

POLICY REVIEW AND DEVELOPMENT PANEL REPORT

REPORT TO:	<i>Kings Lynn Area Committee (KLAC)</i>		
DATE:	25 th September 2025		
TITLE:	Budget Monitoring on Special Expense Charge for King's Lynn		
TYPE OF REPORT:	Monitoring		
PORTFOLIO(S):	Cllr Chris Morley, Portfolio Holder for Finance		
REPORT AUTHOR:	Michelle Drewery, Deputy Chief Executive		
OPEN/EXEMPT	Open	WILL BE SUBJECT TO A FUTURE CABINET REPORT:	No

REPORT SUMMARY

PURPOSE OF REPORT/SUMMARY:
To provide an update on King's Lynn Special Expenses for the years 2024/2025 and 2025/2026.
KEY ISSUES:
<p>The terms of reference for the King's Lynn Area Committee (KLAC) describe one of its roles as acting as a forum, on the funding raised by, and utilisation of the King's Lynn Special Expenses including the determination of where surplus funding raised in connection with King's Lynn special expenses should be utilised in the area. KLAC can also determine the spend of any budget allocated to them and also provide recommendations to Cabinet on new priorities for King's Lynn Special Expenses.</p> <p>Any recommendations will need to be made in full consideration of the implications on the Special Expenses charge.</p>
RECOMMENDATIONS:
<ol style="list-style-type: none">1. That the Committee consider the outturn for 2024/2025 and the monitoring position and projected outturn for 2025/2026 as detailed in the report.
REASONS FOR RECOMMENDATIONS:
Making recommendations on the utilisation of Special Expenses for King's Lynn was within the original terms of reference of the Committee.

1. Introduction

1.1 The Terms of Reference for KLAC set out the following:

- To determine the spend of any budgets allocated to KLAC
- To determine where surplus funding raised in connection with King's Lynn Special Expenses should be utilised within the area
- To provide recommendations to Cabinet on new priorities for King's Lynn Special Expenses.
- To monitor King's Lynn Special Expenses throughout the financial year.

1.2 The Local Government Finance Act 1992 defines a Local Authority's Special Expenses. It states that Special Expenses are any expenses incurred by the authority in performing in a part of its area, a function performed elsewhere by a Parish Council.

1.3 This report provides members with information on the final outturn position for 2024/25 and also the current position for 2025/26 for the period to end of August 2025.

1.4 Special Expenses are currently charged for:

- Footway Lighting
- Play Areas
- Community Centres
- Closed Churchyards
- Allotments
- Pavilions
- Dog Bins
- Open Spaces
- Bus Shelters
- Public Conveniences (80% of costs of Walks Broadwalk and Management Building facilities)
- Parish Partnership
- Play area (Capital Scheme)
- Gaywood Remembrance Service

1.5 The total cost of Special Expenses should be met by the Council tax payers of King's Lynn. The annual charge to the residents is made through an addition to the Council Tax bill.

2 Outturn Position 2024/25

2.1 The table below details the outturn position for the special expenses charge for 2024/2025 for King's Lynn:

	Charge 2024/2025	Outturn 2024/2025	Variance
	£		
Footway Lighting	54,130	57,197	3,067
Play Areas	51,030	54,436	3,406
Community Centres	56,140	46,222	-9,918
Closed Churchyards	12,800	12,800	0
Allotments	9,940	1,836	-8,104
Pavilions	62,960	73,405	10,445

Dog bins	14,970	14,970	0
Open Spaces	353,610	353,610	0
Bus Shelters	6,800	11,356	4,556
Public Conveniences	16,140	16,523	383
Parish Partnership Traffic Calming	640	640	0
Gaywood Remembrance Service	0	900	900
Total	639,160	643,895	4,735
Less BC Budget Support	-60,340	-65,075	
Net Total Charged as Special Expenses	578,820	578,820	
Taxbase	11,019.10	11,019.10	
Band D Charge	52.53	52.53	

2.2 The reasons for the main variances are detailed below –

- Footway Lighting overspend due to increased electricity costs offset by lower than anticipated repairs and maintenance costs due to losing the contractor and not being able to recontract quickly.
- Play Areas overspend due to increased electricity costs and slightly increased repairs and maintenance costs.
- Community Centres underspend due to significant additional income received at Fairstead Community Centre, negating the need for a Special Expenses contribution.
- Allotments underspend due to a reduction in repairs and maintenance and water costs, plus a slight increase in income.
- Pavilions overspend due to increased electricity and repairs and maintenance costs, offset by a slight increase in income.
- Bus Shelters overspend due to decreased income due to losing the customer, offset by a reduction in repairs and maintenance costs.
- Gaywood Remembrance Service additional costs not budgeted for to be picked up by Special Expenses.

2.3 The year end position resulted in an increased spend of £4,735 which meant an increase in contribution from the council towards the costs for the year.

3 Outturn Position 2025/26

3.1 The 2025/2026 estimates have been reviewed for the period as at the end of August and there are currently minimal variances to report for 2025/2026 for Special Expenses within King's Lynn. The position will continue to be monitored, and a further update will be provided to the KLAC meeting on 13 November 2025.

	Charge 2025/2026	Forecast Outturn 2025/2026	Variance
	£	£	
Footway Lighting	55,940	53,700	-2,240
Play Areas	52,430	50,784	-1,646
Community Centres	54,720	51,256	-3,464
Closed Churchyards	13,350	13,350	0
Allotments	10,640	4,344	-6,297
Pavilions	66,210	73,078	6,868
Dog bins	36,300	36,300	0
Open Spaces	375,610	375,610	0
Bus Shelters	17,470	16,313	-1,157
Public Conveniences	16,780	17,366	586
Parish Partnership Traffic Calming	0	0	0
Gaywood Remembrance Service	2,000	2,000	0
Total	701,450	694,101	-7,349
Less BC Budget Support	-122,630	-115,281	
Net Total Charged as Special Expenses	578,820	578,820	
Taxbase	11,192.10	11,192.10	
Band D Charge	51.72	51.72	

3.2 The reasons for the main variances are detailed below –

- Footway Lighting underspend due to a lack of repairs and maintenance costs; however, it is not clear whether this will continue or increase now we have a replacement contractor in place.
- Play Areas underspend due to a lack of repairs and maintenance costs.
- Community Centres underspend due to slightly increased income received; however, this is not a guarantee that this will continue.
- Allotments underspend due to a lack of repairs and maintenance costs and additional income received.
- Pavilions overspend due to an increase in repairs and maintenance costs.
- Bus Shelters underspend due to a small amount of advertising income received that was not anticipated.

4 Financial Implications

- ### 4.1
- The council currently contributes to special expense costs. Any overspends will create additional pressure on the council until such time as special expense costs can be met

in full by taxpayers. A review of King's Lynn open space costs is to be undertaken which may result in a reduction of costs being charged to special expenses.

5 Conclusion

- 5.1 This report sets out the financial position on the King's Lynn Special Expenses for consideration by King's Lynn Area Committee (KLAC) as part of their Terms of Reference.
- 5.2 The Committee is asked to note the outturn for 2024/2025 and consider the monitoring position and projected outturn for 2025/2026 as set out in the report.