APPENDIX A.1

Department - Chief Executive and People		
Headline Summary	**Variance**	**Comments**
Overall Variance Before Carry Forwards Less Carry forward Requests **Variance After Carry Forwards**	**£** (310,691) 267,790 **(42,901)**	
Variance Summary		
General - Employee Costs	(109,514)	
General - Aggregate of General / Smaller Net Variances	(58,529)	
	(168,043)	
Indirect Costs (Incl. Pension Adj.)	125,142	
Total	**(42,901)**	

APPENDIX A.2

Department - Finance and IT		
Headline Summary	**Variance**	**Comments**
	£	
Overall Variance Before Carry Forwards	5,638,413	
Less Carry forward Requests	(7,471,840)	
Variance After Carry Forwards	**(1,833,427)**	
Variance Summary		
General - Employee Costs (Including Corporate Vacancy Allowance)	(325,027)	
Council Tax Sharing Agreement with Major Preceptors - Income	(229,480)	The reflects the wider income collection performance, which has the 'knock-on' benefit from the income sharing arrangements with the major preceptors.
Contingency - Spend (Utility costs)	(322,120)	As highlighted within earlier reports, the Council maintains a contingency budget that is available to support price volatility in the immediate term. Although this contingency budget was required to be used during the year, not all of the available sum was needed and therefore the figure set out is the favourable variance remaining at the end of the year.
Interest & Investment Income - External Interest Receivable	(1,043,111)	In response to the continuing favourable cash balances and interest rates, the approach adopted during the year was based on 'banking' the additional income at the end of each period, with the previous position reported at the end of Q3 2025/26. The figure set out is therefore the additional income achieved during Q4 of 2025/26.
Finance, Revenues and Benefits **-** Rent Allowances and Rent Rebates net costs	267,227	Similarly to previous years, this reflects the difference between housing benefit paid and the subsidy receivable along with overpayments recovered, with the position only becoming clear when the comprehensive end of year adjustments to this technical area of the budget are finalised.
IT Direct Costs - Spend	155,484	This variance primarily relates to external pressures such as those relating to data storage / networks, licenses, support and maintenance. Via a managed approach over the year, these have been offset via employee costs savings that are included within the figure above / wider departmental budgets.
Business Rates - Net Income	(589,195)	Similarly to last year, this favourable outturn position reflects a mix of various items / issues, with the primary one relating to the benefit of being a member of the Essex Business Rates Pool in 2025/26
Other External / Grants - Other Grants not allocated	(108,071)	A number of grant payments relating to COVID19 remain within the budget. These are no longer required to be allocated, so they remain as favourable variances at the end of the year.
General - Aggregate of General / Smaller Net Variances	117,678	
Net Direct Costs	**(2,076,615)**	
Indirect Costs (Incl. Pension Adj.)	243,188	
Total	**(1,833,427)**	*Excludes the contribution of the general outturn variance for the year of* ***£3.389m*** *to the Corporate Investment Fund (Revenue) via the Revenue Commitments Reserve*

APPENDIX A.3

Department - Law and Governance		
Headline Summary	**Variance**	**Comments**
	£	
Overall Variance Before Carry Forwards Less Carry forward Requests **Variance After Carry Forwards**	(123,110) 63,330 **(59,780)**	
Variance Summary		
General - Employee Costs	(44,434)	
Elections Expenses - Spend	117,537	Similarly to previous years, expenditure is incurred ahead of holding associated elections, which are later reimbursed by the relevant organisations.
Elections Expenses - Income	(118,106)	
General - Aggregate of General / Smaller Net Variances	(23,487)	
Net Direct Costs	**(68,490)**	
Indirect Costs (Incl. Pension Adj.)	8,710	
Total	**(59,780)**	

APPENDIX A.4

Department - Operations and Delivery		
Headline Summary	**Variance**	**Comments**
	£	
Overall Variance Before Carry Forwards Less Carry forward Requests **Variance After Carry Forwards**	(3,683,018) 3,369,880 **(313,138)**	
Variance Summary		
General - Employee Costs	(243,759)	
Parking - *Spend / Reinvestment*	351,045	As reported during the year, income has remained strong with a favourable position being maintained at the end of March 2026. The position against the parking expenditure budgets reflect the reinvestment of the 'surplus' back into the service in-line with the underlying cost recovery basis associated with the fees and charges setting arrangements and /or previous decisions.
Parking - *Income*	(292,220)	
Homelessness - Net Expenditure (excl. Employee Cost)	(122,044)	Via the ongoing and proactive management of this function over the year, along with the success of the Spendells House Scheme and Government Grant support, an overall favourable net variance remains at the end of March 2026.
Fast Food Initiative - Project Expenses	32,003	Although this funding had originally been transferred across to support the cost of the New Waste and Recycling Service last year, following a review as part of the outturn process for the year, a number of commitments are still required against this associated funding that was previously made available. This commitment is therefore now reflected within the outturn position for the year.
Cemeteries & Crematorium - Net Position	196,700	As set out / indicated within Financial Performance reports during the year, income has remained behind profile for 2025/26. The figure also reflects some additional items of expenditure that were more than the annual budget. This position will need to be kept under on-going review during 2026/27 as part of the two year financial plan.
General - Aggregate of General / Smaller Net Variances	(35,913)	
Net Direct Costs	**(114,187)**	
Net Indirect Costs	**(198,951)**	
Total	**(313,138)**	

APPENDIX A.5

Department - Place and Wellbeing		
Headline Summary	**Variance**	**Comments**
Overall Variance Before Carry Forwards Less Carry forward Requests **Variance After Carry Forwards**	**£** (3,114,044) 2,382,250 **(731,794)**	
Variance Summary		
General - Employee Costs (excluding Leisure Facilities Costs)	(17,982)	
Sport & Leisure Operations **-** Net Leisure Facilities Operations (Including Employees Costs)	(404,475)	Despite of a more competitve local market emerging during the year, income has remained buoyant with a net favourable position remaining at the end of March 2026.
Elections Expenses - Income	(90,084)	Similary to leisure facitilies above, the Theatre have delivered another successful year with an overall favourable position remaining at the end of 2025/26.
Airshow - Net Position	45,653	As reported earlier in the year, it was expected that there would be some additional costs relating to the 2025 show. The position has been finalised as part of the outturn process for 2025/26. Based on this underlying position, along with current global events, similar additional costs or newly emerging costs are expected for future shows. The additional required funding for the 2026 has been the subject of a separate report / decision that was published earlier in June.
General - Aggregate of General / Smaller Net Variances	(78,668)	
Net Direct Costs	**(545,557)**	
Net Indirect Costs	**(186,237)**	
Total	**(731,794)**	

APPENDIX A.6

Department - Planning and Community		
Headline Summary	**Variance**	**Comments**
	£	
Overall Variance Before Carry Forwards	(1,796,746)	
Less Carry forward Requests	1,388,590	
Variance After Carry Forwards	**(408,156)**	
Variance Summary		
General - Employee Costs (Excl. Careline)	143,818	
Careline - Net Overall Position (Including one-off 'transition' budget)	45,668	The variance reflects the final overall position for the year following the successful transfer of the service to Amphora Ltd during 2025/26. A small number of additional costs were incurred, such as legal and system / data costs due in part to the extended period required to satisfactorily resolve issues emerging from the relatively complex / technical activities associated with the transfer.
Beach Hut Sites - Spend (excl. Employee Costs)	196,536	As in previous years, income has remained strong with a favourable position being maintained at the end of March 2026. The position against the expenditure budgets reflects the reinvestment of the 'surplus' back into the service in-line with the underlying cost recovery basis associated with the fees and charges setting arrangements and /or previous decisions.
Beach Hut Sites - Income (excl. Employee Costs)	(196,542)	
Tendring Garden Communities - Income	(267,171)	This reflects associated income receivable from partners that offsets the capacity costs provided by this Council, that are reflected within the Employee Cost line above.
General - Aggregate of General / Smaller Net Variances	(372,778)	
Net Direct Costs	**(450,469)**	
Indirect Costs (Incl. Pension Adj.)	42,313	
Total	**(408,156)**	

Appendix B

General Fund Position at the end of March 2026

Portfolio Summary

	2025/26 Budget	2025/26 Actual	2025/26 Variance
	£	£	£
Finance and Governance	(49,480)	(6,533,045.55)	(6,483,565.55)
Assets and Community Safety	1,435,260	1,185,976.08	(249,283.92)
Economic Growth, Regeneration and Tourism	3,081,910	1,463,625.89	(1,618,284.11)
Environment and ICT	10,059,030	9,599,897.99	(459,132.01)
Leisure and Public Realm	5,488,800	3,355,138.42	(2,133,661.58)
Housing and Planning	8,677,280	4,816,502.95	(3,860,777.05)
Partnerships	2,607,000	1,595,621.94	(1,011,378.06)
Arts, Culture and Heritage	510,840	381,339.53	(129,500.47)
Budgets Relating to Non Executive Functions	1,029,670	716,064.44	(313,605.56)
Net Cost of Services	**32,840,310**	**16,581,121.69**	**(16,259,188.31)**
Revenue Support for Capital Investment	6,603,980	809,013.62	(5,794,966.38)
Financing Items	(3,326,200)	(3,145,873.78)	180,326.22
Total Before use of Reserves	**36,118,090**	**14,244,261.53**	**(21,873,828.47)**
Contribution to / (from) Earmarked Reserves*	(19,020,700)	4,145,975.47	23,166,675.47
Net Total	**17,097,390**	**18,390,237.00**	**1,292,847.00**
Financed by:			
Business Rates (including Tariff and Levy)	(4,259,620)	(5,552,468.00)	(1,292,848.00)
Revenue Support Grant	(815,420)	(815,419.00)	1.00
Collection Fund Surplus/Deficit	(1,348,670)	(1,348,670.00)	0.00
Income from Council Tax Payers	(10,673,680)	(10,673,680.00)	0.00
Total	**0**	**0.00**	**(0.00)**

Department Summary

	2025/26 Budget	2025/26 Actual including Reserves Adj and C/fwds	2025/26 Variance
	£	£	£
Chief Executive and People	515,680	472,779.09	(42,900.91)
Finance and IT	(33,326,680)	(31,770,911.46)	1,555,768.54
Law and Governance	1,876,520	1,816,739.76	(59,780.24)
Operations and Delivery	16,889,830	16,576,692.47	(313,137.53)
Place and Wellbeing	8,046,860	7,315,066.33	(731,793.67)
Planning and Community	5,997,790	5,589,633.81	(408,156.19)
Total	**0**	**0.00**	**0.00**

** this includes the contribution to the Revenue Commitment Reserve of the general outturn position of £3.389m*

APPENDIX C

General Fund Position at the end of March 2026

Department - Chief Executive and People

Analysis by Type of Spend	(a) 2025/26 Budget	(b) 2025/26 Actual	(c) 2025/26 Reserves Adjustment	(d) 2025/26 C/fwd requests	(e) 2025/26 Variance after Reserves Adj and C/fwds	(f) Direct Variance	(g) Indirect Variance
						Analysis of the Variance in column (e) by Direct and Indirect	
	£	£	£	£	£	£	£
Direct Expenditure							
Employee Expenses	2,492,450	2,111,001.71	0.00	239,790.00	(141,658.29)	*(141,658.29)*	*0.00*
Transport Related Expenditure	10,680	4,635.72	0.00	0.00	(6,044.28)	*(6,044.28)*	*0.00*
Supplies & Services	202,590	149,636.71	0.00	22,000.00	(30,953.29)	*(30,953.29)*	*0.00*
Total Direct Expenditure	**2,705,720**	**2,265,274.14**	**0.00**	**261,790.00**	**(178,655.86)**	***(178,655.86)***	***0.00***
Direct Income							
Government Grants	(85,430)	(100,431.66)	0.00	6,000.00	(9,001.66)	*(9,001.66)*	*0.00*
Other Grants, Reimbursements and Contributions	(2,000)	(9,405.00)	0.00	0.00	(7,405.00)	*(7,405.00)*	*0.00*
Sales, Fees and Charges	(181,880)	(154,860.79)	0.00	0.00	27,019.21	*27,019.21*	*0.00*
Total Direct Income	**(269,310)**	**(264,697.45)**	**0.00**	**6,000.00**	**10,612.55**	***10,612.55***	***0.00***
Net Direct Costs	**2,436,410**	**2,000,576.69**	**0.00**	**267,790.00**	**(168,043.31)**	***(168,043.31)***	***0.00***
FRS17/IAS19 Pension Costs	0	(107,300.13)	0.00	0.00	(107,300.13)	*0.00*	*(107,300.13)*
Service Unit and Central Costs	678,510	698,760.51	0.00	0.00	20,250.51	*0.00*	*20,250.51*
Capital Financing Costs	0	0.00	0.00	0.00	0.00	*0.00*	*0.00*
Recharged Income	(2,599,240)	(2,387,047.98)	0.00	0.00	212,192.02	*0.00*	*212,192.02*
Total Indirect Income/Expenditure	**(1,920,730)**	**(1,795,587.60)**	**0.00**	**0.00**	**125,142.40**	***0.00***	***125,142.40***
Total for Chief Executive and People	**515,680**	**204,989.09**	**0.00**	**267,790.00**	**(42,900.91)**	***(168,043.31)***	***125,142.40***

APPENDIX C

Department - Chief Executive and People						Analysis of the Variance in column (e) by Direct and Indirect	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Analysis by Section/Function	2025/26 Budget	2025/26 Actual	2025/26 Reserves Adjustment	2025/26 C/fwd requests	2025/26 Variance after Reserves Adj and C/fwds	*Direct Variance*	*Indirect Variance*
	£	£	£	£	£	£	£
Chief Executive and Administration	(630)	0.00	0.00	0.00	630.00	*(10,472.22)*	*11,102.22*
People and Culture	(13,250)	0.00	0.00	0.00	13,250.00	*(57,793.96)*	*71,043.96*
People Development	481,450	204,989.09	0.00	267,790.00	(8,670.91)	*(19,167.28)*	*10,496.37*
Customer Contact	2,400	0.00	0.00	0.00	(2,400.00)	*(41,502.79)*	*39,102.79*
People Management and Administration	45,710	0.00	0.00	0.00	(45,710.00)	*(39,107.06)*	*(6,602.94)*
Total for Chief Executive and People	515,680	204,989.09	0.00	267,790.00	(42,900.91)	*(168,043.31)*	*125,142.40*

APPENDIX C

General Fund Position at the end of March 2026

Department - Finance and IT

Analysis by Type of Spend	(a) 2025/26 Budget	(b) 2025/26 Actual	(c) 2025/26 Reserves Adjustment	(d) 2025/26 C/fwd requests	(e) 2025/26 Variance after Reserves Adj and C/fwds	(f) *Direct Variance*	(g) *Indirect Variance*
	£	£	£	£	£	£	£
Direct Expenditure							
Employee Expenses	4,469,710	7,395,434.46	0.00	71,940.00	2,997,664.46	*2,997,664.46*	*0.00*
Premises Related Expenditure	674,890	510,863.56	0.00	177,590.00	13,563.56	*13,563.56*	*0.00*
Transport Related Expenditure	73,180	69,943.60	0.00	0.00	(3,236.40)	*(3,236.40)*	*0.00*
Supplies & Services	9,828,790	3,823,016.80	0.00	5,856,190.00	(149,583.20)	*(149,583.20)*	*0.00*
Transfer Payments	23,559,880	27,014,370.37	0.00	402,800.00	3,857,290.37	*3,857,290.37*	*0.00*
Interest Payments	9,340	8,009.27	0.00	0.00	(1,330.73)	*(1,330.73)*	*0.00*
Direct Capital Financing Costs	6,899,720	1,104,758.54	0.00	5,797,660.00	2,698.54	*2,698.54*	*0.00*
Total Direct Expenditure	**45,515,510**	**39,926,396.60**	**0.00**	**12,306,180.00**	**6,717,066.60**	***6,717,066.60***	***0.00***
Direct Income							
Government Grants	(32,362,740)	(35,941,219.20)	0.00	0.00	(3,578,479.20)	*(3,578,479.20)*	*0.00*
Other Grants, Reimbursements and Contributions	(1,722,680)	(2,091,489.24)	0.00	0.00	(368,809.24)	*(368,809.24)*	*0.00*
Sales, Fees and Charges	(12,930)	(21,024.35)	0.00	0.00	(8,094.35)	*(8,094.35)*	*0.00*
Rents Receivable	(1,050)	(844.05)	0.00	0.00	205.95	*205.95*	*0.00*
Interest Receivable	(3,722,910)	(4,766,027.94)	0.00	0.00	(1,043,117.94)	*(1,043,117.94)*	*0.00*
RSG, Business Rates and Council Tax	(17,919,720)	(18,390,237.00)	0.00	0.00	(470,517.00)	*(470,517.00)*	*0.00*
Total Direct Income	**(55,742,030)**	**(61,210,841.78)**	**0.00**	**0.00**	**(5,468,811.78)**	***(5,468,811.78)***	***0.00***
Net Direct Costs	**(10,226,520)**	**(21,284,445.18)**	**0.00**	**12,306,180.00**	**1,248,254.82**	***1,248,254.82***	***0.00***
FRS17/IAS19 Pension Costs	0	(2,498,787.57)	0.00	0.00	(2,498,787.57)	*0.00*	*(2,498,787.57)*
Service Unit and Central Costs	6,881,100	6,822,561.41	0.00	0.00	(58,538.59)	*0.00*	*(58,538.59)*
Capital Financing Costs	4,615,860	4,609,849.37	0.00	0.00	(6,010.63)	*0.00*	*(6,010.63)*
Recharged Income	(15,576,420)	(16,094,224.96)	0.00	0.00	(517,804.96)	*0.00*	*(517,804.96)*
Total Indirect Income/Expenditure	**(4,079,460)**	**(7,160,601.75)**	**0.00**	**0.00**	**(3,081,141.75)**	***0.00***	***(3,081,141.75)***
Net Contribution to/(from) Reserves	**(19,020,700)**	**4,145,975.47**	**(19,778,020.00)**	**0.00**	**3,388,655.47**	***3,388,655.47***	***0.00***
Total for Finance and IT	**(33,326,680)**	**(24,299,071.46)**	**(19,778,020.00)**	**12,306,180.00**	**1,555,768.54**	***4,636,910.29***	***(3,081,141.75)***

Analysis of the Variance in column (e) by Direct and (columns f–g)

Department - Finance and IT

Analysis by Section/Function	(a) 2025/26 Budget	(b) 2025/26 Actual	(c) 2025/26 Reserves Adjustment	(d) 2025/26 C/fwd requests	(e) 2025/26 Variance after Reserves Adj and C/fwds	(f) Direct Variance	(g) Indirect Variance
	£	£	£	£	£	£	£
Finance and IT Management and Administration	195,010	0.00	0.00	0.00	(195,010.00)	*(24,707.47)*	*(170,302.53)*
Finance	215,430	0.00	0.00	181,670.00	(33,760.00)	*(84,061.47)*	*50,301.47*
Finance - Other Corporate Costs	(6,601,280)	(14,373,136.25)	0.00	5,762,720.00	(2,009,136.25)	*(708,008.34)*	*(1,301,127.91)*
Finance - Financing Items	(12,799,240)	6,447,474.31	(19,778,020.00)	5,797,660.00	5,266,354.31	*6,715,681.53*	*(1,449,327.22)*
Finance - RSG, Business Rates and Council Tax	(17,097,390)	(18,390,237.00)	0.00	0.00	(1,292,847.00)	*(1,292,847.00)*	*0.00*
Revenue and Financial Support	2,489,220	2,016,827.48	0.00	402,800.00	(69,592.52)	*(1,837.20)*	*(67,755.32)*
Information Governance and IT Services	289,090	0.00	0.00	161,330.00	(127,760.00)	*62,045.59*	*(189,805.59)*
Internal Audit	(34,370)	0.00	0.00	0.00	34,370.00	*(34,991.07)*	*69,361.07*
Business Continuity, insurance and risk	16,850	0.00	0.00	0.00	(16,850.00)	*5,635.72*	*(22,485.72)*
Total for Finance and IT	(33,326,680)	(24,299,071.46)	(19,778,020.00)	12,306,180.00	1,555,768.54	*4,636,910.29*	*(3,081,141.75)*

Columns (f) and (g): *Analysis of the Variance in column (e) by Direct and Indirect*

General Fund Position at the end of March 2026

Department - Law and Governance

Analysis by Type of Spend	(a) 2025/26 Budget	(b) 2025/26 Actual	(c) 2025/26 Reserves Adjustment	(d) 2025/26 C/fwd requests	(e) 2025/26 Variance after Reserves Adj and C/fwds	(f) *Direct Variance*	(g) *Indirect Variance*
	£	£	£	£	£	£	£
Direct Expenditure							
Employee Expenses	1,794,920	1,651,769.29	0.00	0.00	(143,150.71)	*(143,150.71)*	*0.00*
Transport Related Expenditure	16,740	13,911.49	0.00	0.00	(2,828.51)	*(2,828.51)*	*0.00*
Supplies & Services	1,096,960	1,224,806.50	0.00	63,330.00	191,176.50	*191,176.50*	*0.00*
Third Party Payments	0	0.00	0.00	0.00	0.00	*0.00*	*0.00*
Total Direct Expenditure	**2,908,620**	**2,890,487.28**	**0.00**	**63,330.00**	**45,197.28**	***45,197.28***	***0.00***
Direct Income							
Other Grants, Reimbursements and Contributions	(49,480)	(178,782.13)	0.00	0.00	(129,302.13)	*(129,302.13)*	*0.00*
Sales, Fees and Charges	(278,860)	(263,244.96)	0.00	0.00	15,615.04	*15,615.04*	*0.00*
Direct Internal Income	0	0.00	0.00	0.00	0.00	*0.00*	*0.00*
Total Direct Income	**(328,340)**	**(442,027.09)**	**0.00**	**0.00**	**(113,687.09)**	***(113,687.09)***	***0.00***
Net Direct Costs	**2,580,280**	**2,448,460.19**	**0.00**	**63,330.00**	**(68,489.81)**	***(68,489.81)***	***0.00***
FRS17/IAS19 Pension Costs	0	(99,479.86)	0.00	0.00	(99,479.86)	*0.00*	*(99,479.86)*
Service Unit and Central Costs	1,563,310	1,591,782.19	0.00	0.00	28,472.19	*0.00*	*28,472.19*
Recharged Income	(2,267,070)	(2,187,352.76)	0.00	0.00	79,717.24	*0.00*	*79,717.24*
Total Indirect Income/Expenditure	**(703,760)**	**(695,050.43)**	**0.00**	**0.00**	**8,709.57**	***0.00***	***8,709.57***
Total for Law and Governance	**1,876,520**	**1,753,409.76**	**0.00**	**63,330.00**	**(59,780.24)**	***(68,489.81)***	***8,709.57***

Analysis of the Variance in column (e) by Direct and Indirect (columns f and g)

APPENDIX C

Department - Law and Governance

Analysis by Section/Function	(a) 2025/26 Budget	(b) 2025/26 Actual	(c) 2025/26 Reserves Adjustment	(d) 2025/26 C/fwd requests	(e) 2025/26 Variance after Reserves Adj and C/fwds	(f) Direct Variance	(g) Indirect Variance
	£	£	£	£	£	£	£
Law and Governance Management and Administration	143,790	0.00	0.00	0.00	(143,790.00)	*(140.28)*	*(143,649.72)*
Legal Services	18,790	0.00	0.00	15,000.00	(3,790.00)	*(98,204.91)*	*94,414.91*
Democratic Services	(91,720)	0.00	0.00	0.00	91,720.00	*(2,049.73)*	*93,769.73*
Corporate Communications	17,190	0.00	0.00	0.00	(17,190.00)	*(21,504.70)*	*4,314.70*
Elections and Member support	1,629,800	1,689,233.33	0.00	35,100.00	94,533.33	*40,627.54*	*53,905.79*
Corporate Governance, Performance and Procurement	64,210	0.00	0.00	13,230.00	(50,980.00)	*(131.02)*	*(50,848.98)*
Licensing	94,460	64,176.43	0.00	0.00	(30,283.57)	*12,913.29*	*(43,196.86)*
Total for Law and Governance	1,876,520	1,753,409.76	0.00	63,330.00	(59,780.24)	*(68,489.81)*	*8,709.57*

Columns (f) and (g): *Analysis of the Variance in column (e) by Direct and Indirect*

APPENDIX C

General Fund Position at the end of March 2026

Department - Operations and Delivery

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
						Analysis of the Variance in column (e) by Direct and Indirect	
Analysis by Type of Spend	2025/26 Budget	2025/26 Actual	2025/26 Reserves Adjustment	2025/26 C/fwd requests	2025/26 Variance after Reserves Adj and C/fwds	*Direct Variance*	*Indirect Variance*
	£	£	£	£	£	£	£
Direct Expenditure							
Employee Expenses	9,072,750	8,251,167.75	0.00	602,670.00	(218,912.25)	*(218,912.25)*	*0.00*
Premises Related Expenditure	1,663,710	1,462,551.56	0.00	12,200.00	(188,958.44)	*(188,958.44)*	*0.00*
Transport Related Expenditure	456,830	400,305.71	0.00	81,090.00	24,565.71	*24,565.71*	*0.00*
Supplies & Services	7,582,310	5,824,204.26	0.00	2,706,420.00	948,314.26	*948,314.26*	*0.00*
Third Party Payments	7,510,600	7,788,534.34	0.00	0.00	277,934.34	*277,934.34*	*0.00*
Transfer Payments	1,143,290	2,393,908.58	0.00	0.00	1,250,618.58	*1,250,618.58*	*0.00*
Total Direct Expenditure	**27,429,490**	**26,120,672.20**	**0.00**	**3,402,380.00**	**2,093,562.20**	***2,093,562.20***	***0.00***
Direct Income							
Government Grants	(2,447,100)	(2,535,578.00)	0.00	(32,500.00)	(120,978.00)	*(120,978.00)*	*0.00*
Other Grants, Reimbursements and Contributions	(1,989,460)	(2,088,978.50)	0.00	0.00	(99,518.50)	*(99,518.50)*	*0.00*
Sales, Fees and Charges	(4,435,190)	(6,418,859.58)	0.00	0.00	(1,983,669.58)	*(1,983,669.58)*	*0.00*
Rents Receivable	(232,260)	(235,843.64)	0.00	0.00	(3,583.64)	*(3,583.64)*	*0.00*
Direct Internal Income	(95,400)	(95,399.20)	0.00	0.00	0.80	*0.80*	*0.00*
Total Direct Income	**(9,199,410)**	**(11,374,658.92)**	**0.00**	**(32,500.00)**	**(2,207,748.92)**	***(2,207,748.92)***	***0.00***
Net Direct Costs	**18,230,080**	**14,746,013.28**	**0.00**	**3,369,880.00**	**(114,186.72)**	***(114,186.72)***	***0.00***
FRS17/IAS19 Pension Costs	0	(486,944.40)	0.00	0.00	(486,944.40)	*0.00*	*(486,944.40)*
Service Unit and Central Costs	8,595,460	8,717,347.43	0.00	0.00	121,887.43	*0.00*	*121,887.43*
Capital Financing Costs	352,270	352,267.78	0.00	0.00	(2.22)	*0.00*	*(2.22)*
Recharged Income	(10,287,980)	(10,121,871.62)	0.00	0.00	166,108.38	*0.00*	*166,108.38*
Total Indirect Income/Expenditure	**(1,340,250)**	**(1,539,200.81)**	**0.00**	**0.00**	**(198,950.81)**	***0.00***	***(198,950.81)***
Total for Operations and Delivery	**16,889,830**	**13,206,812.47**	**0.00**	**3,369,880.00**	**(313,137.53)**	***(114,186.72)***	***(198,950.81)***

APPENDIX C

Department - Operations and Delivery

Analysis by Section/Function	(a) 2025/26 Budget	(b) 2025/26 Actual	(c) 2025/26 Reserves Adjustment	(d) 2025/26 C/fwd requests	(e) 2025/26 Variance after Reserves Adj and C/fwds	(f) *Direct Variance*	(g) *Indirect Variance*
	£	£	£	£	£	£	£
Operations and Delivery Management and Administration	656,260	118,295.11	0.00	22,200.00	(515,764.89)	*(93,463.39)*	*(422,301.50)*
Building and Public Realm Management and Administration	(194,380)	0.00	0.00	0.00	194,380.00	*(4,300.70)*	*198,680.70*
Engineering	(24,840)	0.00	0.00	0.00	24,840.00	*30,304.15*	*(5,464.15)*
Public Realm	1,362,930	810,532.45	0.00	483,710.00	(68,687.55)	*23,813.67*	*(92,501.22)*
Housing and Environment Management and Administration	791,190	(18,494.09)	0.00	761,570.00	(48,114.09)	*(105,509.20)*	*57,395.11*
Housing	3,474,220	2,562,732.87	0.00	613,480.00	(298,007.13)	*(254,209.79)*	*(43,797.34)*
Waste	6,612,550	6,579,518.58	0.00	113,850.00	80,818.58	*74,368.40*	*6,450.18*
Development and Building	30	582.20	0.00	0.00	552.20	*552.20*	*0.00*
Environment	2,351,140	1,846,265.44	0.00	633,670.00	128,795.44	*29,001.32*	*99,794.12*
Open Space and Transport	989,400	945,870.84	0.00	369,600.00	326,070.84	*174,910.44*	*151,160.40*
Community Safety and Safeguarding	871,330	361,509.07	0.00	371,800.00	(138,020.93)	*10,346.18*	*(148,367.11)*
Total for Operations and Delivery	16,889,830	13,206,812.47	0.00	3,369,880.00	(313,137.53)	*(114,186.72)*	*(198,950.81)*

Columns (f) and (g): *Analysis of the Variance in column (e) by Direct and Indirect*

APPENDIX C

General Fund Position at the end of March 2026

Department - Place and Wellbeing

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Analysis by Type of Spend	**2025/26 Budget**	**2025/26 Actual**	**2025/26 Reserves Adjustment**	**2025/26 C/fwd requests**	**2025/26 Variance after Reserves Adj and C/fwds**	***Direct Variance***	***Indirect Variance***
	£	**£**	**£**	**£**	**£**	**£**	**£**
Direct Expenditure							
Employee Expenses	6,024,350	5,029,501.53	0.00	911,430.00	(83,418.47)	*(83,418.47)*	*0.00*
Premises Related Expenditure	1,618,780	1,500,678.93	0.00	68,860.00	(49,241.07)	*(49,241.07)*	*0.00*
Transport Related Expenditure	23,820	16,840.58	0.00	0.00	(6,979.42)	*(6,979.42)*	*0.00*
Supplies & Services	4,187,270	2,727,986.36	0.00	1,519,300.00	60,016.36	*60,016.36*	*0.00*
Third Party Payments	5,870	4,377.00	0.00	620.00	(873.00)	*(873.00)*	*0.00*
Total Direct Expenditure	**11,860,090**	**9,279,384.40**	**0.00**	**2,500,210.00**	**(80,495.60)**	***(80,495.60)***	***0.00***
Direct Income							
Government Grants	(1,086,280)	(1,009,588.36)	0.00	(76,970.00)	(278.36)	*(278.36)*	*0.00*
Other Grants, Reimbursements and Contributions	(189,250)	(162,689.21)	0.00	(40,990.00)	(14,429.21)	*(14,429.21)*	*0.00*
Sales, Fees and Charges	(3,849,880)	(4,298,198.38)	0.00	0.00	(448,318.38)	*(448,318.38)*	*0.00*
Rents Receivable	(55,770)	(57,360.46)	0.00	0.00	(1,590.46)	*(1,590.46)*	*0.00*
Direct Internal Income	(440)	(885.00)	0.00	0.00	(445.00)	*(445.00)*	*0.00*
Total Direct Income	**(5,181,620)**	**(5,528,721.41)**	**0.00**	**(117,960.00)**	**(465,061.41)**	***(465,061.41)***	***0.00***
Net Direct Costs	**6,678,470**	**3,750,662.99**	**0.00**	**2,382,250.00**	**(545,557.01)**	***(545,557.01)***	***0.00***
FRS17/IAS19 Pension Costs	0	(244,076.72)	0.00	0.00	(244,076.72)	*0.00*	*(244,076.72)*
Service Unit and Central Costs	2,945,010	3,660,481.25	0.00	0.00	715,471.25	*0.00*	*715,471.25*
Capital Financing Costs	512,680	512,693.64	0.00	0.00	13.64	*0.00*	*13.64*
Recharged Income	(2,089,300)	(2,746,944.83)	0.00	0.00	(657,644.83)	*0.00*	*(657,644.83)*
Total Indirect Income/Expenditure	**1,368,390**	**1,182,153.34**	**0.00**	**0.00**	**(186,236.66)**	***0.00***	***(186,236.66)***
Total for Place and Wellbeing	**8,046,860**	**4,932,816.33**	**0.00**	**2,382,250.00**	**(731,793.67)**	***(545,557.01)***	***(186,236.66)***

Analysis of the Variance in column (e) by Direct and Indirect (columns f and g)

Department - Place and Wellbeing

Analysis by Section/Function	(a) 2025/26 Budget	(b) 2025/26 Actual	(c) 2025/26 Reserves Adjustment	(d) 2025/26 C/fwd requests	(e) 2025/26 Variance after Reserves Adj and C/fwds	(f) *Direct Variance*	(g) *Indirect Variance*
	£	£	£	£	£	£	£
Economic Growth and Enterprise	1,156,030	460,439.08	0.00	691,720.00	(3,870.92)	*(22,613.81)*	*18,742.89*
Sport and Leisure	3,264,460	2,651,849.29	0.00	155,970.00	(456,640.71)	*(405,028.24)*	*(51,612.47)*
Project Delivery	1,335,040	436,129.01	0.00	853,580.00	(45,330.99)	*1.04*	*(45,332.03)*
Place and Wellbeing Management and Administration	29,980	0.00	0.00	0.00	(29,980.00)	*12,606.52*	*(42,586.52)*
Health and Culture	2,261,350	1,384,398.95	0.00	680,980.00	(195,971.05)	*(130,522.52)*	*(65,448.53)*
Total for Place and Wellbeing	8,046,860	4,932,816.33	0.00	2,382,250.00	(731,793.67)	*(545,557.01)*	*(186,236.66)*

Columns (f) and (g): *Analysis of the Variance in column (e) by Direct and Indirect*

APPENDIX C

General Fund Position at the end of March 2026

Department - Planning and Community

Analysis by Type of Spend	(a) 2025/26 Budget	(b) 2025/26 Actual	(c) 2025/26 Reserves Adjustment	(d) 2025/26 C/fwd requests	(e) 2025/26 Variance after Reserves Adj and C/fwds	(f) *Direct Variance*	(g) *Indirect Variance*
	£	£	£	£	£	£	£
Direct Expenditure							
Employee Expenses	3,995,700	3,354,639.87	0.00	49,300.00	(591,760.13)	*(591,760.13)*	*0.00*
Premises Related Expenditure	1,202,250	585,022.53	0.00	818,070.00	200,842.53	*200,842.53*	*0.00*
Transport Related Expenditure	60,320	29,674.76	0.00	0.00	(30,645.24)	*(30,645.24)*	*0.00*
Supplies & Services	1,724,160	1,362,258.90	0.00	521,220.00	159,318.90	*159,318.90*	*0.00*
Third Party Payments	40,000	2,750.00	0.00	0.00	(37,250.00)	*(37,250.00)*	*0.00*
Total Direct Expenditure	**7,022,430**	**5,334,346.06**	**0.00**	**1,388,590.00**	**(299,493.94)**	***(299,493.94)***	***0.00***
Direct Income							
Government Grants	(108,230)	(108,227.60)	0.00	0.00	2.40	*2.40*	*0.00*
Other Grants, Reimbursements and Contributions	(54,200)	(343,636.49)	0.00	0.00	(289,436.49)	*(289,436.49)*	*0.00*
Sales, Fees and Charges	(3,621,000)	(3,465,485.36)	0.00	0.00	155,514.64	*155,514.64*	*0.00*
Rents Receivable	(285,110)	(302,165.36)	0.00	0.00	(17,055.36)	*(17,055.36)*	*0.00*
Total Direct Income	**(4,068,540)**	**(4,219,514.81)**	**0.00**	**0.00**	**(150,974.81)**	***(150,974.81)***	***0.00***
Net Direct Costs	**2,953,890**	**1,114,831.25**	**0.00**	**1,388,590.00**	**(450,468.75)**	***(450,468.75)***	***0.00***
FRS17/IAS19 Pension Costs	0	(47,049.28)	0.00	0.00	(47,049.28)	*0.00*	*(47,049.28)*
Service Unit and Central Costs	5,785,140	5,422,307.72	0.00	0.00	(362,832.28)	*0.00*	*(362,832.28)*
Capital Financing Costs	1,115,560	1,115,564.75	0.00	0.00	4.75	*0.00*	*4.75*
Recharged Income	(3,856,800)	(3,404,610.63)	0.00	0.00	452,189.37	*0.00*	*452,189.37*
Total Indirect Income/Expenditure	**3,043,900**	**3,086,212.56**	**0.00**	**0.00**	**42,312.56**	***0.00***	***42,312.56***
Total for Planning and Community	**5,997,790**	**4,201,043.81**	**0.00**	**1,388,590.00**	**(408,156.19)**	***(450,468.75)***	***42,312.56***

Columns (f) and (g): *Analysis of the Variance in column (e) by Direct and Indirect*

APPENDIX C

Department - Planning and Community

Analysis by Section/Function	(a) 2025/26 Budget	(b) 2025/26 Actual	(c) 2025/26 Reserves Adjustment	(d) 2025/26 C/fwd requests	(e) 2025/26 Variance after Reserves Adj and C/fwds	(f) *Direct Variance*	(g) *Indirect Variance*
	£	£	£	£	£	£	£
Planning and Community Management and Administration	31,560	0.00	0.00	0.00	(31,560.00)	*6,052.38*	*(37,612.38)*
Property and Projects (incl Coastal)	2,607,290	1,674,824.65	0.00	855,170.00	(77,295.35)	*(62,174.17)*	*(15,121.18)*
Careline and Community	1,226,720	1,070,687.38	0.00	374,630.00	218,597.38	*44,917.53*	*173,679.85*
Planning Business, Policy and Building Control	2,132,220	1,455,531.78	0.00	158,790.00	(517,898.22)	*(439,264.49)*	*(78,633.73)*
Total for Planning and Community	5,997,790	4,201,043.81	0.00	1,388,590.00	(408,156.19)	*(450,468.75)*	*42,312.56*

Analysis of the Variance in column (e) by Direct and Indirect (columns f and g)

APPENDIX D

General Fund Capital Outturn 2025/26

	2025/26 Approved Budget	2025/26 Actual Expenditure	2025/26 Variance Over/(Under)	2025/26 Carry Forward	2025/26 Variance
	£	£	£	£	£
Expenditure					
Arts, Culture and Heritage Portfolio					
Rural England Prosperity Fund	197,760	197,761	1	-	1
	197,760	**197,761**	**1**	**-**	**1**
Assets and Community Safety Portfolio					
Public Conveniences Reinstatement Works, Clacton Promenade	8,590	8,589	(1)	-	(1)
Town Hall - Replacement Heating System	190,010	18,176	(171,834)	171,830	(4)
Office Rationalisation	52,790	-	(52,790)	52,790	-
Laying Out Cemetery	83,590	2,454	(81,136)	81,140	4
Public Convenience Works	31,410	-	(31,410)	31,410	-
Weeley Crematorium Works	41,920	6,414	(35,506)	35,500	(6)
	408,310	**35,633**	**(372,677)**	**372,670**	**(7)**
Finance and Governance Portfolio					
Corporate Investment Fund - Capital	3,605,840	-	(3,605,840)	3,605,840	-
	3,605,840	**-**	**(3,605,840)**	**3,605,840**	**-**
Economic Growth, Regeneration and Tourism Portfolio					
High Street Accelerator Fund Green Space	450,000	60,723	(389,277)	389,280	3
SME Growth Fund Capital Grants	43,250	-	(43,250)	43,250	-
Starlings and Milton Road Redevelopment	174,050	10,131	(163,919)	163,920	1
UKSPF Shop Front Grants	71,770	52,762	(19,008)	19,010	2
	739,070	**123,616**	**(615,454)**	**615,460**	**6**

General Fund Capital Outturn 2025/26

	2025/26 Approved Budget	2025/26 Actual Expenditure	2025/26 Variance Over/(Under)	2025/26 Carry Forward	2025/26 Variance
	£	£	£	£	£
Environment and ICT Portfolio					
Weekly Food Collections - Transitional Funding	277,370	-	(277,370)	277,370	-
IT Network Renewal - Phase 2	35,410	35,524	114	-	114
IT Core Infrastructure Rolling Replacement	141,550	141,257	(293)	-	(293)
Coast Protection Works	1,970,000	-	(1,970,000)	1,970,000	-
	2,424,330	**176,781**	**(2,247,549)**	**2,247,370**	**(179)**
Housing and Planning Portfolio					
Housing in Jaywick	76,280	-	(76,280)	76,280	-
Private Sector Renewal Grants/Financial Assistance Loans	287,170	-	(287,170)	287,170	-
Disabled Facilities Grants	11,720,470	2,050,364	(9,670,106)	9,670,100	(6)
Private Sector Leasing	75,660	-	(75,660)	75,660	-
Empty Homes funding	152,220	-	(152,220)	152,220	-
	12,311,800	**2,050,364**	**(10,261,436)**	**10,261,430**	**(6)**
Leisure and Public Realm Portfolio					
Projects associated with the Vista Road Land Swap	8,270	-	(8,270)	8,270	-
Bathhouse Meadow Car Park Ugrade	95,000	95,728	728	-	728
Wellesley Road Car Park Upgrade	120,000	-	(120,000)	120,000	-
Church Road Car Park Upgrade	200,000	-	(200,000)	200,000	-
Play Area Improvements, Harwich	54,160	54,160	-	-	-
Play Area Improvements, Elmstead	36,990	36,991	1	-	1
Play Area Improvements, Kirby	15,380	15,379	(1)	-	(1)

General Fund Capital Outturn 2025/26

	2025/26 Approved Budget	2025/26 Actual Expenditure	2025/26 Variance Over/(Under)	2025/26 Carry Forward	2025/26 Variance
	£	£	£	£	£
Play Area Improvements, Clacton	7,020	7,019	(1)	-	(1)
Cliff Park Rockery Works	37,970	2,599	(35,371)	35,370	(1)
Turf Cricket Pitches	11,250	11,250	-	-	-
Walton on the Naze Lifestyles - Air Handling Unit and Building Managment System	297,580	300,330	2,750	-	2,750
Brightlingsea LIDO (Capital Grant)	4,170	4,165	(5)	-	(5)
Air Source Pumps and Solar Panels	1,428,730	1,052,820	(375,910)	375,910	-
Beach Patrol Equipment	11,780	11,782	2	-	2
Playzone - Clacton Leisure Centre	227,030	7,592	(219,438)	219,440	2
Playzone - Dovercourt (Cliff Park)	276,210	7,592	(268,618)	268,620	2
Playzone - Jaywick Sands (Crossways)	218,550	7,592	(210,958)	210,960	2
Playzone - Walton (Bathhouse Meadow)	223,190	7,592	(215,598)	215,590	(8)
Leisure Equipment	23,460	23,461	1	-	1
Clacton Leisure Centre Sports Hall Works	40,000	-	(40,000)	40,000	-
New Beach Huts	600	-	(600)	-	(600)
	3,337,340	**1,646,052**	**(1,691,288)**	**1,694,160**	**2,872**
Levelling Up and Community Regeneration Schemes					
LUF - The Clacton Hub (Capital Grant to ECC)	2,570,040	(19,067)	(2,589,107)	2,589,110	3
LUF - Carnarvon Terrace	18,769,810	332,403	(18,437,407)	18,437,410	3
CRP - Harwich Library and Public Realm (Capital Grant to ECC)	2,066,530	133,846	(1,932,684)	1,932,680	(4)
CRP - Milton Road/Homes in Dovercourt	3,523,080	259,423	(3,263,657)	3,263,660	3
CRP2 - Community Regeneration Projects	19,625,750	4,809,644	(14,816,106)	14,816,110	4
Total Approved General Fund Capital Programme	**69,579,660**	**9,746,456**	**(59,833,204)**	**59,835,900**	**2,696**

General Fund Capital Outturn 2025/26

	2025/26 Approved Budget	2025/26 Actual Expenditure	2025/26 Variance Over/(Under)	2025/26 Carry Forward	2025/26 Variance
	£	£	£	£	£
Financing					
Specific Financing					
External Contributions	(51,520)	-	51,520	(51,520)	0
Section 106	(155,170)	(155,168)	2	-	2
Government Grant - Accountable Body	(4,636,570)	(114,779)	4,521,791	(4,521,790)	1
Governments Grants - Other	(42,693,060)	(6,772,299)	35,920,761	(35,920,770)	(9)
Disabled Facilities Grant	(11,720,470)	(2,050,364)	9,670,106	(9,670,100)	6
	(59,256,790)	(9,092,610)	50,164,180	(50,164,180)	-
General Financing					
Capital Receipts	(3,874,060)	-	3,874,060	(3,874,060)	0
Direct Revenue Contributions	(1,655,890)	(201,159)	1,454,731	(1,455,170)	(439)
Capital Commitments Reserve	(4,792,920)	(452,687)	4,340,233	(4,342,490)	(2,257)
	(10,322,870)	(653,846)	9,669,024	(9,671,720)	(2,696)
Total Funding of Approved General Fund Capital Programme	**(69,579,660)**	**(9,746,456)**	**59,833,204**	**(59,835,900)**	**(2,696)**

APPENDIX E

General Fund Reserves as at 31 March 2026

Contributions from/to Reserves - Actual Positon for the Year

	Balance 31 March 2025	Contribution from Reserves 2025/26	Contribution to Reserves 2025/26	Balance 31 March 2026
	£	£	£	£
Earmarked Reserves				
Revenue Commitments Reserve	20,509,812	(20,509,812)	24,888,911	24,888,911
Capital Commitments Reserve	4,826,920	(4,826,920)	5,797,660	5,797,660
Forecast Risk Fund	6,413,450	0	821,860	7,235,310
Asset Refurbishment / Replacement Reserve	1,019,288	(1,019,288)	0	0
Benefit Reserve	999,790	(999,790)	0	0
Business Rate Resilience Reserve	1,758,422	0	0	1,758,422
Commuted Sums Reserve	722,062	(100,380)	17,500	639,182
Crematorium Reserve	207,870	(21,580)	0	186,290
Election Reserve	45,000	0	45,000	90,000
Haven Gateway Partnership Reserve	75,000	(75,000)	0	0
Leisure Capital Projects Reserve	6,540	(38,660)	50,000	17,880
Leisure 3G Pitch Replacement Reserve	25,000	0	32,000	57,000
Section 106 Agreements Reserve	3,001,799	(262,240)	346,714	3,086,273
	39,610,953	**(27,853,670)**	**31,999,645**	**43,756,928**
Uncommitted Reserve	4,000,000	0	0	4,000,000
Total Reserves	**43,610,953**	**(27,853,670)**	**31,999,645**	**47,756,928**

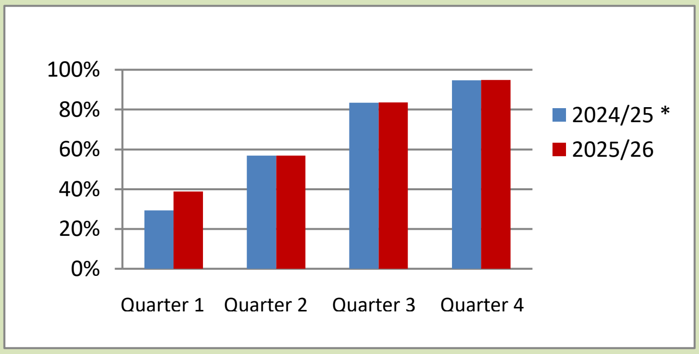
Contributions from/to Reserves - Summary of Actual Positon Compared to the Budget

	2025/26 Budget	2025/26 Actual	Variance
	£	£	£
Earmarked Reserves			
Contributions from	(27,853,130)	(27,853,670)	(540)
Contributions to	8,832,430	31,999,645	23,167,215
Total	**(19,020,700)**	**4,145,975**	**23,166,675**
Uncommitted Reserve			
Contributions from	0	0	0
Contributions to	0	0	0
Total	**0**	**0**	**0**
Total Reserves	**(19,020,700)**	**4,145,975**	**23,166,675**

Collection Performance : Position at the end of March 2026

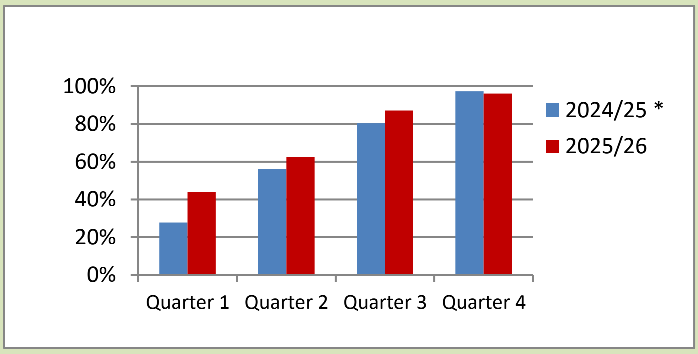
The collection performance against Council tax, Business Rates, Housing Rents and General Debt collection are set out below.

Council Tax (against annual amounts)



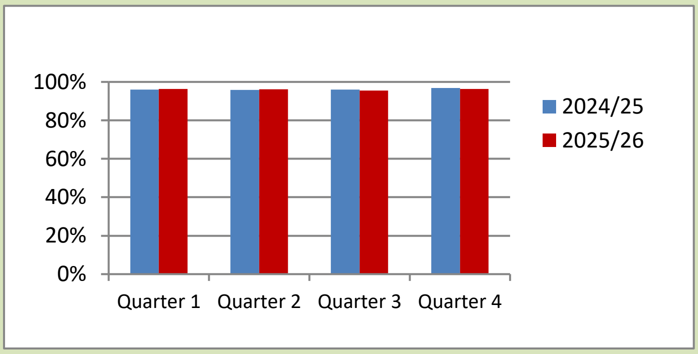
	2024/25 *	2025/26
Quarter 1	29.37%	38.87%
Quarter 2	56.80%	56.92%
Quarter 3	83.42%	83.61%
Quarter 4	94.76%	94.81%

Business Rates (against annual amounts)



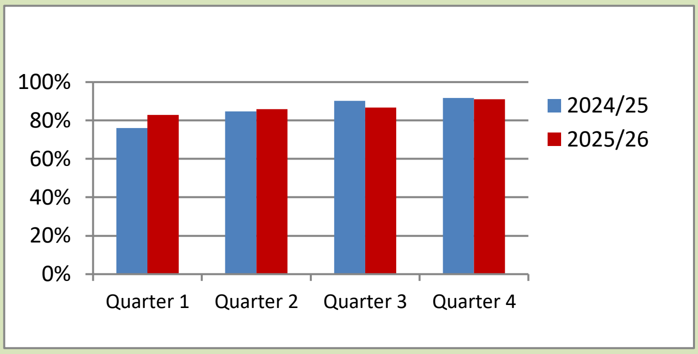
	2024/25 *	2025/26
Quarter 1	27.81%	44.17%
Quarter 2	56.15%	62.45%
Quarter 3	80.41%	87.13%
Quarter 4	97.40%	96.10%

Housing Rents



	2024/25	2025/26
Quarter 1	96.05%	96.42%
Quarter 2	95.86%	96.16%
Quarter 3	96.06%	95.54%
Quarter 4	96.78%	96.40%

General Debt



	2024/25	2025/26
Quarter 1	76.05%	82.86%
Quarter 2	84.69%	85.95%
Quarter 3	90.17%	86.74%
Quarter 4	91.71%	91.01%

** Q1 figures for 2024/25 are to 30 June 2024 and for 2025/26 are to 31 July 2025 with the figures coming back into line as set out in Q2.*

Income from S106 Agreements: Outturn Position at the end March 2026

Information in respect of S106 income has been split across two areas in the table below - Where money has been formally allocated / being spent and where money remains unallocated / uncommitted.

The information below relates to only S106 amounts applicable to TDC.

ALLOCATED / BEING SPENT

Scheme	Amount Spent / Committed to be Spent
	£'000
GF Revenue Schemes	514
GF Capital Schemes	183
HRA Capital Schemes	105
TOTAL	**802**

UNALLOCATED / UNCOMMITTED TO DATE

Permitted Use as per S106 Agreement	Amount Held / 'Spend by' Date			
	Less than 1 year	1 to 2 years	2 to 4 years	4 years +
	£000	£000	£000	£000
Regeneration Programme and Other Initiatives			2	
Affordable Housing				588
Conservation and Habitat Preservation *	337			
Open Space		73	181	2,058
TOTAL	**337**	**73**	**183**	**2,646**

* See the below 'spend by' dates for schemes ending in less than one year:

Conservation and Habitat Preservation :

£337k to be Spent by March 2027

APPENDIX H

Outturn Reporting - Housing Revenue Account (HRA) Position at the end of March 2026

Analysis by Type of Spend	**2025/26 Budget**	**2025/26 Actual**	**2025/26 Reserves Adjustment**	**2025/26 C/fwd requests**	**2025/26 Variance**
	£	£			£
Direct Expenditure					
Employee Expenses	2,065,430	2,381,175.47	0.00	0.00	315,745.47
Premises Related Expenditure	5,082,510	5,180,129.02	0.00	0.00	97,619.02
Transport Related Expenditure	49,650	56,541.76	0.00	0.00	6,891.76
Supplies & Services	1,258,130	1,090,884.91	0.00	277,390.00	110,144.91
Third Party Payments	60,000	60,000.00	0.00	0.00	0.00
Transfer Payments	102,000	57,912.68	0.00	0.00	(44,087.32)
Interest Payments	1,062,330	1,048,006.74	0.00	0.00	(14,323.26)
Direct Capital Financing Costs	4,334,800	1,828,806.00	0.00	0.00	(2,505,994.00)
Total Direct Expenditure	**14,014,850**	**11,703,456.58**	**0.00**	**277,390.00**	**(2,034,003.42)**
Direct Income					
Other Grants, Reimbursements and Contributions	(37,430)	(74,747.23)	0.00	0.00	(37,317.23)
Sales, Fees and Charges	(746,610)	(777,656.90)	0.00	0.00	(31,046.90)
Rents Receivable	(16,341,650)	(16,612,125.89)	0.00	0.00	(270,475.89)
Interest Receivable	(429,120)	(429,402.57)	0.00	0.00	(282.57)
Total Direct Income	**(17,554,810)**	**(17,893,932.59)**	**0.00**	**0.00**	**(339,122.59)**
Net Direct Costs	**(3,539,960)**	**(6,190,476.01)**	**0.00**	**277,390.00**	**(2,373,126.01)**
FRS17/IAS19 Pension Costs	0	(359,326.21)	0.00	0.00	(359,326.21)
Service Unit and Central Costs	3,294,150	2,998,105.50	0.00	0.00	(296,044.50)
Capital Financing Costs	3,633,610	3,993,967.92	0.00	0.00	360,357.92
Recharged Income	(174,390)	(174,390.00)	0.00	0.00	0.00
Total Indirect Income/Expenditure	**6,753,370**	**6,458,357.21**	**0.00**	**0.00**	**(295,012.79)**
Net Contribution to/(from) Reserves	**(3,213,410)**	**(267,881.20)**	**(277,390.00)**	**0.00**	**2,668,138.80**
Total for HRA	**0**	**0.00**	**(277,390.00)**	**277,390.00**	**0.00**

Housing Revenue Account Capital Outturn 2025/26

	2025/26 Approved Budget	2025/26 Actual Expenditure	2025/26 Over/(Under) Spending	2025/26 Slippage/ Completed	2025/26 Variance
	£	£	£	£	£
Expenditure					
Improvements, enhancement & adaptation of the Council's housing stock	4,626,230	2,382,272	(2,243,958)	791,320	(1,452,638)
Spendells House Project	-	2	2	-	2
IT Upgrade & Replacement	20,000	-	(20,000)	-	(20,000)
Disabled Adaptations	400,000	382,364	(17,636)	-	(17,636)
HRA - New Build & Acquisitions - To Be Allocated	1,015,730	-	(1,015,730)	1,015,730	-
HRA - Acquisitions - Council Dwellings	1,250,500	662,506	(587,994)	587,990	(4)
Total Housing Revenue Account Capital Programme	**7,312,460**	**3,427,144**	**(3,885,316)**	**2,395,040**	**(1,490,276)**
Financing					
Major Repairs Reserve	(3,555,960)	(2,764,638)	791,322	(791,320)	2
Direct Revenue Contributions	(1,490,270)	-	1,490,270	-	1,490,270
HRA Commitments	(1,430,230)	(414,506)	1,015,724	(1,015,720)	4
Section 106	(693,000)	(105,000)	588,000	(588,000)	-
Capital Receipts	(143,000)	(143,000)	-	-	-
Total Funding of Approved HRA Capital Programme	**(7,312,460)**	**(3,427,144)**	**3,885,316**	**(2,395,040)**	**1,490,276**

Housing Revenue Account Reserves as at 31 March 2026

Contributions from/to Reserves - Actual Position for the Year

	Balance 31 March 2025	Contribution from Reserves 2025/26	Contribution to Reserves 2025/26	Balance 31 March 2026
	£	£	£	£
HRA Reserves				
HRA General Balance	4,052,429	(56,005)	0	3,996,424
HRA Commitments	1,510,910	(1,510,910)	1,299,034	1,299,034
Major Repairs Reserve	4,918,643	(2,764,638)	3,916,318	6,070,323
Total Reserves	**10,481,982**	**(4,331,553)**	**5,215,352**	**11,365,781**

Contributions from/to Reserves - Summary of Actual Position Compared to the Budget

	2025/26 Budget	2025/26 Actual	Variance
	£	£	£
HRA General Balance			
General Outturn for the Year			
Contributions from	(1,708,420)	(1,708,420)	0
Contributions to	0	1,652,415	1,652,415
Total	(1,708,420)	(56,005)	1,652,415
HRA Commitments			
Contributions from	(1,510,910)	(1,510,910)	0
Contributions to	5,920	1,299,034	1,293,114
Total	(1,504,990)	(211,876)	1,293,114
Major Repairs Reserve			
Contributions from	(3,555,960)	(2,764,638)	791,322
Contributions to	3,555,960	3,916,318	360,358
Total	0	1,151,680	1,151,680
Total Reserves	**(3,213,410)**	**883,799**	**4,097,209**