

POLICY REVIEW AND DEVELOPMENT PANEL REPORT

REPORT TO:	Kings Lynn Area Committee (KLAC)		
DATE:	17 th September 2026		
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:	Carl Holland, Assistant Director – Finance (Dep S.151)		
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 2025/2026 and 2026/2027.
KEY ISSUES:
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. Any recommendations will need to be made in full consideration of the implications on the Special Expenses charge.
RECOMMENDATIONS:
1. That the Committee consider the outturn for 2025/2026 and the monitoring position and projected outturn for 2026/2027 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 2025/26 and also the current position for 2026/27 for the period to end of August 2026.

1.4 Special Expenses are charged in each year where relevant 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 facility, allocation reflecting, not all users are residents)
- Gaywood Remembrance Service

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

2 Outturn Position 2025/26

2.1 The table below details the outturn position for the special expenses charge for 2025/2026 for King's Lynn:

	Charge 2025/2026	Outturn 2025/2026	Variance
	£		
Footway Lighting	50,080	61,229	11,149
Play Areas	52,260	50,559	(1,701)
Community Centres	55,810	34,235	(21,575)
Closed Churchyards	13,350	13,350	0
Allotments	10,650	(790)	(11,440)
Pavilions	61,970	68,281	6,311
Dog bins	15,350	15,350	0
Open Spaces	366,560	366,560	0

Bus Shelters	17,500	10,225	(7,275)
Public Conveniences	16,710	17,759	1,049
Parish Partnership Traffic Calming	0	0	0
Gaywood Remembrance Service	2,000	1,318	(682)
Total	662,240	638,075	(24,165)
Less BC Budget Support	(83,420)	(59,255)	
Net Total Charged as Special Expenses	578,820	578,820	
Taxbase	11,192.10	11,192.10	
Band D Charge	51.72	51.72	

2.2 The reasons for the main variances are detailed below –

- Footway Lighting – Adverse £11,149 - overspend due to significantly increased electricity partially costs offset by lower than anticipated repairs and maintenance costs.
- Play Areas - Favourable (£1,701) - due to lower than budgeted repairs and maintenance costs.
- Community Centres – Favourable (£21,575) - improved performance from income received at Fairstead Community Centre and South Lynn Community Centre.
- Allotments – Favourable (£11,440) - underspend due to a reduction in repairs and maintenance and water costs, plus an increase in income.
- Pavilions – Adverse £6,311 - overspend due to increased electricity and repairs and maintenance costs, particularly Dutton and Kingsway (planned plumbing works at each pavilion), which are partially offset by a slight increase in income.
- Bus Shelters – Favourable (£7,275) - underspend due to a reduction in repairs and maintenance costs, plus unexpected income.
- Public Conveniences – Adverse £1,049 - overspend due to an increase in utility, repairs and maintenance and insurance costs.

2.3 The year end position resulted in an underspend of £24,165 resulting in a lower contribution of £59,255 from the council towards the costs for the year.

3 Forecast Outturn Position 2026/27

3.1 The 2026/2027 estimates have been reviewed for the period as at the end of August and there are currently minimal variances to report for 2026/2027 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 12th November 2026.

	Charge 2026/2027	Forecast Outturn 2026/2027	Variance
	£	£	
Footway Lighting	57,000	58,300	1,300
Play Areas	55,850	50,540	(5,310)
Community Centres	48,860	41,120	(7,740)
Closed Churchyards	13,990	13,990	0
Allotments	8,380	8,890	510
Pavilions	66,580	78,400	11,820
Dog bins	37,580	37,580	0
Open Spaces	391,240	391,240	0
Bus Shelters	17,620	12,980	(4,640)
Public Conveniences	17,470	19,200	1,730
Parish Partnership Traffic Calming	0	0	0
Gaywood Remembrance Service	2,000	2,000	0
Total	716,570	714,240	(2,330)
Less BC Budget Support	(65,760)	(63,430)	
Net Total Charged as Special Expenses	650,810	650,810	
Taxbase	11,063.20	11,063.20	
Band D Charge	58.83	58.83	

3.2 The reasons for the main variances are detailed below –

- Footway Lighting – Adverse £1,300 - increase in repairs and maintenance costs.
- Play Areas – Favourable (£5,310) - anticipated decrease in repairs and maintenance and reduction arising following review of staffing overheads.
- Community Centres – Favourable (£7,740) underspend is forecast due to additional income received at Fairstead Community Centre. The forecast also reflects the impact of the transfer of occupation and management of South Lynn Community Centre to the Purfleet Trust.
- Pavilions – Adverse £11,820 - increase in repairs and maintenance costs at Dutton (Replacement Fire Alarm Panel) and Kingsway (continued plumbing replacement programme).
- Bus Shelters – Favourable (£4,640) - underspend due to a decrease in repairs and maintenance costs to date.
- Public Conveniences – Adverse £1,720 - overspend due to an increase in utility, maintenance and insurance costs.

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 KLAC as part of their Terms of Reference.
- 5.2 The Committee is asked to note the outturn for 2025/2026 and consider the monitoring position and projected outturn for 2026/2027 as set out in the report.