allocated to the job. This ensures fair treatment for all employees and is recognised as a scheme that objectively evaluates jobs without any element of bias.

Starting salaries are normally at the bottom of the relevant pay grade unless market or other relevant factors such as skills and experience exist to create a business case to pay at a higher point within the grade.

Where a Job Evaluation score results in a reduction to the substantive salary, employees will have their current pay protected for a fixed period to reduce any impact or financial hardship the reduction may cause.

For Shared Officers the council has approved and implemented in November 2025 an additional Pay scale and Job Evaluation scheme, the scheme recognises shared officers working across two or three Councils. This consists of 7 pay grades below Chief Officer Pay Grades, Shared Officers will increment annually on 1 April, through their Pay grades (except Chief Officers whose progression is defined above in this PPS). Shared Officers who are undertaking sharing by more than 30% of their role will be paid under Shared pay structure, those shared less will be remunerated at the relevant shared pay rate of pay for the periods they are shared.

Officer Benefits:

Work has commenced and will continue in 2026/2027 to review the terms and conditions across the Partnership, beyond those in place for Chief Executive and Chief Officers. The Council will communicate with the workforce and may consult with them, if necessary, with regard to any proposed changes that they wish to implement as a result of this review. Any review will be conducted in accordance with the Council's policies and Constitution.

The Council offer a salary sacrifice Car benefits scheme and Car Loan Scheme, subject to meeting eligibility criteria, (the Council's schemes applies to all employees including Chief Executive and Chief Officers).

The value of allowances, car loans where applicable and private medical insurance are categorised as 'Benefits in Kind' and are subject to Tax and National Insurance via the payroll.

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Pay Multiples

The median average salary for the Council is £32,061 per annum and this figure is used to determine the pay multiplier.

The Council does not set a formula for the relationship between the lowest and highest paid employees.

The Local Government Transparency Code 2015 requires the Authority to publish its 'pay multiple', i.e. the ratio between the highest paid salary and the median average salary of the whole of the Authority's workforce. Guidance issued under the Localism Act 2011 recommends that the 'pay multiple' is included in the Authority's pay policy statement.

The pay multiplier between the median average pay and the Chief Executive's remuneration is 5.46.

A pay award of 3.2% was awarded to employees on all scale points from 1 April 2025. Additionally, as part of the 2025/26 NJC pay deal with effect from 1 April 2026 SCP2 will be deleted from PayScale, which in practice will mean all employees on SCP2 are uplifted to SCP3.

Lowest Pay

For the purposes of this Pay Policy Statement, the Council defines its 'lowest paid' employees as those paid on the lowest pay point routinely in use for substantive roles within the Council's pay structure. This is currently the lowest grade on the Council's pay scale, being Grade 2 with a salary of £24,413 per annum; from 1 April 2026, following implementation of the 2025/26 NJC pay award which removes Grade 2, the lowest grade will be Grade 3 with a salary of £24,796 per annum. This definition explicitly excludes apprentices, whose pay is governed by separate statutory arrangements in accordance with National Minimum Wage legislation, including the statutory apprentice rate or age-related minimum wage. This definition has been adopted to ensure transparency, fairness and consistency in the Council's approach to pay, as it reflects objectively evaluated substantive roles within the Council's pay structure, underpinned by recognised job evaluation and equal pay principles. It also supports meaningful and proportionate pay multiple reporting. In addition, while the Council has, since 2022, agreed on an annual basis to pay at least the Real Living Wage as determined by the Living Wage Foundation - through the application of supplements where necessary - this remains a decision reviewed and approved each year as part of the Council's budget and pay-setting process.

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As part of its overall ambition to model good employment practice, the Council has since 1 April 2022; opted to pay the equivalent of the Real Living Wage, as determined by the Living Wage Foundation (LWF) and apply supplements at the lower end of PayScale to ensure that the lowest paid employees receive at least the LWF rate.

The LWF rate of £12.60 was announced in October 2024 and the supplement was applied along with organisational incremental increases on 1 April 2025. This enhancement was then superseded by the applied NJC pay award backdated to April 2025, with the lowest SCP falling at £12.65 per hour.

In October 2025 the new LWF rate of £13.45 per hour was announced if agreed by Council, this supplementary increase will be applied to all employees by an enhancement, where the National Joint Council Spinal Column Point rate is below the new LWF rate of pay.

Employees in this group are entitled to the same benefits as are available to all other officers except where legacy provisions have been protected (Chief Executive and Chief Officer benefits are set out separately) as outlined in this policy. Allowances are paid in line with Green Book or Local Agreements for Officers.

Employment of Officers

All appointments to posts within the Council are made strictly on the basis of merit, ensuring fairness, transparency, and compliance with the Council's Equality and Diversity commitments. Recruitment decisions are guided by objective criteria aligned to the role requirements and the Council's values.

Every prospective employee is subject to the Council's standard pre-employment checks, which include:

- Verification of identity and right to work in the UK
- Employment history and reference checks
- Disclosure and Barring Service (DBS) checks, (where applicable)
- Qualification and professional registration verification (where applicable)
- Medical clearance

Pension Provision

All employees (including Chief Officers) are eligible to join the Local Government Pension Scheme. The Scheme requires contributions from employees based upon their earnings and from 1st April 2014 is a career average scheme. All employees may join the Local Government Pension Scheme. The Scheme is a statutory Scheme with contributions from

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employees and from employers. Under legislation from 1 November 2013 auto enrolment applies to all eligible employees.

The employee pension contributions paid is between 5.5% and 11.4% depending on their salary. The more an employee earns the higher their pension contribution rate.

Employer contributions to the Local Government Pension Scheme for the South Holland District Council employers fund are currently set at 23.8%. Following a Triennial review the employer rate from 1 April 2026 will be 18.3%.

The Scheme provides for the exercise of discretion that allows for retirement benefits to be enhanced. Details are available in the Council's Pension Discretions Policy.

Neither the Scheme nor the Council adopt different policies with regard to benefits for any category of employee: the same terms apply to the Chief Executive, Chief Officers and other staff.

Redundancy and Severance Payments

The Council's approach to redundancy and severance payments as set out in this pay policy statement apply to all Officers including Chief Officers (employed by this council).

Provisions relating to redundancy pay in the Redundancy Payments (Continuity of Employment in Local Government, etc.) (Modification) Order 1999 still applies.

Redundancy payments are based on the length of continuous local government service which is used to determine a multiplier which is then applied to actual pay. The Council uses the Statutory Redundancy pay calculation method but bases weekly pay on contractual pay rather than the capped statutory method. More information is available in the Council's Redundancy Policy. The Council as part of the continuing project to align Terms and Conditions may amend this provision, but subject to council approval and staff consultation.

The Council does not provide further payment to employees leaving the Council's employment other than in respect of accrued leave which by agreement is untaken at the date of leaving, or other contractual entitlement such as payment in lieu of notice or provisions under the LGPS (where eligible). The Council does however recognise that situations may arise, and where the need for expediency is such, that it may be in the best interests of

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the Council to make individual payments relating to termination of employment but will be done so in consideration to the Localism Act 2011 and guidelines on special severance payments.

Special Severance Payments Guidance: An employee whose contract of employment is terminated for any reason and there is justification for a severance payment, will be subject to approval by:

- Payments of £100,000 and above must be approved by a vote of Full Council, as set out in the Localism Act 2011.
- Payments of £20,000 and above, but below £100,000, must be personally approved and signed off by the Head of Paid Service, with a clear record of the Leader's approval and that of any others who have signed off the payment.
- Payments below £20,000 must be approved according to the local authority's scheme of delegation.

Expenses

Where claimed, expenses incurred by officers, including Chief Officers, in the course of carrying out their duties are paid in line with the Council's Travel and Expenses Policy.

All officers including Chief Executive and Chief Officers, who lease a vehicle through the Salary Sacrifice Car scheme, will claim mileage rates set by HMRC for company cars. The reduced mileage rates are based on HMRC determination that these are classed as company cars and based on the vehicle omissions and type of vehicle (electric or hybrid).

Professional Body Fees

The Council will meet the cost of employee's professional fees and/or subscriptions where this membership is essential (legal/professional) requirement for the role.

Gender Pay Gap

From 31 March 2018 the Council has been required to publish its annual Gender Pay Gap figures if the organisation's headcount is above 250 employees.

Full details of the published Gender Pay Gap figures are available on the Council's website. Where applicable, we will publish our Gender Pay Gap

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report no later than 30 March annually. This information will be available on the Council's website and also <https://gender-pay-gap.service.gov.uk/Viewing/search-results>.

Honoraria/Acting Up

The Council's current policy on the payment of Acting-up Allowances and Honoraria sets out that payments are only made on an exceptional basis on the submission of a full business case, at the discretion of the Council's Corporate Management Team.

The amount payable is based on an assessment of the additional duties/responsibilities undertaken. These payments are only used on a temporary basis and must be reviewed regularly to ensure appropriateness.

A one off, unconsolidated payment, between £100 and £500 made to a staff member via the payroll in either the October and March payrolls, for undertaking a project or piece of work beyond that expected of the job role. Approval of this is delegated to the Section 151 Officer. More details are available in the Council's Honorarium Policy.

Special responsibility payments

Additional payments may be made in addition to basic salary for statutory duties such as Monitoring Officer.

The Chief Executive will make a recommendation to Council if such a payment is appropriate.

Pay flexibility & Recruitment Incentives

Recruitment incentives:

In the years following the COVID-19 pandemic, the labour market has undergone significant disruption, creating intense competition for talent across several professional disciplines. This has resulted in persistent vacancies and, in some cases, reliance on costly temporary staffing solutions to maintain services.

Recruitment challenges have been driven by a combination of factors, including:

- National skill shortages in specialist areas such as planning, and technical roles.

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- Geographical constraints, where location impacts the ability to attract qualified candidates.
- Market volatility and uncertainty, including the impact of Local Government Reorganisation (LGR) on candidate confidence and mobility.

To address these challenges and ensure service continuity, the Council may offer targeted financial incentives as part of the recruitment process for hard-to-fill posts. These measures include non-consolidated attraction supplements, capped at 5% of gross annual salary, which are time-limited and subject to objective evidence of market shortage. All proposals require approval by the Senior Leadership Team and must demonstrate cost-effectiveness compared to alternative resourcing options.

Market Supplement:

In a limited number of specific circumstances, it is necessary to pay employees outside of the Grading Policy due to market factors linked to recruitment and retention issues. In these instances, the Council's agreed Market Supplement Process is followed.

A local agreement specifies the conditions when a market supplement should be applied. The discretion to implement rests with the Senior Leadership Team. The use of such practices only applies where a business case has been prepared and signed off by the relevant Chief Officer in conjunction with finance approval.

Any ongoing supplements should be reviewed regularly and at least every 3 years, to ensure there is still a business case to continue payment. Employment contracts should be explicit in this regard.

Contract for Services

All of the facts will be taken into account where a former employee is put forward or puts themselves forward for a contract for services.

Where work is sought under a contract for service from Officers in receipt of severance pay from this Council each situation will be judged upon merit, however, such a contract would only be offered in exceptional circumstances.

Other posts may be filled under a contract for services where a business case exists for doing so. Due regard should be paid to the requirements of His Majesty's Revenues & Customs and IR35 regulations and the particular requirements on public sector employers when making any such

Appendix 1

South Holland District Council

PAY POLICY STATEMENT 2026/2027

arrangements, including its procurement obligations. Any appointment will be dealt with on a case-by-case basis and should be regularly reviewed

Aileen Whatmore

Head of HR & OD

Public Sector Partnership Services

Jan 2026



REPORT TO:	Council
DATE:	26 February 2026
SUBJECT:	Terms and Conditions alignment across the South & East Lincolnshire Councils Partnership
PURPOSE:	To bring forward the proposals for aligning further Terms and Conditions and to agree to commence delivery.
PORTFOLIO HOLDER:	Councillor Jim Astill, Portfolio Holder – Corporate, Governance and Communications
REPORT OF:	Aileen Whatmore, Head of HR & OD - PSPS
REPORT AUTHOR:	Angela Posey, HR Transformation Manager - PSPS
WARD(S) AFFECTED:	N/a
EXEMPT REPORT	No

SUMMARY

In line with the South & East Lincolnshire Councils Partnership Business Case , the Partnership Councils are undertaking a phased programme of work to align workforce Terms and Conditions of employment across Boston Borough Council, East Lindsey District Council and South Holland District Council.

This was also identified as being important in the findings of the Partnership’s LGA Peer Review and the Partnership’s 2023 joint scrutiny.

The alignment of Terms and Conditions is an identified action in the 2025/26 Partnership Annual Delivery Plan.

Phase 1 has already been undertaken. To facilitate further alignment of the Terms and Conditions in Phase 2, there is the need for the Council to adopt a series of revised HR policies, as described in this report. Consultation with Unions and Colleagues would be necessary if Council approval is confirmed.

RECOMMENDATIONS

- a) That Council delegates authority to the Head of Paid Service to lead the employment consultation(s) (excluding those related to the Chief Executive) to further revise Terms and Conditions of employment to seek greater alignment across the South & East Lincolnshire Councils Partnership; and to implement an enhanced on-call provision for the Housing Landlord Services Team at South Holland District Council who undertake emergency repairs outside of working hours.
- b) That Council delegates authority to the Head of Paid Service, in consultation with the Portfolio Holder, to implement revised Terms and Conditions (excluding those that impact the Chief Executive), after staff and union consultation taking into consideration any changes that arise through consultation from the workforce and unions, provided changes are less than or equal to that approved by Council. This includes approving any new policies and policy updates required for the implementation.
- c) That Council approves an amendment to the Pay Policy Statement 2026/27, if following a period of consultation, the proposed changes are implemented as set out in this report, specifically for South Holland District Council this will amend the details related to: 'Redundancy and Severance Payments'.

REASONS FOR RECOMMENDATIONS

- Whilst many Terms and Conditions are now aligned, there remain differences to some Terms and Conditions of employment across the Partnership Councils. With shared officers now in place in several Directorates, development of further aligned Terms and Conditions of employment is required.
- To deliver on the Partnership's Business Case, the Peer Review and scrutiny recommendations and the approved Annual Delivery Plan action.
- Including the revised on-call provision for the Housing Landlord Services Team within the wider Terms and Conditions consultation will streamline staff engagement and allow the service to address operational challenges that currently pose Health & Safety and service-standard risks.

OTHER OPTIONS CONSIDERED

- Do nothing – discounted as this would be contrary to commitments previously made by the Council.

1. BACKGROUND

- 1.1 In May 2024, Boston Borough Council, East Lindsey District Council and South Holland District Council – the South & East Lincolnshire Councils Partnership – all agreed to take

forward a phased programme of work to align employee Terms and Conditions of employment as far as possible.

- 1.2 This is something recognised as being important to the workforce, particularly given that many officers are shared between those Councils.
- 1.3 Whilst a number of Terms and Conditions have now been aligned through the initial phase of work, this report brings forward further Terms and Conditions for alignment, which will conclude the proposed alignment.
- 1.4 On-call arrangements were excluded from the alignment scope because of the varying operational needs across the Partnership. However, within the Housing Landlord Services Team there is an immediate operational requirement to review and adjust on-call payments. As this constitutes a change to Terms and Conditions, it can be incorporated into the proposed consultation. Doing so will help the service address current operational pressures, safeguard critical repairs delivery, and ensure adherence to the Working Time Directive.

2. REPORT

- 2.1 Phase 1 of aligning Terms and Conditions was implemented in April 2025. Since then, a review of further terms for possible alignment was undertaken and the next phase is set out in this report.
- 2.2 The tables below sets out the Terms and Conditions being proposed to align as part of the remaining phase of this project - Phase 2; and the proposed amendment to on-call arrangement for Housing Landlord Services Team, SHDC only. The first table captures non-policy related changes and the second table those changes which will impact policies. Across both tables, those proposals in grey are where there is no impact to SHDC colleagues as they are already aligned to the proposed Term and Condition. They have been included in this table for visibility and completeness.

Table with non-policy related proposed changes:

Ref	Terms/Policy	Phase 2 Proposals to be consulted	Comments
1	Overtime	No change to SHDC as already aligned to best of (x1.5 standard OT (after 37 hours and Sat) (x2.0 Sundays and Bank Holidays)	
2	Employer and Employee Notice Period	Officers to align to BBC (Except for Probation Period, which is to align to ELDC/SHDC) - Grade 1-3 = 1mth - Grade 4-5 = 2 mths - Grade 6-9 = 3 mths	

		Notice within Probation to align to ELDC and SHDC one week employer notice, which reduces BBC current provision, but only impacts new employees. Chief Officers, including Chief Executive are currently on aligned contract, but proposal to increase notice provision from 3 months to the following. This is consistent with industry standards and ensures operational resilience. • AD, Directors/DCX = 4 mths • CEX = 6 mths Employee notice period to be equivalent to Employer notice period. To be amended in Contract template (there is no Policy to share)	
3	Pay Protection	Align to ELDC (and Shared Pay Officers) Year 1 = 100%, Year 2 = 100% Year 3 = 50%	Any continued TUPE protection will still apply if more advantageous
4	First Aid Payments	Align to BBC - £17.43 per month. Increase annually in line with NJC awards	(Paid as a fixed monthly payment - No Policy)
5	Mobility Clause	New Contract templates are updated and already aligned when issued for new employees, these set mobility as any location in SELCP partnership. Many employees have older contracts, with varying different mobility clause arrangements. “Your principal place of work will be [insert location and first line of address e.g. Municipal Buildings, Boston; Priory Road, Spalding or Horncastle Hub, Horncastle, Aura Business Centre, Skegness etc], or at such other place of employment in the service of the Council as reasonably required. The address of the Council is given above. Employees may be required to work, either temporarily or permanently, at any other location specified by the Council inclusive of all ‘South & East Lincolnshire Partnership’ locations which are within a reasonable distance (reasonable being determined solely by the Council) as the needs of the business reasonably requires. An employee's usual place of work may be changed on reasonable notice.”	Following feedback from SHDC PDP this clause is to address the primary place of work and any requirements to travel. Expenses when travelling are already covered in the contract under the ‘Expenses’ clause, and additionally in the separate Travel and Expenses Policy.
6	Injury Award Scheme	All 3 Councils are aligned in provision. However, the Councils use slightly different wording, so we are proposing we standardise the wording to match the current provision of the Green Book.	

7	On-Call Provisions for Housing Landlord Services Team	Increase the on-call payment for the two operatives who cover the out-of-hours emergency repairs service (a main operative and a “buddy”). The main operative will receive £356.10 per week (an increase of £150), and the buddy will receive £256.10 per week (an increase of £50). Attendance at emergency repairs will continue to be remunerated in accordance with the aligned overtime arrangements detailed in this report, which remain unchanged for SHDC.	

Table with Policy related changes proposed:

Ref	Terms/Policy	Phase 2 Proposals to be consulted	Comments
8	Vehicle Purchase Policy	To align all three policies to create a New S&ELCP Policy. Summary below: - Set max price to reduce risk of debt to Council and to employee. Avg. second hand car is circa £16,780 – 80% - £13,424. New car price would also need to account for immediate depreciation from the forecourt, therefore apply 80% to new car price. Consider max amount of lending against salary level – max 20% gross monthly salary (ELDC). - Eligibility – for the purposes of supporting with work duties and commuting to work e.g. not a performance vehicle. - Interest rate to be a minimum of HMRC rate (otherwise is a taxable benefit and submission through P11D processing) - Length of Loan – 4 years max except in the case of cars not more than 3 years old at the date of purchase - max 5 years. (ELDC/SHDC). - Loans are not offered to employees within their probation period. - Repayment of loan required by last date of employment if employment ended (by either party) - Civil proceedings to apply should payment remain outstanding along with interest and associated costs. - Application to be submitted in full to HR for due diligence on pay, AD to sign to approve, Finance to pay vendor and notify of the date payment will be by BACS so employee can advise seller. - Option to transfer loan across Partnership, if employee moves roles.	Policy includes recovery of ‘Associated costs’ following feedback from SHDC PDP. (See Appendix A for Full Policy)
9	Redundancy	Align to ELDC who apply a multiplier of 2, using actual weeks’ pay – capped at max 60 weeks.	Single addition to clause 8 in

			Redundancy and Redeployment Policy (see appendix B)
10	Annual Leave	Align to BBC (except for Service Managers, proposal for service managers is to align to ELDC) Officers Standard full time Annual leave Entitlement (excluding bank holidays) Year 1 - 29 Days Year 2 - 30 Days Year 3+ - 31 Days Service Manager full time Entitlement (excluding bank holidays) to match ELDC - 31 Days rising to 34 days after 10 years of service. Assistant Directors across the partnership are already aligned, proposal to increase is to align to entitlement of Service Managers: full time entitlement (excluding bank holiday) 31 days rising to 34 days after 10 years of service.	Time off Policy Appendix was amended to include clarity on entitlement excludes statutory bank holidays following feedback from SHDC PDP. To be amended in Contracts and Appendix for Time Off Policy– no change to main body of Policy (See Appendix C)

- 2.3 The financial impact of the proposed changes is set out in the ‘Financial Implications’ section of the report and this has been factored into the 2026/27 budget (and the proposals that increases HRA costs will be managed within existing budgets), so this report creates no additional financial pressure.
- 2.4 If approved by Council, Manager and Union briefings will be undertaken followed by formal consultation with colleagues and Unions for 45 days.
- 2.5 Due to the requirement for consultation when implementing proposed changes to Terms and Conditions, this report seeks Council’s approval to delegate the authority to the Head of Paid Service to consult with Trade Unions and employees and take forward the implementation of revised Terms and Conditions, thereafter, having considered consultation feedback.
- 2.6 Whilst it is expected that the proposed revisions to Terms and Conditions will be welcomed by colleagues, given the intention is to align to the ‘best of’ within the three Councils, it is possible that following a consultation process employees are not prepared to accept the changes and the Councils may then consider its options which could include as last resort dismiss and reengage colleagues. PSPS HR will continue to support and advise senior officers on the options, to mitigate risks with this project.

3. CONCLUSION

- 3.1 Moving forward with a review of Partnership Terms and Conditions is positive and supports the service review process which is bringing teams and officers together from across the Partnership Councils.

EXPECTED BENEFITS TO THE PARTNERSHIP

Aligned Terms and Conditions of employment were identified for delivery within the Partnership Business Case as it was recognised moving this forward would be important as more teams work together through service reviews.

IMPLICATIONS

SOUTH AND EAST LINCOLNSHIRE COUNCILS PARTNERSHIP

As at 'Expected Benefits to the Partnership'

CORPORATE PRIORITIES

This supports our ambition to continually be more Efficient and Effective.

STAFFING

PSPS HR are supporting the Head of Paid Service and Assistant Director – Corporate in delivering the consultation and process to bring together Terms and Conditions of employment.

For staff directly, there will be a move to new Terms and Conditions of employment, but this should be positive for the workforce.

WORKFORCE CAPACITY IMPLICATIONS

None

CONSTITUTIONAL AND LEGAL IMPLICATIONS

None arising from this report as Council has previously approved the programme of work.

PSPS HR, as our Partnership's HR experts, are supporting this work and will take legal advice where required.

DATA PROTECTION

None arising directly from this report.

FINANCIAL

Term	SHDC £ Cost
TOTAL	£ 38,127.60 (£27,727.60 General Fund / £10,400 HRA)
First Aid Payments	£ 1,257.60
Annual Leave	£ 26,470.00
On-Call Provision for Housing Landlord Services	£10,400

RISK MANAGEMENT

PSPS HR, as our Partnership's HR experts, are supporting this work and flag to the Head of Paid Service and Assistant Director – Corporate any emerging risks.

STAKEHOLDER / CONSULTATION / TIMESCALES

Manager briefings and Colleague and Trade Union consultation following the agreement by Council to proceed with the proposals.

Senior Leadership Team, Portfolio Holders; the Partnership's Stakeholder Board and PDP Committee have been consulted.

The item relating to the SHDC Housing Landlord Services Team on-call provisions was introduced after the SHDC PDP meeting due to an emerging operational issue. Consequently, SHDC PDP were not formally consulted. The Assistant Director for Housing, however, sought the views of the PDP Chair and PDP members prior to its inclusion.

REPUTATION

None

CONTRACTS

Terms and Conditions of Employment

CRIME AND DISORDER

None.

EQUALITY AND DIVERSITY/ HUMAN RIGHTS/ SAFEGUARDING

Where necessary, Equality Impact Assessments will be undertaken.

HEALTH AND WELL BEING

Some of the Terms and Conditions to be aligned will have a positive impact on wellbeing.

CLIMATE CHANGE AND ENVIRONMENTAL IMPLICATIONS

None

LINKS TO 12 MISSIONS IN THE LEVELLING UP WHITE PAPER

None

ACRONYMS

AD – Assistant Director

CEX – Chief Executive

DCX = Deputy Chief Executive

HR – Human Resources

PSPS – Public Sector Partnership Services Ltd

SELCP – South & East Lincolnshire Councils Partnership

ELDC – East Lindsey District Council

BBC – Boston Borough Council

Appendices are listed below and attached to the back of the report: -	
Appendix A	SELCP Vehicle Purchase Assistance Policy
Appendix B	SELCP Redundancy and Redeployment – Extract only
Appendix C	SELCP Time Off Policy – Appendix only

REPORT APPROVAL	
Report author:	Angela Posey – HR Transformation Manager - PSPS
Signed off by:	Rob Barlow, Chief Executive
Approved for publication:	Councillor Jim Astill, Portfolio Holder – Corporate, Governance and Communications

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Vehicle Purchase Assistance Policy



served by One Team

South & East Lincolnshire Councils Partnership

The Council recognises that its people are its greatest asset. To enable employees to deliver high-quality services and meet operational demands, we are committed to supporting safe, reliable, and responsible vehicle use for work and commuting purposes. This policy sets out our approach to assisting employees in acquiring and maintaining suitable vehicles, ensuring that access to vehicle loans is fair, equitable, and transparent.

Our approach balances the needs of employees with the Council's duty to manage financial and operational risks. The policy is fully compliant with equality and diversity standards, giving due care and consideration to individual circumstances while ensuring that vehicle provision aligns with the Council's business requirements.

Supporting employees with appropriate vehicle access is not only about enabling individual effectiveness, but also about strengthening organisational resilience and service continuity. This policy applies to all eligible employees and ensures fair, transparent access to vehicle support, balancing individual needs with those of the Council and offered to eligible employees as an alternative to the Councils salary sacrifice car scheme.

Policy	Vehicle Purchase Assistance Policy
Policy Author	HR Team – PSPS Limited
Policy Issue date	January 2026
Policy Review date	January 2030, or earlier if required
Policy Consultation	Trade Unions recognised by the Council Council Reader Panel Senior Leadership Team
Policy Sign-off	Head of Paid Service (at SHDC – in consultation with Portfolio Holder and PDP)

Vehicle Purchase Assistance Policy

Introduction

The Council recognises that its people are its greatest asset. To support the delivery of high-quality services and ensure operational continuity, this Vehicle Purchase Assistance Policy sets out the conditions under which employees may apply for financial support to purchase a suitable vehicle for work and commuting. It will promote responsible lending that minimises financial risk to both the Council and employees. The policy aims to provide fair access to loans for eligible employees, supporting operational needs while maintaining financial prudence.

Aim

The purpose of this policy is to ensure that vehicle loans are managed fairly, consistently, and in accordance with statutory and best practice standards. The policy aims to financially support employees in acquiring a suitable vehicle for work-related travel and commuting, while safeguarding the Council's financial interests and adhering to any prevalent regulations, including HMRC.

Scope

This policy applies to all employees of the Council, including those employed on fixed-term contracts, who require a vehicle for work duties and commuting. The policy does not apply to agency workers, self-employed contractors, or consultants. Cycles are not within the scope of this policy, but the council offer a separate provision under its salary sacrifice 'Cycle to Work' scheme.

Where it is possible, the Salary Sacrifice Car scheme may first be explored as a more viable financial option for vehicle purchase, prior to an application for a loan being made.

Eligibility

- Employees must have successfully completed their probation period.
- Fixed Term Contract employees will need to be within employment for the duration of the loan period, therefore the loan term should not exceed your contract end date.
- The vehicle must be the employee's primary mode of transport for work duties and/or commuting.
- Loans will not be granted for performance vehicles, performance motorcycles, or secondary vehicles.
- Vehicles must be purchased from a Motor Vehicle Retailer or Dealership registered under Companies House who accept BACs payment. Private sellers will not be permitted.
- Employees seeking alternative transport options may use the Cycle to Work Scheme.

Loan Amount and Financial Limits

Maximum Loan Value:

- For second-hand cars: 80% of the average market price (currently as at Oct '25 approx. £16,780), capped at £13,424. The Council will review the average market price annually on or around October, or if there is market conditions that indicate a need to review sooner e.g. shortage of new vehicles forcing an increase in demand for second hand cars shifting market price). Information on the updated Market evaluation will be published on employee FAQ.
- For new cars: 80% of the purchase price to account for immediate depreciation.

**as at October 2025*

Salary-Based Cap: Monthly Loan deductions must not exceed 20% of the employee's gross monthly salary.

Only one vehicle loan may be held at any time. Council will take into consider other salary commitments that the employee has, when looking at this application to support with responsible lending.

Any loan confirmed over the value of £10,000.00 may be taxable, which will be submitted by Payroll via a P11D.

Interest Rate

The interest rate will be set at a minimum of the HMRC official rate, as at the date of the loan issue. Should the initial interest rate fall below future HMRC annual rates, this would then become taxable via a P11D.

Loan Term

- Maximum loan term: **4 years**. Except for vehicles less than 3 years old at purchase: loan term can then be **up to 5 years**.
- Vehicle age is determined by Date of registration of the vehicle.

1. Responsibilities under this Policy

1.1. The Council

- Provide fair access to vehicle loans for eligible employees, supporting operational needs while maintaining financial prudence.
- Understand the requirements of the employee's application and provide responsible financial support, while safeguarding the Council's financial interests.
- Provide clear and transparent information to the employee throughout the application process.
- Inform and offer the employee alternative or more suitable solutions to lending where possible, e.g. Cycle to Work scheme, Salary Sacrifice Car Scheme etc.

1.2. Employees

- Provide accurate, timely, and transparent information for the application of the loan.
- Carefully consider the impact of repayments and current financial commitments alongside the loan period.
- Understand the limits of the Policy and commit to the requirements of the repayments.

- Understand that the spirit of the Policy is to provide financial support to employees who may not be able to obtain private or reputable financial borrowing.

1.3. Managers

- Support employees in understanding the policy and application process.
- Verify that the vehicle is required for work duties and/or commuting.
- Liaise with HR and Finance as needed.
- Signpost employees to alternative schemes where appropriate.

2. Conditions

- 2.1. Full loan repayment must be completed by the employee's last working day if employment ends for any reason. In situations of a termination the Council reserve the right to deduct remaining balance from any settlement payments made to employee.
- 2.2. Civil proceedings will apply for any outstanding repayments, including interest charges and any associated costs, after the last date of employment with the lending Council
- 2.3. The loan liability is with the employees' employing Council.
- 2.4. Loans are transferable across the Partnership only with approval of the incoming Directorate.
- 2.5. Where an employee transfers to another Council **outside** the Partnership, the outstanding balance of the vehicle loan must be repaid in full on or before their last day of employment with the lending Council, regardless of whether continuous service is preserved for employment purposes. It does not extend to financial agreements such as vehicle loans, which remain the responsibility of the original employing Council.
- 2.6. Should the vehicle become unroadworthy, written off or unusable, the loan will continue to be payable in full to the Council.
- 2.7. Employees must maintain an appropriate level of vehicle insurance for the duration of the loan, and thereafter if you use the vehicle for work related duties.
- 2.8. Early repayment is permitted without penalty; employees may request an early repayment calculation.
- 2.9. Employee must provide a fully completed Application Form along with supporting documentation requested for supplier/vendor set up (please refer to the Application form for details).

2. Application Process

- 2.9. Employees must submit a fully completed application to HR for due diligence checks on pay, general income, and affordability.
- 2.10. Employees must declare all relevant information in full to the Council; failure to do so may delay the application and any false disclosure may be treated as a misconduct issue and dealt with under councils Disciplinary Procedure.
- 2.11. HR will confirm eligibility before proceeding to Assistant Director (AD) approval.
- 2.12. Approval must be signed by the relevant Assistant Director (AD) and 151.
- 2.13. Finance will pay the vendor directly and will require new vendors to be set up as a supplier and notify the employee of the BACS payment date so the employee can inform the seller and make arrangements to collect the vehicle, once the money has been received by the seller.
- 2.14. Only one loan application may be active at any one time.
- 2.15. Employees should typically allow 2 weeks for a vehicle loan application; and should apply with sufficient time. Applications may take longer if more information is required; absence of approving AD; delays in setting new suppliers up.
- 2.16. The Employee should not confirm a collection of the vehicle until a payment date to the seller has been confirmed.
- 2.17. When the application has been approved, and details of the loan finalised, you will be notified

of the loan amount and monthly deductions, in writing, which will need your signature as confirmation of the deductions, prior to the seller being paid.

3. Deductions

Loan payment Deductions will be made automatically from salary on a monthly basis. Deductions will start from the next payroll cycle after loan approval.

In case of resignation or termination:

- Outstanding balance becomes immediately payable.
- Company reserves the right to deduct from final settlement.

If an employee, due to reduction in salary (e.g. due to period of Parental leave or long-term sickness absence), cannot afford to cover the loan deductions, the Council will either reduce deductions or suspend deductions. On return to work, the Employee will receive an amended loan repayment schedule. Or the Employee may choose to settle or pay the Council directly, when salary deductions are not possible.

4. Decline following Application

4.9. If the loan is declined, the employee will receive the reason for this decision.

4.10. The decision on lending is solely at the discretion of the employing Council holding the liability, and to the incoming Council in the case where an employee may transfer within the Partnership.

4.11. There is no appeal procedure against the decline of the loan. Employees may reapply after six months or if their circumstances change.

5. Data Protection

The Council processes personal data in accordance with its Data Protection policy. Data collected is held securely and accessed by, and disclosed to, individuals only for the purposes of managing the car loan process effectively. Inappropriate access or disclosure of applicant data constitutes a data breach and should be reported in accordance with the Council's Data Protection policy immediately.

6. Review and Amendments

This Policy is non contractual and may be reviewed, amended or withdrawn at any time the Council feels is necessary.

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Appendix B

SELCP Redundancy and Redeployment Policy – extract

The paragraph below will be an additional point to Section 8 with no further change to the existing policy.

8.9 The Council will calculate an employee's redundancy payment based on the statutory formula contained in the 2000 Regulations (using an actual week's pay) and then multiply that amount x2. Under this discretion the maximum compensation payment is 60 weeks. This discretion reflects the Council's wish to award discretionary compensation to an employee whose employment is terminated on the grounds of redundancy.

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SELCP Time Off Policy Appendix

Appendix 1 – Annual Leave Entitlements

SELCP Annual Leave Entitlement			
Years of Service	Entitlement Days (Excluding Bank Holidays)	Entitlement in Hours (Excluding Bank Holidays)	Entitlement in Hours (Including Bank Holidays)
Year 1	29	214.6	273.8
Year 2	30	222	281.2
Year 3+	31	229.4	288.6

SELCP Service Managers Annual Leave Entitlement (Excluding Bank Holidays)		
	Service under 10 years	Service 10 years and over
Service Managers	31	34
Assistant Directors	31	34
Chief Officers (DCX)	33	36
Chief Officers (CEX)	34	37

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Report To:	South Holland District Council
Date:	Wednesday 26 February 2026
Subject:	Health Scrutiny for Lincolnshire Report
Purpose:	To provide South Holland District Council with an update following the latest meeting of the Health Scrutiny for Lincolnshire Committee
Portfolio Holder:	Portfolio Holder for Health & Wellbeing, Conservation & Heritage
Report Of:	Councillor Glynis Scalese
Report Author:	Samantha Bradley, Democratic and Electoral Services Support Officer
Ward(s) Affected:	N/A
Exempt Report:	N

Summary

This report is provided in accordance with Standing Order 5 of Part 4A (Procedural Standing Orders) of the Council's Constitution which states that written reports will be received from Councillors who represent the Council on outside bodies. Reports will normally be for information only, however, members may recommend that a matter be considered or investigated by officers and that the investigating officers be asked to submit a further detailed report. Councillor Scalese is SHDC's representative to the Health Scrutiny Committee for Lincolnshire. This report is provided for information purposes only, and members are requested to note it

Recommendations

That the report be noted

Reasons for Recommendations

To provide members with an update following the latest meeting of the Health Scrutiny Committee for Lincolnshire, in line with the requirements of the Council's Constitution.

Other Options Considered

- Not to note the report; or
- To note the report and request that a matter be considered or investigated by officers, and that the investigating officer submit a further detailed report.

1. Health and Scrutiny Report

NHS Humber Health Partnership Update

This report provides South Holland District Council with an update following the most recent meeting of the Health Scrutiny for Lincolnshire Committee, with particular reference to the work of the National Health Service Humber Health Partnership.

Background

The Humber Health Partnership was formally established in August 2023. Its purpose is to strengthen clinical services, address long-standing workforce challenges, and ensure that specialist teams are sustainable. The Partnership aims to provide safe, consistent, and sustainable care for communities both now and in the future.

The Partnership delivers acute, specialist and community services across the Humber, parts of North Yorkshire and into Lincolnshire. In total, these services support a population of more than 1.5 million people.

Patient Flows by Local Authority

The majority of patients cared for by the Humber Health Partnership—approximately eighty-nine per cent—reside within one of the four Humber local authorities:

- Hull
- East Riding of Yorkshire
- North Lincolnshire
- North East Lincolnshire

A significant number of patients also travel from outside the Humber area to access services. This includes:

- East Lindsey – approximately 9.8 per cent
- West Lindsey – approximately 5.8 per cent

Pressures on Hospital Flow

As seen across the wider National Health Service, hospitals within the Humber Health Partnership are experiencing considerable pressures arising from several factors:

- High levels of emergency demand
- Increasing numbers of older patients

- Longer lengths of stay for people with complex needs.

A key challenge relates to patients who are medically ready for discharge but unable to leave hospital because:

- Care packages are not yet in place.
- Community or residential care capacity is limited.
- Housing or support arrangements are complex.

These issues affect the whole health and care system and cannot be resolved by hospitals alone. They require close collaboration between:

- Hospitals
- Community health services
- Adult social care
- Housing services
- Voluntary and community sector partners

Connection Between Emergency and Planned Care

Hospital flow has a direct impact on the performance of emergency and elective services. Delays in discharge and challenges in patient flow contribute to:

- Longer waiting times in emergency departments
- Delays in ambulance handovers
- Reduced capacity to deliver planned operations and procedures.

Improvements in hospital flow benefit:

- Patients who are ready to leave hospital with appropriate support.
- Patients waiting in accident and emergency departments.
- Patients awaiting elective treatment.

For this reason, hospital discharge processes, community capacity and overall hospital performance remain closely connected.

Implications for Lincolnshire

The Humber Health Partnership has reaffirmed its commitment to:

- Maintaining safe, high-quality services and patient care
- Ensuring that specialist care is provided by sustainable clinical teams.
- Working effectively with local authorities and partner organisations

The focus of the Partnership continues to be:

- Protecting patient safety
- Delivering services through clinically led decision-making.
- Collaborating with partners to achieve safe and sustainable care.

Independent Evaluation of Lincolnshire's Community Connectors and Mental Health and Wellbeing Hubs

This section provides an overview of the independent evaluation of Lincolnshire's Community Connectors and Mental Health and Wellbeing Hubs, following recent consideration by the Health Scrutiny for Lincolnshire Committee.

Overview of Provision

There are currently fifteen Mental Health and Wellbeing Hubs commissioned across Lincolnshire. These hubs are positioned within the geographical footprints of the Primary Care Networks to ensure alignment with local health needs. In addition, approximately one hundred and thirty-five satellite and outreach projects have been established to extend accessibility and support to a wide range of communities across the county.

The Mental Health and Wellbeing Hubs provide welcoming, non-clinical environments where residents can access social connection, peer support, information, advice and signposting. A broad range of wellbeing activities is offered, including gardening, arts sessions and drop-in support. The hubs also address wider determinants of health, including employability and social isolation, helping individuals to maintain wellbeing and reducing escalation into crisis mental health services.

These services align strongly with national policy priorities, including those set out in the Department of Health and Social Care's "Fit for the Future: Ten Year Health Plan for England". The hubs reflect the national vision for integrated, place-based neighbourhood health centres that focus on prevention, early support and community resilience. Information regarding hub opening times is available through the "How Are You Lincolnshire" website.

Role and Impact of the Mental Health and Wellbeing Hubs

The hubs provide:

- Safe, inclusive, and welcoming community spaces
- Access to a range of professionals and support services
- Opportunities for social connection and community participation
- A diverse programme of wellbeing activities, including arts, gardening, and peer-led sessions.
- Opportunities for personal development, confidence building and volunteering.

Community Connectors

Community Connectors play a central role in the delivery model. Their work includes:

- Acting as trusted navigators within local communities
- Supporting individuals to access the right services at the right time.
- Building and maintaining strong local networks
- Encouraging community asset development and co-production of services
- Delivering person-centred, preventative, and transformative support

Impact of the Community Connector Model

The independent evaluation shows that Community Connectors have:

- Strengthened local support systems.
- Improved access to services and increased effective signposting.
- Reduced pressure on statutory services
- Supported broader structural change through cross-sector collaboration.

Non-Emergency Patient Transport – Qualifying Criteria

Patients may qualify for non-emergency patient transport if they meet one or more of the following criteria.

A patient may be eligible if they have a clinical need for transport, for example when they require oxygen and are unable to administer it themselves safely during the journey.

Eligibility may also apply when a patient need specialised medical equipment to be used or operated during transport, or when they require close clinical monitoring throughout the journey.

Patients may qualify if they need to be transferred from one hospital to another, or if they have a medical condition or have recently undergone major surgery, such as a transplant, where the nature of the procedure or the potential side effects of treatment mean they are likely to require assistance or monitoring while travelling.

Eligibility may also be granted when a patient has a medical condition or disability that could affect their dignity, or may cause concern to the public, if they were to travel on public transport, in a licensed taxi, or in a private hire vehicle. This criterion applies particularly when the patient does not have access to suitable private transport.

Appendices

None

Background Papers

No background papers as defined in Section 100D of the Local Government Act 1972 were used in the production of this report.

Chronological History of this Report

A report on this item has not been previously considered by a Council body.

Report Approval

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By virtue of paragraph(s) 4 of Part 1 of Schedule 12A
of the Local Government Act 1972.

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