

REPORT TO:		Cabinet	
DATE:		21 January 2026	
PORTFOLIO:		Councillor Vanessa Alexander – Resources and Council Organisation	
REPORT AUTHOR:		Martin Dyson, Director of Finance	
TITLE OF REPORT:		Revenue Budget Monitoring 2025/26 – Quarter 3 to end of December 2025	
EXEMPT REPORT (Local Government Act 1972, Schedule 12A)	No	Not applicable	
KEY DECISION:	No	If yes, date of publication:	

1. **Purpose of Report**

- 1.1 This report updates Cabinet on the Council's financial performance up to the end of December 2025 for the 2025/26 financial year and outlines the projected impact on the Medium-Term Financial Strategy covering the period 2025/26 to 2027/28.

2. **Recommendations**

- 2.1 That Members of the Cabinet note the financial position of the Revenue Budget at Q3 of the 2025/26 financial year, as shown in Section 3.
- 2.2 That Members of the Cabinet note the financial pressures and risks facing the Council as at the end of September 2025, as shown in Section 5, and considers the potential longer-term impact on the Medium-Term Financial Strategy for 2025/26 to 2027/28.

3. **Revenue Budget Forecast 2025/26**

- 3.1 At the Full Council meeting on 27th February 2025, Full Council agreed the General Fund Revenue Budget for 2025/26. This set a budget for the Council's total spend in 2025/26 of £17.313m plus £0.121m use of reserves, in lieu of business rate receipts.
- 3.2 The current forecast spend to the end of the financial year in March 2026 is £17.106m, with forecast funding increasing to £17.700m. This brings the forecast underspend for the year against the budget to £0.594m. Further analysis of changes in forecast spend are shown in Section 4 of the report.
- 3.3 Table 1 below shows the working budget and forecast outturn by service area. During quarter 3 2025/26 there was a restructure of service responsibilities, however, to allow

for consistency between monitoring reports all the tables below reflect the service structure at budget setting.

3.4 Table 1: Forecast Outturn Variance - Summary by Service Area

Department	Original Budget	In Year Budget Changes	Working Budget	Forecast Outturn	Forecast Outturn Variance to Working Budget
	£'000	£'000	£'000	£'000	£'000
Environmental Health	941	-	941	975	34
Environmental Services	5,495	(14)	5,481	5,557	76
Legal and Democratic	1,896	-	1,896	1,933	37
Planning and Transportation	712	5	717	720	3
Regeneration and Housing	1,604	(34)	1,570	1,377	(193)
Resources	6,085	6	6,091	6,592	501
Net Cost of Services	16,733	(37)	16,696	17,154	458
Non-Service	865	5	870	(48)	(918)
Cabinet Approved Contributions	-	-	-	-	-
Corporate Savings Target	(164)	-	(164)	-	164
Total Net Expenditure	17,434	(32)	17,402	17,106	(296)
Funding	(17,434)	32	(17,402)	(17,700)	(298)
(Under)/Overspend	-	-	-	(594)	(594)

3.5 Table 2 below shows the change in forecast by service area compared to the previous quarter.

3.6 Table 2: Change in Forecast Outturn – Summary by Service Area

Department	Quarter 2 Forecast Outturn	Changes in Forecast Outturn During Quarter	Forecast Outturn Quarter 3
	£'000	£'000	£'000
Environmental Health	963	12	975
Environmental Services	5,328	229	5,557
Legal and Democratic	1,939	(6)	1,933
Planning and Transportation	840	(120)	720
Regeneration and Housing	1,588	(211)	1,377
Resources	6,371	221	6,592
Net Cost of Services	17,029	125	17,154
Non-Service	397	(445)	(48)
Corporate Savings Target	-	-	-
Total Net Expenditure	17,426	(320)	17,106
Funding	(17,435)	(265)	(17,700)
(Under)/Overspend	(9)	(585)	(594)

3.7 Table 3 below shows the most significant variances that impact the forecast outturn and how these have changed compared to the previous quarter.

3.8 Table 3: Change in Significant Variances

Main Variances / Movements	Changes Since Last Report - Quarter 2		
	Quarter 2 Forecast Variance	Forecast (Under)/ Over Spend	Movement in Variance
	£'000	£'000	£'000
Staffing costs and Pay Pressures	(115)	62	177
Pay award pressures	25	25	-
Savings on utility costs	(136)	(151)	(15)
Movements in grant income	230	(236)	(466)
Additional costs of ICT and Software	109	169	60
Additional costs related to unrecoverable Housing Benefit Claims	198	198	-
Council Tax Recovery	65	145	80
Additional Fees and Charges Income	(100)	(174)	(74)
Planning - Refunds of planning application fees	13	13	-
Analysts/Consultants	-	99	99
Other	10	10	-
Total Net Cost of Services	299	160	(139)
<u>Non-Service</u>			
Additional Investment Income	(587)	(918)	(331)
Movement in Interest Payable	73	-	(73)
Movement in Minimum Revenue Provision	42	-	(42)
Total Non-Service	(472)	(918)	(446)
Total Corporate Savings Target	164	164	-
Total (Under)/Overspend	(9)	(594)	(585)

3.9 Staffing Costs and Pay Pressures

The forecasted savings on staffing costs have reduced by £0.177m since Quarter 2, from £0.115m underspend to a pressure of £0.062m. This change is largely attributable to an increased reliance on agency staff to maintain service delivery, which has offset the anticipated savings from vacant posts. In addition, a pay award of 3.2% has been agreed in-year, compared to the original budget assumption of 3% for 2025/26. This has created a pressure within staffing budgets of £0.025m.

3.10 Utilities and Operational Savings

The forecasted savings on utility costs have increased by £0.015m since Quarter 2, rising from £0.136m to £0.151m. This improvement is primarily attributed to the implementation of a new energy contract, which has helped to stabilise prices and reduce overall expenditure. The new contract has likely contributed to the additional savings now being forecast.

3.11 Grant Income and Housing Benefit

A favourable movement of £0.466m has been reported in relation to grant income, shifting from a forecasted pressure of £0.230m in Quarter 2 to surplus of £0.236m in the current forecast. This change follows notification of additional grant income in the

quarter, including additional Homelessness Prevention Grant and additional Housing Benefit subsidy, in addition to the use of grant income to support general services.

3.12 **ICT Costs**

ICT and software costs have increased by £0.060m since Quarter 1, bringing the total forecast pressure in this area to £0.169m. This increase is primarily due to additional licensing and support costs associated with the ongoing modernisation of the Council's ICT infrastructure and the growing reliance on cloud-based systems to support service delivery and secure remote working.

3.13 **Council Tax Recovery Costs**

The forecast for Council Tax recovery costs has increased by £0.080m since Quarter 2. This reflects updated assumptions around collection activity and associated costs, including potential increases in enforcement or administrative overheads linked to recovery processes.

3.14 **Fees and Charges Income**

Fees and charges income has improved by £0.074m compared to the previous quarter. This positive movement is primarily driven by increased income from commercial property rents, as well as higher-than-anticipated income from Building Control and Planning services. These uplifts suggest stronger market demand and improved performance in these service areas.

3.15 **Non-Service Budgets**

There has been a significant increase of £0.151m in forecast investment income since Quarter 2, bringing the total to £0.737m. This improvement is primarily due to the continuation of favourable interest rates and higher-than-anticipated cash balances, which have been sustained in part by delays in capital expenditure. The Council has also received £0.181m as part of a reconciliation exercise following the upfront payment of its employer contributions to the Pension Fund.

- 3.16 As explained at Quarter 2 there are new cost pressures within financing budgets, with interest payable increasing by £0.073m and the Minimum Revenue Provision (MRP) rising by £0.042m. These increases are largely attributable to a higher volume of vehicles being acquired through leasing arrangements, which has impacted borrowing costs and associated MRP charges. It is expected that these additional costs will be funded by earmarked reserve, therefore they will not adversely affect the forecast revenue outturn position.

4. **Variance by Service Area**

- 4.1 The following section provides a breakdown of forecast outturn variances by service area. It highlights the key changes since Quarter 2 and compares the current forecast against the approved working budget. For comparison purposes the following tables reflect the organisational structure prior to changes in service responsibility. Figures will be amended at outturn, with budget movements shown.
- 4.2 This analysis aims to provide greater transparency on the financial position of individual services and to support ongoing monitoring and management of budget pressures and savings.

4.3 Environmental Health

4.3.1 Table 4 below shows the forecast outturn position for Environmental Health and a small overspend of £0.034m. The forecast outturn position has increased by £0.012m since Quarter 2.

4.3.2 **Table 4: Environmental Health – Forecast Outturn 2025/26 Quarter 3**

Department	Working Budget	Quarter 2 Forecast Outturn	Changes in Forecast Outturn During Quarter	Forecast Outturn Quarter 3	Forecast Outturn Variance to Working Budget
	£'000	£'000	£'000	£'000	£'000
Environmental Health	365	391	1	392	27
Environmental Protection	576	572	11	583	7
Total Environmental Health	941	963	12	975	34

4.3.3 The variance within Environmental Health has remained stable from Quarter 2 and relates to staffing pressures.

4.3.4 The small variance across Environmental Protection is made up of a range of factors including £0.003m consultancy fees and additional burial costs £0.004m. This has resulted in a movement from £0.004m underspend forecast at Quarter 2.

4.4 Environmental Services

4.4.1 Table 5 below shows the forecast outturn position for Environmental Services the forecast surplus position has decreased by £0.229m since Quarter 2 resulting in an overspend of £0.076m.

4.4.2 **Table 5: Environmental Services – Forecast Outturn 2025/26 Quarter 3**

Department	Working Budget	Quarter 2 Forecast Outturn	Changes in Forecast Outturn During Quarter	Forecast Outturn Quarter 3	Forecast Outturn Variance to Working Budget
	£'000	£'000	£'000	£'000	£'000
Environmental Maintenance	(9)	(9)	55	46	55
Levelling Up	-	-	-	-	-
Other Environmental Services	153	141	19	160	7
Parks and Cemeteries	1,240	1,198	87	1,285	45
Town Centre and Markets	592	534	88	622	30
UK Shared Prosperity Funding	-	-	-	-	-
Waste Services	3,505	3,464	(20)	3,444	(61)
Total Environmental Services	5,481	5,328	229	5,557	76

- 4.4.3 Environmental Maintenance has moved to a deficit position of £0.055m from a nil variance position at Quarter 2. This is due to lower than budgeted income from MOT testing £0.012m and higher costs across utilities, premises and maintenance and repair £0.045m. This net down slightly by forecast savings on licenses.
- 4.4.4 The Parks and Cemeteries service has experienced a significant movement in forecast from Quarter 2, with a total movement of £0.087m to a deficit of £0.045m. This is primarily a result of lower than anticipated income on the cemeteries and crematoria cost centres. The income in these areas is demand driven and cannot be influenced by the Council.
- 4.4.5 The Town Centre and Markets service area has moved to a deficit position of £0.030m, a movement of £0.088m. This is primarily due to additional revenue costs associated with town centre development works.

4.5 Legal and Democratic Services

- 4.5.1 Table 6 below shows the forecast outturn position for Legal and Democratic Services and an overspend of £0.037m. The forecast outturn position has improved slightly by £0.006m since Quarter 2.

4.5.2 Table 6: Legal and Democratic Services – Forecast Outturn 2025/26 Quarter 3

Department	Working Budget £'000	Quarter 2 Forecast Outturn £'000	Changes in Forecast Outturn During Quarter £'000	Forecast Outturn Quarter 3 £'000	Forecast Outturn Variance to Working Budget £'000
Democratic Services	790	782	(21)	761	(29)
Human Resources and Policy	676	679	1	680	4
Legal	304	352	14	366	62
Management - Legal and Democratic	126	126	-	126	-
Total Legal & Democratic	1,896	1,939	(6)	1,933	37

- 4.5.3 The additional pressure within Legal relates to additional agency costs £0.016m net down by additional income raised on solicitors' fees resulting in a total forecast overspend of £0.062m.
- 4.5.4 The overspend within legal has been net off partly by the additional surplus within Democratic Services caused a range of factors, although the primary sources are lower than forecast Members expenses (£0.017m) and canvassing (£0.018m) net down by overspends across document management and employee costs. This results in a total underspend of £0.029m for the service, a movement of £0.021m from Quarter 2.

4.6 Planning and Transportation

4.6.1 Table 7 below shows the forecast outturn position for Planning and Transportation and an overspend of £0.003m. The position has improved by £0.120M since Quarter 2.

4.6.2 Table 7: Planning and Transportation – Forecast Outturn 2025/26 Quarter 3

Department	Working Budget £'000	Quarter 2 Forecast Outturn £'000	Changes in Forecast Outturn During Quarter £'000	Forecast Outturn Quarter 3 £'000	Forecast Outturn Variance to Working Budget £'000
Building Control	18	32	6	38	20
Engineers and Transportation	218	218	(9)	209	(9)
Green Infrastructure	75	47	(31)	16	(59)
Planning	406	543	(86)	457	51
Section 106	-	-	-	-	-
Total Planning & Transportation	717	840	(120)	720	3

4.6.3 The forecast overspend of £0.020m on Building Control has remained relatively stable from Quarter 2, worsening by £0.006m. The movement relates to additional employee costs of £0.014m net down by a saving on repairs and maintenance of £0.008m.

4.6.4 The small underspend on the Engineers and Transportation service relates to savings of employee and recruitment costs of £0.006m and stationary/photocopying £0.003m.

4.6.5 The underspend on Green Infrastructure has increased by £0.031m from Quarter 2, the is mainly in relation to an additional burdens grant received from central government (£0.027m) in relation Biodiversity Net Gain. There are also small additional savings against employee vehicle costs (£0.003m). This results in a forecast underspend of £0.059m for 2025/26.

4.6.6 The Planning service is forecasting an overspend £0.051m, this a favourable movement of £0.086m from the previous quarter. This movement is a result of an additional 'Pathways to Planning' grant of £0.015m, a reduction in the forecast overspend on employees of £0.042m, additional fees and charges income of £0.054m, net down by amendments to the forecast use of reserves (£0.008m) and an increase in legal fees and consultants (£0.017m).

4.7 Regeneration and Housing

4.7.1 Table 8 below shows the forecast outturn position for Regeneration and Housing. The position has improved by £0.211m since Quarter 2 and is currently forecasting a service underspend of £0.193m.

4.7.2 Table 8: Regeneration and Housing – Forecast Outturn 2025/26 Quarter 3

Department	Working Budget	Quarter 2 Forecast Outturn	Changes in Forecast Outturn During Quarter	Forecast Outturn Quarter 3	Forecast Outturn Variance to Working Budget
	£'000	£'000	£'000	£'000	£'000
Economic Development	-	-	-	-	-
Facilities	584	604	(6)	598	14
Haworth Art Gallery	218	220	(2)	218	-
Housing Advice	263	297	(239)	58	(205)
Property	226	179	82	261	35
Selective Licensing	-	-	-	-	-
Strategic Housing	279	288	(46)	242	(37)
Total Regeneration & Housing	1,570	1,588	(211)	1,377	(193)

4.7.3 The most significant movement from Quarter 2 is within the Housing Advice service. Additional Housing Benefit income of £0.150m has been received along with a saving against the temporary accommodation budget of £0.125m, where provisions have been made with third party providers as part of the spend against the various homelessness and rough sleeping grants which the Council receives from central government. This has been netted down by overspends on staffing and agency costs of £0.070m.

4.7.4 As shown above, there is forecast surplus for the Property service although this has reduced from Quarter 2 by £0.082m to a deficit of £0.035m. The movement relates to additional employee costs £0.061m, the change in forecast use of earmarked reserves (£0.027m), as well as other small increases in premises and service costs (£0.012m). This is net down by additional fees and charges income across the Councils industrial estates of £0.018m.

4.7.5 The Strategic Housing service has seen a favourable movement from Quarter 2 of £0.046m, resulting in a surplus of £0.037m this is largely due to use of additional Homelessness Prevention Grant (HPG) (£0.045m) to fund posts within this service. The remainder of the HPG grant is accounted for within the Housing Advice service.

4.8 Resources

4.8.1 Table 9 below shows the forecast outturn position for Resources and an overspend of £0.501m.

4.8.2 Table 9: Resources – Forecast Outturn 2025/26 Quarter 3

Department	Working Budget	Quarter 2 Forecast Outturn	Changes in Forecast Outturn During Quarter	Forecast Outturn Quarter 3	Forecast Outturn Variance to Working Budget
	£'000	£'000	£'000	£'000	£'000
Assurance	590	359	142	501	(89)
Benefits and Customer Contact	1,534	2,046	86	2,132	598
Finance	1,280	1,353	(10)	1,343	63
ICT	829	801	3	804	(25)
Leisure	917	917	-	917	-
Management - Resources	941	895	-	895	(46)
Total Resources	6,091	6,371	221	6,592	501

4.8.3 The forecast surplus for the Assurance service has moved by £0.142m from Quarter 2. This is largely due to the transfer of government grant income to reserve (£0.166m). This will be used to support will the cost of external audit when that expenditure is incurred. This cost is net down by a forecast saving on audit fees in year.

4.8.4 The Benefits and Customer Contact service are forecasting a deficit of £0.598m at Quarter 2. This position has worsened by £0.086m during the quarter largely due to increased cost of council tax recovery and (£0.080m) and additional costs of IT maintenance.

4.8.5 The overspend across the Finance service has improved by £0.010m from the Quarter 2, due to various reductions in the forecast spend across the service.

4.9 Non-Service and Corporate Savings Target

4.9.1 Table 10 below shows the forecast outturn position for Non-Service income and expenditure and an underspend of £0.738m.

4.9.2 Table 10: Non-Service – Forecast Outturn 2025/26 Quarter 3

Department	Working Budget	Quarter 2 Forecast Outturn	Changes in Forecast Outturn During Quarter	Forecast Outturn Quarter 3	Forecast Outturn Variance to Working Budget
	£'000	£'000	£'000	£'000	£'000
Interest	(219)	(734)	(223)	(956)	(737)
Minimum Revenue Provision	1,085	1,127	(42)	1,085	-
Revenue Contribution to Capital	4	4	-	4	-
Net Return on Pension Prepayment	-	-	(181)	(181)	(181)
Movement in Bad Debt Provision	-	-	-	-	-
Total Non-Service	870	397	(446)	(48)	(918)
Corporate Savings Target	(164)	-	-	-	164
Total Corporate Savings Target	(164)	-	-	-	164

- 4.9.3 The Council is currently forecasting to receive additional treasury investment income of £0.101m compared to Quarter 2. This is due to interest remaining higher for longer than was forecast when preparing the budget. Also, cash levels have remained higher than expected due to slippage in the capital programme.
- 4.9.4 As part of the Pension Funds triennial review for the period 2023/24 to 2025/26, the Council was given the option to pay an estimate of its employer contributions up-front to the fund, in return the Council received a lower contribution rate. A reconciliation exercise has now taken place against the original estimate and the Council is due an additional return. To date the Council has received £0.181m.
- 4.9.5 When Council set the budget for 2025/26 in February 2025, savings of £0.164m were required to be able to set a balanced budget. In the forecast outturn, any underspends are included in the department areas and therefore no figure should be included in the savings target line.

4.10 Funding

4.10.1 Table 11 below shows the forecast outturn position for Funding.

4.10.2 **Table 11: Funding – Forecast Outturn 2025/26 Quarter 3**

Department	Working Budget £'000	Quarter 2 Forecast Outturn £'000	Changes in Forecast Outturn During Quarter £'000	Forecast Outturn Quarter 3 £'000	Forecast Outturn Variance to Working Budget £'000
Council Tax	(6,064)	(6,064)	-	(6,064)	-
Non-Domestic Rates	(8,568)	(8,568)	-	(8,568)	-
Government Grants	(2,770)	(2,803)	(265)	(3,068)	(298)
Total Funding	(17,402)	(17,435)	(265)	(17,700)	(298)

4.10.3 The Council is using an additional £0.298m of government grant to support general services.

4.10.4 There has also been a small movement in government grants relating to the Domestic Abuse and Safe Accommodation grant which is now shown in the Regeneration and Housing Service due to the conditions around its use. This has nil impact on the outturn position.

4.11 Reserves

4.11.1 The Council is currently forecasting a reduction of £13.544m in its usable reserves during the year, bringing them to £16.701 m at the end of the year. Movements in reserves are shown in the table below.

4.11.2 Table 12: Reserves – Forecast Outturn 2025/26 Quarter 3

Reserve	Opening Balances £'000	Transfers to/From Reserves £'000	Capital Contributions £'000	Used for Capital Financing £'000	Closing Balances £'000
General Fund - Unallocated	2,464	(577)	-	-	1,887
Total Unallocated Reserves	2,464	(577)	-	-	1,887
Planning S106 Fund	294	(76)	-	(39)	179
Invest to Save	696	(523)	-	(56)	117
Communities for Health Funding	53	(42)	-	-	11
Dilapidations Reserve	26	7	-	-	33
Revenue Funding for Capital Schemes	2,638	-	-	-	2,638
Collection Fund Volatility Reserve	545	(121)	-	-	424
Climate Change Reserve	548	(494)	-	-	54
Balances Set Aside to Fund Specific Future Expenditure	4,291	(463)	-	(1,281)	2,547
Levelling Up and Leisure Investment	6,592	1,433	-	(4,776)	3,249
Total Earmarked Reserves	15,683	(279)	-	(6,152)	9,252
Capital Receipts Reserve	2,422	-	764	(961)	2,225
Capital Grants Unapplied	9,656	-	8,544	(14,715)	3,485
Total Reserves	30,225	(856)	9,308	(21,828)	16,849

4.11.3 As shown in the table above, the most significant movements in reserves are the forecast spending on the capital programme, this is in line with the Council's ambitious regeneration projects.

5. Pressures and Risks

- 5.1 The forecast underspend at Quarter 3 is a surplus of £0.594m. Although this is a positive position for the Council, there are some real pressures and risks that need to be considered, which are not currently built into any financial forecasts.

The main pressures/risks to be considered are detailed below:

- **Waste Disposal Site/Transfer Station** – Negotiations are still underway with Lancashire County Council regarding their contract situation for the disposal of waste at the Whinney Hill site. This may require Hyndburn and the other East Lancashire districts to find alternative sites to dispose of their residual household waste. The assumption for any new arrangements is that any costs will be contained within the budgets set aside within the Medium-Term Financial Strategy.
- **Oswaldtwistle Civic Theatre** – The closure of the theatre and return of the lease to the Council has resulted in the need to undertake surveys and compliance works to understand the condition of the building, prior to it being ready for potential future occupation. The Council has approved revenue costs for ensuring the site meets all annual safety requirements and has set aside

capital budgets to undertake works including a full roof replacement and other internal works that should prepare the theatre for reopening in the future.

- **Crematorium/Cremators** – There is a risk that there may be a change in legislation to enforce new systems for mercury abatement to be installed/retro fitted to the current incinerators at the crematorium. It is expected that these changes may come into place in 2 to 3 years' time and there will be a significant capital cost for works to ensure compliance. The parks team are currently investigating this further and will inform cabinet of the requirements as soon as the information is available. Cabinet have put £350,000 into reserves to date to be used for this purpose, and a further contribution of £150,000 is included in the budget for 2025/26.
- **Food Waste Collections** – From April 2026 the Council must provide a food waste collection for residents. A grant has been received from DEFRA to be used towards the capital costs of implementing the new collection (e.g. purchasing new vehicles, bins and food caddies), procurement has been undertaken to provide the capital resources. The Council has received advice from Central Government indicating that there will be no separately identifiable new burdens funding to support with the cost of providing the revenue costs of food waste collection. As such this will place additional pressure on the Council's revenue budget for 2026/27 of circa £300,000.
- **Hyndburn Leisure** – The Council has set aside funding within its Medium-Term financial strategy to provide financial assistance / subsidy to Hyndburn Leisure. This funding is part of an agreed process for reporting and monitoring and links to an efficiency savings plan with the trust to reduce this subsidy in future financial years. The budget subsidy approved in the Medium-Term Financial strategy is £700,000 in 2025/2026, £500,000 in 2026/2027 and £350,000 in 2027/2028. Prior to payment of any subsidy the Council must first complete a Subsidy compliance assessment, this was taken to Cabinet on 3 December 2025, who subsequently approved payment of £700,000 in 2025/26.
- **Housing Benefit Supported / Exempt Accommodation** – The Council continues to feel pressures from unrecoverable benefit payments although it is expected to be managed in 2025/2026 within the overall revenue budget. The Council has started to take action to try to reduce these costs through introducing planning restrictions and supporting housing regulation although this does not have an immediate effect and without additional support from the government this will continue to be a pressure for most councils nationally.

5.2 These pressures/risks may need to be considered over the course of the Medium-Term Financial Strategy against the forecast underspend for the year.

6. Alternative Options Considered and Reasons for Rejection

6.1 Not Applicable. This report is for information purposes only.

7. Consultations

7.1 Not applicable.

8. Implications

Financial implications (including any future financial commitments for the Council)	As outlined in the report.
Legal and human rights implications	Not Applicable
Assessment of risk	Not Applicable
Equality and diversity implications <i>A Customer First Analysis should be completed in relation to policy decisions and should be attached as an appendix to the report.</i>	Not Applicable

9. Local Government (Access to Information) Act 1985:

9.1 List **of Background Papers**

General Fund – Revenue Budget, Council Tax Levels and Capital Programme 2025/26 – Council 27th February 2025

Revenue Budget Monitoring 2025/26 – Quarter 2 to end of September 2025 – 19th November 2025

Revenue Budget Monitoring 2025/26 – Quarter 1 to end of June 2025 – 30th July 2025

10. Freedom of Information

10.1 The report does not contain exempt information under the Local Government Act 1972, Schedule 12A and all information can be disclosed under the Freedom of Information Act 2000.