



**Pendle Borough Council
2026/27
Budget Book &
Capital Programme**

GENERAL FUND REVENUE BUDGET 2026/27

Page
No.

2026/27
Base Budget
£

Departmental Net Cost Of Services

8	Directorate	-
9	Human Resources & Organisational Change	668,300
12	Policy & Partnerships	434,360
16	Financial Services	5,055,530
25	Democratic & Legal Services	1,561,530
33	Planning, Building Control & Regulatory Services	939,200
39	Operational Services	6,819,400
60	Property & Engineering	1,224,820
74	Economic Growth	775,700
79	Housing & Environmental Health	1,349,090
86	Payroll	(10)
87	Information Technology	(30)
88	Revenue Services	2,675,790
92	Customer Services	(10)

TOTAL NET COST OF SERVICES

21,503,670

Corporate Income and Expenditure

Contingencies	-
Revenue Contribution to Capital Outturn	-
Minimum Revenue Provision	764,330
AMRA External Interest Payable	500,000
AMRA Amortised Prem and Disc	6,000
Depreciation	(1,660,110)
Interest and Investment Income	(850,000)
Repayments of Principal	8,290
New Homes Bonus	-
SBRR S31 Government Grant	-
Business Rates Payment Levy	-
Lower Tier Services Grant	-
Minimum Funding	-
Recovery Grant	(453,230)
Adjustment Support Grant	(226,750)

NET REVENUE EXPENDITURE

19,592,200

GENERAL FUND REVENUE BUDGET 2026/27

<u>FUNDING/RESOURCES</u>	2026/27 Estimate £
Contribution to (from) Reserves	
Budget Support Reserve	(482,440)
One-Off Projects Reserve	(500,000)
Business Rates Volatility Reserve	-
LGR Capacity Reserve	(150,000)
LGR Transition Fund	(250,000)
BUDGET REQUIREMENT	18,209,760
Less Government Grants/Business Rates (NNDR)	
Share of Retained NNDR	(11,872,730)
NNDR Tariff payment to Government	7,697,430
Revenue Support Grant	(4,745,630)
Council Tax (Surplus) / Deficit on Collection Fund	(660,000)
NNDR (Surplus) / Deficit on Collection Fund	(659,000)
BOROUGH COUNCIL TAX REQUIREMENT	7,969,830

GENERAL FUND SUMMARY Estimate 2026/27

Page No.	Cost Centre	Budget Holder	Area	2026/27 Estimate £
8	B01 B01SA1	D. Langton D. Langton	Directorate Service Areas	-
				-
	B02	J. McDonnell	HR and Organisational Change	
9	B0201	J. McDonnell	Apprenticeships	150,000
9	B0202	J. McDonnell	Employee Training and Development	141,360
10	B0203	J. McDonnell	Other Employee Issues	126,920
10	B0204	J. McDonnell	Organisational Change	250,000
11	B02SA2	J. McDonnell	Service Areas	20
				668,300
	B10	S. Astin-Wood	Policy and Partnerships	
12	B1001	S. Astin-Wood	Community Based Projects	53,340
13	B1003	S. Astin-Wood	Grants to Third Parties	330,430
14	B1004	S. Astin-Wood	Pendle Womens Refuge	31,790
15	B1006	S. Astin-Wood	Communications	18,810
15	B10SA1	S. Astin-Wood	Service Areas	(10)
				434,360
	B11	G. Wells	Financial Services	
16	B1101	G. Wells	Subscriptions	30,150
17	B1103	G. Wells	Financial Service Costs	363,170
18	B1104	G. Wells	Additional Allowances	256,180
18	B1105	G. Wells	Earby & Salterforth Drainage Board	11,380
19	B1109	G. Wells	Insurances	120
20	B1110	G. Wells	Facilities operated by Pendle Leisure	2,312,090
21	B1111	G. Wells	Central Telephones	80
22	B1113	G. Wells	Corporate Management	2,298,910
23	B11HA1	G. Wells	Service Area Holding Acc	(216,550)
24	B11SA1	G. Wells	Service Areas	-
				5,055,530

GENERAL FUND SUMMARY Estimate 2026/27

Page No.	Cost Centre	Budget Holder	Area	2026/27 Estimate £
	B12	H. Culshaw	Democratic & Legal Services	
25	B1201	H. Culshaw	Mayoralty & Member Services	505,520
26	B12021	H. Culshaw	Representation of the People Act	131,950
27	B12022	H. Culshaw	Elections	383,280
28	B1203	H. Culshaw	Local Land Charges	64,930
28	B1205	H. Culshaw	Town Twinning & Civic Expenses	7,220
29	B1206	H. Culshaw	Print Unit	48,640
29	B1207	H. Culshaw	Barrowford and Western Parishes Committee	47,080
30	B1208	H. Culshaw	Colne and District Committee	106,130
30	B1209	H. Culshaw	Nelson, Brierfield and Reedley Committee	187,210
31	B1210	H. Culshaw	West Craven Committee	79,580
32	B12SA2	H. Culshaw	Service Areas	(10)
				1,561,530
	B13	N. Watson	Planning, Building Control & Reg Services	
33	B1301	J. Mannion	Building Control	185,630
34	B1302	N. Watson	Development Management	311,690
35	B1303	J. Halton	Planning Policy	311,430
36	B1304	N. Watson	General Environmental Enhancement	75,440
37	B1305	N. Watson	Licensing (Exc Taxis)	59,420
37	B1306	N. Watson	Taxi Licensing	(4,450)
38	B13SA3	N. Watson	Service Areas	40
				939,200
	B14	D. Walker	Operational Services	
40	B1401	D. Walker	Street Cleansing	1,273,010
41	B14021	D. Walker	Domestic Waste Collection	2,131,220
42	B14022	D. Walker	Trade Waste	(301,450)
43	B14023	D. Walker	Recycling Initiatives	567,920
44	B14024	D. Walker	Food Waste	1,184,770
45	B1406	D. Walker	Social and Community Centres	4,430
46	B1408	D. Walker	Emergency Planning and HealthandSafety	35,070
47	B1410	D. Walker	Depots Operational Buildings	-
48	B14111	K. Higson	Parks	254,880
49	B14112	K. Higson	Open Spaces	248,070
50	B14113	K. Higson	Playgrounds	177,830
51	B14114	K. Higson	Picnic Sites	23,110
52	B14115	D. Walker	Playing Fields	523,250
53	B14116	D. Walker	Parks Games	109,540
54	B1412	K. Higson	Cemeteries	94,900
55	B1413	K. Higson	Landscape Maintenance	(10,250)
56	B1414	D. Walker	Enforcement Team	431,730
57	B1416	T. Partridge	Countryside Access	71,290
58	B1417	T. Partridge	Cleansing Operations	60
59	B14SA4	D. Walker	Operational Service Area	20
				6,819,400

GENERAL FUND SUMMARY Estimate 2026/27

Page No.	Cost Centre	Budget Holder	Area	2026/27 Estimate £
	B15	P. Kirby	Property & Engineering	
61	B1501	P. Kirby	Administrative Buildings	(1,180)
62	B1502	P. Kirby	Estates and Properties	280,140
63	B1503	P. Kirby	Markets	273,750
64	B1504	P. Kirby	Industrial Estates	(50,110)
65	B1505	P. Kirby	Private Street Works	20,210
66	B1506	P. Kirby	District Highways	24,650
66	B1507	P. Kirby	Residual Highways	33,250
67	B1508	P. Kirby	Car Parking	164,570
68	B1509	P. Kirby	Passenger Shelters	5,380
69	B1510	P. Kirby	Bus Stations	10,800
70	B1511	P. Kirby	Land Drainage	68,750
70	B1512	P. Kirby	Cycleways	43,390
71	B1513	P. Kirby	Reclamation	57,510
72	B1514	P. Kirby	Town Centres	293,710
73	B15SA5	P. Kirby	Property Services Service Area	-
				1,224,820
	B16	I. Bokhari	Economic Growth	
75	B1601	I. Bokhari	Tourism	19,650
76	B1602	I. Bokhari	Economic Development Promotion	661,990
77	B1613	I. Bokhari	Climate Change Initiatives	94,080
78	B16SA6	I. Bokhari	Economic Growth Service Area	(20)
				775,700
	B17	S. Whitwell	Housing, Health & Engineering	
80	B1701	J. Donnelly	Homelessness	(1,350)
81	B17011	J. Donnelly	Temporary Accommodation	30,000
82	B17125	S. Whitwell	Pest Control	116,320
83	B17126	S. Whitwell	Residential	589,570
84	B17127	S. Whitwell	Commercial	614,580
85	B17SA7	S. Whitwell	Service Areas	(30)
				1,349,090

**GENERAL FUND
SUMMARY
Estimate 2026/27**

Page No.	Cost Centre	Budget Holder	Area	2026/27 Estimate £
Liberata (Commissioned Services)				
	B21	TBC	Payroll	
86	B21LA1	TBC	Service Areas	(10)
	B22	W Doherty	Information Technology	
87	B22LA2	W Doherty	Service Areas	(30)
	B24	A.Jones	Revenue Services	
88	B2401	A.Jones	NNDR Cost of Collection	(15,320)
89	B2402	A.Jones	Council Tax	804,570
89	B2403	A.Jones	Council Tax Support	976,460
90	B2404	A.Jones	Rent Allowances	919,580
90	B2406	A.Jones	Housing Advances	(9,500)
91	B24LA4	A.Jones	Service Areas	-
				2,675,750
	B25	J. Sangha	Customer Services	
92	B25LA5	J. Sangha	Service Areas	(10)
			TOTAL COST OF SERVICES	21,503,670

DIRECTORATE

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B01SA1	Service Areas	(20)		-	-
			(20)		-

DIRECTORATE

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B01SA1	Service Areas				
	Expenditure				
	Employee Expenses				
10**	Operational Expenses	529,570		446,860	
12**	Indirect Expenses	14,870		3,390	
			544,440		450,250
	Transport Related Expenses				
38**	Car Allowances	320		550	
			320		550
	Supplies & Services				
40**	Equipment Furniture and Materials	-		200	
43**	Printing And Stationery	1,400		290	
44**	Other Services	4,000		4,000	
45**	Communications and Computing	890		1,290	
46**	Expenses	2,030		210	
47**	Miscellaneous	-		4,920	
			8,320		10,910
	Central Support Services				
70**	Admin Building Recharge	22,410		26,520	
78**	Internal Market	87,970		117,900	
			110,380		144,420
	Total Expenditure		663,460		606,130
	Income				
	Recharges to Other Accounts				
96**	Recharge to Other Accounts	-		2,500	
98**	Services Standard	331,750		303,060	
9A**	End User Standard	331,730		300,570	
			663,480		606,130
	Total Income		663,480		606,130
	Net Expenditure carried to Summary		(20)		-

HR & ORGANISATIONAL CHANGE

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B0201	Employment Schemes	-		150,000	
B0202	Employee Training and Development	20,000		141,360	
B0203	Other Employee Issues	126,470		126,920	
B0204	Organisational Change	-		250,000	
B02SA2	Service Area	-		20	
			146,470		668,300

HR & ORGANISATIONAL CHANGE

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B0201	Apprenticeships				
	Expenditure				
	Employee Expenditure				
12**	Training	-		150,000	
			-		150,000
	Total Expenditure		-		150,000
	Income				
	Total Income		-		-
	Net Expenditure carried to Summary		-		150,000

HR & ORGANISATIONAL CHANGE

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B0202	Employee Training and Development				
	Expenditure				
	Employee Expenditure				
12**	Training Expenses	20,000		141,360	
			20,000		141,360
	Total Expenditure		20,000		141,360
	Income				
	Total Income		-		-

Net Expenditure carried to Summary

20,000

141,360

HR & ORGANISATIONAL CHANGE

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B0203	<u>Other Employee Issues</u>				
	Expenditure				
12**	Employee Exenditure				
	Proessional Training	5,000		5,000	
	Emp : Training : General	60,000		60,000	
	Recruitment	25,000		25,000	
	Emp : Medical Expenses	14,000		14,000	
	Lone Worker Monitoring Service	5,270		5,270	
			109,270		109,270
	Supplies & Services				
40**	Equipment Furniture and Materials	200		200	
44**	Apprenticeship & Other Levies	16,000		16,450	
46**	Seminars	1,000		1,000	
			17,200		17,650
	Total Expenditure		126,470		126,920
	Income				
	Total Income		-		-
	Net Expenditure carried to Summary		126,470		126,920

HR & ORGANISATIONAL CHANGE

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B0204	<u>Organisational Change</u>				
	Expenditure				
	Supplies & Services				
47**	Miscellaneous	-		250,000	
			-		250,000
	Total Expenditure		-		250,000
	Income				
	Total Income		-		-
	Net Expenditure carried to Summary		-		250,000

HR & ORGANISATIONAL CHANGE

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B02SA2	<u>Service Areas</u>				
	Expenditure				
	Employee Expenses				
10**	Operational Expenses	-		485,920	
12**	Indirect Expenses	-		7,220	
			-		493,140
	Transport Related Expenses				
38**	Car Allowances	-		1,380	
			-		1,380
	Supplies & Services				
40**	Equipment Furniture and Materials	-		500	
43**	Printing And Stationery	-		740	
44**	Other Services	-		-	
45**	Communications and Computing	-		880	
46**	Expenses	-		540	
47**	Miscellaneous	-		-	
			-		2,660
	Central Support Services				
70**	Admin Building Recharge	-		66,320	
78**	Internal Market	-		-	
			-		66,320
	Total Expenditure		-		563,500
	Income				
	Recharges to Other Accounts				
96**	Recharge to Other Accounts	-		-	
98**	Services Standard	-		379,600	
9A**	End User Standard	-		183,880	
			-		563,480
	Total Income		-		563,480
	Net Expenditure carried to Summary		-		20

POLICY & PARTNERSHIPS

Section Ref.	Detail	2025/26		2026/27	
		Approved		Base	
		£	£	£	£
B1001	Community Based Projects	130,810		53,340	
B1003	Grants to Third Parties	80,420		330,430	
B1004	Pendle Womens Refuge	31,790		31,790	
B1006	Communications	-		18,810	
B10SA1	Service Areas	(2,320)		(10)	
			240,700		434,360

POLICY & PARTNERSHIPS

Section Ref.	Detail	2025/26		2026/27	
		Approved		Base	
		£	£	£	£
B1001	Community Based Projects				
	Expenditure				
47**	Miscellaneous	91,130		11,130	
			91,130		11,130
	Central Support Services				
71**	Overhead	39,680		42,210	
			39,680		42,210
	Total Expenditure		130,810		53,340
	Income				
	Total Income		-		-
	Net Expenditure carried to Summary		130,810		53,340

POLICY & PARTNERSHIPS

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£		£
B1003	Grants to Third Parties				
	Expenditure				
	Fence Village Hall				
28**	Premises Insurance	170		180	
			170		180
	Supplies & Services				
47**	Council for Voluntary Services	10,000		10,000	
47**	Building Bridges	15,000		15,000	
47**	Canal and River Trust Super Slow Way	10,000		10,000	
47**	Pendle Twinning Association	750		750	
47**	Town & Parish Council Legacy	-		250,000	
47**	Subs & Dons : CAB	44,500		44,500	
			80,250		330,250
	Total Expenditure		80,420		330,430
	Income				
	Total Income		-		-
	Net Expenditure carried to Summary		80,420		330,430

POLICY & PARTNERSHIPS

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1004	<u>Pendle Womens Refuge</u>				
	Expenditure				
	Supplies & Services				
47**	Miscellaneous	23,550	23,550	23,550	23,550
	Central Support Services				
71**	Overhead		-		
	Capital Charges				
87**	Capital Charges	8,240	8,240	8,240	8,240
	Total Expenditure		31,790		31,790
	Income				
	Total Income		-		-
	Net Expenditure carried to Summary		31,790		31,790

POLICY & PARTNERSHIPS

Section Ref.	Detail	2025/26 Approved		2026/27 Base
		£	£	£
B1006	Communications			
	Expenditure			
	Employee Expenses			
47**	Miscellaneous	-		18,810
				18,810
	Central Support Services			
70**	Admin Building Recharge	-		-
78**	Internal Market	-		-
				-
	Total Expenditure		-	18,810
	Income			
	Net Expenditure carried to Summary		-	18,810

POLICY & PARTNERSHIPS

Section Ref.	Detail	2025/26 Approved		2026/27 Base
		£	£	£
B10SA1	Service Areas			
	Expenditure			
	Employee Expenses			
10**	Operational Expenses	792,370		550,430
12**	Indirect Expenses	-		7,940
38**	Car Allowances	-		1,510
40**	Equipment Furniture and Materials	340		550
43**	Printing And Stationery	820		810
45**	Communications and Computing	2,170		1,450
46**	Expenses	-		590
47**	Miscellaneous	33,390		2,100
			829,090	565,380
	Central Support Services			
70**	Admin Building Recharge	89,660		72,940
78**	Internal Market	249,680		311,980
			339,340	384,920
	Total Expenditure		1,168,430	950,300
	Income			
	<i>Recharges to Other Accounts</i>			
9A**	End User Standard	761,230		683,120
96**	Recharge to Other Accounts	137,240		-
98**	Services Standard	272,280		267,190
			1,170,750	950,310

Total Income

1,170,750

950,310

Net Expenditure carried to Summary

(2,320)

(10)

FINANCIAL SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1101	Subscriptions	34,510		30,150	
B1103	Financial Service Costs	263,990		363,170	
B1104	Additional Allowances	163,570		256,180	
B1105	Earby & Salterforth Drainage Board	11,380		11,380	
B1109	Insurances	37,130		120	
B1110	Facilities operated by Pendle Leisure	2,621,420		2,312,090	
B1111	Central Telephones	-		80	
B1113	Corporate Management	2,256,250		2,298,910	
B11HA1	Service Area Holding Acc	(236,080)		(216,550)	
B11SA1	Service Areas	20		-	
			5,152,190		5,055,530

FINANCIAL SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1101	Subscriptions				
	Expenditure				
	Supplies and Services				
47**	Local Councils' Network	2,660		2,820	
47**	East Lancashire e-Partnership	6,500		6,500	
47**	GOVT CONNECT	4,230		-	
47**	Local Government Association	9,690		9,700	
47**	Language Line	100		130	
47**	North West Employers Organisation	4,830		5,000	
47**	North West Tourist Board	6,000		6,000	
47**	Public Sector Network	500		-	
			34,510		30,150
	Total Expenditure		34,510		30,150
	Income				
	Total Income		-		-
	Net Expenditure carried to Summary		34,510		30,150

FINANCIAL SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1103	Financial Service Costs				
	Expenditure				
	Supplies & Services				
47**	Other Expenses & Bad Debts	33,000	33,000	76,000	76,000
	Agency & Contracted Services				
53**	Internal Audit Outsourced	96,900	96,900	104,170	104,170
	Supplies and Services				
72**	Bank Charges & Audit fees	197,600	197,600	205,000	205,000
	Total Expenditure		327,500		385,170
	Income				
92**	Receipts Vatable	2,000		2,000	
93**	Receipts Non Vatable	61,510	63,510	20,000	22,000
	Total Income		63,510		22,000
	Net Expenditure carried to Summary		263,990		363,170

FINANCIAL SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1104	<u>Additional Allowances</u>				
	Expenditure				
	Employee Expenses				
12**	Indirect Expenses	163,570	163,570	256,180	256,180
	Total Expenditure		163,570		256,180
	Income				
	Total Income		-		-
	Net Expenditure carried to Summary		163,570		256,180

FINANCIAL SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1105	<u>Earby & Salterforth Drainage Board</u>				
	Expenditure				
	Premises Related Expenses				
24**	Rates	11,380	11,380	11,380	11,380
	Net Expenditure carried to Summary		11,380		11,380

FINANCIAL SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1109	Insurances				
	Expenditure				
	Supplies & Services				
44**	Other Services	6,520		5,000	
47**	Miscellaneous	628,760		506,130	
71**	Overhead	4,670		4,700	
	Total Expenditure		639,950		515,830
	Income				
	<i>Recharges to Other Accounts</i>				
96**	Recharge to Other Accounts	602,820		515,710	
	Total Income		602,820		515,710
	Net Expenditure carried to Summary		37,130		120

FINANCIAL SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1110	Facilities operated by Pendle Leisure				
	Expenditure				
	Premises Related Expenses				
20**	Building Repair and Maint	50,000		50,000	
22**	Energy Costs	-		-	
27**	Operational Buildings Expenses	-		-	
28**	Premises Insurance	36,760		38,600	
			86,760		88,600
	Supplies & Services				
44**	Other Services	-		3,500	
47**	Miscellaneous	19,130		4,130	
			19,130		7,630
	Contracted Services				
53**	External Partners	1,807,410		1,507,410	
			1,807,410		1,507,410
	Central Support Services				
71**	Overhead	5,460		5,790	
			5,460		5,790
	Capital Financing Costs				
87**	Capital Charges	702,660		702,660	
			702,660		702,660
	Total Expenditure		2,621,420		2,312,090
	Income				
	Recharges to Other Accounts				
92**	Receipts Vatable	-		-	
			-		-
	Total Income		-		-
	Net Expenditure carried to Summary		2,621,420		2,312,090

FINANCIAL SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1111	Central Telephones				
	Expenditure				
	Supplies and Services				
45**	Communications and Computing	13,060		31,270	
			13,060		31,270
	Central Support Services				
71**	Overhead	3,100		3,380	
			3,100		3,380
	Total Expenditure		16,160		34,650
	Recharges				
96**	Recharge to Other Accounts	16,160		34,570	
			16,160		34,570
	Total Income		16,160		34,570
	Net Expenditure carried to Summary		-		80

FINANCIAL SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1113	Corporate Management				
	Expenditure				
	Liberata Loss of Profit Payment				
53**	External Partners	97,000		-	
			97,000		-
	Central Support Services				
47**	Miscellaneous	-		3,470	
71**	Overhead	2,036,890		2,060,590	
			2,036,890		2,064,060
	Capital Financing Costs				
84**	Debt Management Expenses	100		100	
87**	Capital Charges	234,750		234,750	
			234,850		234,850
	Total Expenditure		2,368,740		2,298,910
	Income				
	Government Grants				
91**	Other Grants and Contributions	112,490		-	
			112,490		-
	Total Income		112,490		-
	Net Expenditure carried to Summary		2,256,250		2,298,910

FINANCIAL SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B11HA1	<u>Service Area Holding Account</u>				
	Expenditure				
10**	Operational Expenses	(236,080)		(250,550)	
			(236,080)		(250,550)
	Supplies & Services				
47**	Miscellaneous	-		34,000	
			-		34,000
	Total Expenditure		(236,080)		(216,550)
	Total Income		-		
	Net Expenditure carried to Summary		(236,080)		(216,550)

FINANCIAL SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B11SA1	Service Areas				
	Expenditure				
	Employee Expenses				
10**	Operational Expenses	606,520		607,340	
12**	Indirect Expenses	12,530		19,060	
			619,050		626,400
	Supplies & Services				
38**	Car Allowances	-		1,650	
40**	Equipment Furniture and Materials	720		600	
43**	Printing And Stationery	910		890	
44**	Other Services	8,400		-	
45**	Communications and Computing	1,130		1,650	
46**	Expenses	4,030		650	
47**	Miscellaneous	31,430		69,150	
			46,620		74,590
	Central Support Services				
70**	Admin Building Recharge	67,240		79,570	
78**	Internal Market	186,390		241,920	
			253,630		321,490
	Total Expenditure		919,300		1,022,480
	Income				
	<i>Recharges to Other Accounts</i>				
96**	Recharge to Other Accounts	94,260		15,000	
98**	Services Standard	374,370		498,850	
9A**	End User Standard	450,650		508,630	
			919,280		1,022,480
	Total Income		919,280		1,022,480
	Net Expenditure carried to Summary		20		-

DEMOCRATIC & LEGAL SERVICES

Page No.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1201	Mayoralty and Member Services	448,080		505,520	
B12021	Representation of the People Act	79,110		131,950	
B12022	Council Elections	434,370		383,280	
B1203	Local Land Charges	35,090		64,930	
B1205	Town Twinning and Civic Expenses	51,240		7,220	
B1206	Print Unit	28,100		48,640	
B1207	Barrowford and Western Parishes Committee	17,850		47,080	
B1208	Colne and District Committee	42,390		106,130	
B1209	Nelson, Brierfield and Reedley Committee	78,270		187,210	
B1210	West Craven Committee	31,490		79,580	
B12SA2	Service Area	500		(10)	
			1,246,490		1,561,530

DEMOCRATIC & LEGAL SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1201	Mayoralty & Member Services				
	Expenditure				
	Transport Related Expenses				
34**	Recharge from Transport Pool	9,720		9,400	
37**	Public Transport	500		500	
			10,220		9,900
	Supplies & Services				
42**	Clothing Uniforms and Laundry	1,020		1,020	
46**	Expenses	147,260		165,160	
47**	Miscellaneous	5,960		5,960	
			154,240		172,140
	Central Support Services				
70**	Admin Building Recharge	-		-	
71**	Overhead	283,620		323,480	
			283,620		323,480
	Net Expenditure carried to Summary		448,080		505,520

DEMOCRATIC & LEGAL SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B12021	<u>Representation of the People Acts</u>				
	Expenditure				
	Supplies & Services				
43**	Printing And Stationery	8,000		8,000	
44**	Other Services	-		8,000	
45**	Communications and Computing	24,900		25,150	
			32,900		41,150
	Central Support Services				
71**	Overhead	47,710		92,300	
			47,710		92,300
	Total Expenditure		80,610		133,450
	Income				
	<i>Customer & Client Receipts</i>				
93**	Receipts Non Vatable	1,500		1,500	
			1,500		1,500
	Total Income		1,500		1,500
	Net Expenditure carried to Summary		79,110		131,950

DEMOCRATIC & LEGAL SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B12022	Elections				
	Expenditure				
	Premises Related Expenses				
23**	Rents	17,960		8,200	
			17,960		8,200
	Transport Related Expenses				
35**	Contract Hire	3,880		1,250	
			3,880		1,250
	Supplies & Services				
40**	Equipment Furniture and Materials	4,590		3,790	
43**	Printing And Stationery	90,070		20,200	
44**	Other Services	209,030		45,000	
45**	Communications and Computing	104,800		42,400	
			408,490		111,390
	Central Support Services				
71**	Overhead	284,180		262,440	
			284,180		262,440
	Total Expenditure		714,510		383,280
	Income				
	<i>Other Grants and Contributions</i>				
90**	Government Grants	119,230		-	
			119,230		-
	<i>Customer & Client Receipts</i>				
91**	Other Grants and Contributions	160,910		-	
			160,910		-
	Total Income		280,140		-
	Net Expenditure carried to Summary		434,370		383,280

DEMOCRATIC & LEGAL SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1203	<u>Local Land Charges</u>				
	Expenditure				
	Supplies & Services				
44**	Other Services	7,000		7,000	
47**	Miscellaneous	3,100		3,100	
			10,100		10,100
	Central Support Services				
71**	Overhead	47,710		88,610	
			47,710		88,610
	Total Expenditure		57,810		98,710
	Income				
	Customer & Client Receipts				
92**	Receipts Vatable	22,100		33,780	
93**	Receipts Non Vatable	620		-	
			22,720		33,780
	Total Income		22,720		33,780
	Net Expenditure carried to Summary		35,090		64,930

Page No.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1205	<u>Town Twinning & Civic Expenses</u>				
	Expenditure				
	Supplies & Services				
47**	Miscellaneous	3,530		3,530	
			3,530		3,530
	Central Support Services				
71**	Overhead	47,710		3,690	
			47,710		3,690
	Total Expenditure		51,240		7,220
	Income				
	Total Income		-		-
	Net Expenditure carried to Summary		51,240		7,220

DEMOCRATIC & LEGAL SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1206	<u>Print Unit</u>				
	Expenditure				
	Central Support Services				
70**	Admin Building Recharge	-		-	
71**	Overhead	25,720		46,260	
			25,720		46,260
87**	Capital Charges	2,380		2,380	
			2,380		2,380
	Total Expenditure		28,100		48,640
	Income				
	Total Income		-		-
	Net Expenditure carried to Summary		28,100		48,640

DEMOCRATIC & LEGAL SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1207	<u>Barrowford and Western Parishes Committee</u>				
	Expenditure				
	Central Support Services				
47**	Miscellaneous	17,850		47,080	
			17,850		47,080
	Total Expenditure		17,850		47,080
	Income				
	Total Income		-		-
	Net Expenditure carried to Summary		17,850		47,080

DEMOCRATIC & LEGAL SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1208	<u>Colne and District Committee</u>				
	Expenditure				
	Central Support Services				
47**	Miscellaneous	42,390		106,130	
			42,390		106,130
	Total Expenditure		42,390		106,130
	Income				
	Total Income		-		-
	Net Expenditure carried to Summary		42,390		106,130

DEMOCRATIC & LEGAL SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1209	<u>Nelson, Brierfield and Reedley Committee</u>				
	Expenditure				
	Central Support Services				
47**	Miscellaneous	78,270		187,210	
			78,270		187,210
	Total Expenditure		78,270		187,210
	Income				
	Total Income		-		-
	Net Expenditure carried to Summary		78,270		187,210

DEMOCRATIC & LEGAL SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1210	<u>West Craven Committee</u>				
	Expenditure				
	Central Support Services				
47**	Miscellaneous	31,490		79,580	
			31,490		79,580
	Total Expenditure		31,490		79,580
	Income				
	Total Income		-		-
	Net Expenditure carried to Summary		31,490		79,580

DEMOCRATIC & LEGAL SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B12SA2	Service Area				
	Expenditure				
	Employee Expenses				
10**	Operational Expenses	751,910		831,990	
12**	Indirect Expenses	14,130		15,490	
			766,040		847,480
	Transport Related Expenses				
38**	Car Allowances	-		2,470	
			-		2,470
	Supplies & Services				
40**	Equipment Furniture and Materials	1,300		900	
43**	Printing And Stationery	12,590		11,340	
44**	Other Services	24,120		18,000	
45**	Communications and Computing	6,520		17,150	
46**	Expenses	3,510		980	
47**	Miscellaneous	1,230		2,230	
			49,270		50,600
	Central Support Services				
70**	Admin Building Recharge	95,250		119,370	
78**	Internal Market	443,350		539,990	
			538,600		659,360
	Total Expenditure		1,353,910		1,559,910
	Income				
	Customer & Client Receipts				
93**	Receipts Non Vatable	34,990		57,310	
			34,990		57,310
	Recharges to Other Accounts				
96**	Recharge to Other Accounts	14,790		8,450	
98**	Services Standard	154,490		90,180	
9A**	End User Standard	1,149,140		1,403,980	
			1,318,420		1,502,610
	Total Income		1,353,410		1,559,920
	Net Expenditure carried to Summary		500		(10)

PLANNING, BUILDING CONTROL & REG SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1301	Building Control	246,010		185,630	
B1302	Development Management	266,430		311,690	
B1303	Planning Policy	274,390		311,430	
B1304	General Environmental Enhancement	76,670		75,440	
B1305	Licensing Other	56,370		59,420	
B1306	Licensing Taxes	21,080		(4,450)	
B13SA3	Service Areas	(20)		40	
			940,930		939,200

PLANNING, BUILDING CONTROL & REGULATORY SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1301	Building Control				
	Expenditure				
	Supplies & Services				
44**	Other Services	1,000		1,000	
47**	Miscellaneous	1,540		1,540	
			2,540		2,540
	Central Support Services				
71**	Overhead	446,640		435,560	
			446,640		435,560
	Total Expenditure		449,180		438,100
	Income				
	Customer & Client Receipts				
92**	Receipts Vatable	187,000		229,340	
93**	Receipts Non Vatable	16,170		23,130	
			203,170		252,470
	Total Income		203,170		252,470
	Net Expenditure carried to Summary		246,010		185,630

PLANNING, BUILDING CONTROL & REGULATORY SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1302	<u>Development Management</u>				
	Expenditure				
	Supplies & Services				
44**	Other Services	9,400	9,400	11,400	11,400
	Central Support Services				
71**	Overhead	567,030	567,030	656,510	656,510
	Total Expenditure		576,430		667,910
	Income				
	Customer & Client Receipts				
92**	Receipts Vatable	10,000		16,020	
93**	Receipts Non Vatable	300,000	310,000	340,200	356,220
	Total Income		310,000		356,220
	<u>Net Expenditure carried to Summary</u>		266,430		311,690

PLANNING, BUILDING CONTROL & REGULATORY SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1303	Planning Policy				
	Expenditure				
	Supplies & Services				
44**	Other Services	-		25,000	
46**	Expenses	2,000		2,000	
47**	Miscellaneous	4,000		4,000	
			6,000		31,000
	Central Support Services				
71**	Overhead	268,390		280,430	
			268,390		280,430
	Total Expenditure		274,390		311,430
	Income				
	Customer & Client Receipts				
93**	Receipts Non Vatable	-		-	
			-		-
	Total Income		-		-
	Net Expenditure carried to Summary		274,390		311,430

PLANNING, BUILDING CONTROL & REGULATORY SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1304	General Environmental Enhancement				
	Expenditure				
	Premises Related Expenses				
21**	Grounds Maint Costs	2,810	2,810	3,300	3,300
	Supplies & Services				
44**	Other Services	-		-	
47**	Miscellaneous	16,300	16,300	16,300	16,300
	Central Support Services				
71**	Overhead	57,560	57,560	55,840	55,840
	Total Expenditure		76,670		75,440
	Income				
	Other Government Grants				
91**	Other Grants and Contributions	-	-	-	-
	Total Income		-		-
	Net Expenditure carried to Summary		76,670		75,440

PLANNING, BUILDING CONTROL & REGULATORY SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1305	<u>Licensing (Exc Taxis)</u>				
	Expenditure				
	Supplies & Services				
40**	Equipment Furniture and Materials	350		350	
			350		350
	Central Support Services				
71**	Overhead	143,200		150,310	
			143,200		150,310
	Total Expenditure		143,550		150,660
	Income				
	Customer & Client Receipts				
93**	Receipts Non Vatable	87,180		91,240	
			87,180		91,240
	Total Income		87,180		91,240
	Net Expenditure carried to Summary		56,370		59,420
B1306	<u>Taxi Licensing</u>				
	Expenditure				
	Supplies & Services				
40**	Equipment Furniture and Materials	15,660		15,660	
43**	Printing And Stationery	3,590		3,590	
45**	Communications and Computing	1,280		1,290	
47**	Miscellaneous	820		820	
			21,350		21,360
	Central Support Services				
71**	Overhead	163,230		281,690	
			163,230		281,690
	Total Expenditure		184,580		303,050
	Income				
	Customer & Client Receipts				
93**	Receipts Non Vatable	163,500		307,500	
			163,500		307,500
	Total Income		163,500		307,500
	Net Expenditure carried to Summary		21,080		(4,450)

PLANNING, BUILDING CONTROL & REGULATORY SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B13SA3	Service Area				
	Expenditure				
	Employee Expenses				
10**	Operational Expenses	1,060,490		1,154,610	
12**	Indirect Expenses	20,010		18,770	
			1,080,500		1,173,380
	Transport Related Expenses				
38**	Car Allowances	10,530		3,580	
39**	Transport Insurance	7,560		2,160	
			18,090		5,740
	Supplies & Services				
40**	Equipment Furniture and Materials	700		1,300	
43**	Printing And Stationery	6,500		8,430	
44**	Other Services	5,110		4,500	
45**	Communications and Computing	5,440		5,650	
46**	Expenses	-		1,410	
47**	Miscellaneous	20,650		20,500	
			38,400		41,790
	Central Support Services				
70**	Admin Building Recharge	134,480		172,420	
78**	Internal Market	183,730		222,530	
			318,210		394,950
	Total Expenditure		1,455,200		1,615,860
	Income				
	Recharges to Other Accounts				
9A**	End User Standard	1,455,220		1,615,820	
			1,455,220		1,615,820
	Total Income		1,455,220		1,615,820
	Net Expenditure carried to Summary		(20)		40

OPERATIONAL SERVICES

Section Ref.	Detail	2025/26		2026/27	
		Approved		Base	
		£	£	£	£
B1401	Street Cleansing	1,168,350		1,273,010	
B14021	Domestic Waste Collection	1,993,460		2,131,220	
B14022	Trade Waste	(152,950)		(301,450)	
B14023	Recycling Initiatives	825,660		567,920	
B14024	Food Waste	-		1,184,770	
B1406	Social and Community Centres	4,130		4,430	
B1408	Emergency Planning and HealthandSafety	29,350		35,070	
B1410	Depots Operational Buildings	-		-	
B14111	Parks	229,880		254,880	
B14112	Open Spaces	242,730		248,070	
B14113	Playgrounds	158,400		177,830	
B14114	Picnic Sites	24,080		23,110	
B14115	Playing Fields	555,380		523,250	
B14116	Parks Games	99,950		109,540	
B1412	Cemeteries	84,970		94,900	
B1413	Landscape Maintenance	164,080		(10,250)	
B1414	Enforcement Team	414,860		431,730	
B1416	Countryside Access	67,630		71,290	
B1417	Cleansing Operations	-		60	
B14SA4	Service Areas	(40)		20	
			5,909,920		6,819,400

OPERATIONAL SERVICES

Section Ref.	Detail	2025/26		2026/27	
		Approved		Base	
		£	£	£	£
B1401	<u>Street Cleansing</u>				
	Expenditure				
	Employee Expenses				
10**	Operational Expenses	645,750		630,700	
12**	Indirect Expenses	11,820		12,340	
			657,570		643,040
	Transport Related Expenses				
34**	Recharge from Transport Pool	278,670		303,340	
36**	Contract Hire	-		78,850	
			278,670		382,190
	Supplies & Services				
40**	Equipment Furniture and Materials	26,260		26,260	
42**	Clothing Uniforms and Laundry	2,600		2,600	
45**	Communications and Computing	210		210	
47**	Miscellaneous	46,000		46,000	
50**	Works DSO	10,000		10,000	
			85,070		85,070
	Central Support Services				
70**	Admin Building Recharge	28,560		28,560	
71**	Overhead	188,220		207,610	
			216,780		236,170
	Capital Financing Costs				
87**	Capital Charges	580		580	
			580		580
	Total Expenditure		1,238,670		1,347,050
	Income				
	<i>Customer & Client Receipts</i>				
91**	Other Grants and Contributions	13,920		13,920	
92**	Receipts Vatable	12,380		16,100	
93**	Receipts Non Vatable	3,500		3,500	
			29,800		33,520
	<i>Recharged to other Accounts</i>				
96**	Recharge to Other Accounts	40,520		40,520	
			40,520		40,520
	Total Income		70,320		74,040
	Net Expenditure carried to Summary		1,168,350		1,273,010

OPERATIONAL SERVICES

Section Ref.	Detail	2025/26		2026/27	
		Approved		Base	
		£	£	£	£
B1402	<u>Waste Collection</u>				
B14021	<u>Domestic Waste Collection</u>				
	Expenditure				
	Employee Expenses				
10**	Operational Expenses	967,890		950,040	
12**	Indirect Expenses	11,390		11,910	
			979,280		961,950
	Transport Related Expenses				
34**	Recharge from Transport Pool	426,770		444,500	
			426,770		444,500
	Supplies & Services				
40**	Equipment Furniture and Materials	148,500		148,500	
42**	Clothing Uniforms and Laundry	1,800		1,800	
45**	Communications and Computing	100		100	
47**	Miscellaneous	151,000		222,000	
50**	Works DSO	41,700		141,700	
			343,100		514,100
	Central Support Services				
70**	Admin Building Recharge	20,210		20,210	
71**	Overhead	200,600		223,320	
			220,810		243,530
	Capital Financing Costs				
87**	Capital Charges	110,860		110,860	
			110,860		110,860
	Total Expenditure		2,080,820		2,274,940
	Income				
	<i>Customer & Client Receipts</i>				
92**	Receipts Vatable	17,260		86,210	
93**	Receipts Non Vatable	30,100		17,510	
			47,360		103,720
	<i>Recharged to other Accounts</i>				
96**	Recharge to Other Accounts	40,000		40,000	
			40,000		40,000
	<i>Total Income</i>		87,360		143,720
	Net Expenditure carried to Summary		1,993,460		2,131,220

OPERATIONAL SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1402	<u>Waste Collection (continued)</u>				
B14022	<u>Trade Waste</u>				
	Expenditure				
	Employee Expenses				
10**	Operational Expenses	72,030		69,930	
12**	Indirect Expenses	1,340		1,390	
			73,370		71,320
	Premises Related Expenses				
26**	Cleaning and Domestic Supplies	428,000		440,840	
			428,000		440,840
	Transport Related Expenses				
34**	Recharge from Transport Pool	135,180		139,820	
			135,180		139,820
	Supplies & Services				
40**	Equipment Furniture and Materials	103,320		46,960	
42**	Clothing Uniforms and Laundry	600		600	
45**	Communications and Computing	20		20	
47**	Miscellaneous	12,000		-	
			115,940		47,580
	Central Support Services				
70**	Admin Building Recharge	3,850		3,850	
71**	Overhead	91,410		112,520	
			95,260		116,370
	Capital Financing Costs				
87**	Capital Charges	16,300		16,300	
			16,300		16,300
	Total Expenditure		864,050		832,230
	Income				
	<i>Customer & Client Receipts</i>				
92**	Receipts Vatable	115,440		102,780	
93**	Receipts Non Vatable	901,560		1,030,900	
			1,017,000		1,133,680
	Total Income		1,017,000		1,133,680
	Net Expenditure carried to Summary		(152,950)		(301,450)

OPERATIONAL SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B14023	<u>Recycling Initiatives</u>				
	Expenditure				
	Employee Expenses				
10**	Operational Expenses	896,950		910,040	
12**	Indirect Expenses	15,650		16,340	
			912,600		926,380
	Transport Related Expenses				
34**	Recharge from Transport Pool	439,520		445,980	
			439,520		445,980
	Supplies & Services				
40**	Equipment Furniture and Materials	-		-	
42**	Clothing Uniforms and Laundry	5,300		5,300	
45**	Communications and Computing	100		3,100	
47**	Miscellaneous	26,600		129,750	
			32,000		138,150
	Central Support Services				
70**	Admin Building Recharge	29,090		29,090	
71**	Overhead	317,710		248,380	
			346,800		277,470
	Capital Financing Costs				
87**	Capital Charges	1,450		1,450	
			1,450		1,450
	Total Expenditure		1,732,370		1,789,430
	Income				
	<i>Other Grants and Contributions</i>				
91**	Other Grants and Contributions	538,200		888,000	
			538,200		888,000
	<i>Customer & Client Receipts</i>				
92**	Receipts Vatable	1,000		1,000	
93**	Receipts Non Vatable	346,000		311,000	
			347,000		312,000
	<i>Recharges to Other Accounts</i>				
96**	Recharge to Other Accounts	21,510		21,510	
			21,510		21,510
	Total Income		906,710		1,221,510
	Net Expenditure carried to Summary		825,660		567,920

OPERATIONAL SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B14024	Food Waste				
	Expenditure				
	Employee Expenses				
10**	Operational Expenses	-		716,590	
12**	Indirect Expenses	-		-	716,590
	Transport Related Expenses				
31**	Repair and Maintenance	-		-	
32**	Transport Running Costs	-		-	
34**	Recharge from Transport Pool	-		290,080	
39**	Transport Insurance	-		-	290,080
	Supplies & Services				
40**	Equipment Furniture and Materials	-		170,000	
42**	Clothing Uniforms and Laundry	-		3,000	
45**	Communications and Computing	-		100	
47**	Miscellaneous	69,990		5,000	
			69,990		178,100
	Total Expenditure		69,990		1,184,770
	Income				
	<i>Other Grants and Contributions</i>				
90**	Government Grants	69,990		-	-
			69,990		-
	<i>Recharges to Other Accounts</i>				
96**	Recharge to Other Accounts	-		-	-
			-		-
	Total Income		69,990		-
	Net Expenditure carried to Summary		-		1,184,770

OPERATIONAL SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1406	Social/Community Centres				
	Expenditure				
	Premises Related Expenses				
20**	Building Repair and Maint	2,000		2,000	
21**	Grounds Maint Costs	470		560	
22**	Energy Costs	4,500		4,550	
25**	Water Services	2,520		2,650	
28**	Premises Insurance	510		540	
			10,000		10,300
	Supplies & Services				
40**	Equipment Furniture and Materials	150		150	
47**	Miscellaneous	170		170	
			320		320
	Capital Financing Costs				
87**	Capital Charges	4,060		4,060	
			4,060		4,060
	Total Expenditure		14,380		14,680
	Income				
	Customer & Client Receipts				
92**	Receipts Vatable	9,450		9,450	
93**	Receipts Non Vatable	800		800	
			10,250		10,250
	Total Income		10,250		10,250
	Net Expenditure carried to Summary		4,130		4,430

OPERATIONAL SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1408	<u>Emergency Planning/Health and Safety</u>				
	Expenditure				
	Supplies & Services				
40**	Equipment Furniture and Materials	550		550	
45**	Communications and Computing	8,500		8,590	
47**	Miscellaneous	6,000		11,000	
			15,050		20,140
	Agency & Contracted Services				
53**	External Partners	14,300		14,930	
			14,300		14,930
	Central Support Services				
71**	Overhead	-		-	
			-		-
	Total Expenditure		29,350		35,070
	Total Income		-		-
	Net Expenditure carried to Summary		29,350		35,070

OPERATIONAL SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1410	Depot				
	Expenditure				
	Employee Expenses				
12**	Indirect Expenses	2,860		2,860	
			2,860		2,860
	Premises Related Expenses				
20**	Building Repair and Maint	45,880		45,880	
22**	Energy Costs	24,590		22,880	
23**	Rents	600		610	
24**	Rates	41,900		42,320	
25**	Water Services	15,800		16,590	
28**	Premises Insurance	4,540		4,760	
			133,310		133,040
	Supplies & Services				
47**	Miscellaneous	3,350		12,350	
			3,350		12,350
	Central Support Services				
71**	Overhead	26,660		26,660	
			26,660		26,660
	Capital Financing Costs				
87**	Capital Charges	27,540		27,540	
			27,540		27,540
	Total Expenditure		193,720		202,450
	Income				
	<i>Other Grants & Contributions</i>				
91**	Other Grants and Contributions	13,060		13,060	
			13,060		13,060
	<i>Customer & Client Receipts</i>				
93**	Receipts Non Vatable	7,800		7,800	
			7,800		7,800
	<i>Recharges to Other Accounts</i>				
96**	Recharge to Other Accounts	172,860		181,590	
			172,860		181,590
	Total Income		193,720		202,450
	Net Expenditure carried to Summary		-		-

OPERATIONAL SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B14111	Parks				
	Expenditure				
	Premises Related Expenses				
20**	Building Repair and Maint	16,270		16,270	
21**	Grounds Maint Costs	287,460		307,130	
22**	Energy Costs	18,210		18,400	
25**	Water Services	220		230	
28**	Premises Insurance	1,440		1,510	
			323,600		343,540
	Supplies & Services				
47**	Miscellaneous	930		930	
			930		930
	Agency & Contracted Services				
53**	External Partners		-		-
	Central Support Services				
71**	Overhead	75,580		80,640	
			75,580		80,640
	Capital Financing Costs				
87**	Capital Charges	14,730		14,730	
			14,730		14,730
	Total Expenditure		414,840		439,840
	Income				
	Customer & Client Receipts				
92**	Receipts Vatable	18,490		18,490	
93**	Receipts Non Vatable	166,470		166,470	
			184,960		184,960
	Total Income		184,960		184,960
	Net Expenditure carried to Summary		229,880		254,880

OPERATIONAL SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
Community Parks and Open Spaces (Continued)					
B14112	Open Spaces				
	Expenditure				
	Premises Related Expenses				
21**	Grounds Maint Costs	273,920		277,360	
22**	Energy Costs	170		170	
23**	Rents	90		90	
			274,180		277,620
	Supplies & Services				
40**	Equipment Furniture and Materials	10,750		10,750	
44**	Other Services	6,000		6,000	
47**	Miscellaneous	3,110		3,110	
			19,860		19,860
	Central Support Services				
71**	Overhead	29,910		31,810	
			29,910		31,810
	Capital Financing Costs				
87**	Capital Charges	11,600		11,600	
			11,600		11,600
	Total Expenditure		335,550		340,890
	Income				
	<i>Other Grants & Contributions</i>				
91**	Other Grants and Contributions	92,720		92,720	
			92,720		92,720
	<i>Customer & Client Receipts</i>				
93**	Receipts Non Vatable	100		100	
			100		100
	Total Income		92,820		92,820
	Net Expenditure carried to Summary		242,730		248,070

OPERATIONAL SERVICES

Section Ref.	Detail	2025/26		2026/27	
		Approved		Base	
		£	£	£	£
B14113	Playgrounds				
	Expenditure				
	Premises Related Expenses				
20**	Building Repair and Maint	1,000		1,000	
21**	Grounds Maint Costs	101,410		114,340	
22**	Energy Costs	1,000		1,010	
			103,410		116,350
	Supplies & Services				
40**	Equipment Furniture and Materials	1,000		1,000	
			1,000		1,000
	Central Support Services				
71**	Overhead	73,350		79,840	
			73,350		79,840
	Capital Financing Costs				
87**	Capital Charges	26,210		26,210	
			26,210		26,210
	Total Expenditure		203,970		223,400
	Income				
	Customer & Client Receipts				
92**	Receipts Vatable	45,570		45,570	
			45,570		45,570
	Total Income		45,570		45,570
	Net Expenditure carried to Summary		158,400		177,830

OPERATIONAL SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B14114	Picnic Sites				
	Expenditure				
	Premises Related Expenses				
21**	Grounds Maint Costs	9,250		10,840	
28**	Premises Insurance	400		420	
			9,650		11,260
	Central Support Services				
71**	Overhead	16,080		13,500	
			16,080		13,500
	Total Expenditure		25,730		24,760
	Income				
	Customer & Client Receipts				
93**	Receipts Non Vatable	1,650		1,650	
			1,650		1,650
	Total Income		1,650		1,650
	Net Expenditure carried to Summary		24,080		23,110

OPERATIONAL SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B14115	Playing Fields				
	Expenditure				
	Premises Related Expenses				
20**	Building Repair and Maint	17,970		17,970	
21**	Grounds Maint Costs	235,700		245,820	
22**	Energy Costs	23,860		24,090	
24**	Rates	35,210		35,560	
25**	Water Services	9,430		9,910	
26**	Cleaning and Domestic Supplies	350		350	
28**	Premises Insurance	5,980		6,280	
			328,500		339,980
	Supplies & Services				
47**	Miscellaneous	2,740		2,740	
48**	Contributions to Funds	650		650	
			3,390		3,390
	Central Support Services				
71**	Overhead	125,290		83,110	
			125,290		83,110
	Capital Financing Costs				
87**	Capital Charges	136,490		136,490	
			136,490		136,490
	Total Expenditure		593,670		562,970
	Income				
	Customer & Client Receipts				
92**	Receipts Vatable	20,760		21,800	
93**	Receipts Non Vatable	17,530		17,920	
			38,290		39,720
	Total Income		38,290		39,720
	Net Expenditure carried to Summary		555,380		523,250

OPERATIONAL SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B14116	<u>Parks Games</u>				
	Expenditure				
	Premises Related Expenses				
20**	Building Repair and Maint	14,410		14,410	
21**	Grounds Maint Costs	48,640		50,990	
22**	Energy Costs	2,570		2,580	
24**	Rates	1,460		1,470	
25**	Water Services	4,180		4,390	
			71,260		73,840
	Central Support Services				
71**	Overhead	39,320		46,330	
			39,320		46,330
	Capital Financing Costs				
87**	Capital Charges	9,650		9,650	
			9,650		9,650
	Total Expenditure		120,230		129,820
	Income				
	<i>Customer & Client Receipts</i>				
92**	Receipts Vatable	2,770		2,770	
93**	Receipts Non Vatable	17,510		17,510	
			20,280		20,280
	Total Income		20,280		20,280
	Net Expenditure carried to Summary		99,950		109,540

OPERATIONAL SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1412	Cemeteries				
	Expenditure				
	Premises Related Expenses				
20**	Building Repair and Maint	19,300		19,300	
21**	Grounds Maint Costs	276,710		278,510	
22**	Energy Costs	1,530		1,540	
24**	Rates	12,940		13,060	
25**	Water Services	4,800		5,040	
28**	Premises Insurance	2,190		2,300	
			317,470		319,750
	Supplies & Services				
40**	Equipment Furniture and Materials	100		100	
47**	Miscellaneous	2,400		2,400	
			2,500		2,500
	Central Support Services				
71**	Overhead	144,320		168,940	
			144,320		168,940
	Capital Financing Costs				
87**	Capital Charges	8,140		8,140	
			8,140		8,140
	Total Expenditure		472,430		499,330
	Income				
	Customer & Client Receipts				
92**	Receipts Vatable	80,850		84,560	
93**	Receipts Non Vatable	306,610		319,870	
			387,460		404,430
	Total Income		387,460		404,430
	Net Expenditure carried to Summary		84,970		94,900

OPERATIONAL SERVICES

Section Ref.	Detail	2025/26		2026/27	
		Approved		Base	
		£	£	£	£
B1413	Landscape Maintenance				
	Expenditure				
00**	FRS17 Employee Costs	22,500		20,500	
10**	Operational Expenses	728,330		796,840	
12**	Indirect Expenses	34,440		35,290	
			785,270		852,630
	Transport Related Expenses				
31**	Repair and Maintenance	60,000		60,500	
32**	Transport Running Costs	54,440		55,600	
34**	Recharge from Transport Pool	350		310	
35**	Contract Hire	-		-	
36**	Internal Contract Hire	78,190		81,580	
39**	Transport Insurance	86,420		62,930	
			279,400		260,920
	Supplies & Services				
40**	Equipment Furniture and Materials	2,500		2,500	
42**	Clothing Uniforms and Laundry	7,000		7,000	
45**	Communications and Computing	450		450	
47**	Miscellaneous	500		500	
			10,450		10,450
	Central Support Services				
70**	Admin Building Recharge	37,150		37,150	
71**	Overhead	97,530		43,340	
			134,680		80,490
	Capital Financing Costs				
87**	Capital Charges	64,090		64,090	
			64,090		64,090
	Total Expenditure		1,273,890		1,268,580
	Income				
	<i>Customer & Client Receipts</i>				
92**	Receipts Vatable	81,170		152,270	
			81,170		152,270
	<i>Recharges to Other Accounts</i>				
96**	Recharge to Other Accounts	1,028,640		1,126,560	
			1,028,640		1,126,560
	Total Income		1,109,810		1,278,830
	Net Expenditure carried to Summary		164,080		(10,250)

OPERATIONAL SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1414	Enforcement Team				
	Expenditure				
	Transport Related Expenses				
34**	Recharge from Transport Pool	53,530		52,540	
			53,530		52,540
	Supplies & Services				
40**	Equipment Furniture and Materials	500		500	
42**	Clothing Uniforms and Laundry	500		500	
44**	Other Services	500		500	
47**	Miscellaneous	23,000		33,000	
			24,500		34,500
	Central Support Services				
71**	Overhead	347,130		355,160	
			347,130		355,160
	Total Expenditure		425,160		442,200
	Income				
	Customer & Client Receipts				
93**	Receipts Non Vatable	10,300		10,470	
			10,300		10,470
	Total Income		10,300		10,470
	Net Expenditure carried to Summary		414,860		431,730

OPERATIONAL SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1416	<u>Countryside Access</u>				
	Expenditure				
	Premises Related Expenses				
21**	Grounds Maint Costs	20,810		20,810	
			20,810		20,810
	Transport Related Expenses				
34**	Recharge from Transport Pool	7,930		8,460	
			7,930		8,460
	Miscellaneous Services				
47**	Miscellaneous	3,120		3,120	
			3,120		3,120
	Central Support Services				
71**	Overhead	61,350		64,580	
			61,350		64,580
	Total Expenditure		93,210		96,970
	Income				
	<i>Other Grants & Contributions</i>				
91**	Other Grants and Contributions	16,000		16,000	
			16,000		16,000
	<i>Customer & Client Receipts</i>				
92**	Receipts Vatable	7,580		7,580	
93**	Receipts Non Vatable	2,000		2,100	
			9,580		9,680
	Total Income		25,580		25,680
	Net Expenditure carried to Summary		67,630		71,290

OPERATIONAL SERVICES

Section Ref.	Detail	2025/26		2026/27	
		Approved		Base	
		£	£	£	£
B1417	<u>Cleansing Operations</u>				
	Expenditure				
	Premise Related Exps				
25**	Water Services	3,000		3,150	
			3,000		3,150
	Transport Related Expenses				
31**	Repair and Maintenance	165,860		122,130	
32**	Transport Running Costs	407,570		465,790	
34**	Recharge from Transport Pool	(2,074,730)		(1,735,960)	
36**	Internal Contract Hire	1,284,510		999,840	
39**	Transport Insurance	174,540		142,880	
			(42,250)		(5,320)
	Capital Financing Costs				
87**	Capital Charges	2,230		2,230	
			2,230		2,230
	Total Expenditure		(37,020)		60
	Income				
	Other Grants and Contributions				
91**	Other Grants and Contributions	(37,020)		-	
			(37,020)		-
	Total Income		(37,020)		-
	Net Expenditure carried to Summary		-		60

OPERATIONAL SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B14SA4	Service Area				
	Expenditure				
	Employee Expenses				
10**	Operational Expenses	1,326,560		1,173,210	
12**	Indirect Expenses	40,760		47,370	
			1,367,320		1,220,580
	Transport Related Expenses				
34**	Recharge from Transport Pool	19,330		18,960	
			19,330		18,960
	Supplies & Services				
38**	Car Allowances	-		4,260	
40**	Equipment Furniture and Materials	10,550		9,540	
43**	Printing And Stationery	2,620		2,290	
45**	Communications and Computing	18,440		26,510	
46**	Expenses	-		1,680	
47**	Miscellaneous	8,590		4,060	
			40,200		48,340
	Central Support Services				
70**	Admin Building Recharge	74,860		62,730	
78**	Internal Market	386,270		479,510	
			461,130		542,240
	Total Expenditure		1,887,980		1,830,120
	Income				
	Recharges to Other Accounts				
98**	Services Standard	47,630		36,700	
9A**	End User Standard	1,840,390		1,793,400	
			1,888,020		1,830,100
	Total Income		1,888,020		1,830,100
	Net Expenditure carried to Summary		(40)		20

PROPERTY & ENGINEERING

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1501	Administrative Buildings	(30)		(1,180)	
B1502	Estates and Properties	399,800		280,140	
B1503	Markets	172,240		273,750	
B1504	Industrial Estates	(90,350)		(50,110)	
B1505	Private Street Works	22,750		20,210	
B1506	District Highways	19,770		24,650	
B1507	Residual Highways	33,510		33,250	
B1508	Car Parking	140,030		164,570	
B1509	Passenger Shelters	5,880		5,380	
B1510	Bus Stations	4,940		10,800	
B1511	Land Drainage	58,420		68,750	
B1512	Cycleways	43,190		43,390	
B1513	Reclamation	55,440		57,510	
B1514	Town Centres	279,770		293,710	
B15SA5	Service Area	(30)		-	
			1,145,330		1,224,820

PROPERTY & ENGINEERING

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1501	<u>Administrative Buildings</u>				
	Expenditure				
	Employee Expenses				
12**	Indirect Expenses	3,340		8,080	
			3,340		8,080
	Premises Related Expenses				
20**	Building Repair and Maint	32,000		41,000	
22**	Energy Costs	63,370		93,320	
24**	Rates	241,000		258,740	
25**	Water Services	8,540		7,260	
26**	Cleaning and Domestic Supplies	30,630		34,820	
28**	Premises Insurance	6,230		-	
			381,770		435,140
	Supplies & Services				
45**	Communications and Computing	640		1,450	
47**	Miscellaneous	5,460		6,500	
			6,100		7,950
	Central Support Services				
71**	Overhead	277,590		433,340	
			277,590		433,340
	Capital Financing Costs				
87**	Capital Charges	129,660		129,660	
			129,660		129,660
	Total Expenditure		798,460		1,014,170
	Income				
	Recharges to Other Accounts				
96**	Recharge to Other Accounts	798,490		1,015,350	
			798,490		1,015,350
	<i>Total Income</i>		<i>798,490</i>		<i>1,015,350</i>
	Net Expenditure carried to Summary		(30)		(1,180)

PROPERTY & ENGINEERING

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1502	<u>Estates & Properties</u>				
	Expenditure				
	Premises Related Expenses				
20**	Building Repair and Maint	176,420		60,500	
21**	Grounds Maint Costs	36,280		49,920	
22**	Energy Costs	63,750		83,900	
23**	Rents	-		100	
24**	Rates	111,500		40,340	
25**	Water Services	7,280		6,430	
26**	Cleaning and Domestic Supplies	30,920		3,200	
27**	Operational Buildings Expenses	8,520		9,950	
28**	Premises Insurance	35,350		22,420	
			470,020		276,760
	Supplies & Services				
44**	Other Services	-		-	
45**	Communications and Computing	-		1,500	
47**	Miscellaneous	39,840		28,350	
			39,840		29,850
	Central Support Services				
71**	Overhead	296,380		352,460	
			296,380		352,460
	Capital Financing Costs				
87**	Capital Charges	46,150		46,150	
			46,150		46,150
	Total Expenditure		852,390		705,220
	Income				
	Customer & Client Receipts				
92**	Receipts Vatable	254,950		209,820	
93**	Receipts Non Vatable	197,640		215,260	
			452,590		425,080
	Total Income		452,590		425,080
	Net Expenditure carried to Summary		399,800		280,140

PROPERTY & ENGINEERING

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1503	Markets				
	Expenditure				
	Premises Related Expenses				
20**	Building Repair and Maint	2,900		15,000	
22**	Energy Costs	43,360		53,280	
23**	Rents	3,400		6,950	
24**	Rates	26,300		51,500	
25**	Water Services	6,700		10,200	
26**	Cleaning and Domestic Supplies	7,190		4,750	
27**	Operational Buildings Expenses	4,990		570	
28**	Premises Insurance	7,050		6,870	
			101,890		149,120
	Supplies & Services				
44**	Other Services	1,000		1,000	
47**	Miscellaneous	5,150		72,880	
			6,150		73,880
	Central Support Services				
71**	Overhead	111,230		175,430	
			111,230		175,430
	Capital Financing Costs				
80**	MRP/VRP/INTEREST/PREMIUMS	2,180		-	
87**	Capital Charges	54,140		14,830	
			56,320		14,830
	Total Expenditure		275,590		413,260
	Income				
	Customer & Client Receipts				
92**	Receipts Vatable	8,800		64,970	
93**	Receipts Non Vatable	94,550		74,540	
			103,350		139,510
	Total Income		103,350		139,510
	Net Expenditure carried to Summary		172,240		273,750

PROPERTY & ENGINEERING

Section Ref.	Detail	2025/26		2026/27	
		Approved		Base	
		£	£	£	£
B1504	Industrial Estates				
	Expenditure				
	Premises Related Expenses				
20**	Building Repair and Maint	-		5,000	
21**	Grounds Maint Costs	1,640		2,010	
22**	Energy Costs	2,820		4,480	
23**	Rents	5,000		6,130	
24**	Rates	4,420		8,920	
25**	Water Services	9,290		10,420	
26**	Cleaning and Domestic Supplies	9,060		15,570	
			32,230		52,530
	Supplies & Services				
47**	Miscellaneous	11,640		11,640	
			11,640		11,640
	Central Support Services				
71**	Overhead	109,270		102,030	
			109,270		102,030
	Capital Financing Costs				
87**	Capital Charges	22,320		22,320	
			22,320		22,320
	Total Expenditure		175,460		188,520
	Income				
	Customer & Client Receipts				
92**	Receipts Vatable	156,000		116,300	
93**	Receipts Non Vatable	109,810		122,330	
			265,810		238,630
	Total Income		265,810		238,630
	Net Expenditure carried to Summary		(90,350)		(50,110)

PROPERTY & ENGINEERING

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1505	<u>Private Street Works</u>				
	Expenditure				
	Central Support Services				
71**	Overhead	22,750		20,210	
			22,750		20,210
	Total Expenditure		22,750		20,210
	Income				
	Total Income		-		-
	Net Expenditure carried to Summary		22,750		20,210

PROPERTY & ENGINEERING

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1506	<u>District Highways</u>				
	Expenditure				
	Premises Related Expenses				
21**	Grounds Maint Costs	9,840	9,840	13,010	13,010
	Supplies & Services				
47**	Miscellaneous	1,000	1,000	1,000	1,000
	Central Support Services				
71**	Overhead	10,770	10,770	13,040	13,040
	Total Expenditure		21,610		27,050
	Income				
	Customer & Client Receipts				
93**	Receipts Non Vatable	1,840	1,840	2,400	2,400
	Total Income		1,840		2,400
	Net Expenditure carried to Summary		19,770		24,650

PROPERTY & ENGINEERING

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1507	<u>Residual Highways</u>				
	Expenditure				
	Central Support Services				
71**	Overhead	33,510	33,510	33,250	33,250
	Total Expenditure		33,510		33,250
	Income				
	Total Income		-		-
	Net Expenditure carried to Summary		33,510		33,250

PROPERTY & ENGINEERING

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1508	Car Parking				
	Expenditure				
	Premises Related Expenses				
20**	Building Repair and Maint	9,450		13,000	
21**	Grounds Maint Costs	6,250		5,240	
22**	Energy Costs	14,500		15,230	
24**	Rates	43,030		44,600	
25**	Water Services	9,430		11,930	
26**	Cleaning and Domestic Supplies	12,220		20,790	
			94,880		110,790
	Supplies & Services				
44**	Other Services	3,800		4,480	
45**	Communications and Computing	20		-	
47**	Miscellaneous	6,250		3,000	
			10,070		7,480
	Other Local Authorities				
51**	Other Local Authorities	20,860		27,290	
			20,860		27,290
	Central Support Services				
70**	Admin Building Recharge	-		-	
71**	Overhead	51,930		51,780	
			51,930		51,780
	Total Expenditure		177,740		197,340
	Income				
	Customer & Client Receipts				
92**	Receipts Vatable	10,890		10,270	
93**	Receipts Non Vatable	26,820		22,500	
			37,710		32,770
	Total Income		37,710		32,770
	Net Expenditure carried to Summary		140,030		164,570

PROPERTY & ENGINEERING

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1509	<u>Passenger Shelters</u>				
	Expenditure				
	Central Support Services				
71**	Overhead	5,080		4,580	
			5,080		4,580
	Capital Financing Costs				
87**	Capital Charges	800		800	
			800		800
	Total Expenditure		5,880		5,380
	Income				
	Total Income		-		-
	Net Expenditure carried to Summary		5,880		5,380

PROPERTY & ENGINEERING

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1510	Bus Stations				
	Expenditure				
	Premises Related Expenses				
20**	Building Repair and Maint	1,250		1,000	
21**	Grounds Maint Costs	1,190		1,450	
24**	Rates	11,800		5,370	
25**	Water Services	1,170		250	
26**	Cleaning and Domestic Supplies	4,700		2,470	
28**	Premises Insurance	100		110	
			20,210		10,650
	Central Support Services				
71**	Overhead	1,070		1,080	
			1,070		1,080
	Capital Financing Costs				
87**	Capital Charges	2,070		2,070	
			2,070		2,070
	Total Expenditure		23,350		13,800
	Income				
	Customer & Client Receipts				
92**	Receipts Vatable	18,410		3,000	
			18,410		3,000
	Total Income		18,410		3,000
	Net Expenditure carried to Summary		4,940		10,800

PROPERTY & ENGINEERING

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1511	<u>Land Drainage</u>				
	Expenditure				
	Premises Related Expenses				
21**	Grounds Maint Costs	17,230		27,560	
			17,230		27,560
	Supplies & Services				
47**	Miscellaneous	5,000		5,250	
			5,000		5,250
	Central Support Services				
71**	Overhead	36,190		35,940	
			36,190		35,940
	Total Expenditure		58,420		68,750
	Income				
	Total Income		-		-
	Net Expenditure carried to Summary		58,420		68,750

PROPERTY & ENGINEERING

Page No.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1512	<u>Cycleways</u>				
	Expenditure				
	Premises Related Expenses				
21**	Grounds Maint Costs	7,000		7,350	
			7,000		7,350
	Central Support Services				
43**	Printing And Stationery	-		100	
71**	Overhead	36,190		35,940	
			36,190		36,040
	Total Expenditure		43,190		43,390
	Income				
	Total Income		-		-
	Net Expenditure carried to Summary		43,190		43,390

PROPERTY & ENGINEERING

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1513	Reclamation				
	Expenditure				
	Premises Related Expenses				
21**	Grounds Maint Costs	26,700	26,700	29,060	29,060
	Central Support Services				
71**	Overhead	30,840	30,840	30,550	30,550
	Total Expenditure		57,540		59,610
	Income				
	<i>Customer & Client Receipts</i>				
93**	Receipts Non Vatable	2,100	2,100	2,100	2,100
	Total Income		2,100		2,100
	Net Expenditure carried to Summary		55,440		57,510

PROPERTY & ENGINEERING

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1514	<u>Town Centres</u>				
	Expenditure				
	Premises Related Expenses				
21**	Grounds Maint Costs	32,290		40,500	
22**	Energy Costs	660		690	
			32,950		41,190
	Other Services				
44**	Other Services	-		-	
			-		-
	Central Support Services				
71**	Overhead	230,160		235,860	
			230,160		235,860
	Capital Financing Costs				
87**	Capital Charges	16,660		16,660	
			16,660		16,660
	Total Expenditure		279,770		293,710
	Income				
	Total Income		-		-
	Net Expenditure carried to Summary		279,770		293,710

PROPERTY & ENGINEERING

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B15SA5	Service Areas				
	Expenditure				
	Employee Expenses				
10**	Operational Expenses	1,094,340		1,209,600	
12**	Indirect Expenses	-		20,930	
			1,094,340		1,230,530
	Transport Related Expenditure				
38**	Car Allowances	4,930		3,990	
			4,930		3,990
	Supplies & Services				
40**	Equipment Furniture and Materials	17,600		1,440	
43**	Printing And Stationery	-		2,150	
45**	Communications and Computing	30,100		46,650	
46**	Expenses	-		1,580	
47**	Miscellaneous	-		1,500	
			47,700		53,320
	Central Support Services				
70**	Admin Building Recharge	156,900		192,310	
78**	Internal Market	172,440		103,020	
			329,340		295,330
	Total Expenditure		1,476,310		1,583,170
	Income				
	<i>Customer & Client Receipts</i>				
92**	Receipts Vatable	27,550		25,000	
93**	Receipts Non Vatable	3,500		3,050	
			31,050		28,050
	<i>Recharges to Other Accounts</i>				
96**	Recharge to Other Accounts	13,680		10,000	
9A**	End User Standard	1,431,610		1,545,120	
			1,445,290		1,555,120
	<i>Total Income</i>		<i>1,476,340</i>		<i>1,583,170</i>
	Net Expenditure carried to Summary		(30)		-

ECONOMIC GROWTH

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1601	Tourism	16,300		19,650	
B1602	Economic Development Promotion	668,350		661,990	
B1613	Climate Change	-		94,080	
B16SA6	Service Areas	-		(20)	
			684,650		775,700

ECONOMIC GROWTH

Section Ref.	Detail	2025/26		2026/27	
		£	£	£	£
B1601	<u>Tourism</u>				
	Expenditure				
	Supplies & Services				
40**	Equipment Furniture and Materials	1,000		1,000	
47**	Miscellaneous	2,700		2,700	
			3,700		3,700
	Central Support Services				
71**	Overhead	14,240		17,590	
			14,240		17,590
	Total Expenditure		17,940		21,290
	Income				
	<i>Customer & Client Receipts</i>				
93**	Receipts Non Vatable	1,640		1,640	
			1,640		1,640
	Total Income		1,640		1,640
	Net Expenditure carried to Summary		16,300		19,650

ECONOMIC GROWTH

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1602	<u>Economic Development Promotion</u>				
	Expenditure				
	Supplies & Services				
47**	Miscellaneous	23,000	23,000	33,200	33,200
	Central Support Services				
71**	Overhead	604,690	604,690	588,330	588,330
	Capital Financing Costs				
87**	Capital Charges	45,660	45,660	45,660	45,660
	Total Expenditure		673,350		667,190
	Income				
	<i>Customer & Client Receipts</i>				
93**	Receipts Non Vatable	5,000	5,000	5,200	5,200
	Total Income		5,000		5,200
	Net Expenditure carried to Summary		668,350		661,990

ECONOMIC GROWTH

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1613	<u>Climate Change</u>				
	Expenditure				
	Supplies & Services				
47**	Miscellaneous	-	-	25,000	25,000
	Central Support Services				
71**	Overhead	-	-	69,080	69,080
	Capital Financing Costs				
87**	Capital Charges	-	-	-	-
	Total Expenditure		-		94,080
	Total Income				
	Net Expenditure carried to Summary		-		94,080

ECONOMIC GROWTH

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B16SA6	Service Areas				
	Expenditure				
	Employee Expenses				
10**	Operational Expenses	374,810		402,660	
12**	Indirect Expenses	-		5,770	
			374,810		408,430
	Supplies & Services				
38**	Car Allowances	-		1,100	
40**	Equipment Furniture and Materials	-		400	
43**	Printing And Stationery	-		590	
45**	Communications and Computing	930		1,030	
46**	Expenses	-		430	
47**	Miscellaneous	25,000		1,500	
			25,930		5,050
	Central Support Services				
70**	Admin Building Recharge	39,220		53,050	
78**	Internal Market	382,970		467,160	
			422,190		520,210
	Total Expenditure		822,930		933,690
	Income				
	<i>Customer & Client Receipts</i>				
92**	Receipts Vatable	-		-	
			-		-
	<i>Recharges to Other Accounts</i>				
96**	Recharge to Other Accounts	20,000		93,060	
9A**	End User Standard	802,930		840,650	
			822,930		933,710
	Total Income		822,930		933,710
	Net Expenditure carried to Summary		-		(20)

HOUSING & ENVIRONMENTAL HEALTH

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B1701	Homelessness	244,510		(1,350)	
B17011	Temporary Accomodation	-		30,000	
B17125	Pest Control	124,160		116,320	
B17126	Residential Environmental Health	554,200		589,570	
B17127	Commercial Environmental Health	617,400		614,580	
B17SA7	Service Areas	30		(30)	
			1,540,300		1,349,090

HOUSING & ENVIRONMENTAL HEALTH

Section Ref.	Detail	2025/26		2026/27	
		Approved		Base	
		£	£	£	£
B1701	<u>Homelessness</u>				
	Expenditure				
	Supplies & Services				
45**	Communications and Computing	9,500		9,600	
47**	Miscellaneous	27,500		27,500	
			37,000		37,100
	Transfer Payments				
60**	Housing Benefit	288,400		111,260	
61**	Other	355,000		360,000	
			643,400		471,260
	Central Support Services				
71**	Overhead	311,540		327,400	
			311,540		327,400
	Total Expenditure		991,940		835,760
	Income				
	<i>Other Grants & Contributions</i>				
90**	Government Grants	390,430		429,270	
91**	Other Grants and Contributions	2,000		2,000	
			392,430		431,270
	<i>Customer & Client Receipts</i>				
93**	Receipts Non Vatable	355,000		405,840	
			355,000		405,840
	Total Income		747,430		837,110
	Net Expenditure carried to Summary		244,510		(1,350)

HOUSING & ENVIRONMENTAL HEALTH

Section Ref.	Detail	2025/26		2026/27	
		Approved		Base	
		£	£	£	£
B17011	<u>Temporary Accommodation</u>				
	Expenditure				
	Premises Related Expenses				
20**	Building Repair and Maint	-		6,000	
22**	Energy Costs	-		5,400	
24**	Rates	-		4,500	
25**	Water Services	-		1,080	
28**	Premises Insurance	-		1,080	
			-		18,060
	Supplies & Services				
40**	Equipment Furniture and Materials	-		6,000	
47**	Miscellaneous	-		5,940	
			-		11,940
	Central Support Services				
71**	Overhead	-		-	
			-		-
	Total Expenditure		-		30,000
	Income				
	<i>Other Grants & Contributions</i>				
90**	Government Grants	-		-	
91**	Other Grants and Contributions	-		-	
			-		-
	Total Income		-		-
	Net Expenditure carried to Summary		-		30,000

HOUSING & ENVIRONMENTAL HEALTH

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B17125	<u>Pest Control</u>				
	Expenditure				
	Transport Related Expenses				
32**	Transport Running Costs	100		-	
34**	Recharge from Transport Pool	23,810		22,370	
			23,910		22,370
	Supplies & Services				
40**	Equipment Furniture and Materials	5,250		5,250	
42**	Clothing Uniforms and Laundry	500		500	
47**	Miscellaneous	750		750	
			6,500		6,500
	Central Support Services				
71**	Overhead	149,430		139,520	
			149,430		139,520
	Total Expenditure		179,840		168,390
	Income				
	Customer & Client Receipts				
92**	Receipts Vatable	55,680		52,070	
			55,680		52,070
	Total Income		55,680		52,070
	Net Expenditure carried to Summary		124,160		116,320

HOUSING & ENVIRONMENTAL HEALTH

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B17126	Residential Environmental Health				
	Expenditure				
	Premises Related Expenses				
20**	Building Repair and Maint	20,000		20,000	
21**	Grounds Maint Costs	410		480	
28**	Premises Insurance	3,930		4,130	
			24,340		24,610
	Transport Related Expenses				
32**	Transport Running Costs	-		-	
34**	Recharge from Transport Pool	-		-	
			-		-
	Supplies & Services				
40**	Equipment Furniture and Materials	-		-	
42**	Clothing Uniforms and Laundry	-		-	
44**	Other Services	48,100		3,100	
47**	Miscellaneous	7,850		8,390	
			55,950		11,490
	Central Support Services				
71**	Overhead	538,800		600,920	
			538,800		600,920
	Total Expenditure		619,090		637,020
	Income				
	Customer & Client Receipts				
92**	Receipts Vatable	1,000		1,000	
93**	Receipts Non Vatable	63,890		46,450	
			64,890		47,450
	Total Income		64,890		47,450
	Net Expenditure carried to Summary		554,200		589,570

HOUSING & ENVIRONMENTAL HEALTH

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B17127	<u>Commercial Environmental Health</u>				
	Expenditure				
	Employee Expenses				
10**	Operational Expenses	6,400		6,400	
			6,400		6,400
	Supplies & Services				
46**	Expenses	1,000		1,000	
47**	Miscellaneous	12,500		12,500	
			13,500		13,500
	Central Support Services				
71**	Overhead	623,600		630,340	
			623,600		630,340
	Total Expenditure		643,500		650,240
	Income				
	<i>Other Grants & Contributions</i>				
91**	Other Grants and Contributions	5,770		5,770	
			5,770		5,770
	<i>Customer & Client Receipts</i>				
92**	Receipts Vatable	5,350		5,610	
93**	Receipts Non Vatable	14,980		24,280	
			20,330		29,890
	Total Income		26,100		35,660
	Net Expenditure carried to Summary		617,400		614,580

HOUSING & ENVIRONMENTAL HEALTH

Section Ref.	Detail	2025/26		2026/27	
		Approved		Base	
		£	£	£	£
B17SA7	Service Area				
	Expenditure				
	Employee Expenses				
10**	Operational Expenses	1,461,220		1,480,810	
12**	Indirect Expenses	37,540		23,810	
			1,498,760		1,504,620
	Transport Related Expenses				
38**	Car Allowances	4,060		4,540	
			4,060		4,540
	Supplies & Services				
40**	Equipment Furniture and Materials	2,980		1,640	
43**	Printing And Stationery	1,500		2,440	
44**	Other Services	25,870		10,000	
45**	Communications and Computing	8,790		9,900	
46**	Expenses	1,000		1,790	
47**	Miscellaneous	22,690		2,570	
			62,830		28,340
	Central Support Services				
70**	Admin Building Recharge	179,330		218,840	
78**	Internal Market	321,580		397,220	
			500,910		616,060
	Total Expenditure		2,066,560		2,153,560
	Income				
	Recharges to Other Accounts				
9A**	End User Standard	2,066,530		2,116,550	
96**	Recharge to Other Accounts	-		37,040	
			2,066,530		2,153,590
	<i>Total Income</i>		<i>2,066,530</i>		<i>2,153,590</i>
	Net Expenditure carried to Summary		30		(30)

LIBERATA PAYROLL

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B21LA1	Service Areas	(10)	(10)	(10)	(10)

LIBERATA - PAYROLL

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B21LA1	Service Areas				
	Expenditure				
	Agency & Contracted Services				
53**	External Partners	359,650	359,650	185,270	185,270
	Central Support Services				
47**	Miscellaneous	-	-	-	-
70**	Admin Building Recharge	2,000		2,000	
78**	Internal Market	9,470		11,390	
			11,470		13,390
	Total Expenditure		371,120		198,660
	Income				
	Customer & Client Receipts				
92**	Receipts Vatable	18,000	18,000	18,000	18,000
	Recharges to Other Accounts				
98**	Services Standard	322,880		172,840	
9A**	End User Standard	30,250		7,830	
			353,130		180,670
	Total Income		371,130		198,670
	Net Expenditure carried to Summary		(10)		(10)

LIBERATA

INFORMATION TECHNOLOGY

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B22LA2	Service Areas	(2,700)		(30)	
			(2,700)		(30)

LIBERATA - INFORMATION TECHNOLOGY

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B22LA2	Service Areas				
	Expenditure				
	Employee Expenses				
12**	Indirect Expenses	-		-	
			-		-
	Supplies & Services				
40**	Equipment Furniture and Materials	60,000		60,000	
45**	Communications and Computing	102,350		364,400	
			162,350		424,400
	Agency & Contracted Services				
53**	External Partners	1,051,110		1,087,820	
			1,051,110		1,087,820
	Central Support Services				
70**	Admin Building Recharge	8,000		8,000	
78**	Internal Market	16,110		21,080	
			24,110		29,080
	Total Expenditure		1,237,570		1,541,300
	Income				
	<i>Customer & Client Receipts</i>				
92**	Receipts Vatable	50,500		50,500	
			50,500		50,500
	<i>Recharges to Other Accounts</i>				
98**	Services Standard	1,079,030		1,340,960	
9A**	End User Standard	110,740		149,870	
			1,189,770		1,490,830
	Total Income		1,240,270		1,541,330

Net Expenditure carried to Summary

(2,700)

(30)

LIBERATA REVENUE SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B2401	NNDR Cost of Collection	(26,460)		(15,320)	
B2402	Council Tax	804,450		804,570	
B2403	Council Tax Support	718,520		976,460	
B2404	Rent Allowances	321,210		919,580	
B2406	Housing Advances	(9,500)		(9,500)	
B24LA4	Service Areas	10		-	
			1,808,230		2,675,790

LIBERATA - REVENUE SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B2401	<u>NNDR Cost of Collection</u>				
	Expenditure				
	Supplies & Services				
44**	Other Services	1,750		1,750	
46**	Expenses	1,000		1,000	
			2,750		2,750
	Central Support Services				
71**	Overhead	114,760		121,560	
			114,760		121,560
	Total Expenditure		117,510		124,310
	Income				
	<i>Recharges to Other Accounts</i>				
91**	Other Grants and Contributions	131,970		127,630	
			131,970		127,630
	<i>Customer & Client Receipts</i>				
93**	Receipts Non Vatable	12,000		12,000	
			12,000		12,000
	Total Income		143,970		139,630
	Net Expenditure carried to Summary		(26,460)		(15,320)

LIBERATA - REVENUE SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B2402	Council Tax				
	Expenditure				
	Supplies & Services				
44**	Other Services	29,000	29,000	29,270	29,270
	Central Support Services				
71**	Overhead	975,450	975,450	1,033,300	1,033,300
	Total Expenditure		1,004,450		1,062,570
	Income				
	<i>Customer & Client Receipts</i>				
93**	Receipts Non Vatable	200,000	200,000	258,000	258,000
	Total Income		200,000		258,000
	Net Expenditure carried to Summary		804,450		804,570

LIBERATA - REVENUE SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B2403	Council Tax Support				
	Expenditure				
	Transfer Payments				
60**	Housing Benefit	5,000	5,000	5,000	5,000
	Central Support Services				
71**	Overhead	917,520	917,520	971,460	971,460
	Total Expenditure		922,520		976,460
	Income				
	<i>Government Grants</i>				
90**	Government Grants	204,000	204,000	-	-
	Total Income		204,000		-
	Net Expenditure carried to Summary		718,520		976,460

LIBERATA - REVENUE SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B2404	<u>Rent Allowances</u>				
	Expenditure				
	Transfer Payments				
60**	Housing Benefit	15,964,960	15,964,960	11,376,170	11,376,170
	Central Support Services				
71**	Overhead	924,560	924,560	978,800	978,800
	Total Expenditure		16,889,520		12,354,970
	Income				
	Government Grant				
90**	Government Grants	16,029,910	16,029,910	11,124,130	11,124,130
	Customer & Client Receipts				
93**	Receipts Non Vatable	250,000	250,000	200,000	200,000
	Recharge to Other Accounts				
96**	Recharge to Other Accounts	288,400	288,400	111,260	111,260
	Total Income		16,568,310		11,435,390
	Net Expenditure carried to Summary		321,210		919,580

LIBERATA - REVENUE SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B2406	<u>Housing Advances</u>				
	Expenditure				
	Total Expenditure		-		-
	Income				
	Other Grants & Contributions				
91**	Other Grants and Contributions	9,500	9,500	9,500	9,500
	Total Income		9,500		9,500
	Net Expenditure carried to Summary		(9,500)		(9,500)

LIBERATA - REVENUE SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B24LA4	Service Areas				
	Expenditure				
	Supplies & Services				
44**	Other Services	77,120	77,120	92,000	92,000
	Agency & Contracted Services				
53**	External Partners	1,483,890	1,483,890	1,554,770	1,554,770
	Central Support Services				
70**	Admin Building Recharge	2,000		2,000	
78**	Internal Market	142,470	144,470	175,680	177,680
	Total Expenditure		1,705,480		1,824,450
	Income				
	Recharges to Other Accounts				
9A**	End User Standard	1,705,470	1,705,470	1,824,450	1,824,450
	Total Income		1,705,470		1,824,450
	Net Expenditure carried to Summary		10		-

LIBERATA - CUSTOMER SERVICES

Section Ref.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
B25LA5	Service Areas				
	Expenditure				
	Agency & Contracted Services				
53**	External Partners	1,161,500		1,212,670	
			1,161,500		1,212,670
	Central Support Services				
70**	Admin Building Recharge	2,000		2,000	
78**	Internal Market	-		-	
			2,000		2,000
	Total Expenditure		1,163,500		1,214,670
	Income				
	Recharges to Other Accounts				
9A**	End User Standard	1,163,500		1,214,680	
			1,163,500		1,214,680
	Total Income		1,163,500		1,214,680
	Net Expenditure carried to Summary		-		(10)

CAPITAL PROGRAMME 2025/26

This section details the Capital Programme for 2025/26
(The Programme presented here includes ANY slippage from 2024/25)

Pendle Borough Council Capital Programme for 2025/26

Ref. No.	Details	£
(A)		
	Capital Receipts	
	Capital receipts in Hand	1,497,389
	Anticipated Capital Receipts not yet Received	12,000
	S106 Receipts	-
	Capital Grant	9,012,697
	Revenue Contribution	-
	Use of Reserves	-
		10,522,086
	Borrowing	
	New Borrowing	5,826,457
	Total Prudential Borrowing	5,826,457
(B)		16,348,542
	NET POSITION	-

Pendle Borough Council

Capital Programme for 2025/26

Details	£
Housing	
Disabled Facilities Grants	2,391,548
CPO	513,900
Regeneration	
Nelson Town Deal	4,620,000
Pride in Place Impact Fund	1,500,000
Nelson Pride in Place	360,000
Engineering	
Colne Road Shared-use Path	17,242
FAS3 Flood Prevention Works Earby	400,000
Trash Screens	50,000
Car Parking	50,000
Council Assets	
Leisure Assets	2,181,740
Non-Leisure Assets	752,213
Asset Transfers	216,893
Resources	
Computer Equipment	18,700
ICT Network Infrastructure	137,500
Operational Services	
Vehicle Replacement	120,000
New Cemetery Sites	2,000,000
Existing Cemetery Sites	229,000
Fly Tipping Intervention	6,388
Levelling Up Fund - Parks Fund (Capital)	17,519
Welfare cabin New cemetery Halifax Road	10,000
Concrete Plinths - Colne Cemetery	5,900
Ash walls and Ashes internment areas (All cemeteries)	30,000
Waste containers (Domestic Waste and material collections)	162,000
Muslim Vaults	48,000
Ghyll cemetery extension	510,000
Planning	
S106 Capital Schemes	-

COLLECTION FUND COUNCIL TAX

Code No.	Detail	2025/26		2026/27	
		Approved		Base	
		£	£	£	£
Q04***	<u>Expenditure</u>				
	Precepts				
0301	Lancashire County Council	43,599,570		45,340,030	
0302	Pendle Borough Council	7,724,290		7,969,830	
0304	Lancashire Police & Crime Commissioner	6,967,730		7,358,080	
0304	Lancashire Combined Fire Authority	2,253,840		2,383,830	
0303	Parish & Town Councils	3,133,570		3,386,890	
			63,679,000		66,438,660
0340	Losses on Collection		2,653,290		3,203,540
	Surplus Paid Over				
0391	Lancashire County Council	1,295,750		2,652,270	
0391	Pendle Borough Council	324,200		660,000	
0391	Lancashire Police & Crime Commissioner	206,440		423,860	
0391	Lancashire Combined Fire Authority	66,400		137,110	
			1,892,790		3,873,240
	Balance Carried Forward		-		-
	Total Expenditure		68,225,080		73,515,440
Q04***	<u>Income</u>				
0391	Balance Brought Forward	1,892,790		3,873,240	
0351	Council Tax	63,198,720		66,255,310	
0351	Parish & Town Councils	3,133,570		3,386,890	
			68,225,080		73,515,440
	Total Income		68,225,080		73,515,440

COLLECTION FUND BUSINESS RATES

Code No.	Detail	2025/26 Approved		2026/27 Base	
		£	£	£	£
Q04***	Expenditure				
	National Non Domestic Rate				
0311	Contribution to DCLG	10,289,970		14,840,920	
0311	CARF	-		-	
0312	Contribution to Pendle Borough Council	8,366,120		11,872,730	
0313	Contribution to Lancashire CC	1,852,190		2,671,360	
0315	Contribution to Lancashire FRS	205,800		296,820	
0331	Collection Allowance	134,140		127,640	
			20,848,220		29,809,470
	Provision for Non Collection		180,000		1,154,320
	Provision for Appeals		730,000		200,080
	Surplus /(Deficit)				
0391	DCLG	(459,890)		823,750	
0391	Pendle Borough Council	(367,920)		659,000	
0391	Lancashire County Council	(82,780)		148,270	
0391	Lancashire Combined Fire Authority	(9,200)		16,470	
			(919,790)		1,647,490
	Tariff Payment		-		7,697,430
	Balance Carried Forward		-		-
	Total Expenditure		20,838,430		40,508,790
Q04***	Income				
	Balance Brought Forward	(919,790)		1,647,490	
	Transitional Relief	294,560		(81,070)	
	S31 Grant	-		8,922,040	
	Business Rates	21,463,660		30,020,330	
			20,838,430		40,508,790
	Total Income		20,838,430		40,508,790