

Tendring **District Council**



Appendices Included:

Executive Summary	A summary of the overall position.
Appendix 1A	A summary of the overall position by Portfolio/Committee split by GF and HRA
Appendix 1B	An analysis by Department of all General Fund Revenue budgets.
Appendix 1C	An analysis of Housing Revenue Account Revenue budgets.
Appendix 1D and 1D(i)	The position to date for General Fund and HRA capital projects.
Appendix 1E	Collection Performance
Appendix 1F and 1F(i)	Treasury Activity
Appendix 1G	Income from S106 Agreements.
Appendix 1H	Proposed Adjustments to the Budget

Financial Performance Report In-Year Performance as at end of:

July 2026

(The variance figures set out in these appendices that are presented in brackets represent either a net underspend to date position or additional income received to date)

Financial Performance Report - Executive Summary as at the end of July 2026

The tables below show the summary position for the General Fund, Housing Revenue Account, Capital, Collection Performance and Treasury Activity.

General Fund - Summary by Department Excluding Housing Revenue Account

	Full Year Budget £	Profiled Budget to Date £	Actual to Date £	Variance to Profile £
Chief Executive and People	213,380	855,610	715,197	(140,413)
Planning and Community	4,824,300	195,660	(433,901)	(629,561)
Finance and IT	(35,389,788)	(4,563,260)	(6,264,498)	(1,701,239)
Law and Governance	2,379,110	815,479	835,556	20,077
Operations and Delivery	20,891,488	5,165,206	4,300,499	(864,706)
Place and Wellbeing	7,081,510	1,766,933	1,413,885	(353,048)
Total General Fund	0	4,235,628	566,738	(3,668,890)

Housing Revenue Account

	Full Year Budget £	Profiled Budget to Date £	Actual to Date £	Variance to Profile £
Total HRA	0	(2,576,631)	(2,974,501)	(397,870)

Capital

	Full Year Budget £	Profiled Budget to Date £	Actual to Date £	Variance to Profile £
General Fund	63,014,490	1,582,210	1,515,639	(66,571)
Housing Revenue Account	9,277,780	1,690,913	492,408	(1,198,506)
Total Capital	72,292,270	3,273,123	2,008,047	(1,265,077)

Collection Performance

	Collected to Date Against Collectable Amount
Council Tax	36.87%
Business Rates	Please see footnote in Appendix E
Housing Rents	96.57%
General Debt	77.20%

Treasury

	£'000
Total External Borrowing	27,522
Total Investments	125,970

Revenue Budget Position at the end of July 2026

General Fund Portfolio / Committee Summary

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £
Finance and Governance	13,521,030	2,496,079	1,800,701	(695,378)
Assets and Community Safety	1,374,090	510,274	591,388	81,114
Economic Growth, Regeneration and Tourism	2,886,000	648,533	548,571	(99,963)
Environment and ICT	12,568,970	3,170,964	2,999,851	(171,113)
Leisure and Public Realm	6,222,928	1,031,442	159,616	(871,826)
Housing and Planning	8,556,010	2,169,710	1,473,352	(696,358)
Partnerships	1,936,320	1,044,308	918,713	(125,595)
Arts, Culture and Heritage	629,420	90,617	126,687	36,070
Budgets Relating to Non Executive Functions	223,410	142,230	135,071	(7,159)
	47,918,178	11,304,158	8,753,951	(2,550,208)
Revenue Support for Capital Investment	121,680	0	0	0
Financing Items	(1,334,220)	(517,755)	(1,632,259)	(1,114,504)
Budget Before use of Reserves	46,705,638	10,786,403	7,121,692	(3,664,712)
Contribution to / (from) earmarked reserves	(21,409,268)	(221,550)	(221,545)	5
Total Net Budget	25,296,370	10,564,853	6,900,147	(3,664,707)
Funding:				
Business Rates Income	(6,768,970)	(946,773)	(950,962)	(4,189)
Revenue Support Grant	(6,986,320)	(2,515,077)	(2,515,075)	2
Collection Fund Surplus	(297,400)	(89,220)	(89,220)	0
Income from Council Tax Payers	(11,243,680)	(2,778,156)	(2,778,152)	5
Total	0	4,235,628	566,738	(3,668,890)

Revenue Budget Position at the end of July 2026

HRA Portfolio Summary

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £
Economic Growth, Regeneration and Tourism	34,710	(30,473)	(37,045)	(6,572)
Housing and Planning	(2,232,530)	(2,546,158)	(2,937,456)	(391,298)
Arts, Culture and Heritage	0	0	0	0
	(2,197,820)	(2,576,631)	(2,974,501)	(397,870)
Revenue Support for Capital Investment	1,536,780	0	0	0
Financing Items	1,352,300	0	0	0
Budget Before use of Reserves	691,260	(2,576,631)	(2,974,501)	(397,870)
Contribution to / (from) earmarked reserves	(691,260)	0	0	0
Total	(0)	(2,576,631)	(2,974,501)	(397,870)

Corporate Budget Monitoring - General Fund Budget Position at the end of July 2026

Department - Chief Executive and People

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
<u>Analysis by Type of Spend</u>					
Direct Expenditure					
Employee Expenses	2,401,770	805,163	670,024	(135,140)	
Transport Related Expenditure	16,980	5,727	3,880	(1,846)	
Supplies & Services	287,490	96,340	103,001	6,661	
Total Direct Expenditure	2,706,240	907,230	776,905	(130,325)	
Direct Income					
Government Grants	0	0	(6,000)	(6,000)	
Other Grants, Reimbursements and Contributions	0	0	(6,000)	(6,000)	
Sales, Fees and Charges	(191,880)	(51,620)	(49,708)	1,912	
Total Direct Income	(191,880)	(51,620)	(61,708)	(10,088)	
Net Direct Costs	2,514,360	855,610	715,197	(140,413)	
Net Indirect Costs	(2,300,980)	0	0	0	
Total for Chief Executive and People	213,380	855,610	715,197	(140,413)	

Department - Chief Executive and People

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
<u>Analysis by Service/Function</u>					
Total for Chief Executive and Administration	0	69,450	69,899	449	
Total for People and Culture	(583,010)	220,273	182,406	(37,867)	
Total for People Development	763,390	235,970	162,804	(73,166)	
Total for Customer Contact	33,000	272,543	243,268	(29,275)	
Total for People Management and Administration	0	57,373	56,819	(555)	
Total for Chief Executive and People	213,380	855,610	715,197	(140,413)	

Corporate Budget Monitoring - General Fund Budget Position at the end of July 2026

Department - Finance and IT

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
<u>Analysis by Type of Spend</u>					
Direct Expenditure					
Employee Expenses	4,618,830	1,513,907	1,387,847	(126,060)	
Premises Related Expenditure	727,060	252,030	165,292	(86,738)	
Transport Related Expenditure	61,920	29,708	31,012	1,303	
Supplies & Services	13,584,260	1,253,921	1,301,479	47,558	
Transfer Payments	26,530,930	7,581,598	7,028,087	(553,511)	
Interest Payments	9,340	1,270	1,270	(0)	
Direct Capital Financing Costs	371,740	0	0	0	
Total Direct Expenditure	45,904,080	10,632,433	9,914,985	(717,448)	
Direct Income					
Government Grants	(28,889,470)	(7,436,797)	(7,391,326)	45,470	
Other Grants, Reimbursements and Contributions	(1,407,370)	(391,019)	(366,202)	24,817	
Sales, Fees and Charges	(12,930)	(667)	34,283	34,949	
Rents Receivable	(1,050)	(350)	(232)	118	
Interest Receivable	(1,722,910)	(665,692)	(1,747,853)	(1,082,161)	
RSG, Business Rates and Council Tax	(25,756,040)	(6,482,449)	(6,486,609)	(4,160)	
Total Direct Income	(57,789,770)	(14,976,973)	(15,957,939)	(980,966)	
Net Direct Costs	(11,885,690)	(4,344,540)	(6,042,953)	(1,698,414)	
Net Indirect Costs	(2,094,830)	2,830	0	(2,830)	
Net Contribution to/(from) Reserves	(21,409,268)	(221,550)	(221,545)	5	

Total for Finance and IT	(35,389,788)	(4,563,260)	(6,264,498)	(1,701,239)	

Department - Finance and IT

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
<u>Analysis by Service/Function</u>					
Total for Revenue and Financial Support	2,668,900	1,495,147	720,063	(775,083)	As in previous years / periods, this primarily reflects the timing differences associated with Housing Benefit payments and the reimbursement by the Government via the related subsidy system.
Total for Information Governance and IT Services	155,330	814,307	897,617	83,309	To date, this primarily reflects the timing of expenditure and other related adjustments which will be kept under review across the remainder of the year.
Total for Internal Audit	0	139,733	91,809	(47,924)	
Total for Business Continuity, Insurance and Risk	0	35,590	14,610	(20,980)	
Total for Finance and IT Management and Administration	0	105,083	107,165	2,082	
Total for Finance	169,670	306,335	251,549	(54,786)	
Total for Finance - Other Corporate Costs	8,507,210	(1,049,583)	(1,906,289)	(856,706)	This budget primarily reflects increased interest receivable from treasury activities at the end of the reporting period - please see main body of the report for additional details.
Total for Finance - Financing Items	(21,594,528)	(80,647)	(107,614)	(26,967)	
Total for Finance - RSG, Business Rates and Council Tax	(25,296,370)	(6,329,226)	(6,333,409)	(4,183)	

Total for Finance and IT	(35,389,788)	(4,563,260)	(6,264,498)	(1,701,239)	

Corporate Budget Monitoring - General Fund Budget Position at the end of July 2026

Department - Law and Governance

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
<u>Analysis by Type of Spend</u>					
Direct Expenditure					
Employee Expenses	1,703,230	566,962	596,063	29,100	
Transport Related Expenditure	16,660	5,700	6,264	564	
Supplies & Services	1,637,730	348,930	343,127	(5,803)	
Total Direct Expenditure	3,357,620	921,592	945,453	23,861	
Direct Income					
Other Grants, Reimbursements and Contributions	(39,480)	(13,160)	(21,496)	(8,336)	
Sales, Fees and Charges	(278,860)	(92,953)	(88,401)	4,553	
Total Direct Income	(318,340)	(106,113)	(109,897)	(3,783)	
Net Direct Costs	3,039,280	815,479	835,556	20,077	
Net Indirect Costs	(660,170)	0	0	0	
Total for Law and Governance	2,379,110	815,479	835,556	20,077	

Department - Law and Governance

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
<u>Analysis by Service/Function</u>					
Total for Law and Governance Management and Administration	0	123,599	125,737	2,137	
Total for Legal Services	0	161,983	117,053	(44,931)	
Total for Democratic Services	532,680	76,460	73,635	(2,825)	
Total for Corporate Communications	0	71,723	63,972	(7,751)	
Total for Elections and Member support	1,739,180	393,733	425,655	31,921	
Total for Corporate Governance, Performance and Procurement	13,230	0	37,797	37,797	
Total for Licensing	94,020	(12,020)	(8,292)	3,728	
Total for Law and Governance	2,379,110	815,479	835,556	20,077	

Corporate Budget Monitoring - General Fund Budget Position at the end of July 2026

Department - Operations and Delivery

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
<u>Analysis by Type of Spend</u>					
Direct Expenditure					
Employee Expenses	8,540,480	2,839,747	2,582,601	(257,145)	
Premises Related Expenditure	1,343,670	748,487	664,718	(83,769)	
Transport Related Expenditure	514,510	156,147	156,451	305	
Supplies & Services	8,772,448	1,878,712	1,759,611	(119,101)	
Third Party Payments	9,923,700	1,685,987	1,658,679	(27,308)	
Transfer Payments	1,143,290	381,097	818,433	437,336	
Total Direct Expenditure	30,238,098	7,690,176	7,640,493	(49,683)	
Direct Income					
Government Grants	(2,268,690)	(779,611)	(720,687)	58,924	
Other Grants, Reimbursements and Contributions	(1,443,910)	(279,340)	(324,574)	(45,234)	
Sales, Fees and Charges	(4,389,230)	(1,407,796)	(2,193,793)	(785,997)	
Rents Receivable	(174,670)	(58,223)	(100,760)	(42,536)	
Direct Internal Income	0	0	(180)	(180)	
Total Direct Income	(8,276,500)	(2,524,970)	(3,339,993)	(815,023)	
Net Direct Costs	21,961,598	5,165,206	4,300,499	(864,706)	
Net Indirect Costs	(1,070,110)	0	0	0	
Total for Operations and Delivery	20,891,488	5,165,206	4,300,499	(864,706)	

Department - Operations and Delivery

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
<u>Analysis by Service/Function</u>					
Total for Operations and Delivery Management and Administration	268,750	607,703	577,838	(29,865)	
Total for Building and Public Realm Management and Administration	0	36,247	78	(36,169)	
Total for Engineering	4,890	264,900	279,889	14,989	
Total for Public Realm	1,820,320	454,118	230,313	(223,804)	This primarily reflects the favourable position in respect of parking income budgets, which will be applied to related cost pressures/investment opportunities across the various parking sites in future periods.
Total for Development and Building	30	10	0	(10)	
Total for Open Space and Transport	1,454,568	620,071	596,288	(23,783)	
Total for Housing and Environment Management and Administration	765,240	143,463	109,968	(33,495)	
Total for Housing	3,811,460	1,028,714	771,273	(257,441)	The position to date primarily reflects the variance against the homelessness budgets which continue to be supported by Government Grant funding contributions. As set out in earlier reports, a number of positive actions have been taken (and will continue to be taken) to respond to associated demands, which will need to remain under on-going review over the remainder of the year.

Appendix 1B

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
Total for Waste	9,966,840	1,436,925	1,195,288	(241,637)	A number of budget lines currently reflect the timing associated with the on-going roll out of the new service, which will remain under review across the remainder of the year.
Total for Environment	2,177,750	486,522	432,725	(53,796)	
Total for Community Safety and Safeguarding	621,640	86,533	106,838	20,305	
Total for Operations and Delivery	20,891,488	5,165,206	4,300,499	(864,706)	

Corporate Budget Monitoring - General Fund Budget Position at the end of July 2026

Department - Place and Wellbeing

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
<u>Analysis by Type of Spend</u>					
Direct Expenditure					
Employee Expenses	5,525,560	1,924,037	1,718,751	(205,286)	
Premises Related Expenditure	1,490,780	654,520	634,721	(19,799)	
Transport Related Expenditure	24,760	10,587	6,913	(3,674)	
Supplies & Services	3,040,950	601,728	662,690	60,962	
Third Party Payments	1,490	870	0	(870)	
Total Direct Expenditure	10,083,540	3,191,742	3,023,075	(168,667)	
Direct Income					
Government Grants	(76,970)	(53,050)	(93,060)	(40,010)	
Other Grants, Reimbursements and Contributions	(137,270)	(129,922)	(163,775)	(33,853)	
Sales, Fees and Charges	(3,779,530)	(1,224,273)	(1,331,850)	(107,577)	
Rents Receivable	(52,250)	(17,417)	(20,013)	(2,597)	
Direct Internal Income	(440)	(147)	(490)	(343)	
Total Direct Income	(4,046,460)	(1,424,809)	(1,609,190)	(184,381)	
Net Direct Costs	6,037,080	1,766,933	1,413,885	(353,048)	
Net Indirect Costs	1,044,430	0	0	0	
Total for Place and Wellbeing	7,081,510	1,766,933	1,413,885	(353,048)	

Department - Place and Wellbeing

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
<u>Analysis by Service/Function</u>					
Total for Place and Wellbeing Management and Administration	0	154,777	150,476	(4,300)	
Total for Sport and Leisure	3,003,490	895,648	657,685	(237,963)	The variance to date primarily reflects the continuation of a favourable position against income budgets across the three leisure facilities. This will remain under review during the remainder of the year, with further updates provided as necessary.
Total for Health and Culture	2,363,810	209,673	206,947	(2,726)	
Total for Economic Growth and Enterprise	807,180	191,375	196,262	4,887	
Total for Project Delivery	907,030	315,460	202,515	(112,945)	The variance to date primarily reflects the timing of expenditure against the budgets associated with the Project Delivery Unit.
Total for Place and Wellbeing	7,081,510	1,766,933	1,413,885	(353,048)	

Corporate Budget Monitoring - General Fund Budget Position at the end of July 2026

Department - Planning and Community

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
<u>Analysis by Type of Spend</u>					
Direct Expenditure					
Employee Expenses	3,162,190	1,025,277	1,069,853	44,577	
Premises Related Expenditure	1,424,550	270,710	285,115	14,405	
Transport Related Expenditure	33,110	11,037	9,627	(1,410)	
Supplies & Services	1,442,060	534,633	531,147	(3,486)	
Third Party Payments	45,000	45,000	2,160	(42,840)	
Total Direct Expenditure	6,106,910	1,886,657	1,897,902	11,246	
Direct Income					
Other Grants, Reimbursements and Contributions	0	0	(61,943)	(61,943)	
Sales, Fees and Charges	(2,796,960)	(1,610,187)	(2,124,330)	(514,143)	
Rents Receivable	(242,430)	(80,810)	(145,531)	(64,721)	
Total Direct Income	(3,039,390)	(1,690,997)	(2,331,803)	(640,807)	
Net Direct Costs	3,067,520	195,660	(433,901)	(629,561)	
Net Indirect Costs	1,756,780	0	0	0	
Total for Planning and Community	4,824,300	195,660	(433,901)	(629,561)	

Department - Planning and Community

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
<u>Analysis by Service/Function</u>					
Total for Planning and Community Management and Administration	0	40,490	45,922	5,432	
Total for Property and Projects (incl Coastal)	1,831,470	(630,057)	(923,772)	(293,715)	This primarily reflects the continuation of additional income being achieved against the beach hut budgets, which can be considered for reinvestment back into associated activities over the remainder of the year.
Total for Careline and Community	374,630	352,130	360,428	8,298	
Total for Planning Business, Policy and Building Control	2,618,200	433,097	83,521	(349,576)	The favourable position against planning income budgets that started to emerge last year, is continuing in 2026/27. This be kept under review during the second half of the year.
Total for Planning and Community	4,824,300	195,660	(433,901)	(629,561)	

Corporate Budget Monitoring - Housing Revenue Account Budget Position at the end of July 2026

Housing Revenue Account

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
<u>Analysis by Type of Spend</u>					
Direct Expenditure					
Employee Expenses	2,724,690	908,230	788,878	(119,352)	
Premises Related Expenditure	5,111,110	1,672,770	1,227,471	(445,299)	
Transport Related Expenditure	161,000	27,720	34,813	7,093	
Supplies & Services	797,870	404,748	602,580	197,832	
Third Party Payments	61,030	0	0	0	
Transfer Payments	99,690	33,750	19,452	(14,298)	
Interest Payments	977,610	46,339	46,338	(1)	
Direct Capital Financing Costs	2,951,080	0	0	0	
Total Direct Expenditure	12,884,080	3,093,557	2,719,531	(374,026)	
Direct Income					
Other Grants, Reimbursements and Contributions	(15,000)	(6,707)	(25,602)	(18,895)	
Sales, Fees and Charges	(692,810)	(231,443)	(215,618)	15,825	
Rents Receivable	(17,325,510)	(5,432,038)	(5,452,812)	(20,774)	
Interest Receivable	(329,720)	0	0	0	
Total Direct Income	(18,363,040)	(5,670,188)	(5,694,033)	(23,844)	
Net Direct Costs	(5,478,960)	(2,576,631)	(2,974,501)	(397,870)	
Net Indirect Costs	6,170,220	0	0	0	
Net Contribution to/(from) Reserves	(691,260)	0	0	0	

Total for HRA	0	(2,576,631)	(2,974,501)	(397,870)

Housing Revenue Account

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
<u>Analysis by Service/Function</u>					
Total for Operations and Delivery Management and Administration	(98,310)	(28,700)	(28,705)	(5)	
Total for Development and Building	5,546,640	1,817,722	1,503,599	(314,123)	The variance to date reflects the timing of expenditure against the various repairs and maintenance activities across the housing stock.
Total for Housing	(8,372,120)	(4,335,179)	(4,412,349)	(77,170)	
Total for Finance - Financing Items	2,889,080	0	0	0	
Total for Economic Growth and Enterprise	34,710	(30,473)	(37,045)	(6,572)	
Total for HRA	0	(2,576,631)	(2,974,501)	(397,870)	

Corporate Budget Monitoring - General Fund Capital Programme

Position at the end of July 2026

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
Expenditure					
Assets and Community Safety Portfolio					
Clacton Cemetery Extension	500,000	0	0	0	Proposals are currently being developed with an associated procurement planned to begin December 2026.
Town Hall - Replacement Heating System	171,830	0	450	450	Works commenced September 2026 on one side of the Town Hall which are expected to be completed mid October at which point works (currently being prepared) will commence on the other side of the building.
Office Rationalisation	52,790	0	69	69	
Laying Out Cemetery	81,140	970	974	4	To be considered alongside the £500k allocated for the Cemetery extension scheme above.
Public Convenience Works	31,410	0	0	0	
Weeley Crematorium Works	35,500	0	0	0	Opportunities are being considered for schemes that complement earlier work.
Total for Assets and Community Safety Portfolio	872,670	970	1,493	523	

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
Finance and Governance Portfolio					
Corporate Investment Fund - Capital	3,182,120	0	0	0	
Total for Finance and Governance Portfolio	3,182,120	0	0	0	
Economic Growth, Regeneration and Tourism Portfolio					
High Street Accelerator Fund Green Space	389,280	298,970	298,978	8	The majority of the scheme is completed and currently in defect rectification and practical completion stages. One aspect of the project remains outstanding which, due to external factors, will be completed at a later date.
SME Growth Fund Capital Grants	43,250	0	0	0	Scheme currently under review for consideration for the funding to be transferred to the Corporate Investment Fund (Capital).
Starlings and Milton Road Redevelopment	163,920	0	0	0	It is expected that this budget will be available for reallocation due to the scheme being delivered under budget following value engineering activities and elements of the project costing less than originally estimated. The reallocation of this funding will be considered as part of future financial performance/budget report.
UKSPF Shop Front Grants	19,010	19,010	10,400	(8,610)	
Total for Economic Growth, Regeneration and Tourism Portfolio	615,460	317,980	309,378	(8,602)	

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
Environment and ICT Portfolio					
Weekly Food Collections - Transitional Funding	277,370	6,580	6,572	(8)	Bins associated with the new contract have now been delivered to households across the District with invoices paid during the second quarter of the year that will therefore show in future financial performance reports.
IT Core Infrastructure Rolling Replacement	70,480	0	0	0	This on-going scheme continues to support the rolling replacement of IT hardware and infrastructure.
Coast Protection Works	1,970,000	0	0	0	This budget is to address priority coastal protection issues across the District with individual projects being subject to separate decisions. To date District wide drainage surveys have recently been completed with the data currently being reviewed to assess risk and potential projects. In addition a defence works project in Clacton is nearing the procurement stage with a view to works commencing January 2027.
Total for Environment and ICT Portfolio	2,317,850	6,580	6,572	(8)	
Housing and Planning Portfolio					
Building Safety Levy	63,000	0	0	0	The Building Safety Levy came into effect 1 October 2026. The Government has provided revenue and capital new burdens funding designed to support preparation and implementation of the levy.
Private Sector Renewal Grants/Financial Assistance Loans	287,170	0	0	0	This is being actively promoted alongside DFG partners.

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
Disabled Facilities Grants	12,652,790	540,000	537,264	(2,736)	This budget continues to be reviewed in line with the financial assistance policy for housing approved earlier in the year. Social care capital projects are being explored, as set out in an earlier decision, the outcome of which will be included in a further report planned to be presented to Cabinet during the second half of 2026/27 . In addition a recruitment drive and the training that goes with this is still ongoing. Its too early in the process for the benefits of this to be seen. Importantly the Occupational Therapist position has only recently been filled with an administrative post still to be filled, these are all factors which have had a bearing on the process and ultimately the current spend.
Private Sector Leasing	75,660	0	0	0	This budget supports partnership working with private landlords and its potential use alongside existing homelessness challenges is being explored.
Empty Homes funding	152,220	0	0	0	Scheme currently under review for consideration for the funding to be transferred to the Corporate Investment Fund (Capital).
Total for Housing and Planning Portfolio	13,230,840	540,000	537,264	(2,736)	
Leisure and Public Realm Portfolio					
Projects associated with the Vista Road Land Swap	8,270	0	0	0	

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
Bathhouse Meadow Car Park Upgrade	0	0	(3,590)	(3,590)	Awaiting final retention payment.
Wellesley Road Car Park Upgrade	120,000	0	0	0	Awaiting final invoices - This project was completed in September 2026.
Church Road Car Park Upgrade	200,000	0	0	0	Specification to be agreed that forms part of the planned tender process.
Play Area Improvements Dovercourt Swimming Pool	51,200	0	0	0	Tender in progress, project expected to complete by March 2027.
Cliff Park Rockery Works	35,370	0	0	0	This project is still ongoing with one side completed and a further area of the site in progress. Works will include clearing and planting.
Walton on the Naze Lifestyles - Air Handling Unit and Building Managment System	0	0	(1,113)	(1,113)	The project is now complete, with any remaining invoices currently being finalised.
Air Source Pumps and Solar Panels	375,910	150,000	98,958	(51,042)	Project is expected to be completed by mid-November. Roof replacement is required before the solar panels can be fitted, which is starting on 12th October and will run for just under a month. During this period the solar panels will be installed.
Beach Patrol Equipment	11,220	0	0	0	This equipment has now been purchased with invoices received and paid in quarter 2.
Playzone - Clacton Leisure Centre	219,440	5,060	5,062	2	The PlayZone has broken ground and is currently progressing. This project is expected to be complete by end of October.

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
Playzone - Dovercourt (Cliff Park)	268,620	0	0	0	Planning permission has been granted and the Council is in discussion with the Contractor and Football Foundation to finalise details for times, building schedule etc. The scheme is expected to commence early in 2027.
Playzone - Jaywick Sands (Crossways)	210,960	0	0	0	Planning permission has been granted. The PlayZone forms part of a wider improvement plan of Crossways Park and so final stage plans are being signed off as part of the meetings with the Contractor and being implemented into the building schedule. Work is expected to start early 2027.
Playzone - Walton (Bathhouse Meadow)	215,590	5,060	5,062	2	This is due to break ground during October and is expected to be completed by mid-December 2026.
Clacton Leisure Centre Sports Hall Works	40,000	0	0	0	
Total for Leisure and Public Realm Portfolio	1,756,580	160,120	104,378	(55,742)	
Levelling Up and Community Regeneration Schemes					
LUF - The Clacton Hub (Capital Grant to ECC)	2,589,110	0	0	0	Please see separate dedicated appendix 1D(i) relating to the individual schemes.
LUF - Carnarvon Terrace	18,437,410	40,110	40,109	(1)	
CRP - Harwich Library and Public Realm (Capital Grant to ECC)	1,932,680	0	0	0	
CRP - Milton Road/Homes in Dovercourt	3,263,660	65,760	65,763	3	
Total Community Regeneration 2 Projects (CRP 2)	14,816,110	450,690	450,682	(8)	

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
Total Approved General Fund Capital Programme	63,014,490	1,582,210	1,515,639	(66,571)	

LUF and CRP Performance 'Dashboard'

Project		Fund/del Wave	Category	Delivering Authority	PID Agreed	Current Budget	Committed to date	Spend to Date	Date commitment made	Overall Status	Current Stage	Next Key Milestone	Start on site	Forecast completion	Key Risk to Delivery/Grant Funding Defrayment criteria met
LUF and CRP1															
CLA Clacton Library		LRF	Construction	ECC	In progress	£10,999,276	£1,290,000	£955,185		In delivery	PCSA	Enter main contract (October 2026)	Dec-26	Apr-28	
CAT Carnarvon Terrace		LRF	Construction	TDC	In progress	£19,433,740	£1,240,551	£1,036,435		In delivery	PCSA	Enter main contract (December 2026)	Jan-27	Oct-28	
Harwich Library		LRF	Construction	ECC	Yes	£1,317,534	£1,096,018	£1,096,018		Complete	In use	Project complete	Oct-24	Aug-25	
Homes for Dovercourt		LRF	Construction	TDC	In progress	£3,798,750	£671,892	£600,859		In delivery	PCSA	Enter main contract (December 2026)	Dec-26	Oct-27	
Dovercourt Public Realm		LRF	Construction	ECC	Yes	£4,540,000	£4,413,000	£1,150,938		In delivery	Construction progressing	Completion on site (December 2026)	Jun-26	Dec-26	
CRP2															
Ten_01 Bus infrastructure		4	Construction	ECC	Yes	£230,000	£230,000	£230,000	Cabinet approved December 2024	In delivery	Construction progressing	Completion on site (September 2026)	Sep-25	Sep-26	
Ten_02 Community Transport Buses		1	Grant	TDC	Yes	£181,750	£181,750	£181,748	Cabinet approved December 2024	Complete	Monitoring & evaluation	Project complete	Mar-25	Sep-25	
Ten_03 Fitting Out Skills Hub		4	Purchase	ECC	Yes	£200,000	£200,000	£200,000	Cabinet approved December 2024	Funding transferred	Awaiting construction of Clacton Library	Completion of Clacton Library (winter 2027/8)	Jan-28	Jun-28	
Ten_04 Sunspot Solar Panels		3	Construction	TDC	Yes	£200,000	£195,662	£24,041	Cabinet approved March 2025	In delivery	Construction progressing	Complete construction (Q3 2026/7)	Aug-26	Oct-26	
Ten_06 Jaywick Sands Healthy Buildings		1	Construction Enforcement	TDC	In progress	£100,000 capital £200,000 revenue	£60,000	£5,717	Cabinet approved November 2025	Under preparation	Approval of PID	Action enforcement inc procure contractor for direct action	Mar-27	May-27	
Ten_07 Clacton town centre public realm		4	Construction	ECC	Yes	£3,800,000	£3,800,000	£1,300,000	Cabinet approved December 2024	In delivery	Developed designs	Preparation of consents submission	Oct-27	Jan-28	
Ten_08 Shop Front Improvements		1	Grant	TDC	Yes	£728,250	£700,000	£573,959	Cabinet approved December 2024	In delivery	Grant period open for applications	Close grant period (Q4 2025/6)	Mar-25	Mar-28	
Ten_09 Jaywick Public Open Spaces		2	Construction	TDC	Yes	£4,200,000	£524,055	£333,108	Cabinet approved March 2025	In delivery	Preparation of consents submission	Contractor procurement	Apr-27	Dec-27	
Ten_10 Seafront Micro Venue		1	Construction	TDC	Yes	£900,000	£155,486	£109,351	Cabinet approved December 2024	In delivery	Awaiting Planning determination Contractor procurement	Appointment of main contractor (Q1 2026/7)	Oct-26	May-27	
Ten_11 Repurposing Martello Tower E		2	Construction	TDC	Yes	£3,250,000	£316,050	£124,411	Cabinet approved March 2025	In delivery	Preparation of consents submission	Procurement of enabling works	TBC		
Ten_12 Active Wellbeing Centre		3	Construction	TDC	Yes	£4,000,000	£1,022,611	£342,209	Cabinet approved March 2025	In delivery	Preparation of consents submission	Progress to technical design	Nov-26	Mar-27	
Ten_14 Cultural Masterplanning		2	Strategy	TDC	Yes	£100,000 revenue	£100,000	£89,538	Cabinet approved March 2025	In delivery	Public consultation prior to adoption	Adoption (November 2026)	Aug-25	Nov-26	
Ten_15 Urgent Treatment Centre		4	Construction	NHS	Yes	£2,000,000	£2,000,000	£2,000,000	Cabinet approved December 2024	Complete	In use	Project complete		Jun-26	
Total CRP2						£19,890,000	£9,485,614	£5,514,082							
Grand total all schemes						£59,979,300	£18,197,075	£8,302,314							

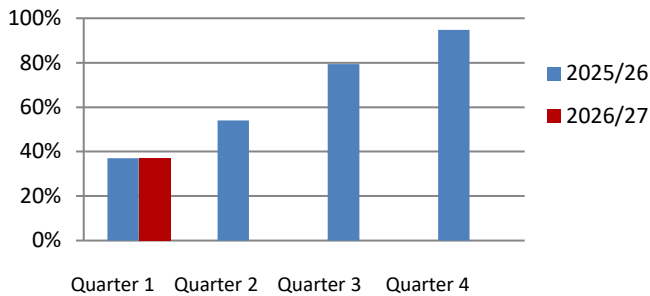
Corporate Budget Monitoring - Housing Revenue Account Capital Programme Budget Position at the end of July 2026

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
Improvements, enhancement & adaptation of the Council's housing stock	5,464,060	1,557,580	361,418	(1,196,162)	
IT Upgrade & Replacement	20,000	0	0	0	
Disabled Adaptations	400,000	133,333	130,990	(2,343)	
HRA - New Build & Acquisitions - To Be Allocated	1,015,730	0	0	0	
HRA - Acquisitions - Council Dwellings	2,377,990	0	0	0	
Total Housing Revenue Account Capital Programme	9,277,780	1,690,913	492,408	(1,198,506)	

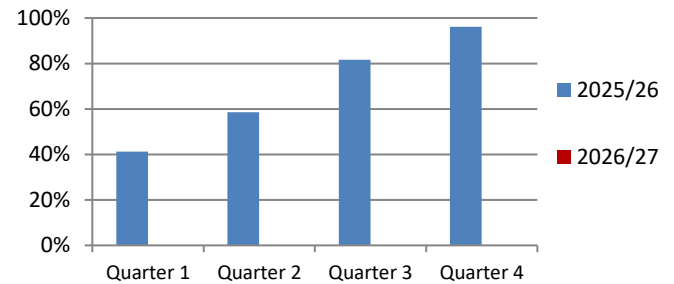
Collection Performance : Position at the end of July 2026

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

Council Tax

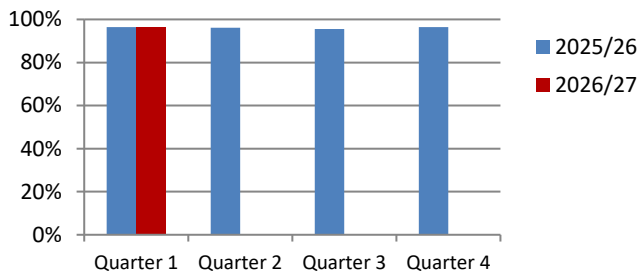


Business Rates

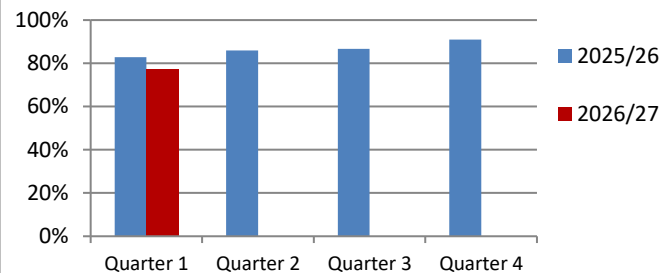


	2025/26	2026/27		2025/26	2026/27
Quarter 1	36.98%	36.87%	Quarter 1	41.24%	Please see footnote below
Quarter 2	53.97%		Quarter 2	58.50%	
Quarter 3	79.32%		Quarter 3	81.70%	
Quarter 4	94.81%		Quarter 4	96.10%	

Housing Rents



General Debt



	2025/26	2026/27		2025/26	2026/27
Quarter 1	96.42%	96.57%	Quarter 1	82.86%	77.20%
Quarter 2	96.16%		Quarter 2	85.95%	
Quarter 3	95.54%		Quarter 3	86.74%	
Quarter 4	96.40%		Quarter 4	91.01%	

At the time of preparing this report, some technical system issues were being experienced with a third party system and work was on-going to resolve them. No accurate information has therefore been available for this period with an update planned to be provided in the Quarter 2 Financial Performance Report.

Treasury Activity : Position at the end of July 2026

Key Treasury Management Performance Data and Prudential Indicators are set out below.

TREASURY ACTIVITY

Borrowing	Opening Balance 1 April £'000	Borrowing to date £'000	Borrowing Repaid to date £'000	Balance to Date £'000	Comments
Long Term PWLB Borrowing - GF	112	0	3	109	
Long Term PWLB Borrowing - HRA	28,120	0	707	27,413	
TOTAL BORROWING	28,232	0	710	27,522	
Investments	Opening Balance 1 April £'000	Investments to date £'000	Investments Repaid to date £'000	Balance to Date £'000	Comments
<i>Investments less than a year</i>					
Investments with UK Government via Treasury Bills/Investments with DMO, and Local Authorities and other public bodies	92,500	690,200	663,500	119,200	Overall the balance of investments has increased over the reporting period due to the timing of the Council's cash flow and the receipt of Government grants. In respect of investments with UK financial institutions, at the end of the period, investments were held with 4 counterparties, including 2 Money Market Funds.
Investments with UK financial Institutions (including Money Market Funds)	5,142	10,148	8,520	6,770	
Investments with non-UK Financial institutions	0	0	0	0	
Total Investments for less than a year	97,642	700,348	672,020	125,970	
<i>Investments for longer than a year</i>	0	0	0	0	
TOTAL INVESTMENTS	97,642	700,348	672,020	125,970	
Interest Paid / Received	Full Year Budget £'000	Profiled Budget to Date £'000	Actual to Date £'000	Variance to date £'000	Comments
Interest Paid on Borrowing - GF	9	1	1	0	The weighted average rate of interest on the Council's GF borrowing is currently 6.82%. (on an accrued basis).
Interest Paid on Borrowing - HRA	978	46	46	0	The weighted average rate of interest on the Council's HRA borrowing is currently 3.60%. (on an accrued basis)
Interest Received on Investments	(1,806)	(602)	(1,684)	(1,082)	The weighted average rate of interest being received on the Council's investments is currently 4.06%. (on an accrued basis)

PRUDENTIAL INDICATORS

Borrowing Limits	Approved Indicator	Highest amount reached in the period
	£000	£000
	80,735	28,232
Authorised limit for external borrowing	70,984	
Operational boundary for external borrowing		

<i>Net Revenue Stream</i>	2026/27	2026/27	2027/28	2028/29
Financing Costs to Revenue	Original	Current Forecast	Forecast	Forecast
HRA				
Actual Ratio of Financing Costs to Net Revenue Stream (%)	40.87%	40.67%	37.92%	36.87%
General Fund				
Actual Ratio of Financing Costs to Net Revenue Stream (%)	1.04%	1.04%	0.78%	0.63%
TOTAL %	41.91%	41.71%	38.70%	37.50%

Net Income from Commercial and Service Investments	2026/27	2026/27	2027/28	2028/29
	Original	Current Forecast	Forecast	Forecast
General Fund				
REVENUE				
Actual Ratio of Financing Costs to Net Revenue Stream (%)	(0.94%)	(0.94%)	(0.43%)	(0.43%)

TREASURY INDICATOR - EXPOSURE TO CREDIT RISK

TREASURY INDICATOR	2026/27 Upper limit	Q1 2026/27
Average credit score for investments	2.00	1.01

At the end of Q1, the forecast position for the following indicators are not expected to change compared to the estimated position.

CAPITAL FINANCING REQUIREMENT	2026/27 Estimate
	£000
General Fund	4,381
Housing Revenue Account	29,707
Total	34,088

GROSS DEBT AND THE CAPITAL FINANCING REQUIREMENT

PRUDENTIAL INDICATOR	2026/27 Estimate
	£000
Capital Financing Requirement	34,088
External debt	25,811
Internal borrowing	8,277

INTEREST RATE EXPOSURE

PRUDENTIAL INDICATOR	2026/27 Estimate
	£000
Upper limit for Fixed Interest Rates on debt	34,088
Upper limit for Variable Interest Rates on debt (based on 30% of the fixed rate limit)	10,226

TOTAL PRINCIPAL SUMS INVESTED FOR PERIODS LONGER THAN 364 DAYS (excluding property)

PRUDENTIAL INDICATOR	2026/27 Estimate
	£000
Limits on the total principal sum invested to final maturities longer than 364 days	3,500

MATURITY STRUCTURE OF FIXED RATE BORROWING

PRUDENTIAL INDICATOR	2026/27 Estimate
	£000
Under 12 months	4.22%
12 months and within 24 months	4.22%
24 months and within 5 years	12.67%
5 years and within 10 years	13.86%
10 years and above	
10-20 years	8.98%
20-30 years	58.12%
>30 years	0.00%

Income from S106 Agreements

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

Where related to capital schemes - see Appendix D for overall scheme progress.

ALLOCATED / BEING SPENT

Scheme Type	Amount Committed / Planned to be Spent in 2025/26 £'000
GF Revenue Schemes	484
GF Capital Schemes	25
HRA Capital Schemes	0
TOTAL	509

UNALLOCATED / UNCOMMITTED TO DATE

Permitted Use as per S106 Agreement	Amount Held / 'Spend by' Date			
	Less than 1 Year £'000	1 to 2 Years £'000	2 to 4 Years £'000	4 years + £'000
Regeneration Programme and Other Initiatives	0	2	0	0
Affordable Housing	0	0	0	758
Conservation *	337	0	0	0
Open Space	0	74	87	1,984
TOTAL	337	76	87	2,742

* To be spent by March 2027 - relates to the Harwich Area with an update planned to be presented as part of the Q2 Financial Performance Report.