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Overview & Scrutiny Committee

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Tuesday, 7 July 2026

A meeting of the **Overview & Scrutiny Committee** of North Norfolk District Council will be held in the **Council Chamber - Council Offices** on **Wednesday, 15 July 2026** at **9.30 am**.

At the discretion of the Chairman, a short break will be taken after the meeting has been running for approximately one and a half hours

Members of the public who wish to ask a question or speak on an agenda item are requested to notify the committee clerk 24 hours in advance of the meeting and arrive at least 15 minutes before the start of the meeting. This is to allow time for the Committee Chair to rearrange the order of items on the agenda for the convenience of members of the public. Further information on the procedure for public speaking can be obtained from Democratic Services, Tel: 01263 516108, Email: democraticservices@north-norfolk.gov.uk.

Anyone attending this meeting may take photographs, film or audio-record the proceedings and report on the meeting. Anyone wishing to do so must inform the Chairman. If you are a member of the public and you wish to speak on an item on the agenda, please be aware that you may be filmed or photographed.

Please note that Committee members will be given priority to speak during the debate of agenda items

Emma Denny
Democratic Services Manager

To: Cllr V Holliday, Cllr M Gray, Cllr S Penfold, Cllr P Bailey, Cllr C Cushing, Cllr A Fletcher, Cllr M Hankins, Cllr P Heinrich, Cllr N Housden, Cllr C Rouse, Cllr K Bayes, Cllr K Leith, Cllr J Boyle and Cllr L Shires

All other Members of the Council for information.
Members of the Management Team, appropriate Officers, Press and Public

If you have any special requirements in order to attend this meeting, please let us know in advance
If you would like any document in large print, audio, Braille, alternative format or in a different language please contact us

A G E N D A

1. **TO RECEIVE APOLOGIES FOR ABSENCE**

2. **SUBSTITUTES**

3. **PUBLIC QUESTIONS & STATEMENTS**

To receive questions / statements from the public, if any.

4. **MINUTES** 1 - 8

To approve as a correct record the minutes of the meeting of the Overview and Scrutiny Committee held on 10th June 2026.

5. **ITEMS OF URGENT BUSINESS**

To determine any other items of business which the Chairman decides should be considered as a matter of urgency pursuant to Section 100B(4)(b) of the Local Government Act 1972.

6. **DECLARATIONS OF INTEREST** 9 - 14

Members are asked at this stage to declare any interests that they may have in any of the following items on the agenda. The Code of Conduct for Members requires that declarations include the nature of the interest and whether it is a disclosable pecuniary interest.

7. **PETITIONS FROM MEMBERS OF THE PUBLIC**

To consider any petitions received from members of the public.

8. **CONSIDERATION OF ANY MATTER REFERRED TO THE COMMITTEE BY A MEMBER**

To consider any requests made by non-executive Members of the Council, submitted to the Democratic Services Manager with seven clear working days' notice, to include an item on the agenda of the Overview and Scrutiny Committee.

9. **RESPONSES OF THE COUNCIL OR THE CABINET TO THE COMMITTEE'S REPORTS OR RECOMMENDATIONS**

To consider any responses of the Council or the Cabinet to the Committee's reports or recommendations:

10. **2025/26 OUTTURN REPORT** 15 - 72

Members are asked to consider the report and make recommendations to Full Council.

9.35 – 10.15

2025/26 Outturn Report

Executive Summary	This report presents the provisional outturn position for the 2025/26 financial year which shows a General Fund underspend of £0.354m. It also provides an update in relation to the Council's capital programme and use of reserves. The position will be used to inform the production of the Statutory accounts which will then be subject to audit by the Council's external auditors. The report makes recommendations for contributions to reserves.
Options considered	None - This is a factual report of the financial year end position for 2025/26.
Consultation(s)	None – This is a factual report of the financial year end position for 2025/26.
Recommendations	**Members are asked to consider the report and recommend the following to full Council:** **a) The provisional outturn position for the General Fund revenue account for 2025/26 (as shown in Appendix A);** **b) The transfers to and from reserves as detailed within the report (and Appendix C);** **c) The surplus of £0.354m to be transferred to the New Burdens Reserve** **d) To note the balance on the General Reserve of £4.266m.** **e) The financing of the 2025/26 capital programme as detailed within the report and at Appendix D.** **f) The updated capital programme for 2026/27 to 2031/32 and scheme financing as outlined within the report and detailed at Appendix E;** **g) Approval of additional funding to cover capital project overspends of £0.012m as detailed in paragraph 5.7.** **h) Approval of capital project budget roll-forwards from 2025/26 into 2026/27 paragraph 5.10.** **i) To note the addition of £26,834 towards Property Services Electric Vehicles, to be funded by the Asset Management Reserve over a four-year lease period. This budget has been approved by the Deputy S151 Officer under constitutional**

	powers. **j) To approve the addition of £188,539 to renovate Fakenham Play Area to be funded from Capital S106 Contributions in 2026/27.** **k) To approve the addition of £100k to the Community Housing Fund (Grants to Housing Providers) project, to be funded by Capital Receipts following a repaid grant in 2025/26.** **l) To approve the updated Cromer Coast Protection Scheme budget to reflect that the approved RFCC (Environment Agency) grant has been awarded to the Mundesley Coastal Defences project only. This leaves the 2025/26 budget as £1,037,656. This is a movement of budget from the Cromer scheme to the Mundesley Scheme to meet grant conditions.** **m) To approve the updated Mundesley Coastal Management Scheme budget to reflect that the approved RFCC (Environment Agency) grant has been award to the Mundesley Coastal Management Scheme project only. This leaves the 2025/26 budget as £998,217. This is a movement of budget from the Cromer scheme to the Mundesley Scheme to meet grant conditions.**
Reasons for recommendations	To provide a draft outturn position for the General Fund, Capital Accounts and Reserves which will form the basis to produce statutory accounts for 2025/26. Also to provide a draft opening position for the financial year 2026/27.
Background papers	Budget report, Budget Monitoring reports, NNDR3 return

11. DEBT RECOVERY 2025-26 73 - 96

To consider report and make recommendations to Full Council

10.15 – 10.45

REPORT TITLE - Debt Recovery 2025-26

Executive Summary	This is an annual report detailing the council's collection performance and debt management arrangements for 2025/26. It includes: ▪ A summary of debts written off in each debt area showing the reasons for write-off and values. ▪ Collection performance for Council Tax and Non- Domestic Rates. ▪ Level of arrears outstanding ▪ Level of provision for bad and doubtful debts
Options considered.	To leave the write-off limits as they currently are or to increase these to a higher figure.
Consultation(s)	We are pleased to reach this year's collection performance for council tax & Non-Domestic (Business) Rates whilst also working hard to reduce avoidance and fraud which with the cost-of-living crisis, second home premiums introduced and changes to Retail, Hospitality and Leisure relief to businesses has been a more difficult time to for enforcement.
Recommendations	That Overview and Scrutiny recommend to Full Council that it: 1. approves the annual report which details the Council's write-offs, in accordance with the Council's Debt Write-Off Policy and performance in relation to revenues collection. 2. approves the continued delegated authority as shown in appendix 2 for write offs.
Reasons for recommendations	The recommendations ensure the Council makes best use of its staff resources and manages its finances to ensure best value for money.

Background papers	Corporate Debt Management and Recovery Policy -Appendix 1; Debt Write Off Policy - Appendix 2 and Recovery Methods including Enforcement Agent Code of Practice and Enforcement Agent Instructions - Appendix 3.

12. HOUSING BENEFIT DEBT RECOVERY REPORT 1/4/25 - 31/3/26 97 - 124

To consider report and make recommendations to Full Council.

10.45 – 11.00

13. DELEGATED DECISIONS JANUARY 2026 ONWARDS 125 - 132

Delegated Decisions January 2026 onwards	
Executive Summary	This report details the decisions taken under delegated powers from January 2026.
Options considered	Not applicable – the recording and reporting of delegated decisions is a statutory requirement.
Consultation(s)	Consultation is not required as this report and accompanying appendix is for information only. No decision is required, and the outcome cannot be changed as it is historic, factual information.
Recommendations	**To receive and note the register of decisions taken under delegated powers.**

Reasons for recommendations	The Constitution: Chapter 6, Part 2, details the functions which are delegated to officers. In addition, it requires that any exercise of such powers should be reported to the next meeting of Council, Cabinet or working party (as appropriate). The law requires the Council to record executive and non-executive decisions taken by officers under delegated powers and to publish them on the Council's website. These requirements apply to decisions that would have been taken by Council or the Cabinet if delegated powers had not been given to an officer either - • under an express delegation granted at a meeting of Cabinet, Council or a Committee. • Or under a general delegation (where responsibility is delegated in the Constitution)
Background papers	Signed decision forms

11.15 – 11.25

14. DEPRIVATION AND SUBSTANCE ABUSE 133 - 142

Following the circulation of the links to the data, Committee to review and decide where they could add best value. Including to consider the further information relating to supporting residents with health-related barriers.

11.25 – 11.55

15. MOBILE CONNECTIVITY SURVEY

To receive a verbal update from Vice-Chair, Cllr Gray, on progress with the Mobile Connectivity survey.

11.55 – 12.05

WORK PROGRAMMES

16. THE CABINET WORK PROGRAMME 143 - 146

To note the upcoming Cabinet Work Programme.

17. OVERVIEW & SCRUTINY WORK PROGRAMME AND UPDATE 147 - 156

To receive an update from the Scrutiny Officer on progress made with topics on its agreed work programme, training updates and to receive any further information which Members may have requested at a previous meeting.

18. EXCLUSION OF THE PRESS AND PUBLIC

To pass the following resolution, if necessary:

"That under Section 100A(4) of the Local Government Act 1972 the press and public be excluded from the meeting for the following items of business on the grounds that they involve the likely disclosure of exempt information as defined in paragraph _ of Part I of Schedule 12A (as amended) to the Act."

OVERVIEW & SCRUTINY COMMITTEE

Minutes of the meeting of the Overview & Scrutiny Committee held on Wednesday, 10 June 2026 in the Council Chamber - Council Offices at 9.30 am

Committee Members Present:	Cllr V Holliday (Chair)	Cllr K Bayes
	Cllr M Gray (Vice-Chair)	Cllr P Heinrich
	Cllr M Hankins	Cllr C Cushing
	Cllr K Leith	Cllr S Penfold

Members also attending:	Cllr L Shires (PH for Finance, Estates and Property Services) Cllr T Adams (Leader of the Council) Cllr J Boyle (PH for Housing and People Services) Cllr A Brown (PH for Planning and Enforcement) Cllr N Dixon
Officers in Attendance:	Director for Resources (DFR), Democratic Services and Governance Manager (DSGM) Democratic Services Governance Officer (DSGO),

APOLOGIES FOR ABSENCE

Apologies were received from Cllr A Fletcher, Cllr P Bailey, Cllr N Housden and Cllr C Rouse.

166 SUBSTITUTES

None.

167 PUBLIC QUESTIONS & STATEMENTS

None.

168 MINUTES

The minutes of the meeting of the Committee held on 22nd April were proposed by Cllr Heinrich and seconded by Cllr Cushing to be approved as a correct record barring the following minor amendment.

Pg.2 The word manger be replaced with manager.

The Chair also queried if the Committee had seen the deprivation data and GIS. The DSGO confirmed the deprivation data had been circulated but would check that included the GIS.

169 ITEMS OF URGENT BUSINESS

None received.

DECLARATIONS OF INTEREST

None.

171 PETITIONS FROM MEMBERS OF THE PUBLIC

None.

172 CONSIDERATION OF ANY MATTER REFERRED TO THE COMMITTEE BY A MEMBER

None received.

173 RESPONSES OF THE COUNCIL OR THE CABINET TO THE COMMITTEE'S REPORTS OR RECOMMENDATIONS

None received.

174 REPORTING PROGRESS IMPLEMENTING CORPORATE PLAN 2023-27 ACTION PLAN- TO END OF Q4

Cllr Adams introduced the report providing an overview of key items.

The climate emergency rating of green was a concern to Cllr Cushing as it appeared very high on the risk register and yet this report did not appear to reflect that risk. Cllr Adams explained the risk register was looking at a period in the past but agreed they could consider reviewing in the future. Cllr Adams went on to say that in providing vital services, such as purchasing new temporary accommodation for the homeless in the area, it had inevitably increased the council’s carbon emissions. Additionally meeting future challenges, such as the collection of food waste, and the increase in the authority’s property portfolio with such things as the new Fakenham leisure centre, also had a significant impact on carbon emissions. This meant balancing services and provision with the target of being net-zero. The Chair felt that the risk register and performance report needed to be in line with one another.

Cllr Penfold suggested, in connection with the Rural Position Statement (RPS), the Cabinet could consider including churches, as very often they provided services beyond worship, and were critical for many communities and acted like a hub. Going forward, Cllr Adams agreed, that any emerging unitary authority needed to be aware of the challenges ahead with the decline of the rural post office and the necessity for banking hubs etc. and churches had an important part to play in their communities.

When Cllr Hankins queried when they would be able to see an updated RPS, Cllr Adams explained that due to staff capacity they had not been able to analyse the data sufficiently so could not give a date as to when that would be available to view. He assured the committee they were talking about it at a corporate leadership level, and it would need to be in place before any new emerging authority was formed.

Cllr Adams welcomed the progress that was being made by local town and parish councils in developing their Neighbourhood Plans given the additional demands put on local authorities by central government who seemed to undervalue that work.

In response to a question by Cllr Cushing, the Leader was confident in reaching the Council’s target for affordable homes with there being significant demand for them on the housing list. Cllr Adams felt the Committee may wish to contemplate the suggestion made by the Chair at the possibility of looking at the net gain of affordable housing, as there was considerable loss of affordable housing, and any possibility to net that off against the new acquisitions could add clarity.

The leader updated the committee, at the request of the Chair, on developments at Benjamin Court and Bacton Energy Hub and would keep the committee updated when anything more substantial was agreed.

Cllr Adams agreed the Chair was right to highlight service reviews, as the authority went through Local Government Reform (LGR), and they had discussed the issue at Business Planning noting they would need additional staff to see them through that period of change. The rating might be under some strain as a result, but it was his intention to allow staff to be in the best position possible as they transitioned into a new authority.

In response to a query from the Chair on next year's Action Plan, Cllr Adams, admitted everything needed an outcome eventually but the space to be able to target those would become less as they got closer to the emergence of a new authority.

The possibility of seeking heritage funding, to support the refurbishment of the auditorium of Cromer Pier was discussed, at the suggestion of Cllr Penfold, as it may be more productive than seeking National Lottery funding. The Committee agreed to allow Cllr Penfold to make some enquiries with the County Museum Service.

Cllr Cushing said that he felt that an issue that arose during the recent meeting of the Governance, Risk & Audit Committee should be included in this year's annual action plan. He said that recent audits by the Council's external auditor's (EA) had been 'disclaimed' or not signed off and last year the EA had blamed NNDC for not providing the required documents in a timely manner. GRAC had been very keen to ensure that this year's audit should achieve a qualified opinion, and the Chair of the Committee was putting actions in place to monitor this. Cllr Cushing went onto say that the Council spent approximately £200k on the audit and it was crucial that the Council's finances were closely managed ahead of LGR. He therefore suggested that the following addition should be added to the action plan – 'that the Council should achieve a qualified audit opinion in the current financial year'.

Cllr Gray was concerned this could be seen as setting the Council up to fail and that this work sat with the Governance, Risk and Audit Committee (GRAC). Cllr Shires and the DFR confirmed that was already monitoring this progress, and that they were due to meet with the GRAC Chair shortly to discuss the matter. The DSGM advised that GRAC and Overview and Scrutiny Committee both had oversight functions and she said that she would look at the terms of reference for each committee to assess where the responsibility for any actions or recommendations should sit and then meet with the DFR to discuss the most appropriate way forward. She would update the Chair on the outcome of the above.

Cllr Bayes asked if more information in apprenticeships could be included in the Action Plan, but Cllr Adams explained NNDC was not the lead authority.

- Overview and Scrutiny noted the contents of the report and provided comments to the Cabinet on any items they felt appropriate.

RESOLVED to recommend to Cabinet:

- For Cabinet to contact local Diocese for information on what, non-faith, services and community projects they provide in the local area.

Action:

- Cllr Penfold to talk to County Museum Service for guidance in putting in an application for heritage funding and to inform strategic process.

175 ANGLIAN WATER

Grant Tuffs, Senior Policy and Public Affairs Lead (SPPAL) from Anglian Water (AW) updated the committee on key issues raised by members since their last visit, including storm overflow data and details on investment into their assets.

With the rise in summer temperatures, AW thanked the council after an amber heat health alert was announced and their communications team had assisted in getting that message across to residents. There had been a national water efficiency campaign and a local campaign called 'Small Changes, Big Difference' by AW to help preserve water resource at times of such high demand.

The SPPAL also brought to the committee's attention AW Thriving Communities Fund, which was again open to applications for local projects, amongst other things, looking to support water sustainability and the environment. The SPPAL promised to send members details of how to apply.

Hannah Wilson, the AW Planning Manager (PM), outlined what their strategic site process entailed and what the criteria was for them to comment on new major planning applications. AW had worked closely with The Department for Environment, Food and Rural Affairs (DEFRA), the Ministry of Housing, Communities & Local Government (MCHLG) and the Environment Agency (EA) on this approach, and they would need the necessary investment to deliver their promise to deliver the infrastructure needed. DEFRA and AW had sent a guide to developers and planning authorities outlining the agreed approach.

AW said, in relation to many critical medium and smaller developments, they were actively working to enable that growth whilst protecting their customers and the environment.

In response to a concern raised by the Chair, the PM advised AW would object to all applications where there was no Water Recycling Centre (WRC) capacity and overcoming issues at WRC was a long-term project. Answering Cllr Leith's question, AW acknowledged where developers used their absolute right to connect was a cause for concern.

Cllr Hankins expressed some concern that temporary services might be installed during development, however the PM said they would not be adopted by AW.

Cllr Dixon felt that until Members visited a WRC they could not fully understand the scale, or cause, of the problem. Investment was not the sole answer, but they needed to identify and confront the underlying cause. He asked for NNDC to fully engage with the issue of foul and surface water as many applications were approved even when AW had objected. He asked that a stronger working relationship was forged between the NNDC planning team and the AW pre-planning department to ensure a greater weight was added to any objections raised.

Cllr Dixon requested the Committee adopt a recommendation that Members visit water recycling centres, and that the Committee look at the Strategic Flood Alliance at the County Council and the Norfolk Lead Local Flood Authority.

The PM explained that AW were not a statutory consultee but there could be an opportunity in future regulatory changes to be added.

In follow-up to a query by Cllr Gray, it was noted by Cllr Shires that the current method for Members to raise local water issues to AW was not working as many emails were not acknowledged or replied to until many weeks later. AW assured the committee this would be fed back to their relevant team, but they always endeavoured to respond as quickly as possible.

Cllr Brown challenged AW on the inadequate infrastructure that was delaying as many as 14.5k properties, in an area AW cover, from being built and if there were any allocated sites within the district's local plan that were a cause for concern. The PM explained it was based on how OFWAT calculated their investment for growth. AW were pushing for it to be based on figures from local planning authorities.

AW admitted they could not keep objecting to planning applications and must get their infrastructure up to standard and they were slowly working towards a position where this was possible. They explained that growth investment in WRC came from customers. Developers' contributions came through an infrastructure charge that was shared across the region and solely reinvested to improve the foul drainage network.

The committee were assured by AW, after a query from Cllr Penfold, that, although it was dependent on dry or wet summers, resulting in spills potentially peaking at times, overall, they were going down. They were making a £1bn investment, through the storm overflow reduction plan to tackle the issues and to reduce to fewer than 10 per year. Cllr Gray felt customers paid a lot of money to know what was going on and that data should be simplified so everyone could have insight into that data quickly and in a format they understood. AW confirmed they have a live map on their website showing spill data, which they were legally obliged to do, but would take any comments onboard as always open for ways to improve the service.

The PM reassured Cllr Heinrich, when he said residents were rightly concerned about surface water and storm overflows across much of North Norfolk. AW said they were reliant on planning case officers to raise those concerns with them so they could object, and they would take into consideration where residents had suffered previous issues with flooding etc. to help inform their recommendation. The PM agreed to share the criteria for assessing planning applications near existing known flooding hotspots.

Cllr Heinrich also pointed out that many water towers were extremely old and not designed to cope with the level of demand that was expected of them. AW explained they did work with their water resource management team to understand what the requirement was for the long term. They went on to say that there was a requirement for long term market wide knowledge for water and wastewater and they would utilise planning to support new developments in asking for phasing conditions, allowing them to view new developments in isolation and then at their cumulative impact on the entire water network. The PM said they'd signed up to a scheme called Water Use Standard with the Environment Agency (EA), Natural England and other water companies to educate customers to keep water use down to an economical level.

The SPPAL said that infrastructure projects can take a long time to deliver alongside proposed introduction of water efficiency ratings, as with energy products on white goods etc. and the implementation of smart meters. AW confirmed they would be lobbying government to enforce rainwater harvesting as part of new developments.

The PM explained that their Drainage and Wastewater Management Plan (DWMP) acted like a matrix of current performance as well as growth intelligence of the local plans that were coming forward. They used the DWMP to help inform them of the flows and that data informed them what the future looked like so they could best focus and model their forthcoming work to meet those requirements, whether they be growth or environmental. The DWMP was going through a consultation of the new plan with webinars being offered to all interested parties.

In response to a query from Cllr Bayes, the PM explained that if a development goes ahead when AW had objected due to incapacity and infrastructure it put them in a reactive situation where they don't have that investment planned and no money put aside to be able to meet those demands. It subsequently put them at a higher risk of the EA enforcing against them when there were additional spills and meant they might have to look at less favourable solutions such as tankering flows from the site.

The Committee RESOLVED to recommend all Members to have an opportunity to visit a Water Recycling Centre, at Anglian Water discretion, to better inform Members of the working process and the impact on the region.

Action:

- To consult with the Planning Team at NNDC on how it currently consults with Anglian Water Pre-Planning Team to determine what weight is added by those objections and concerns raised by AW

176 NHOSC REPORT

The Committee noted the report but made no comments.

177 THE CABINET WORK PROGRAMME

No comments

178 OVERVIEW & SCRUTINY WORK PROGRAMME AND UPDATE

The DSGO gave an update on recent answers received in response to the O&S Action Tracker and outlined the Committee work programme. The Committee discussed considering broadband as part of the mobile connectivity item but **agreed** that although this was just as important for local people and businesses it was a whole new work stream to emergency mobile phone signal.

Action:

- Committee asked that the item around the Net Zero strategy be added back into the work programme.

- The Committee agreed that Cllr Gray should liaise with the council Communications Team on a public survey for the Mobile Connectivity item to help inform them on their next action.

179 EXCLUSION OF THE PRESS AND PUBLIC

The meeting ended at 12.15 pm.

Chairman

North Norfolk District Council – verbal update for Overview and Scrutiny Committee, 10th June 2026.

We thought it would be helpful to provide an update on the 2025 storm overflow data for the district, which was published since our last appearance, together with the latest position on bathing waters and planned investment.

Since we appeared in December, the validated Event Duration Monitor returns for storm discharges have been published for 2025. These show that **storm overflows in North Norfolk discharged a total of 227 times – an average of 7.6 spills per storm overflow for an average of 29.3 hours.** This is significantly lower than the figures for previous years, with the duration of spills nearly 90% lower than in 2024.

	2020	2021	2022	2023	2024	2025
Total Spills	652	625	382	457	714	227
Total Duration	10192.73	6874.75	3302.88	3288.12	8547.57	878.259
Average Spills	32.60	27.17	13.17	15.23	23.80	7.57
Average duration	509.64	298.90	113.89	109.60	284.92	29.28

The dry weather has helped our performance, but it is not the main reason. While lower rainfall over the summer meant storm overflows were needed less often, performance was still better than previous years when we've had similar levels of rainfall. Our teams are working incredibly hard to improve performance and we're pleased this improved data shows we're on the right track.

We've also seen the start of the new bathing water season with all seven bathing waters in the district rated as Excellent. Environment Agency figures show that 96.3% of designated bathing waters in the Anglian Water region are rated 'Good' or 'Excellent', reinforcing the East of England's position as home to the cleanest bathing waters in the country.

We're very grateful to the Council for our ongoing partnership working on this and other key issues and for joining us to promote the quality of the bathing waters in North Norfolk in recent communications about the start of the season.

We're also grateful to the Council and the local community for bearing with us whilst we put things right after the burst sewer pipe next to the pumping station in Mundesley at the start of the year. We worked closely with officers and ward councillors (as well as the RNLI on site) to keep them updated as work progressed, installing a temporary overland pipe to manage flows whilst the complex repair was planned, with all work being completed in time for the start of the bathing water season.

In addition, work is gathering pace on the delivery of our biggest ever programme of capital investment. We're **Building for Better** over the next five years to upgrade critical infrastructure across the region, including in North Norfolk.

Pleased to report that since our last appearance, work has been completed on the new storm tank at Aldborough which will store water during periods of rainfall, helping to reduce storm overflow discharges in the area. This represents an investment of over £600,000.

Other upcoming projects to tackle storm overflow discharges (subject to review) include:

- spill reduction schemes at Briston, Fakenham and Horning Knacker's Wood WRCs
- a spill reduction scheme at Mundesley for all assets affecting bathing waters (including Gimingham)
- new storm overflow screening at Briston, Ludham and Runton West Lane
- surface water management schemes to improve resilience for Potter Heigham, Horning, Hoveton and Hickling

Investigations are also planned at several sites into reducing storm overflow spills. The outcome of these investigations may identify and inform the scope of any future improvement schemes.

Other planned investment (again subject to review) includes schemes to reduce the amount of Phosphorous in treated wastewater at 12 WRCs, as well as schemes at 3 WRCs to reduce Nitrogen levels – helping to combat nutrient pollution and improve river water quality.

We're also investing in water supply to ensure we continue to provide top quality drinking water for customers and that our network is resilient to climate change and growth across the region. As part of this, we're investing at Houghton St Giles to upgrade the Water Treatment Works as well as replacing more than 10km of water pipes in North Norfolk by 2030. Our mains replacement work in North Norfolk represents an investment of £2.4million and includes schemes at Black Lane in Croxton, Marriott Way in Brixton and Church Rod in Lower Bodham.

We're also continuing delivery of our Strategic Pipeline which will increase water supply resilience in Norfolk as well as looking to bring forward plans for a desalination plant in Norfolk which would eventually provide 25-85 million litres of drinking water per day. This will be on the Norfolk coast, and a preferred site is expected by the end of 2026. If approved, we anticipate that the plant would produce water for supply in 2036-38.
As we head into summer with one Amber Heat Health Alert already behind us, we'd be grateful for any help the Council can provide to encourage residents to be water-wise and use water carefully. We're currently encouraging customers to make small changes which can make a big difference to the amount of water they are using, and an upcoming national Water Efficiency Campaign will also emphasise the importance of reducing water consumption.

Finally, I wanted to mention our £5.8 million Thriving Communities Fund which we launched last year to support locally led projects delivering lasting environmental and social benefits. This shareholder-funded initiative is designed to empower community groups and partnerships to improve their local environment and create positive social impact, with 11 projects supported across the Anglian Water region through the first round.
Applications for the next round of funding for between £5,000-£50,000 opened on 1st June and the deadline is 1st August. We welcome your support in sharing this opportunity and encouraging groups in North Norfolk to apply. Happy to share details about this after the meeting. [Anglian Water's Thriving Communities Fund]

Registering interests

Within 28 days of becoming a member or your re-election or re-appointment to office you must register with the Monitoring Officer the interests which fall within the categories set out in **Table 1** (**Disclosable Pecuniary Interests**) which are as described in "The Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012". You should also register details of your other personal interests which fall within the categories set out in **Table 2** (**Other Registerable Interests**).

"**Disclosable Pecuniary Interest"** means an interest of yourself, or of your partner if you are aware of your partner's interest, within the descriptions set out in Table 1 below.

"Partner" means a spouse or civil partner, or a person with whom you are living as husband or wife, or a person with whom you are living as if you are civil partners.

1. You must ensure that your register of interests is kept up-to-date and within 28 days of becoming aware of any new interest, or of any change to a registered interest, notify the Monitoring Officer.

2. A 'sensitive interest' is as an interest which, if disclosed, could lead to the councillor, or a person connected with the councillor, being subject to violence or intimidation.

3. Where you have a 'sensitive interest' you must notify the Monitoring Officer with the reasons why you believe it is a sensitive interest. If the Monitoring Officer agrees they will withhold the interest from the public register.

Non participation in case of disclosable pecuniary interest

4. Where a matter arises at a meeting which directly relates to one of your Disclosable Pecuniary Interests as set out in **Table 1**, you must disclose the interest, not participate in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a 'sensitive interest', you do not have to disclose the nature of the interest, just that you have an interest. Dispensation may be granted in limited circumstances, to enable you to participate and vote on a matter in which you have a disclosable pecuniary interest.

5. Where you have a disclosable pecuniary interest on a matter to be considered or is being considered by you as a Cabinet member in exercise of your executive function, you must notify the Monitoring Officer of the interest and must not take any steps or further steps in the matter apart from arranging for someone else to deal with it

Disclosure of Other Registerable Interests

6. Where a matter arises at a meeting which ***directly relates*** to one of your Other Registerable Interests (as set out in **Table 2**), you must disclose the interest. You may speak on the matter only if members of the public are also allowed to speak at the meeting but otherwise must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a 'sensitive interest', you do not have to disclose the nature of the interest.

Disclosure of Non-Registerable Interests

7. Where a matter arises at a meeting which ***directly relates*** to your financial interest or well-being (and is not a Disclosable Pecuniary Interest set out in Table 1) or a financial interest or well-being of a relative or close associate, you must disclose the interest. You may speak on the matter only if members of the public are also allowed to speak at the meeting. Otherwise you must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a 'sensitive interest', you do not have to disclose the nature of the interest.

8. Where a matter arises at a meeting which ***affects*** –
   a. your own financial interest or well-being;
   b. a financial interest or well-being of a relative, close associate; or
   c. a body included in those you need to disclose under Other Registrable Interests as set out in **Table 2**

   you must disclose the interest. In order to determine whether you can remain in the meeting after disclosing your interest the following test should be applied

9. Where a matter ***affects*** your financial interest or well-being:
   a. to a greater extent than it affects the financial interests of the majority of inhabitants of the ward affected by the decision and;
   b. a reasonable member of the public knowing all the facts would believe that it would affect your view of the wider public interest

   You may speak on the matter only if members of the public are also allowed to speak at the meeting. Otherwise you must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation.

   If it is a 'sensitive interest', you do not have to disclose the nature of the interest.

10. Where you have a personal interest in any business of your authority and you have made an executive decision in relation to that business, you must make sure that any written statement of that decision records the existence and nature of your interest.

Table 1: Disclosable Pecuniary Interests

This table sets out the explanation of Disclosable Pecuniary Interests as set out in the Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012.

Subject	**Description**
Employment, office, trade, profession or vocation	Any employment, office, trade, profession or vocation carried on for profit or gain. [Any unpaid directorship.]
Sponsorship	Any payment or provision of any other financial benefit (other than from the council) made to the councillor during the previous 12-month period for expenses incurred by him/her in carrying out his/her duties as a councillor, or towards his/her election expenses. This includes any payment or financial benefit from a trade union within the meaning of the Trade Union and Labour Relations (Consolidation) Act 1992.
Contracts	Any contract made between the councillor or his/her spouse or civil partner or the person with whom the

	councillor is living as if they were spouses/civil partners (or a firm in which such person is a partner, or an incorporated body of which such person is a director* or a body that such person has a beneficial interest in the securities of*) and the council — (a) under which goods or services are to be provided or works are to be executed; and (b) which has not been fully discharged.
Land and Property	Any beneficial interest in land which is within the area of the council. 'Land' excludes an easement, servitude, interest or right in or over land which does not give the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/ civil partners (alone or jointly with another) a right to occupy or to receive income.
Licenses	Any licence (alone or jointly with others) to occupy land in the area of the council for a month or longer
Corporate tenancies	Any tenancy where (to the councillor's knowledge)— (a) the landlord is the council; and (b) the tenant is a body that the councillor, or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/ civil partners is a partner of or a director* of or has a beneficial interest in the securities* of.
Securities	Any beneficial interest in securities* of a body where— (a) that body (to the councillor's knowledge) has a place of business or land in the area of the council; and (b) either— (i)) the total nominal value of the securities* exceeds £25,000 or one hundredth of the total issued share capital of that body; or (ii) if the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which the councillor, or his/ her spouse or civil partner or the person with whom the councillor is living as if they were

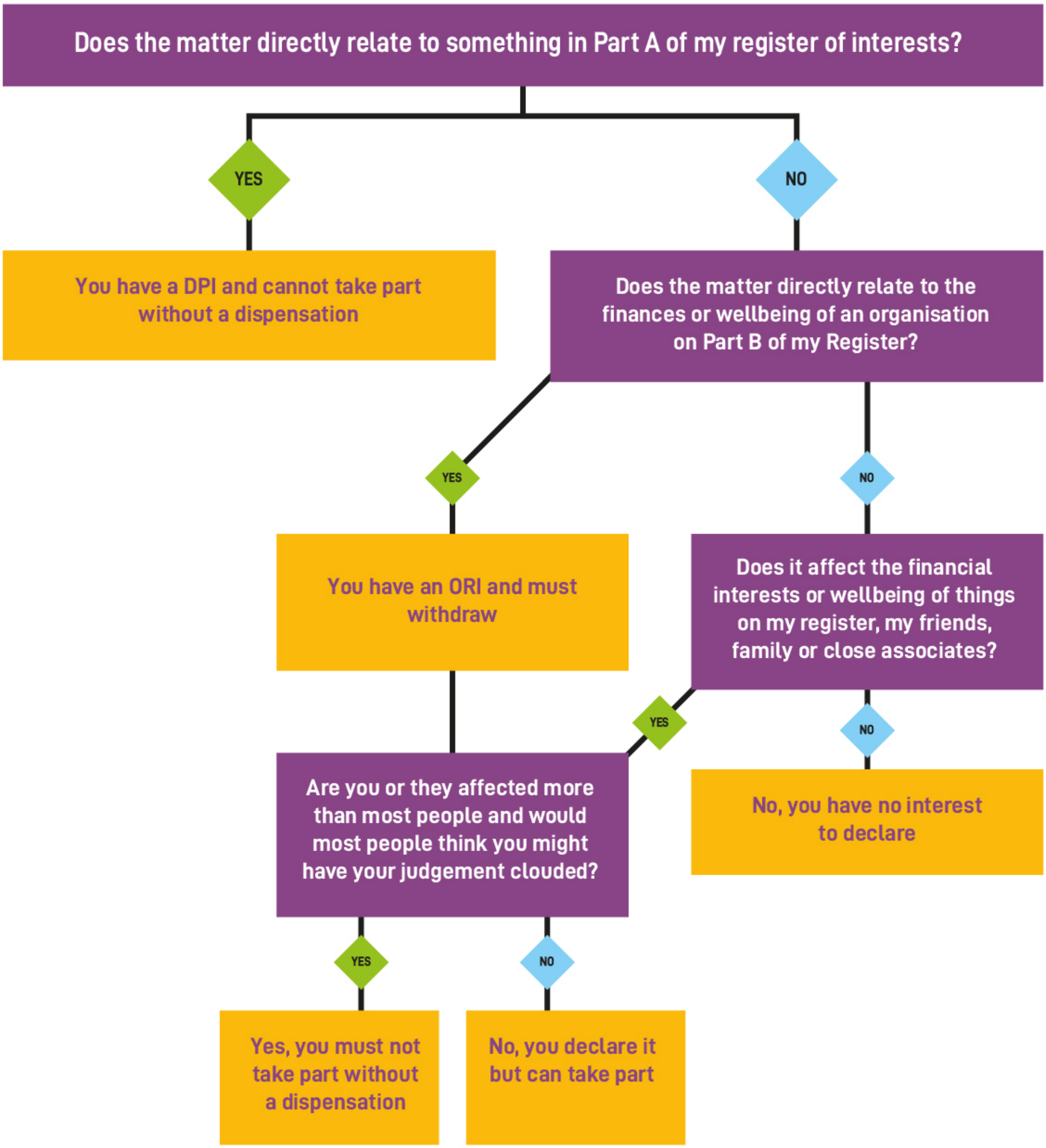
	spouses/civil partners has a beneficial interest exceeds one hundredth of the total issued share capital of that class.

* ‘director’ includes a member of the committee of management of an industrial and provident society.

* ‘securities’ means shares, debentures, debenture stock, loan stock, bonds, units of a collective investment scheme within the meaning of the Financial Services and Markets Act 2000 and other securities of any description, other than money deposited with a building society.

Table 2: Other Registrable Interests

You have a personal interest in any business of your authority where it relates to or is likely to affect: a) any body of which you are in general control or management and to which you are nominated or appointed by your authority b) any body (i) exercising functions of a public nature (ii) any body directed to charitable purposes or (iii) one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union)



Local Government Association
Guidance on LGA Model Councillor Code of Conduct

2025/26 Outturn Report	
Executive Summary	This report presents the provisional outturn position for the 2025/26 financial year which shows a General Fund underspend of £0.354m. It also provides an update in relation to the Council's capital programme and use of reserves. The position will be used to inform the production of the Statutory accounts which will then be subject to audit by the Council's external auditors. The report makes recommendations for contributions to reserves.
Options considered	None - This is a factual report of the financial year end position for 2025/26.
Consultation(s)	None – This is a factual report of the financial year end position for 2025/26.
Recommendations	**Members are asked to consider the report and recommend the following to full Council:** **a) The provisional outturn position for the General Fund revenue account for 2025/26 (as shown in Appendix A);** **b) The transfers to and from reserves as detailed within the report (and Appendix C);** **c) The surplus of £0.354m to be transferred to the New Burdens Reserve** **d) To note the balance on the General Reserve of £4.266m.** **e) The financing of the 2025/26 capital programme as detailed within the report and at Appendix D.** **f) The updated capital programme for 2026/27 to 2031/32 and scheme financing as outlined within the report and detailed at Appendix E;** **g) Approval of additional funding to cover capital project overspends of £0.012m as detailed in paragraph 5.7.** **h) Approval of capital project budget roll-forwards from 2025/26 into 2026/27 paragraph 5.10.** **i) To note the addition of £26,834 towards Property Services Electric Vehicles, to be funded by the Asset Management Reserve over a four-year lease period. This budget has been approved by the Deputy S151 Officer under constitutional powers.** **j) To approve the addition of £188,539 to renovate Fakenham Play Area to be funded from Capital S106 Contributions in 2026/27.** **k) To approve the addition of £100k to the Community Housing Fund (Grants to Housing Providers) project, to**

	be funded by Capital Receipts following a repaid grant in 2025/26. **l) To approve the updated Cromer Coast Protection Scheme budget to reflect that the approved RFCC (Environment Agency) grant has been awarded to the Mundesley Coastal Defences project only. This leaves the 2025/26 budget as £1,037,656. This is a movement of budget from the Cromer scheme to the Mundesley Scheme to meet grant conditions.** **m) To approve the updated Mundesley Coastal Management Scheme budget to reflect that the approved RFCC (Environment Agency) grant has been award to the Mundesley Coastal Management Scheme project only. This leaves the 2025/26 budget as £998,217. This is a movement of budget from the Cromer scheme to the Mundesley Scheme to meet grant conditions.**
Reasons for recommendations	To provide a draft outturn position for the General Fund, Capital Accounts and Reserves which will form the basis to produce statutory accounts for 2025/26. Also to provide a draft opening position for the financial year 2026/27.
Background papers	Budget report, Budget Monitoring reports, NNDR3 return

Wards affected	All
Cabinet member(s)	Cllr Lucy Shires
Contact Officer	Daniel King Assistant Director Finance & Assets Daniel.King@north-norfolk.gov.uk

Links to key documents:	
Corporate Plan:	Financial Sustainability and Growth
Medium Term Financial Strategy (MTFS)	The outturn position will have an impact on the Reserve Balances, which will become the updated 2026/27 opening balances for the MTFS
Council Policies & Strategies	Corporate Plan 2023-2027

Corporate Governance:	
Is this a key decision	Yes
Has the public interest test been applied	
Details of any previous decision(s) on this matter	Budget Report – approved by Full Council on 19 February 2025 Budget Monitoring Period 4 – taken to Full Council on 24 September 2025 Budget Monitoring Period 6 – taken to Full Council on 19 November 2025 Budget Monitoring Period 10 – taken to Cabinet on 25 March 2026.

1. Introduction

1.1 This report presents the draft outturn position for the 2025/26 financial year for revenue, capital and reserves along with details and explanations for any variances from the updated budget. The updated budget reflects the budget approved by Full Council in February 2025 updated during 2025/26 for budget virements.

1.2 Commentary on the more significant year-end variances is included within the report with further supporting information provided within the detailed appendices.

1.3 The report also includes a current forecast position statement on the level of reserves along with the outturn and financing position for the 2025/26 capital programme. The capital programme for the period 2026/27 to 2031/32 has been updated to take account of the outturn position and is included within this report and appendices.

1.4 All budgets have been monitored during the year by Service and Finance Officers with regular reports being presented to Cabinet and Overview and Scrutiny. The period 10 budget monitoring report was presented to Cabinet in March which covered the first 10 months of the year up to the end of January 2026. At the time this report was forecasting a General Fund underspend of (£0.383m).

1.5 **Estimates included in the Accounts**

The provisional outturn position includes some significant figures which are subject to external audit, these are in relation to Benefit Subsidy and Business Rates Retention.

a) **Benefits Subsidy -** The benefit subsidy return was completed and submitted by 05 May 2026 and will be subject to external audit review later in the year. Depending on the outcome from the external audit review there could be an impact on the overall financial position, for example should a subsidy repayment be due to the Department for Work and Pensions. It is for this reason that the Council holds a Benefits Earmarked Reserve to mitigate any such impact.

b) **Business Rates -** Under the current system an element of the business rates is retained locally (split between the County (10%) and Districts (40%)) with the balance (50%) being returned to Central Government. The budget for the year was informed by the baseline funding and the NNDR1 position. The outturn position is based on the National Non-Domestic Rates (NNDR3) Return which is submitted annually. The draft NNDR3 return was submitted to Government 22 May 2025 and is subject to external audit as part of the final accounts audit, before being finalised. As with the benefits subsidy above, the Council operates a Business Rates Earmarked Reserve to help mitigate against any potentially negative impacts of these arrangements

1.6 This outturn position final budget monitoring position for the year for the year ending 31 March 2026 is a net (£0.354m) surplus. This report recommends contributing the surplus to the New Burdens Reserves.

1.7 The final key point is the deadline to publish the draft Statement of Accounts for 2026/27 is 30 June 2026, with the 30-day public inspection commencing after that. The backstop date for the final audited accounts to be published by the 31 January 2027. It is anticipated that the external audit of the accounts will be undertaken in the autumn 2026.

2. Summary Financial Position 2025/26

2.1 The General Fund position for the year shows a year-end Surplus of (£0.354m). This is after allowing for transfers to Earmarked Reserves for current and known commitments.

2.2 Appendix A The General Fund Summary, shows the overall revenue position including notional charges; however, to assist reporting and explaining ‘real cash’ variances, Table 1 below provides a summary of the General Fund position excluding these charges.

2.3 Accounting standards require several notional charges to be made to service accounts e.g., capital charges, revenue expenditure funded from capital under statute (REFCUS) and pension costs, and whilst they don't have an impact on the surplus or deficit for the year, they are included for reporting purposes.

2.4 **Table 1**

2025/26 Revenue Account Excluding Notional Charges	Updated Budget £'000	Outturn £'000	Variance £'000
Service Area:			
Corporate	4,336	4,216	(120)
Service Delivery	5,259	6,099	840
Resources	9,120	8,062	(1,058)
Net Cost of Services	18,715	18,376	(338)
Parish Precepts	3,698	3,698	0
Net Interest Receivable/Payable	(1,101)	(1,460)	(359)
Minimum Revenue Provision (MRP)	527	584	57
Capital Financing	1,458	390	(1,068)
Contribution to/(from) Earmarked Reserves	587	21	(566)
Contribution to/(from) General Reserve	(15)	1,441	1,456
Net Service Expenditure/Income to be met from Government Grant and Taxpayers	5,154	4,675	(818)
Government Grants and Council Tax	(23,869)	(23,406)	463
Net (Surplus)/Deficit for the Year	0	(354)	(354)

2.5 **Net Cost of Service –** the position shows a net surplus of (£2.039m) across the Councils main service areas. This position is explained further within section 3 below and also within appendix B.

2.6 **Non-Service expenditure –** Relates to income and expenditure not directly related to providing specific Council services.

- **Net Interest Receivable/Payable –** relates to the Council's balances invested to provide revenue to assist with funding the budget. The position shows that there was a net Surplus of £0.359m at the end of the year. This largely related to interest receivable which was higher than predicted due to greater balances to invest. This increase was largely due to slippage in capital financing cashflows. This is explained further within paragraphs 3.11 to 3.16.
- **Minimum Revenue Provision (MRP) –** is a charge to revenue made in respect of paying off the principal sum of the borrowing undertaken to finance the capital programme. At the end of the financial year this provision was £0.057m more than anticipated. This increase was in relation to increased internal borrowing.
- **Capital Financing -** this expenditure line relates to revenue financing allocated to the council's capital programme. The position shows an underspend of (£1.068m) which reflects slippage in the programme. This relates mainly to property acquisitions (non-housing). These savings do not impact on the bottom-line position as all of the finance relates to earmarked reserve movements.

2.7 **Contributions to/(from) Reserves –** The net movement in earmarked reserves was a reduction of (£0.890m). The actual use of reserves was £1.311m which compares favourably with the budgeted use of reserves of £1.814m. Contributions to earmarked reserves increased from the budgeted £2.386m to £2.773m. Further information on the councils reserves movements can be found at section 4 below and within Appx C.

2.8 **Government Grants and Taxation**

- This shows the provisional outturn for Business Rates and Council tax.

- Following reconciliation work a £0.143m repayment of the Sales, Fees and Charges grant was made. This grant was part of measures received from the Ministry of Housing, Communities and Local Government during Covid. During this time grant positions were monitored closely with surplus amounts transferred to the unspent grants reserve, a transfer will be made from this reserve to mitigate this payment.

3. Net Cost of Services – Detailed Commentary by Expenditure Heading for 2025/26

3.1 The net cost of services shows a year-end Surplus of (£2.039m). This position includes notional charges and is before any transfers to/from earmarked reserves.

3.2 Table 2 below shows the main variances across the standard expenditure headings which comprise the Net Cost of Services.

	Expenditure Heading	2025/26 Updated Budget	2025/26 Outturn	2025/26 Outturn Variance	
		£'000	£'000	£'000	%
A	Employee Costs	17,116	15,444	(1,672)	(9.77%)
B	Premises	4,115	4,075	(40)	(0.97%)
C	Transport Related Expenditure	286	309	23	8.04%
D	Supplies and Services	13,556	14,117	561	4.14%
E	Transfer Payment	20,188	16,403	(3,785)	(18.75%)
F	Capital Financing Costs	3,724	3,216	(508)	(13.64%)
G	Income	(36,823)	(33,441)	3,382	(9.18%)
	Net Cost of Service	22,162	20,123	(2,039)	

3.3 The significant variances categorised under each expenditure heading are outlined in the following section. Further information on these variances be found at detailed service level within appendix B.

3.4 **A. Employee Costs**

Table 2a provides further analysis on the Councils employee cost variance

Employee Costs	2025/26 Updated Budget	2025/26 Outturn	2025/26 Outturn Variance	
	£'000	£'000	£'000	%
Direct Employee Costs	16,822	15,022	(1,800)	(10.70%)
Indirect Employee Exps. - Training	185	119	(66)	(35.68%)
Indirect Employee Exps. - Other	108	303	196	181.48%
Total Employee Costs	17,115	15,444	(1,672)	

Direct Employee costs –

- The significant variance under employee costs is largely due to an adjustment of (£1.269m) has been made in relation to the current service costs on the Local Government Pension Scheme. This is a technical adjustment that is made in the accounts to comply with Accounting Standards IAS19. It reflects the difference between the cash contributions the Council has made into the Pension Fund during the year and the value of pensions accumulated in the year calculated by the actuary. As these additional costs are reversed out under net operating expenditure, they have no bottom-line impact on the revenue outturn position although the increase is reflected in long term liabilities on the Balance Sheet.
  The true variance in employee costs can be explained as follows
- (£0.531m) Savings have been generated from staff turnover, vacancies and changes to working patterns.
  - Savings have been generated where posts have been vacant for a period of time during the year for example the Senior Leadership team.
  - In some areas i.e. People Services there have been savings in substantive posts as post holders have taken secondment opportunities to temporary funded posts.
  - Where it has been difficult to recruit into professional posts, agency staff have been used as an interim measure, these costs offset the employee saving but are shown under the supplies and services subjective heading.

Indirect Employee Expenses –

- Underspends against the training budgets accounted for (£0.066m). Much of this underspend relates to generic and continuing professional development training. (£0.016m) of this relates to the corporate allocation.
- Advertising for vacancies is not budgeted for separately and the costs are anticipated to be funded from staff turnover £0.020m.
- As a result of changes in service deliver the council spent £0.098m on redundancy and pension strain, these costs will be met from the Invest to Save/Restructuring reserve.

3.5 **B. Premises Costs**

Table 2b provides further analysis on the Councils premises cost variance

Premises	2025/26 Updated Budget £'000	2025/26 Outturn £'000	2025/26 Outturn Variance £'000	%
Repairs & Maintenance	693	778	86	12.38%
Grounds Maintenance	668	718	50	7.45%
Premises Running Costs	2,755	2,579	(176)	(6.38%)
Total Premises Costs	4,115	4,075	(40)	

Repairs and Maintenance –

- Overspends in Repairs and Maintenance both Programmed £0.025m and Reactive £0.070m the main areas that were above budget were Admin Buildings £0.080m, Public Conveniences £0.030m and Cromer Pier £0.030m. These were partially offset by savings in other services including The Rocket House and Car parks.

Grounds Maintenance –

- Growth in general ground maintenance works £0.023m Other Parks and Open spaces and Woodlands.
- Growth in reactive coastal defence works £0.037m, offset by a saving in consultancy fees.

Premises Running Costs –

There has been an overall underspend in premises running costs, this can be attributed to the following;

- Rent of buildings of (£0.028m) this is linked to rent of toilet facilities.
- (£0.040m) Business rate costs across the council's assets.
- Lower utilities costs in relation to electricity (£0.054m) and water charges (£0.016m).
- Reduced contract cleaning costs (£0.031m)
- Increase in premises related insurance premiums £0.007m

3.6 **C. Transport Related costs**

The outturn position for transport related expenses was growth of £0.023m. The main elements resulting in this additional cost of £0.023m are: -

- Reduced mileage expenses (£0.022m) officer and member travel claims
- Additional £0.033m vehicle leasing in relation to electric pool vehicles.

3.7 **D. Supplies and Services**

Table 2c provides further analysis on the Councils Supplies and Services cost variances

Supplies and Services	2025/26 Updated Budget £'000	2025/26 Outturn £'000	2025/26 Outturn Variance £'000	%
Equipment Purchases & Materials	239	254	15	6.28%
Catering	2	3	1	50%
Clothing, Uniforms & laundry	10	8	(2)	(20%)
Printing & Stationery	118	146	28	23.73%
Fees & Services	10,400	10,175	(225)	(2.16%)
Communications & Computing	1,249	1,154	(95)	(7.61%)
Subscriptions & Allowances	413	410	(3)	(0.73%)
Insurances – General	173	170	(3)	(1.73%)
Grants & subscriptions	903	1,772	869	96.23%
Other Supplies & Services	49	24	(25)	(51.02%)
Total Supplies and Services	13,556	14,117	561	

The following outlines the significant variances that make up the supplies and services variance. Full variance explanations at service level can be found within appendix B accompanying this report.

Printing and Stationery –

- £0.012m Car park tickets, £0.022m Recoverable Election printing costs.

Fees and Services –

- £0.081m External Survey costs

- £0.017m External legal fees in connection to specialist areas such as planning appeals.
- (£0.064m) Internal and External Audit fees.
- (£0.023m) Outlook magazine production
- £0.061m Professional fees relating to enforcement cases
- £0.097m Agency staff required to cover vacant posts within the establishment, i.e. Legal and Accountancy (offset by staff turnover)
- (£0.039m) Condition Survey costs, £20k of which has been transferred to an earmarked reserve as it relates to programmed work on Cromer Pier.
- (£0.034) ICT professional services
- (£0.066m) Local Plan expenditure funded by earmarked reserves
- (£0.069m) Environmental Strategy projects funded by earmarked reserves.

Communications and Computing –
- (£0.133m) Computer software cost savings due to costs being split over a few financial years. This has been partially offset by an increase of £30k in computer maintenance costs.
- £0.031m Postage and mailing costs.

Grants and Subscriptions –
- £0.133m Housing support scheme payments to beneficiaries, these are offset by a grant from Norfolk County Council and earmarked reserves. £0.030m Contribution to Visit North Norfolk, funded from earmarked reserves.
- £0.550m Contributions to Norfolk County Council in respect of designated area enterprise zones, (2024/25 & 2025/26) part of the NNDR3 return and funded from business rate receipts.
- £0.062m Contributions towards Local Government Reorganisation (LGR) projects and submissions funded from earmarked reserves.
- £0.050m Contribution to assist residents effected by Fuel poverty.
- £0.049m Rural England Prosperity Fund payment, funded by grant.

Other Supplies and services –
- (£0.023m) Net movement in the provision for bad and doubtful debts not budgeted at service level.

3.8 **E. Transfer payments**
- The £16.157m expenditure relates to housing benefit payments to claimants during 2025/26. The budget position of £20.021m was based the 2024/25 Mid-year estimate adjusted for any known factors. The amount of Housing benefit payments has reduced due to the planned migration of working age claimants on to universal credits which the Department for Works and Pensions (DWP) administer directly.
- This budget line also includes Discretionary Housing Payments (DHP) which is claimed for separately.
- The Council can claim this expense back through completing a subsidy claim to the DWP. The initial final claim for 2025/26 has been completed, and this shows a shortfall in recovery of £0.611m.
- This shortfall is largely in respect of temporary accommodation costs which the council pays in respect of nightly homelessness provision (Bed and Breakfast charges) due to the capping of expenditure level we cannot recover all the expense through subsidy.
- £0.400m Has been released from the Council tax second homes premium to mitigate this additional cost.

3.9 **F. Capital Financing Costs**

- The current General Fund position excludes the final capital adjustments, In respect of depreciation and intangible amortisation. This will not have an impact of the Councils final outturn revenue position as they are reversed out.
- The variance of (£0.508m) shown at table 2 above is in relation to REFCUS (Revenue Expenditure Funded from Capital Under Statute) This relates to capital which would normally be classed as revenue expenditure as it does not create an asset on our balance sheet, for example grants.

3.10 **G. Income**

Table 2d provides further analysis on the Councils Income variances

Income	2025/26 Updated Budget	2025/26 Outturn	2025/26 Outturn Variance	
	£'000	£'000	£'000	%
Government Grants	(20,257)	(15,411)	4,847	(23.93%)
Other Grants & Reimbursements	(1,808)	(2,836)	(1,028)	56.86%
Customer & Client Receipts	(14,176)	(14,622)	(446)	3.15%
Net Recharges Internal income	(573)	(555)	(18)	(0.26%)
Total Income	(36,823)	(33,441)	3,382	

Government Grants –

- Housing Benefit Subsidy grant received based on the initial final claim for 2025/26. This is the main factor in the variance shown in the table above. Further information on this position is also outlined at paragraph 3.8 above.

Other Grants and Reimbursement –

- A number of new burdens funding have been received from central government to offset the additional cost of undertaking certain activities these include: - (£0.049m) Drainage levies, (£0.014m) Benefits Administration, (£0.090m) Redmond review (Audit fees).
  (£0.075m) Coast Protection Grant in respect of Happisburgh Coastal Management Fund, this is to be ringfenced for specific projects in an earmarked reserve
- (£0.049m) Rural England Prosperity Fund grant income, offset by expenditure.
- (£0.099m) Grant received in respect of Housing Support Fund administered by the Housing benefit team, this is offset by contributions.

Customer and Client Receipts –

- (£0.016m) Legal fee income greater than anticipated.
- (£0.207m) Additional planning income, due to a number of larger application fees being received in the last quarter of 2025/26.
- £0.086m Building control fee income, due to the timing of fee increases.
- £0.061m Car park income, pay and display shortfall offset by additional penalty notice income.
- (£0.038m) Legal fee income
- £0.035m Industrial Estate recoverable service charges.

- £0.025m Corporate Health and Safety, no planned training courses undertaken.
- (£0.381m) Other recoverable charges, this is part of the bottom-line subsidy position and represents cash received relating to recovered overpayment debt and also movement in the provision relating to overpayment debt held on the Civica Revenue and Benefits system.
- (£0.125m) Homelessness recoverable charges on temporary accommodation (TA) including subsidy and client contributions, of this (£0.101m) is in relation to Council owned TA properties.
- (£0.285m) Net additional Waste and recycling income including performance failure deduction which has been set aside in an Innovation Fund and used for future cost pressure payments.

Internal Income –

- Additional income to the general fund in relation to staff time recharged and funded from capital projects.

Non-Service Income and Expenditure

3.11 The non-service income and expenditure largely relate to investment income (interest and dividends) and the cost of borrowing (interest payable). It also includes a small amount of interest from other sources e.g. interest on loans given to organisations for affordable housing schemes.

3.12 The budget for 2025/26 interest receivable was £1.403m, the actual income for the year was £1.700m. Having higher cash balances available for investing from capital schemes funded by grants, resulted in a favourable variance of £0.297m.

3.13 The budget for 2025/26 interest payable budget was £0.302m, the actual expenditure for the year was £0.242m. This is a favourable variance of £0.060m from decreasing interest rates for short-term borrowing.

3.14 The Council primarily uses internal borrowing where required (using cash from sources within the Council's own operations) which is prudent to save on external borrowing interest costs. Since March 2023 it was identified that the Council had a cashflow deficit of £5m. A PWLB loan was taken for 1 year in 2025/26 as interest rates remained higher, although decreasing. If the loan is no longer needed in 2026/27 it will not be renewed.

3.15 The full details of the Treasury Management activity and performance for the year are contained in a separate report (Treasury Management Outturn) which is also being presented at this meeting. This report contains the full detail of the investments and borrowing arrangements undertaken by the Council during 2025/26.

3.16 Significant points to note from the report are as follows:

- The Council started and finished the year with seven long-term Pooled Fund investments worth £20.000m. These funds earned interest of £1.038m.
- The Council started and finished the year with four housing loans, starting at a value of £1.853m and finishing with a value of £1.756m after loan repayments and one new loan issued during the year. These loans earned interest of £0.072m.

- The Council held short-term investments of varying balances during the year. These funds earned interest of £0.584m.
- The Council started and finished the year with total loans of £5m from the PWLB. This incurred an interest expense of £0.234m.
- The Council had one short-term loans of £2m during the year to meet cashflow demands that could not be met from internal borrowing. This incurred an expense of £0.005m.

Retained Business Rate Income

3.17 The Council was a member of the Norfolk Business Rates Pool for 2025/2026 which is beneficial for all authorities within the Pool.

3.18 Accounting for Business Rates collection is a complex area as it involves three financial years and contributions to and from other external organisations over this time too.

3.19 Since 2020/21 it has been difficult to calculate the budget for the Council's Retained Business Rates because of this. Because of the uncertainty around what the actual levels would be and the possibility of having to repay grants any surplus since 2020/21 has been transferred to the Business Rates Reserve to offset any future deficits.

3.20 The 2025/26 budget included Retained Business Rates Income was included at a prudent level because of uncertainty around the calculation. The actual outturn is compared to the budget.

3.21 Changes to the business rates pooling rules, making the scheme less attractive, influenced the decision for Norfolk authorities to not enter a pooling arrangement for 2026/27. This decision may be revisited in future years.

3.22 The Council Tax surplus for the 2025/26 year is £0.455m Reserves

Reserves

3.23 The Council holds a General Reserve for which the recommended balance for 2025/26 is £2.1 million. The purpose of holding a General Reserve is to provide a working balance to help cushion the impact of uneven cash flows and to provide a contingency to help cushion the impact of unexpected events or emergencies. The General Reserve balance on 31 March 2026 stands at £4.267 million. As part of Period 4 budget monitoring, it was recommended that the savings generated from the release of the Extended Producer Responsibility (EPR) grant to the environmental health service be transferred to the general reserve, this has been included. This report recommends that the forecast surplus of £0.354m is transferred to the New Burdens Reserve.

3.24 In addition to the General Reserve the Council holds several Earmarked Reserves that are held to meet known or predicted liabilities. The Earmarked Reserves also provides a means at the year-end for carrying funds forward to the new financial year to fund ongoing commitments and known liabilities for which no separate revenue budget exists.

3.25 There are several Earmarked Reserves that have balances, yet the timing of the use of the reserve is yet to be agreed. For example, the Business Rates reserve which is held to negate any negative impacts on the General fund resulting from business rates appeals awarded, s31 grant balances and year end deficits.

3.26 Section 3 of the report has highlighted the service areas where an underspend has occurred relating to budgets funded by earmarked reserves. As part of the outturn process transfer entries are input to reflect the actual reserve funding requirement ensuring that the unallocated balance is available to meet future commitments or fund future projects. This adjustment offsets some of the positive variances in the net cost of services. In addition, a number of grant funding streams are ringfenced meaning that there is a specific purpose outlined in the grant determination. Underspends on these grants need to be earmarked to be utilised in future years or repaid.

3.27 The transfers to and from reserves (general and earmarked) are included within the reserves statement as detailed at Appendix C. This appendix outlines the purpose of each reserve and shows the planned use over the current four-year budget period. The updated budget projections were forecasting a net transfer to earmarked reserves totaling £0.573m. At outturn this position has increased to a net transfer of £1.463m to reserves resulting in a variance of (£0.890m) the most significant movements are as follows.

- Capital Projects Reserve - £0.391m Capital Project slippage outlined in section 5 below.
- Extended responsibility – (£1.453m) has been released to support the councils recycling budgets
- Council Tax Second Homes Premium – (£0.400m) released to offset Subsidy shortfalls as a result of homelessness provision.
- Delivery Plan Reserve – (£0.557m) – (£0.494m) Capital Slippage (£0.069m) Expenditure relating to environmental strategy project.
- Environmental Health Reserve – £0.120m additional gate fee income has been earmarked in 2025/26.
- Grants Reserve – (£0.143m) repayment of Sales fees and charges grant to central government.

4. Capital Programme 2025/26

4.1 This section of the report presents the capital outturn position for the year 2025/26 and the financing for this, together with the updated programme for the financial years 2026/27 to 2031/32. Appendix D provides the details of the outturn for the 2025/26 capital programme and variances prior to any adjustments to the original year budgets. The updated capital programme for 2026/27 to 2031/32, is attached at Appendix E.

4.2 The capital programme expenditure for 2025/26 was £13.170m compared to an updated 2025/26 budget of £38.280m giving an underspend of £25.111m.

4.3 This underspend is attributable to multiple factors. Some high value projects have not progressed as far as originally planned due to project delays, or project timelines have been reconsidered to reflect changes to programmed delivery. Approval is sought where budget is asked to be rolled forward into the 2026/27 capital programme. These are detailed further down in this report.

The total Capital Expenditure of £13.170m was funded by:

- £10.680m of grants
- £0.510m of external contributions
- £0.375m of reserve allocations
- £0.015m of revenue contributions to capital outlay (RCCO)
- £0.999m of capital receipts
- £0.591m funded from borrowing

4.4 Details of the Capital Expenditure covered by the 2025/26 Financing can be found in Appendix D alongside projects with roll-forward requests (reprofiling to 2026/27 budget).

4.5 The table below summarises capital schemes completed in 2025/26 along with the value of unspent budget given up. Explanations of these variances are detailed in paragraphs (a) to (j).

Capital Projects completed in 2025/26 and removed from the 2026/27 capital programme:

Capital Projects completed in 2025/26

Budget Manager		Completed Capital Projects	Unspent Budget £	Funding Source given up
Assets & Property Programme Manager	(a)	Cromer Offices LED Lighting Programme	0	N/A
Coastal Manager	(b)	Cromer Coast Protection Scheme	0	N/A
Assets & Property Programme Manager	(c)	Holt Country Park Staff Facilities	48	Borrowing
Assets & Property Programme Manager	(d)	New Fire Alarm and Fire Doors in Cromer Offices	386	Capital Receipts
Estates and Asset Strategy Manager	(e)	Collectors Cabin Roof	13,380	Asset Management Reserve
Application Support Manager	(f)	New Revenues and Benefits System	720	Capital Receipts
Customer Services Manager	(g)	Customer Services C3 Software	25	Delivery Plan Reserve
Total unspent budget:			**14,559**	

Budget given up Funding by Financing Source	Budget Unspent £
Capital Receipts	1,106
Grants	0
Reserves	13,405
Borrowing	48
Total budget given up by funding source:	**14,559**

(a). The Cromer Offices LED Lighting capital project was completed in 2025/26 with total project expenditure of £178,796. The budget was fully spent.

(b). The Cromer Coast Protection Scheme project was completed in 2025/26 with final expenditure of £19,476,430. The budget was fully spent.

(c). The Holt Country Park Staff Facilities project was completed in 2025/26 with total expenditure of £93,452 against a total project budget of £93,500. This means that a total of £48 budget was unspent and will be uncommitted from borrowing funding.

(d) The New Fire Alarm and Fire Doors in Cromer Offices was completed in 2025/26 with total expenditure of £149,614 against a total project budget of £150,000. This means that a total of £386 budget was unspent and will be uncommitted from capital receipts funding.

(e). The Collectors Cabin Roof project was completed in 2025/26 with final expenditure of £16,620 against a total project budget of £30,000. This means that a total of £13,380 budget was unspent and will be uncommitted from reserve funding (Asset Management Reserve).

(f). The New Revenues and Benefits System project was completed in 2025/26 with final expenditure of £200,000 against a total project budget of £200,720. This means that a total of £720 budget was unspent and will be uncommitted from capital receipts funding.

(g). The Customer Services C3 Software project was completed in 2025/26 with final expenditure of £32,575 against a total project budget of £32,600. This means that a total of £25 budget was unspent and will be uncommitted from reserve funding (Delivery Plan Reserve).

5.7 There are schemes where overspends have occurred in 2025/26. Details are given in the table below alongside the recommended funding source to finance these overspends. Explanations for the overspends can be found in the paragraphs below.

Capital Projects overspent in 2025/26, requesting extra budget approval.

Budget Manager		**Overspent Capital Projects**	**Overspend £**	**Funding Source Requested**
Assets & Property Programme Manager	(h)	Public Conveniences (Sheringham & North Walsham)	4,752	Capital Receipts
Assets & Property Programme Manager	(i)	New Play Area (Sheringham, The Lees)	85	Asset Management Reserve
Assets & Property Programme Manager	(j)	Back Stage Refurbishment – Pier Pavilion Theatre	7,216	Borrowing
Total Extra Funding Requested to Finance Overspends			**12,053**	

Funding requested by financing source	**Funding requested £**
Capital Receipts	4,752
Reserves	85
Borrowing	7,216
Total	**12,053**

(h). The Public Conveniences (Sheringham & North Walsham) project was completed in 2025/26 with final expenditure of £570,266 against the schemes approved budget of £565,514. This is an overspend of £4,752 against the project requiring funding. The prior structural issues with the Lees walkway and toilets have led to a subsequent overspend on this project, however this was deemed essential to make sure the toilets were built to last many more years without ongoing repairs. It is proposed that some uncommitted capital receipts are used to finance this overspend.

(i). The New Play Area (Sheringham, The Lees) project was completed in 2025/26 with final expenditure of £120,085 against the schemes approved budget of £120,000. This is an overspend of £85 against the project requiring funding. This is a minor overspend where some extra materials were required to support the construction of the centrepiece climbing frame with its unique design. It is proposed that additional Reserve funding (Asset Management Reserve) is used to finance this overspend and this was the main funding source of the project.

(j). The Back Stage Refurbishment – Pier Pavilion Theatre project was completed in 2025/26 with final expenditure of £412,216 against the schemes approved budget of £405,000. This is an overspend of £7,216 against the project requiring funding. This is a overspend where extra contractor costs were incurred to deliver the project to a high standard. It is proposed that additional Borrowing funding is used to finance this overspend and this was the main funding source of the project.

5.8 This report requests that the Council notes capital receipts of £0.496m were received in 2025/26 as outlined below:

Capital Receipts 2025/26	**£**
Sale of Property Services Vehicle	-2,738.00
Repayment of Community Housing Fund Grant	-100,000.00
Disabled Facilities Grant Repayment	-26,975.80
Right to Buy Income Share (Sale of old HRA stock with Flagship)	-365,814.16
Total	**-495,527.96**

For the consideration of future capital projects, the Council's 2026/27 capital programme currently has total of £2.399m of projects agreed to be funded by capital receipts. However, the Council only has £1.882m of capital receipts funding available as at the end of 2025/26 (potential shortfall of £0.517m). This is forecasted to be an issue as it anticipated that the Council will receive this amount of capital receipts in 2026/27 from the continued Right to Buy income share and from repaid Disabled Facilities Grants. The Estates team continue to look for opportunities to generate additional capital receipts from selling surplus land.

This report would advise that that any new capital projects would need to be funded by borrowing unless grants/contributions are available.

5.9 For schemes not completed in 2025/26, for some capital budgets it is requested that they are rolled forward into 2026/27 for the managers to finish the schemes. The project's requesting budget is approved to be rolled forward into 2026/27 are detailed below, and shown in Appendix E. This report asks members to consider and approve if the projects outlined below can continue in 2026/27 to meet the Council's goals. The details for any projects and current financial commitments are outlined in the following paragraphs.

5.10 For some schemes due to be completed in 2026/27, some expenditure has been incurred ahead of the financial year to prevent project time-delays in obtaining licenses/planning consent. Capital budget in 2026/27 will be deducted to prevent project overspend in future years. These are included in the roll forward table below (negative values).

Requests for capital budget roll forward from 2025/26 into 2026/27

Capital Project	**Ref:**	**Budget requested to be rolled-forward into 2025/26** **£**	**Funding Source(s)**
Coastal Erosion Assistance (Grants)	(k)	13,336	Capital Receipts
Mundesley Coastal Management Scheme	(l)	281,340	£115,411 Capital Receipts £145,929 Grants £20,000 Contributions
Coastal Management Fund	(m)	580,520	Capital Receipts
Coastwise	(n)	5,399,528	Grants
Purchase of Bins	(o)	105,993	Capital Receipts
Electric Vehicle Charging Points	(p)	33,317	Capital Receipts
The Reef Solar Carport	(q)	65,180	Delivery Plan Reserve
Holt Country Park Electricity Improvements	(r)	234,418	Borrowing
Public Conveniences Energy Efficiencies	(s)	143,445	Borrowing
Coastal Defences	(t)	48,124	Capital Receipts
Fakenham Sports Centre Decarbonisation	(u)	121,400	£100k Grants £21,400 Net Zero Reserve
Waste Vehicles & Food Waste Bins	(v)	1,956,000	£1,097,527 Grants £858,473 Borrowing
Overstrand Seawall Works	(w)	1,224,200	£245,000 Capital Receipts £330,200 Grants £649,000 Borrowing
Public Conveniences - Albert Street, Holt	(x)	17,682	Borrowing
Cromer Pier Substructure Works	(y)	113,489	Borrowing
Fakenham 3G Facility	(z)	847,568	£600,000 Grants £247,568 Borrowing
Cromer 3G Football Facility	(aa)	10,000	Borrowing
The Reef Leisure Centre	(ab)	155,507	Borrowing
Green Road Football Facility (North Walsham)	(ac)	50,223	Delivery Plan Reserve
Fakenham Leisure and Sports Hub (FLASH)	(ad)	8,211,577	£7,803,577 Grants £408,000 Contributions
Cromer Church Wall	(ae)	45,045	Major Projects Reserve
Cabbell Park Clubhouse	(af)	237,000	Capital Receipts
Itteringham Shop Roof Renovation	(ag)	50,000	£20,000 Capital Receipts £30,000 Asset Management Reserve
Holt Country Park Septic Tank	(ah)	30,000	Capital Receipts
Public Conveniences Renovation, Holt Country Park	(ai)	43,495	Capital Receipts

Holt Country Park Eco Learning Space	(aj)	5,134	Contributions
Holt Country Park Play Equipment	(ak)	85,000	Contributions
Compulsory Purchase of Long-Term Empty Properties	(al)	383,835	Borrowing
Community Housing Fund (Grants to Housing Providers)	(am)	109,161	Housing Reserve
Council Owned Temporary Accommodation	(an)	585,972	Grants
Housing S106 Enabling	(ao)	689,000	Contributions
Rocket House	(ap)	645,947	Borrowing
Property Acquisitions	(aq)	697,868	£307,000 Delivery Plan Reserve £390,868 Capital Projects Reserve
Chalet Refurbishment	(ar)	106,260	Capital Receipts
Marrams Building Renovation	(as)	46,513	Asset Management Reserve
Car Parks Refurbishment	(at)	385,522	Capital Receipts
Marrams Footpath and Lighting	(au)	135,534	Borrowing
Asset Roof Replacements (Art Deco Block, Red Lion Retail Unit, Sheringham Chalet's)	(av)	14,015	£5,901 Grants £8,114 Asset Management
UK Shared Prosperity Fund	(aw)	22,500	Grants
Rural England Prosperity Fund	(ax)	21,022	Grant
West Prom Sheringham, Lighting & Cliff Railings	(ay)	29,887	Capital Receipts
Sunken Gardens Improvements, Marrams, Cromer	(az)	147,183	Borrowing
Weybourne Car Park Improvements	(aaa)	5,000	RCCO
Fakenham Connect Roof and Fire Doors	(aab)	(2,000)	Borrowing
North Lodge Car Park	(aac)	(1,352)	Borrowing
Drs Steps, Cromer	(aad)	(1,000)	Borrowing
User IT Hardware Refresh	(aae)	27,088	Capital Receipts
Property Services Asset Management Database	(aaf)	16,200	Capital Receipts
Replacement of Uninterruptible Power Supply	(aag)	10,696	Capital Receipts
	Total:	**24,183,372**	

Please note the above figures have been shown to 0 d.p. whereas the appendix D uses non-rounded figures.

Budget Roll-Forwards by Funding Source:	**£**
Grants	16,112,156
Contributions	1,207,134
Reserves	1,073,504
Revenue Contribution to Capital Outlay (RCCO)	5,000
Capital Receipts	2,047,849
Borrowing	3,737,729
Total	**24,183,372**

(k). Coastal Erosion Assistance (Grants) - This report requests that the unspent capital budget shown in the above table is rolled forward. No project works are contractually committed but this budget is held reactively to provide emergency coastal erosion grant support.

(l). Mundesley Coastal Management Scheme – This report requests that the unspent capital budget shown in the above table is rolled forward as project works are contractually committed. The project works are anticipated to complete in 2026. This scheme is primarily grant-funded, the grant can only be used for the project or must be repaid if the project is cancelled.

(m). Coastal Management Fund – This report requests that the unspent capital budget shown in the above table is rolled forward. No project works are contractually committed. This budget is planned to be used for a major coastal beacon replacement programme along the Sheringham coastline; however, the Cromer & Mundesley Schemes have taken officer time priority during the previous financial year.

(n). Coastwise – This report requests that the unspent capital budget shown in the above table is rolled forward. No project works are contractually committed but this grant-funded scheme can only be used for the Coastwise project. The expenditure on this scheme is subject to complex legal agreements which delay project progression.

(o). Purchase of Bins – This report requests that the unspent capital budget shown in the above table is rolled forward. No project works are contractually committed but with the upcoming new bin provision requirement set by central government, it is highly probable that additional bin budget may be required.

(p). Electric Vehicle Charging Points – This report requests that the unspent capital budget shown in the above table is rolled forward. No project works are contractually committed. This budget is planned to be used for infrastructure enabling works to allow Norfolk County Council to install charging points on North Norfolk District Council's assets using central government funding.

(q). The Reef Solar Carport – This report requests that the unspent capital budget shown in the above table is rolled forward. No project works are contractually committed. This budget is planned to be used to purchase an electric battery storage or alternative electricity storage method to connect to the existing carport structure if an affordable and functional option can be obtained.

(r). Holt Country Park Electricity Improvements – This report requests that the unspent capital budget shown in the above table is rolled forward. No project works are contractually committed. This project is currently in the design phase to determine how best to connect the site to nearby electrical infrastructure. Project expenditure will be incurred once agreements have been finalised.

(s). Public Conveniences, Energy Efficiencies – This report requests that the unspent capital budget shown in the above table is rolled forward. No project works are contractually committed. This project is to delivery net-zero improvements to Public Conveniences across the District (e.g. installing water-efficient plumbing systems, electric hand-dryers or small-scale solar panels).

(t). Coastal Defences – This report requests that the unspent capital budget shown in the above table is rolled forward, no project works are contractually committed, however with the Council being responsible for a large area of coastline, this budget could be used to renovate further areas in future years.

(u). Fakenham Sports Centre Decarbonisation – This report requests that the unspent capital budget shown in the above table is rolled forward. project works are contractually committed. The project works are anticipated to complete in 2026. This scheme is primarily grant-funded, and the grant can only be used for the project or must be repaid if the project is cancelled.

(v). Waste Vehicles & Food Waste Bins – This report requests that the unspent capital budget shown in the above table is rolled forward as project works are contractually committed. The project works are anticipated to complete in 2026. This scheme is primarily grant-funded, and the grant can only be used for the project or must be repaid if the project is cancelled.

(w). Overstrand Seawall Works – This report requests that the unspent capital budget shown in the above table is rolled forward as project works are contractually committed. The project works are anticipated to complete in 2026. This scheme is partially grant-funded, and the grant can only be used for the project or must be repaid if the project is cancelled.

(x). Public Conveniences, Albert Street, Holt – This report requests that the unspent capital budget shown in the above table is rolled forward as project works are contractually committed, a final retention payment is due in late 2026.

(y). Cromer Pier Substructure Works – This report requests that the unspent capital budget shown in the above table is rolled forward as project works are contractually committed as outlined in the five-year pier survey to maintain a key cultural asset.

(z). Fakenham 3G Facilities – This report requests that the unspent capital budget shown in the above table is rolled forward. This project is to be delivered alongside the FLASH scheme and is currently undergoing grant award with the Football Foundation to fund up to 66% of the costs, once the grant award has been obtained then project construction will begin.

(aa). Cromer 3G Football Facility – This report requests that the unspent capital budget shown in the above table is rolled forward as project works are contractually committed. The project construction works have been completed but a retention payment is due in late 2026. The remaining retention payment is only minimal, and the majority of the project's remaining budget is no longer required, this budget has been de-allocated as referred to formerly in this report.

(ab). The Reef Leisure Centre – This report requests that the unspent capital budget shown in the above table is rolled forward as project works are contractually committed. This is a retention sum which has been withheld and used to resolve construction defects following the centre's construction contractor having gone into administration. This budget must be spent on resolving defects or paid to the contractor's administrators.

(ac). Green Road Football Facility (North Walsham) – This report requests that the unspent capital budget shown in the above table is rolled forward. No project works are contractually committed. Construction work has been delayed whilst lease negotiations with the tenants of the site are ongoing.

(ad). Fakenham Leisure and Sports Hub (FLASH) – This report requests that the unspent capital budget shown in the above table is rolled forward as project works are contractually committed. The main construction works started in October 2025 and are planned to finish December 2026 as a large-scale project. This scheme is primarily grant-funded, the grant can only be used for the project or must be repaid if the project is cancelled.

(ae). Cromer Church Wall – This report requests that the unspent capital budget shown in the above table is rolled forward. No project works are contractually committed. Project feasibility studies are underway to find contractors that can complete the works to the listed wall.

(af). Cabbell Park Clubhouse – This report requests that the unspent capital budget shown in the above table is rolled forward. No project works are contractually committed. Discussions and feasibility options are ongoing with the tenants to determine the most appropriate way to deliver this project.

(ag). Itteringham Shop Roof Renovation – This report requests that the unspent capital budget shown in the above table is rolled forward. No project works are contractually committed. Discussions and feasibility options are ongoing with the tenants to determine the most appropriate way to deliver this project and ensure future longevity.

(ah). Holt Country Park Septic Tank – This report requests that the unspent capital budget shown in the above table is rolled forward. No project works are contractually committed. This project is going to be completed in tandem with the other Holt Country Park projects for cost-effective delivery.

(ai). Public Conveniences Renovation, Holt Country Park – This report requests that the unspent capital budget shown in the above table is rolled forward. No project works are contractually committed although some of the minor works have been completed. This project is going to be completed in tandem with the other Holt Country Park projects for cost-effective delivery.

(aj). Holt Country Park Eco Learning Space – This report requests that the unspent capital budget shown in the above table is rolled forward. The main project construction has been completed; a small retention payment is still due in 2026/27. This project is funded using S106 contributions that can only be used to fund projects at the Country Park, if this project is cancelled the funding must be used for other works at the location.

(ak). Holt Country Park Play Equipment – This report requests that the unspent capital budget shown in the above table is rolled forward. Project feasibility studies are currently underway as the project was approved mid-year. No works are yet contractually committed. This project is funded using S106 contributions that can only be used to fund projects at the Country Park, if this project is cancelled the funding must be used for other works at the location.

(al). Compulsory Purchase of Long-Term Empty Properties – This report requests that the unspent capital budget shown in the above table is rolled forward. No project works are contractually committed. This budget is retained for the CPO of dangerous properties in emergency circumstances (such as where property owners may not be able to financially afford to repair and keep their properties).

(am). Community Housing Fund – This report requests that the unspent capital budget shown in the above table is rolled forward. Some grants and contractually committed but are not paid to Housing Developers until they meet the grant terms and conditions (typically 50% delivery of promised housing). This project is to deliver grants to private housing developers to encourage the provision of affordable accommodation in the district.

(an). Council Owned Temporary Accommodation – This report requests that the unspent capital budget shown in the above table is rolled forward. Some project works are contractually committed. This project is to purchase and make habitable residential properties for temporary accommodation to reduce homelessness across the district. This is anticipated to reduce the annual cost to the Council of providing temporary accommodation.

(ao). Housing S106 Enabling – This report requests that the unspent capital budget shown in the above table is rolled forward. Some grants and contractually committed but are not paid to Housing Developers until they meet the grant terms and conditions (typically 50% delivery of promised housing. This project is to use S106 funding specifically allocated towards providing affordable accommodation in the areas set out in individual S106 agreements. The S106 funding must be used as outlined in these agreements or repaid.

(ap). Rocket House – This report requests that the unspent capital budget shown in the above table is rolled forward as some project works are contractually committed. The project works are ongoing to renovate and extend the lifetime of the property.

(aq). Property Acquisitions – This report requests that the unspent capital budget shown in the above table is rolled forward. No project works are contractually committed. This budget is retained for the CPO of major properties in emergency circumstances (such as where property owners may not be able to financially afford to repair and keep their properties).

(ar). Chalet Refurbishment – This report requests that the unspent capital budget shown in the above table is rolled forward. No project works are contractually committed but feasibility and design studies have been completed and are under review. This project is to renovate Council owned chalets in the district.

(as). Marrams Building Renovation – This report requests that the unspent capital budget shown in the above table is rolled forward. No project works are contractually committed. Discussions and construction options are ongoing to determine the most appropriate way to deliver this project and ensure future longevity.

(at). Car Parks Refurbishment – This report requests that the unspent capital budget shown in the above table is rolled forward. No project works are contractually committed but delays were incurred where other Council projects have taken a higher priority. This project is to resurface Council owned car parks as planned.

(au). Marrams Footpath and Lighting – This report requests that the unspent capital budget shown in the above table is rolled forward. No project works are contractually committed. Stages of lighting column movements and path resurfacing have been completed in the most urgent areas. The remaining budget is planned to be used in 2026/27 to resurface the less urgent areas of the walkway.

(av). Asset Roof Replacements (Art Deco Block, Red Lion Retail Unit, Sheringham Chalets) – This report requests that the unspent capital budget shown in the above table is rolled forward as project works are contractually committed. All major works have been completed, but there are some minor works still to be completed.

(aw). UK Shared Prosperity Fund – This report requests that the unspent capital budget shown in the above table is rolled forward as project works are contractually committed. The schemes grant awarding body (MHCLG) have allowed a further six months into 2026/27 for the projects to be completed instead of re-paying unused grant funding.

(ax). Rural England Prosperity Fund – This report requests that the unspent capital budget shown in the above table is rolled forward as project works are contractually committed. The schemes grant awarding body (MHCLG) have allowed a further six months into 2026/27 for the projects to be completed instead of re-paying unused grant funding.

(ay). West Prom Sheringham, Lighting & Cliff Railings – This report requests that the unspent capital budget shown in the above table is rolled forward. No project works are contractually committed. There are still further rail replacements works which could be completed using the remaining budget.

(az). Sunken Gardens Improvements, Marrams, Cromer – This report requests that the unspent capital budget shown in the above table is rolled forward. No project works are contractually committed but initial feasibility and design studies have been undertaken. The project works are anticipated to completed in 2026 once final design plans have been agreed.

(aaa). Weybourne Car Park Improvements – This report requests that the unspent capital budget shown in the above table is rolled forward. No project works are contractually committed. Initial costs have been paid to Norfolk County Council Highways and project progress must wait for their approval. The remaining budget is to then pay for the surfacing/renovation works to the car park one approval is received.

(aab). Fakenham Connect Roof and Fire Doors – This report highlights that some minor project expenditure has been incurred in 2025/26 out of the 2026/27 approved budget. This was to start time-dependant works (planning/legal fees etc.) That must be achieved before any works can start. On this basis it was deemed financially appropriate to incur the expenditure at an earlier date. No project works were contractually committed in 2025/26.

(aac). North Lodge Car Park – This report highlights that some minor project expenditure has been incurred in 2025/26 out of the 2026/27 approved budget. This was to start time-dependant works (planning/legal fees etc.)

That must be achieved before any works can start. On this basis it was deemed financially appropriate to incur the expenditure at an earlier date. No project works were contractually committed in 2025/26.

(aad). Drs Steps, Cromer – This report highlights that some minor project expenditure has been incurred in 2025/26 out of the 2026/27 approved budget. This was to start time-dependant works (planning/legal fees etc.) That must be achieved before any works can start. On this basis it was deemed financially appropriate to incur the expenditure at an earlier date. No project works were contractually committed in 2025/26.

(aae). User IT Hardware Refresh – This report requests that the unspent capital budget shown in the above table is rolled forward. Some expenditure has not yet been contractually committed but is still planned for early 2026/27. Shipping of new hardware equipment was held back in 2025/26 to match the warranties of existing equipment. Purchasing in early 2026/27 allows for better cost-effectiveness in the long run, as opposed to buying equipment soon and warranty periods overlap between old and new equipment (loss of asset useful life overall).

(aaf). Property Services Asset Management Database – This report requests that the unspent capital budget shown in the above table is rolled forward. Project works are contractually committed, and the contract has been awarded to a new provider following successful procurement. The software is now being implemented by contractors and officers, with remaining budget to fund any additional contractor costs required. The project works are anticipated to completed in 2026/27.

(aag). Replacement of Uninterruptible Power Supply– This report requests that the unspent capital budget shown in the above table is rolled forward. Project works are contractually committed, with the physical implementation works crossing over into the 2026/27 financial year. The project works will be completed in early 2026/27.

5.10 There are schemes where additional budget requests have been made to and allocated by the Council's S151 Officer/Deputy S151 to fund projects in emergencies using the Council's reserves. These Officers cannot authorise any other form of additional funding without Full Council approval.

Details are given in the table below alongside the reserve used source to finance these additional budget requests. Explanations for the overspends can be found in the paragraphs below and it is asked that the Council notes these approvals which have been included into the 2026/27 capital programme, shown on Appendix E.

Additional Capital Project funding approvals 2025/26 by the S151 Officer.

Budget Manager	**Ref:**	**Overspent Capital Projects**	**Overspend £**	**Funding Source Requested**
Assets & Property Programme Manager	(aai)	Property Services Electric Vehicles (lease)	26,834	Asset Management Reserve
Total Additional Funding Approvals			**26,834**	

(aai). Property Services Electric Vehicles (lease) – The lease for the existing electric property services van comes to term in June 2026. The Deputy S151 Officer has approved the addition of £26,834 into the Capital Programme for 2026/27 and future years to finance a replacement electric vehicle. A new electric vehicle lease will prevent any adverse effect on the Council's Net Zero target from replacing the van with a non-electric fuel type. This approval has been made from the Asset Management Reserve outside of Full Council to gain budget so that a new lease agreement can be made with a start date that matches the end date of the prior vehicle. This is to prevent an adverse impact on service delivery.

Additional Capital Project funding requests for 2026/27 to Full Council:

Budget Manager	Ref:	New Capital Programme Requests	Additional Budget Requested £	Funding Source requested
Leisure & Locality Services Manager	(aaj)	Fakenham Play Area	188,539	Contributions
Total Additional Funding Approvals			**188,539**	

Funding Financing Source Requested	£
Contributions	188,539
Total	**188,539**

(aaj). The Fakenham Play Area is a new capital project request. This project is to use an available £188,539 S106 contribution which can only be used to provide play equipment in the Town of Fakenham under its agreement. This report requests that Full Council approves for this scheme to be added into the 2026/27 capital programme and has been included in Appendix E.

5. Capital Programme 2025/26 Update

6.1 Appendix E shows the capital programme for the period 2026/27 to 2031/32 as it currently stands. The capital programme has been updated to reflect schemes closure and budget slippage identified within this report. It also includes schemes which have already received formal approval by Full Council or the S151/Deputy S151 Officers.

7. Medium Term Financial Strategy

7.1 The content of this report includes details of budgets which will support the medium-term financial strategy through the revised capital programme and movements in reserves.

8. Proposals and Options

This is a factual report that outlines the financial position at the year-end for the year 2025/26. There are proposed recommendations for Cabinet to make to full Council on 22 July 2026. The approval of these recommendations will enable the Council to maintain its strong financial position in the coming years.

9. Corporate Priorities

Delivering services within budgets enables the Council to maintain its strong financial position and maintain a robust level of reserves that may be required to address future unforeseen events.

10. Financial and Resource Implications

10.1 This report is of a financial nature and the financial implications are included within the report content.

11. Legal Implications

11.1 There are no legal implications as a direct consequence of this report.

12. Risks

12.1 Financial risks are identified within the report content.

13. Net ZeroTarget

This report does not raise any issues relating to the achieving the net zero target.

14. Equality, Diversity & Inclusion

This report does not raise any issues relating to the achieving the net zero target.

15. Community Safety issues

This report does not raise any issues relating to the community safety issues.

16. Conclusion and Recommendations

16.1 Members are asked to consider the report and recommend the following to full Council:

a) **The provisional outturn position for the General Fund revenue account for 2025/26 (See Appendix A);**

b) **The transfers to and from reserves as detailed within the report (and Appendix C) along with the corresponding updates to the 2026/27 budget;**

c) **The surplus of £0.354m be transferred to the New Burdens Reserve.**

d) **The balance on the General Reserve of £4.267m**

e) **The financing of the 2025/26 capital programme as detailed within the report and at Appendix D;**

f) **The updated capital programme for 2026/27 to 2031/32 and scheme financing as outlined within the report and detailed at Appendix E;**

g) **Approval of additional funding to cover capital project overspends of £0.012m as detailed in paragraph 5.7.**

h) **Approval of capital project budget roll-forwards from 2025/26 into 2026/27 paragraph 5.10.**

i) **To note the addition of £26,834 towards Property Services Electric Vehicles, to be funded by the Asset Management Reserve over a four-year lease period. This budget has been approved by the Deputy S151 Officer under constitutional powers.**

j) **To approve the addition of £188,539 to renovate Fakenham Play Area to be funded from Capital S106 Contributions in 2026/27.**

k) **To approve the addition of £100k to the Community Housing Fund (Grants to Housing Providers) project, to be funded by Capital Receipts following a repaid grant in 2025/26.**

l) **To approve the updated Cromer Coast Protection Scheme budget to reflect that the approved RFCC (Environment Agency) grant has been awarded to the Mundesley Coastal Defences project only. This leaves the 2025/26 budget as £1,037,656. This is a movement of budget from the Cromer scheme to the Mundesley Scheme to meet grant conditions.**

M) **To approve the updated Mundesley Coastal Management Scheme budget to reflect that the approved RFCC (Environment Agency) grant has been award to the Mundesley Coastal Management Scheme project only. This leaves the 2025/26 budget as £998,217. This is a movement of budget from the Cromer scheme to the Mundesley Scheme to meet grant conditions.**

S151 Officer

The draft outturn position presented in this report shows a surplus for the year of £0.354m. This positive position will contribute to the Council's financial resilience and support reserves. However, future-year budget pressures will need to be closely managed and monitored to ensure the Council remains financially sustainable.

The is still subject to audit and may be subject to change. The final position will be presented to GRAC in the Statement of Accounts which they Committee will be asked to approve and sign.

Monitoring Officer

In accordance with the CIPFA requirements, this report provides financial information to Members around the 2025/26 provisional outturn position for the year and matters as detailed in the recommendations.

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General Fund Summary Outturn 2025/26

Service Area	2025/26 Base Budget	2025/26 Updated Budget	Outturn 2025/26	Variance
	£	£	£	£
Corporate Leadership/ Executive Support	4,449,256	4,448,490	4,065,485	(383,005)
Resources	6,970,323	6,973,323	6,857,438	(115,885)
Service Delivery	10,929,398	10,740,646	9,200,810	(1,539,836)
Net Cost of Services	**22,348,977**	**22,162,459**	**20,123,733**	**(2,038,726)**
Parish Precepts	3,697,854	3,697,854	3,697,854	(0)
Capital Charges	(2,962,374)	(2,962,374)	(2,962,440)	(66)
Refcus	(761,647)	(761,647)	(253,845)	507,802
Interest Receivable	(1,403,400)	(1,403,400)	(1,701,794)	(298,394)
External Interest Paid	302,100	302,100	241,769	(60,331)
Revenue Financing for Capital:	320,000	1,458,051	390,327	(1,067,724)
Minimum Revenue Provision	527,257	527,257	584,206	56,949
Capital Grants and Contributions	0	0	10,770,708	10,770,708
IAS 19 Pension Adjustment	276,280	276,280	1,469,000	1,192,720
Net Operating Expenditure	**22,345,047**	**23,296,580**	**32,359,517**	**9,062,937**
Collection Fund – Parishes	(3,697,854)	(3,697,854)	(3,697,853)	1
Collection Fund – District	(7,812,582)	(7,812,582)	(8,267,885)	(455,303)
Retained Business Rates	(8,660,926)	(8,660,926)	(11,064,739)	(2,403,813)
Collection Fund Adjustment Account	0	0	3,179,726	3,179,726
New Homes bonus	(596,090)	(596,090)	(596,090)	0
3.2% Funding Guarantee	(805,165)	(805,165)	(805,165)	0
Revenue Support Grant	(335,416)	(335,416)	(335,416)	0
NI Compensation	(150,583)	(150,583)	(150,583)	0
Recovery Grant	(194,584)	(194,584)	(194,584)	0
Extended Responsibility Grant	(1,616,000)	(1,616,000)	(1,616,000)	0
Sales Fees and Charges	0	0	142,501	142,501
Capital Grants and Contributions	0	0	(10,770,708)	(10,770,708)
Income from Government Grant and Taxpayers	**(23,869,200)**	**(23,869,200)**	**(34,176,796)**	**(10,307,596)**
Contributions to/(from) Earmarked reserves	**1,524,153**	**572,620**	**1,462,791**	**890,171**
(Surplus)/Deficit	**0**	**0**	**(354,488)**	**(354,488)**

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	Updated Budget 2025/26	Outturn 2025/26	Variance 2025/26	Variance Explanation
	£	£	£	
Human Resources & Payroll				
Employee	360,555	332,939	(27,616)	(£16,582) Common Training Budget. (£10,053) Vacant posts.
IAS 19 Pension Adj	0	(20,779)	(20,779)	Pension Fund Adjustment.
Transport	500	223	(277)	No major variances.
Supplies and Services	23,900	18,351	(5,549)	(£3,964) Professional Fee's.
Income	(1,000)	0	1,000	No major variances.
	383,955	**330,735**	**(53,220)**	
Tourist Information Centres				
Employee	0	31,774	31,774	£23,207 Redundancy costs funded from reserves. £8,568 Employee costs for additional month.
IAS 19 Pension Adj	0	(438)	(438)	No major variances.
Premises	18,586	16,474	(2,112)	No major variances.
Supplies and Services	330	2,071	1,741	No major variances.
Capital Financing	2,651	2,652	1	No major variances.
Income	(10,000)	(2,589)	7,411	£10,000 Delay in new tenancy.
	11,567	**49,945**	**38,378**	
Corporate Leadership Team				
Employee	731,021	641,567	(89,454)	(£111,449) Vacant Posts. £13,735 Advertising costs. £9,741 Additional supplement.
IAS 19 Pension Adj	0	(45,738)	(45,738)	Pension Fund Adjustment.
Transport	9,131	5,352	(3,779)	No major variances.
Supplies and Services	13,820	17,414	3,594	No major variances.
	753,972	**618,595**	**(135,377)**	
Reprographics				
Employee	709	759	50	No major variances.
Transport	250	0	(250)	No major variances.
Supplies and Services	35,290	25,685	(9,605)	(£4,346) Equipment Leases. (£4,238) Stationery.
Income	(4,000)	(3,870)	130	No major variances.
	32,249	**22,575**	**(9,674)**	
Customer Services - Corporate				
Employee	934,118	918,608	(15,510)	(£13,728) Vacant posts. (£3,125) Training.
IAS 19 Pension Adj	0	(70,664)	(70,664)	Pension Fund Adjustment.
Transport	4,000	1,510	(2,490)	No major variances.
Supplies and Services	62,332	46,446	(15,886)	(£7,485) Computer Software (£7,014) Stationery.
Capital Financing	54,056	54,048	(8)	No major variances.
Income	(17,250)	(22,356)	(5,106)	New tenancy recharges.
	1,037,256	**927,591**	**(109,665)**	
Communications				
Employee	216,496	223,162	6,666	£8,044 Fixed Term Contract Extension. £2,148 Reallocation costs. (£5,000) Training.
IAS 19 Pension Adj	0	(17,815)	(17,815)	Pension Fund Adjustment.
Transport	2,238	7,029	4,791	£4,584 Back pay of travel costs.
Supplies and Services	52,680	29412.35	(23,268)	Reduced outlook magazine distribution.
Capital Financing	55,954	55,956	2	No major variances.
Income	0	(2,235)	(2,235)	No major variances.
	327,368	**295,509**	**(31,859)**	
Project and Performance Management				
Employee	169,574	233,941	64,367	£36,972 Redundancy pay funded from reserves. £18,185 Maternity cover. £9,919 Delayed redundancy costs. (£2,067) Training.
IAS 19 Pension Adj	0	(17,777)	(17,777)	Pension Fund Adjustment.
Transport	600	387	(213)	No major variances.
Supplies and Services	2,840	975	(1,865)	No major variances.
	173,014	**217,526**	**44,512**	
AD Corporate Services				
Employee	96,604	83,889	(12,715)	Vacant post.
IAS 19 Pension Adj	0	(6,926)	(6,926)	Pension Fund Adjustment.
Transport	1,444	1,900	456	No major variances.
Supplies and Services	250	80	(170)	No major variances.
	98,298	**78,943**	**(19,355)**	
Corporate H&S				
Employee	90,573	92,826	2,253	No Major variances.
IAS 19 Pension Adj	0	(7,481)	(7,481)	Pension Fund adjustments.
Transport	600	267	(333)	No Major variances.
Supplies and Services	2,250	1,869	(381)	No Major variances.
Income	(26,500)	(980)	25,520	Income not attainable due to officer covering other vacant posts.
	66,923	**86,502**	**19,579**	
Total Corporate	**2,884,602**	**2,627,920**	**(256,682)**	

	Updated Budget 2025/26	Outturn 2025/26	Variance 2025/26	Variance Explanation
	£	£	£	
Registration Services				
Employee	159,956	160,460	504	No major variances.
IAS 19 Pension Adj	0	(12,894)	(12,894)	Pension Fund Adjustment.
Premises	2,600	919	(1,681)	No major variances.
Transport	400	329	(71)	No major variances.
Supplies and Services	62,425	100,544	38,119	£18,885 Printing. £10,858 Equipment. £5,125 Postage; due to unplanned elections & postal refresh.
Income	(1,500)	(10,838)	(9,338)	(£6,350) Recharges for external elections. (£2,988) Register sales.
	223,881	**238,521**	**14,640**	
Members Services				
Employee	223,125	204,378	(18,748)	Vacant posts.
IAS 19 Pension Adj	0	(15,519)	(15,519)	Pension Fund Adjustment.
Transport	7,981	9,516	1,535	No major variances.
Supplies and Services	406,967	391,192	(15,775)	(£12,049) Member allowances.
	638,073	**589,566**	**(48,507)**	
Legal Services				
Employee	565,582	481,320	(84,262)	(£80,977) Vacant posts. (£4,930) Training.
IAS 19 Pension Adj	0	(38,261)	(38,261)	Pension Fund Adjustment.
Transport	3,588	1,089	(2,499)	No major variances.
Supplies and Services	79,810	134,818	55,008	£66,421 Agency costs funded from above underspend. (£6,207) Client disbursements. (£3,235) Legal literature.
Income	(55,000)	(71,151)	(16,151)	Additional legal income.
	593,980	**507,815**	**(86,165)**	
Ad Legal and Governance				
Employee	104,960	108,655	3,695	Back pay correction.
IAS 19 Pension Adj	0	(8,590)	(8,590)	Pension Fund Adjustment.
Transport	2,194	1,121	(1,073)	No major variances.
Supplies and Services	800	477	(323)	No major variances.
	107,954	**101,662**	**(6,292)**	
Total Legal and Governance	**1,563,888**	**1,437,565**	**(126,323)**	
Total Corporate Directorate	**4,448,490**	**4,065,485**	**(383,005)**	

General Fund Outturn 2025/26
Resources Directorate
Finance, Assets and Revenues

	Updated Budget 2025/26	Outturn 2025/26	Variance 2025/26	Variance Explanation
	£	£	£	
Car Parking				
Premises	771,170	727,639	(43,531)	(£23,873) Utilities and Business Rates, (£15,643) Repairs and Maintenance, (£5,194) Rent/Hire Purchase of Land (Income Shares Payable).
Supplies and Services	362,425	417,943	55,518	See **Note A** Below:
Capital Financing	55,829	68,135	12,306	REFCUS.
Income	(3,851,874)	(3,817,999)	33,875	See **Note B** Below:
Internal Income	(10,000)	(7,985)	2,015	Lower markets income.
	(2,672,450)	**(2,612,268)**	**60,182**	

Note A: £37,165 Management Fee, mainly in relation to Kings Lynn contract and new EVCP contract, £12,353 Tickets & Receipts (New time clocks for Season Tickets). £6,294 Postage costs for new season tickets.

Note B: (£288,684) Car Parking Credit Card, (£82,149) Car Parking App, (£46,208) PCN Income, (£26,830) Other Contributions and (£6,258) EVCP Income. £461,573 Car Parking Cash, £7,813 Season Ticket Income and £14,809 Rental Income.

	Updated Budget 2025/26	Outturn 2025/26	Variance 2025/26	Variance Explanation
Industrial Estates				
Premises	34,914	50,518	15,604	£7,403 Utilities and Business Rates. £6,173 Repairs and Maintenance, £2,028 Rent/Hire of Buildings.
Supplies and Services	0	(509)	(509)	No Major Variances.
Capital Financing	24,189	24,192	3	No Major Variances.
Income	(236,353)	(200,729)	35,624	£23,210 Service Charge and Other Recoverable Income. £12,414 Rental Income due to vacant units and lease renewals taking longer than anticipated.
	(177,250)	**(126,529)**	**50,721**	
Surveyors and Church Yards				
Premises	6,500	4,441	(2,059)	Repairs and Maintenance.
Capital Financing Costs	0	4,955	4,955	REFCUS.
Income	(50)	(50)	0	No Major Variances.
	6,450	**9,346**	**2,896**	
Revenue Services				
Employee	1,014,776	969,026	(45,750)	(£21,441) Apprentice post vacant until mid February, (£18,184) Two Revenue Officer posts replaced with Apprentices and (£6,762) National Insurance.
IAS 19 Pension Adj	0	(76,467)	(76,467)	Pension Fund Adjustment.
Transport	1,844	3,611	1,767	Transport costs.
Supplies and Services	183,173	155,653	(27,520)	See **Note A** Below:
Capital Financing	0	101	101	No Major Variances.
Income	(454,130)	(455,463)	(1,333)	See **Note B** Below:
	745,663	**596,461**	**(149,202)**	

Note A: (£34,280) Reserve funded computer hardware purchases that are delayed and due to start next financial year. (£17,036) Other Professional Fees. £25,477 Bad Debt Provision.

Note B: Council Tax: £11,225 Discounts funded by General Fund. (£176,982) Costs Awarded.£10,607 Care Leavers Council Tax Exemption. Business Rates: (£8,749) Costs Awarded. (£266,337) Cost of Collection Allowance.

	Updated Budget 2025/26	Outturn 2025/26	Variance 2025/26	Variance Explanation
Benefits Subsidy				
Supplies and services	0	102,701	102,701	£132,885 Housing Support Fund (HSF) payments and grant payments. £8,423 Bad Debts written off. (£38,607) Provision for bad and doubtful debts.
Transfer Payments	20,021,089	16,156,539	(3,864,550)	Housing Benefit and Discretionary Housing payments offset by Benefit Subsidy.
Income	(20,021,089)	(15,645,321)	4,375,768	See **Note A** Below:
	0	**613,920**	**613,920**	

Note A: Both the Housing Benefit payment and subsidy budgets were established based higher payment volumes. £3,864,550. Irrecoverable or subsidy claimed at reduced rates £1,002,057, of which £734,000 relates to temporary accommodation. (£99,334) HSF grant. (£380,687) Movement in overpayment debtor provisions and recovered overpayment cash.

General Fund Outturn 2025/26
Resources Directorate
Finance, Assets and Revenues

	Updated Budget 2025/26	Outturn 2025/26	Variance 2025/26	Variance Explanation
	£	£	£	
Non Distributed Costs				
Employee	0	111,324	111,324	Pension Strain on restructured posts & IAS 19 Adjustments
	0	**111,324**	**111,324**	
ICT - Support Services				
Employee	1,110,382	1,076,124	(34,258)	(£38,469) Employee costs due to structure changes, and reduction in hours, offset by small overspend in training.
IAS 19 Pension Adj	0	(83,439)	(83,439)	Pension Fund Adjustment.
Transport	800	258	(542)	No Major Variances.
Supplies and Services	1,021,634	912,520	(109,114)	See **Note A** Below:
Capital Financing	206,587	206,592	5	No Major Variances.
Income	0	(317)	(317)	No Major Variances.
	2,339,403	**2,111,738**	**(227,665)**	

Note A: (£33,619) Other Professional Fees, lower costs in relation to external Web Developer. (£75,813) Computer Costs, due to software historically being purchased for multiple years, therefore reduced charge in 25/26.

	Updated Budget 2025/26	Outturn 2025/26	Variance 2025/26	Variance Explanation
Poppyfields				
Premises	3,425	2,423	(1,002)	No Major Variances.
Supplies and Services	20,100	15,132	(4,968)	Equipment Purchases.
	23,525	**17,555**	**(5,970)**	
Property Services				
Employee	597,381	613,496	16,115	Back pay and overtime.
IAS 19 Pension Adj	0	(48,811)	(48,811)	Pension Fund Adjustment.
Premises	2,040	7,077	5,037	Corporate unbudgeted R&M costs.
Transport	29,850	31,698	1,848	No Major Variances.
Supplies and Services	20,261	20,845	584	No Major Variances.
Capital Financing	16,354	16,356	2	No Major Variances.
Income	0	(1,146)	(1,146)	No Major Variances.
	665,886	**639,515**	**(26,371)**	
Estates				
Employee	250,040	153,186	(96,854)	Employee vacancies, partially offset by ESPO Contract for Consultancy under Supplies and Services.
IAS 19 Pension Adj	0	(10,677)	(10,677)	Pension Fund Adjustment.
Premises	5,840	6,346	506	No Major Variances.
Transport	4,000	1,033	(2,967)	Travelling costs reduced due to uptake in use of Electric Vehicles.
Supplies and Services	25,600	49,438	23,838	£14,412 Consultancy Fees (ESPO Contract) and £9,965 Other Professional Fees (Asset Valuations),
Capital Salaries	(1,800)	(270)	1,530	Reduction in employee time charged to capital projects.
Income	(2,780)	(9,349)	(6,569)	(£4,030) Admin Fee Income and (£2,539) Shared Equity Property Income.
	280,900	**189,706**	**(91,194)**	
Admin Buildings				
Premises	561,232	568,584	7,352	£80,291 Repairs and Maintenance offset by (£73,039) Utilities and Business Rates.
Transport	0	7	7	No Major Variances.
Supplies and Services	35,764	24,155	(11,609)	Health and Safety.
Transfer Payments	149,849	221,077	71,228	£62,513 NNDC Share of Cromer Service Charge Costs and £8,715 NNDC Share of Fakenham Service Charge Costs.
Capital Financing	30,487	30,492	5	No Major Variances.
Income	(467,356)	(473,959)	(6,603)	See **Note A** Below:
	309,976	**370,356**	**60,380**	

Note A: £69,142 Decrease in External service charge and Insurance Recovery income. (£4,518) Rental and EVCP Income. (71,228) Increase in NNDC share of service charge income, this is due to tenant floor areas being re-adjusted.

General Fund Outturn 2025/26
Resources Directorate
Finance, Assets and Revenues

	Updated Budget 2025/26	Outturn 2025/26	Variance 2025/26	Variance Explanation
	£	£	£	
Corporate Finance				
Employee	581,559	565,614	(15,945)	Vacant Chief Technical Accountant.
IAS 19 Pension Adj		(39,693)	(39,693)	Pension Fund Adjustment.
Transport	1,044	349	(695)	No Major Variances.
Supplies and Services	32,008	99,363	67,355	£60,331 Agency Fees and £6,894 Subscriptions.
Capital Financing	13,631	13,632	1	No Major Variances.
	628,242	**639,265**	**11,023**	
Insurance & Risk Management				
Employee	58,150	57,377	(773)	No Major Variances.
Transport	11,670	12,550	880	No Major Variances.
Supplies and Services	154,010	148,234	(5,776)	All Risks Insurance and Public Liability.
Income	0	(33)	(33)	No Major Variances.
	223,830	**218,127**	**(5,703)**	
Internal Audit				
Supplies and Services	90,846	78,147	(12,699)	Audit Fees.
	90,846	**78,147**	**(12,699)**	
Playgrounds				
Premises	31,450	30,865	(585)	No Major Variances.
Supplies and Services	63,237	72,386	9,149	£11,400 Playground Repairs offset by (£2,252) Other Professional Fees.
	94,687	**103,251**	**8,564**	
Chalets/Beach Huts				
Premises	37,158	22,670	(14,488)	(£8,409) Business Rates and (£6,049) Repairs and Maintenance.
Supplies and Services	20,200	23,294	3,094	£7,670 Other Professional Fees offset by (£3,000) Equipment Purchases.
Capital Financing	4,530	4,536	6	No Major Variances.
Income	(332,000)	(292,809)	39,191	Income below budget due to the transition of the weekly let units to leases, this commenced in June following the end of the winter block booking.
	(270,112)	**(242,309)**	**27,803**	
Amenity Lighting				
Premises	43,221	41,390	(1,831)	£3,317 Repairs and Maintenance offset by (£5,148) Electricity.
	43,221	**41,390**	**(1,831)**	
Community Centres				
Premises	11,280	7,701	(3,579)	Repairs and Maintenance.
Capital Financing	1,460	1,464	4	No Major Variances.
Income	0	1,070	1,070	Re-imbursement to tenant for overpayment of Insurance Premium.
	12,740	**10,235**	**(2,505)**	
Cromer Pier				
Premises	155,590	182,247	26,657	Repairs and Maintenance.
Supplies and Services	21,000	(16,909)	(37,909)	(£31,195) Historical PO closed down in 2025/26. £12,160 Inspection Fees. (£20,000) To be transferred to reserve for future survey.
Capital Financing	72,849	72,852	3	No Major Variances.
Income	0	(108)	(108)	Pier donation income.
	249,439	**238,082**	**(11,357)**	
Public Conveniences				
Premises	775,800	717,600	(58,200)	(£23,801) Repairs and Maintenance. (£34,399) Utilities and Business Rates.
Supplies and Services	41,100	19,899	(21,201)	Health and Safety.
Transfer Payments	17,224	23,962	6,738	Increased Internal Recharge to Rocket House.
Capital Financing	139,989	139,992	3	No Major Variances.
Income	0	(1,649)	(1,649)	Vandalism reimbursement.
	974,113	**899,804**	**(74,309)**	

General Fund Outturn 2025/26
Resources Directorate
Finance, Assets and Revenues

	Updated Budget 2025/26	Outturn 2025/26	Variance 2025/26	Variance Explanation
	£	£	£	
Investment Properties				
Premises	217,342	197,772	(19,570)	(£13,878) Repairs and Maintenance. (£5,692) Utilities and Business Rates.
Supplies and Services	2,079	3,143	1,064	No Major Variances.
Capital Financing	111,696	111,696	0	No Major Variances.
Income	(221,927)	(209,059)	12,868	Reduction in rental income.
	109,190	**103,552**	**(5,638)**	
Central Costs				
Employee	35,500	53,814	18,314	£14,556 National Insurance - Apprenticeship Levy. £3,758 Subs to Professional Bodies.
Supplies and Services	15,500	8,085	(7,415)	Other Professional Fees.
	51,000	**61,899**	**10,899**	
Corporate & Democratic Core				
Employee	437	251	(186)	No Major Variances.
Transport	100	0	(100)	No Major Variances.
Supplies and Services	491,415	1,006,967	515,552	See **Note A** Below:
Transfer Payments	0	1,500	1,500	Interest Costs.
Income	0	(89,960)	(89,960)	MHCLG Audit Grant Income. Redmond Review Grant.
	491,952	**918,759**	**426,807**	

Note A: (£142,848) Audit Fee, (£12,000) Other Professional Fees. £5,065 Treasury Brokerage Fees and Bank Charges. £22,777 Subscriptions and Licences. £660,980 Contributions made up of: £549,934 Enterprize Zone, £50,000 Fuel Poverty, and £62,000 Local Government Reorganisation.

	Updated Budget 2025/26	Outturn 2025/26	Variance 2025/26	Variance Explanation
AD Finance, Assets and Revenues				
Employee	94,103	87,035	(7,068)	£4,320 Employee Costs. (£11,392) Training and Management Development.
IAS 19 Pension Adj		(6,516)	(6,516)	Pension Fund Adjustment.
Transport	1,219	1,874	655	No Major Variances.
Supplies and Services	160	1,216	1,056	No Major Variances.
	95,482	**83,608**	**(11,874)**	
Total Finance Assets and Revenues	**4,316,733**	**5,074,935**	**758,202**	

General Fund Outturn 2025/26
Resources Directorate
Sustainable Growth

	Updated Budget 2025/26	Outturn 2025/26	Variance 2025/26	Variance Explanation
	£	£	£	
Economic Growth				
Employee	700	470	(230)	No Major Variances.
Premises	5,180	5,487	307	No Major Variances.
Supplies and Services	375,697	423,483	47,786	£48,778 funded by grant income below.
Capital Financing	47,792	4,271	(43,521)	No Major Variances.
Income	(330,302)	(371,345)	(41,043)	(£48,778) Greater Anglia Grant. £5,028 Unrecoverable insurance premium.
	99,067	**62,365**	**(36,702)**	
Tourism				
Supplies and Services	60,105	92,000	31,895	Contributions to VNN funded from reserves.
	60,105	**92,000**	**31,895**	
Coast Protection				
Employee	356,548	337,941	(18,607)	Coastwise vacancies funded from grant.
IAS 19 Pension Adj		(27,849)	(27,849)	Pension Fund Adjustment.
Premises	156,038	200,791	44,753	£36,683 Reactive works funded by contributions below. £7,501 Business rates on capital project.
Transport	944	7,010	6,066	Coastwise costs funded from grant.
Supplies and Services	64,950	33,375	(31,575)	Contributions.
Support Services	0	16,779	16,779	Internal recharge to Coastal Management.
Capital Financing	503,880	503,880	0	No Major Variances.
Income	(331,748)	(391,187)	(59,439)	(£75,000) Happisburgh Coastal Management Fund. £16,561 Reduced grant funding.
	750,612	**680,740**	**(69,872)**	
Business Growth Staffing				
Employee	243,910	305,078	61,168	Unanticipated project extension.
IAS 19 Pension Adj	0	(24,951)	(24,951)	Pension Fund Adjustment.
Transport	5,376	4,463	(913)	No Major Variances.
Supplies and Services	100	607	507	No Major Variances.
	249,386	**285,197**	**35,811**	
Housing Strategy				
Employee	135,187	110,023	(25,164)	Vacant post.
IAS 19 Pension Adj	0	(8,831)	(8,831)	Pension Fund Adjustment.
Transport	1,644	1,058	(586)	No Major Variances.
Supplies and Services	11,000	9,723	(1,277)	No Major Variances.
Capital Financing	761,647	119,000	(642,647)	REFCUS.
	909,478	**230,972**	**(678,506)**	
Environmental Strategy				
Employee	169,823	147,731	(22,092)	Vacant post.
IAS 19 Pension Adj	0	(11,415)	(11,415)	Pension Fund Adjustment.
Transport	1,146	33,450	32,304	EV Pool vehicles funded from reserves.
Supplies and Services	71,050	46,019	(25,031)	(£69,170) Reserve funds not spent. £44,556 Norfolk Climate Change Partnership fee's funded from income below.
Income	(42,391)	(91,813)	(49,422)	Norfolk Climate Change Partnership contributions.
	199,628	**123,973**	**(75,655)**	
Coastal Management				
Employee	315,878	251,042	(64,836)	(£65,823) Vacant posts.
IAS 19 Pension Adj	0	(16,558)	(16,558)	Pension Fund Adjustment.
Transport	11,163	8,811	(2,352)	No Major Variances.
Supplies and Services	33,252	33,153	(99)	No Major Variances.
Income	(69,057)	(60,481)	8,576	£25,355 Funding not received for part vacant post offset by above underspend. (£16,779) Internal recharge from Coast Protection.
	291,236	**215,967**	**(75,269)**	
Ad Sustainable Growth				
Employee	94,934	97,785	2,851	No Major Variances.
IAS 19 Pension Adj	0	(7,947)	(7,947)	Pension Fund Adjustment.
Transport	1,944	1,220	(724)	No Major Variances.
Supplies and Services	200	232	32	No Major Variances.
	97,078	**91,290**	**(5,788)**	
Total Sustainable Growth	**2,656,590**	**1,782,503**	**(874,087)**	
Total Resources Directorate	**6,973,323**	**6,857,438**	**(115,885)**	

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General Fund Outturn 2025/26
Service Delivery Directorate
Environmental Health and Leisure

Subjective Description	Updated Budget 2025/26	Outturn 2025/26	Variance 2025/26	Variance Explanation
	£	£	£	
Internal Drainage Board Levies				
Premises	576,672	576,672	0	No Major Variances.
Supplies and Services		155	155	No Major Variances.
Income	0	(49,000)	(49,000)	IDB Grant from Central Government.
	576,672	**527,827**	**(48,845)**	
Travellers				
Premises	6,959	10,956	3,997	Higher water charges.
Supplies and Services	57,700	62,387	4,687	Cost of portable toilets.
Capital Financing	6,104	6,108	4	No Major Variances.
Income	(1,000)	(1,602)	(602)	No Major Variances.
	69,763	**77,849**	**8,086**	
Public Protection				
Employee	624,367	589,044	(35,323)	(£42,614) Employee costs due to vacant posts for part of the financial year, offset by costs for fixed term staffing. £4,365 Higher training costs; £3,267 Relocation and new appointment advertising.
IAS 19 Pension Adj	0	(45,564)	(45,564)	Pension Fund adjustments.
Transport	13,994	10,376	(3,618)	Lower travelling allowance and lump sum payments.
Supplies and Services	46,660	114,094	67,434	See **Note A** below:
Income	(255,358)	(281,374)	(26,016)	See **Note B** below:
	429,663	**386,576**	**(43,087)**	

Note A: £25,796 Agency staff - to provide additional resourcing whilst in process of recruitment. £39,931 Professional fees - this variance relates predominantly to Operation Storm (an enforcement case).

Note B: (£3,308) New Burdens grant funding. £3,347 Lower misc. fee income. £7,729 Lower Taxi Licensing fee income - reduction in the number of Driver licences. (£33,784) Higher Premises licences - collection of arrears.

Subjective Description	Updated Budget 2025/26	Outturn 2025/26	Variance 2025/26	Variance Explanation
Street Signage				
Supplies and Services	10,000	7,373	(2,627)	No Major variances.
	10,000	**7,373**	**(2,627)**	
Environmental Protection				
Employee	606,094	607,012	918	No Major Variances.
IAS 19 Pension Adj	0	(48,054)	(48,054)	Pension Fund adjustments.
Premises	0	4,723	4,723	Out of hours callout fees for dangerous structures.
Transport	22,040	20,565	(1,475)	No Major variances.
Supplies and Services	75,720	82,386	6,666	£5,259 Agency staff; £6,148 Subscriptions. Offset by miscellaneous minor underspends.
Capital Financing	37,620	37,632	12	No Major variances.
Income	(41,500)	(40,037)	1,463	No Major variances.
	699,974	**664,228**	**(35,746)**	
Environmental Contracts				
Employee	386,041	371,600	(14,441)	Employee savings relating to a vacant post.
IAS 19 Pension Adj		(30,260)	(30,260)	Pension Fund adjustments.
Premises	0	269	269	No Major variances.
Transport	12,444	9,412	(3,032)	No Major variances.
Supplies and Services	1,275	2,839	1,564	No Major variances.
	399,760	**353,859**	**(45,901)**	
Markets				
Employee	5,458	7,075	1,617	No Major variances.
IAS 19 Pension Adj	0	(502)	(502)	Pension Fund adjustments.
Premises	22,138	19,978	(2,160)	No Major variances.
Transport	0	87	87	No Major variances.
Supplies and Services	4,150	2,360	(1,790)	No Major variances.
Income	(40,000)	(31,940)	8,060	Lower income from market traders.
	(8,254)	**(2,941)**	**5,313**	

General Fund Outturn 2025/26
Service Delivery Directorate
Environmental Health and Leisure

Subjective Description	Updated Budget 2025/26	Outturn 2025/26	Variance 2025/26	Variance Explanation
	£	£	£	
Parks & Open Spaces				
Premises	275,240	272,579	(2,661)	Lower repair and maintenance costs.
Supplies and Services	66,000	65,928	(72)	No Major variances.
Capital Financing	1,368	1,368	0	No Major variances.
Income	(8,250)	(17,853)	(9,603)	Higher interest on grassed area deposits.
	334,358	**322,022**	**(12,336)**	
Foreshore				
Employee	20,129	13,545	(6,584)	Vacant posts.
Premises	45,701	30,488	(15,213)	Lower repair & maintenance and running costs.
Transport	700	348	(352)	No Major variances.
Supplies and Services	2,300	40	(2,260)	No Major variances.
Income	0	209	209	No Major variances.
	68,830	**44,630**	**(24,200)**	
Leisure Complexes				
Premises	141,923	152,075	10,152	£6,618 Higher R&M and grounds maintenance costs. (£3,365) Lower business rates. £5,886 Higher utility costs.
Supplies and Services	5,510	23,240	17,730	£3,605 Professional fees. £16,200 Contributions to the Football Foundation towards Pitch Replacement Fund. (£2,261) Bad debt provision.
Capital Financing	587,211	850,803	263,592	REFCUS.
Income	(140,256)	(145,616)	(5,360)	Balances relating to insurance recharges brought forward.
	594,388	**880,502**	**286,114**	
Other Sports				
Premises	11,110	11,268	158	No Major Variances.
Supplies and Services	32,800	30,721	(2,079)	No Major Variances.
Income	(8,700)	(8,192)	508	No Major Variances.
	35,210	**33,796**	**(1,414)**	
Recreation Grounds				
Premises	7,200	7,744	544	No Major Variances.
Supplies and Services	7,300	7,295	(5)	No Major Variances.
Capital Financing	6,046	6,048	2	No Major Variances.
Income	(1,000)	(1,090)	(90)	No Major Variances.
	19,546	**19,997**	**451**	
Pier Pavilion				
Premises	3,000	3,243	243	No Major Variances.
Supplies and Services		2,399	2,399	No Major Variances.
Capital Financing	20,286	20,292	6	No Major Variances.
Income	(10,000)	(22,929)	(12,929)	Higher profit share.
	13,286	**3,004**	**(10,282)**	
Beach Safety				
Premises	2,750	700	(2,050)	Lower R&M costs.
Supplies and Services	372,283	381,002	8,719	£3,547 Higher Management fees. £5,322 Blue Flag application fees.
	375,033	**381,701**	**6,668**	
Woodlands Management				
Employee	194,722	181,921	(12,801)	Vacant post.
IAS 19 Pension Adj	0	(14,788)	(14,788)	Pension Fund adjustments.
Premises	52,831	87,075	34,244	£28,936 - R&M - Includes Car park works at Holt Country Park and infrastructure costs for Sadlers Wood improvement project - both of which have been funded from Section 106 monies. £6,135 Emergency tree works.
Transport	25,076	26,139	1,063	No Major Variances.
Supplies and Services	21,450	48,738	27,288	See **Note A** below:
Capital Financing	5,449	5,448	(1)	No Major Variances.
Income	(69,960)	(134,656)	(64,696)	Section 106 contributions.
	229,568	**199,877**	**(29,691)**	

Note A: £10,808 Play equipment and materials for the Sadlers Wood project and the Holt Country Park improvement works. £2,125 PPE and workwear. £11,515 Professional fees - to include Green Flag applications, ecology and chipper training costs, sculptures for the Sadlers Wood project and illustrations for interpretation boards. The majority of these costs have been offset by Section 106 funding.

General Fund Outturn 2025/26
Service Delivery Directorate
Environmental Health and Leisure

Subjective Description	Updated Budget 2025/26	Outturn 2025/26	Variance 2025/26	Variance Explanation
	£	£	£	
Waste Collection And Disposal				
Employee Cost	0	14,515	14,515	Project management costs associated with the Domestic Food Waste project.
IAS 19 Pension Adj		(1,283)	(1,283)	Pension Fund adjustments.
Supplies and Services	6,112,401	6,192,479	80,078	See **Note A** below:
Capital Financing	764,192	764,196	4	No Major Variances.
Income	(4,981,482)	(5,361,602)	(380,120)	See **Note B** below:
	1,895,111	**1,608,306**	**(286,805)**	

Note A: £81,195 Legal and survey fees paid in relation to Domestic food waste - all funded from DEFRA grant. (£146,614) Lower commercial waste disposal costs. (£32,766) Lower tonnage processed through the Material Recycling Facility (MRF). £140,863 Serco contractor costs predominantly associated with the collection of commercial food waste. £3,483 Bin hangers and recycling calendars. £33,324 Bad debts written off.

Note B: (£94,833.25) DEFRA grant to fund Domestic Food waste costs. Additional fee income (£62,170) Bulky waste; (£57,947) Commercial waste fees; (£40,245) Garden bin fees. £107,751 Less recycling credit income - lower tonnages than budgeted. (£7,802) Sale of scrap bins and deliveries of new bins. (£20,392) Additional profit share from NEWS. (£103,730) Performance failure payments and (£104,872) Gate fee adjustments. Of this additional income, a request has been made to transfer £223,730 to reserves.

Cleansing				
Supplies and Services	1,099,500	1,050,863	(48,637)	Lower Serco contractor costs.
Income	(90,400)	(89,589)	811	No Major Variances.
	1,009,100	**961,275**	**(47,825)**	
Leisure				
Employee	179,456	167,489	(11,967)	Vacant post.
IAS 19 Pension Adj	0	(14,719)	(14,719)	Pension Fund adjustments.
Transport	5,332	3,085	(2,248)	Higher travelling allowances.
Supplies and Services	27,550	27,764	214	No Major Variances.
Income	0	(2,071)	(2,071)	Capital salaries.
	212,338	**181,547**	**(30,791)**	
Community Safety				
Employee	8,886	8,063	(823)	No Major Variances.
IAS 19 Pension Adj	0	(620)	(620)	Pension Fund adjustments.
Transport	500	0	(500)	No Major Variances.
Supplies and Services	5,000	5,000	0	No Major Variances.
	14,386	**12,443**	**(1,943)**	
Civil Contingencies				
Employee	89,173	91,187	2,014	No Major Variances.
IAS 19 Pension Adj	0	(7,393)	(7,393)	Pension Fund adjustments.
Transport	944	1,205	261	No Major Variances.
Supplies and Services	5,690	4,394	(1,296)	No Major Variances.
	95,807	**89,393**	**(6,414)**	
Ad Environmental & Leisure Svs				
Employee	99,402	98,615	(787)	No Major Variances.
IAS 19 Pension Adj	0	(8,009)	(8,009)	Pension Fund adjustments.
Transport	1,744	2,678	934	No Major Variances.
Supplies and Services	100	523	423	No Major Variances.
	101,246	**93,807**	**(7,439)**	
	7,175,785	**6,847,072**	**(328,713)**	

General Fund Outturn 2025/26
Service Delivery Directorate
People Services

Subjective Description	Updated Budget 2025/26	Outturn 2025/26	Variance 2025/26	Variance Explanation
	£	£	£	
Benefits Administration				
Employee	1,084,665	1,036,208	(48,457)	Vacant posts and secondments.
IAS 19 Pension Adj	0	(78,996)	(78,996)	Pension Fund Adjustments.
Transport	5,087	4,199	(888)	No Major Variances.
Supplies and Services	58,175	13,968	(44,207)	(£37,011) Bad debt provision. (£10,268) Computer software purchases. £5,820 Hybrid mailing. The balance consists of misc. minor underspends.
Capital Financing	31,700	31,704	4	No Major Variances.
Income	(272,366)	(295,506)	(23,140)	(£14,038) New Burdens Funding. (£9,102) Benefit Admin Subsidy.
	907,261	**711,578**	**(195,683)**	
Homelessness				
Premises	130,594	105,786	(24,808)	(£19,811) Lower R&M costs. (£4,181) Lower running/utility costs - now the responsibility of tenants.
Transport	0	678	678	No Major Variances.
Supplies and Services	1,086,970	1,074,818	(12,152)	See **Note A** below:
Capital Financing	83,963	83,964	1	No Major Variances.
Income	(1,984,645)	(2,139,064)	(154,419)	(£29,405) Additional grant income. (£124,010) Higher rent collections and service charges for temporary accommodation.
	(683,118)	**(873,817)**	**(190,699)**	

Note A: £12,327 Higher B&B charges offset by subsidy and client contributions. (£16,518) Saving on computer software licensing costs. (£3,936) Lower Contributions and Rent Deposit Scheme payments. (£4,054) Bad debts provision.

Subjective Description	Updated Budget 2025/26	Outturn 2025/26	Variance 2025/26	Variance Explanation
Housing Options				
Employee	830,188	823,361	(6,827)	(£3,437) Reduced training costs. The balance relates to minor variances for salary and oncosts.
IAS 19 Pension Adj	0	(64,729)	(64,729)	Pension Fund Adjustments.
Transport	5,000	7,363	2,363	No Major Variances.
Supplies and Services	4,144	4,731	587	No Major Variances.
Income	(19,871)	(23,276)	(3,405)	Higher grant income from NCC relating to the Sanctuary Scheme.
	819,461	**747,450**	**(72,011)**	
Community				
Employee	1,015,618	977,068	(38,550)	Saving in salaries offset by capitalized salaries.
IAS 19 Pension Adj		(56,636)	(56,636)	Pension Fund Adjustments.
Premises		779	779	No Major Variances.
Transport	16,865	18,520	1,655	No Major Variances.
Supplies and Services	169,723	131,666	(38,057)	(£9,218) Lower grant payments. (£28,787) Professional fees.
Capital Financing	0	(102,479)	(102,479)	REFCUS.
Capital Salaries	(396,488)	(356,976)	39,512	Higher costs met by saving in salaries.
Income - Capital Salaries	(229,558)	(229,320)	238	No Major Variances.
	576,160	**382,622**	**(193,538)**	
Ad People Services				
Employee	79,607	80,742	1,135	No Major Variances.
IAS 19 Pension Adj		(6,519)	(6,519)	Pension Fund Adjustments.
Transport	1,194	845	(349)	No Major Variances.
Supplies and Services	100	0	(100)	No Major Variances.
	80,901	**75,069**	**(5,832)**	
Total People Services	**1,700,665**	**1,042,901**	**(657,764)**	

General Fund Outturn 2025/26
Service Delivery Directorate
Planning

Subjective Description	Updated Budget 2025/26	Outturn 2025/26	Variance 2025/26	Variance Explanation
	£	£	£	
Development Management				
Employee	1,393,059	1,392,109	(950)	No Major Variances.
IAS 19 Pension Adj	0	(102,189)	(102,189)	Pension Fund Adjustments.
Transport	25,880	27,028	1,148	No Major Variances.
Supplies and Services	57,750	106,810	49,060	£28,000 Compensation payments. £16,339 Appeal legal fees. £7,050 Contributions. (£5,379) Professional fees.
Capital Financing	76,501	76,500	(1)	No Major Variances.
Income	(1,077,500)	(1,284,704)	(207,204)	Additional applications including larger sites.
	475,690	**215,554**	**(260,136)**	
Planning Policy				
Employee	397,744	378,857	(18,887)	Part vacant post.
IAS 19 Pension Adj	0	(30,017)	(30,017)	Pension Fund Adjustments.
Transport	7,108	6,116	(992)	No Major Variances.
Supplies and Services	117,200	37,816	(79,384)	(£61,014) Local plan spend funded from reserves (£18,646) Professional Fees.
Income	0	(311)	(311)	No Major Variances.
	522,052	**392,460**	**(129,592)**	
Conservation, Design & Landscape				
Employee	344,405	335,637	(8,768)	(£6,383) Opted out contributions.
IAS 19 Pension Adj	0	(23,531)	(23,531)	Pension Fund Adjustments.
Transport	7,909	8,850	941	No Major Variances.
Supplies and Services	31,350	21,727	(9,623)	Contributions not payable.
	383,664	**342,683**	**(40,981)**	
Building Control				
Employee	547,287	557,608	10,321	£12,369 Fixed term contract extension funded from reserves.
IAS 19 Pension Adj	0	(44,383)	(44,383)	Pension Fund Adjustments.
Transport	18,764	18,509	(255)	No Major Variances.
Supplies and Services	14,270	1,747	(12,523)	Various minor variances.
Income	(517,642)	(431,488)	86,154	Fee increase implemented in-year.
	62,679	**101,992**	**39,313**	
Planning Enforcement Team				
Employee	237,783	253,233	15,450	Saving bid not met, removed for future years.
IAS 19 Pension Adj	0	(20,996)	(20,996)	Pension Fund Adjustments.
Transport	8,219	5,752	(2,467)	No Major Variances.
Supplies and Services	4,650	3,189	(1,461)	No Major Variances.
Income	0	(2,762)	(2,762)	No Major Variances.
	250,652	**238,415**	**(12,237)**	
Property Information				
Employee	131,690	132,706	1,016	No Major Variances.
IAS 19 Pension Adj	0	(8,129)	(8,129)	Pension Fund Adjustments.
Transport	100	138	38	No Major Variances.
Supplies and Services	97,790	58,294	(39,496)	(£50,000) Professional fees budget funded from reserves. £8,568 Increased search fees linked to income. £3,300 Computer Software.
Income	(178,450)	(262,861)	(84,411)	(£60,415) Increased applications. (£20,846) New Burdens Grant.
	51,130	**(79,851)**	**(130,981)**	
Ad Planning				
Employee	127,004	115,387	(11,617)	Planning directorate training.
IAS 19 Pension Adj	0	(7,191)	(7,191)	Pension Fund Adjustments.
Transport	1,325	1,073	(252)	No Major Variances.
Supplies and Services	0	315	315	No Major Variances.
Income	(10,000)	(10,000)	0	No Major Variances.
	118,329	**99,583**	**(18,746)**	
Total Planning	**1,864,196**	**1,310,837**	**(553,359)**	
Total Service Delivery	**10,740,646**	**9,200,810**	**(1,539,836)**	

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Reserves Statement Outturn 2025/26

Reserve	Purpose and Use of Reserve	Balance 01/04/25	*Transfers in 2025/26*	*Transfers Out 2025/26*	*Outturn movement 2025/26*	Outturn Balance 01/04/26	Budgeted Movement 2026/27	Balance 01/04/27	Budgeted Movement 2027/28	Balance 01/04/28	Budgeted Movement 2028/29	Balance 01/04/29	Budgeted Movement 2029/30	Balance 01/04/30
		£	£	£	£	£	£	£	£	£	£	£	£	£
General Fund - General Reserve	A working balance and contingency, current recommended balance is £2.1 million.	**2,825,161**	*1,453,387*	*(11,921)*	***1,441,466***	**4,266,626**	251,276	**4,517,902**	0	**4,517,902**	0	**4,517,902**	0	**4,517,902**
Earmarked Reserves:														
Capital Projects	To provide funding for capital developments and purchase of major assets.	**474,807**	*0*	*(83,939)*	***(83,939)***	**390,867**	0	**390,867**	0	**390,867**	0	**390,867**	0	**390,867**
Asset Management	To support improvements to our existing assets as identified through the Asset Management Plan.	**427,948**	*20,000*	*(128,977)*	***(108,977)***	**318,970**	300,000	**618,970**	0	**618,970**	0	**618,970**	0	**618,970**
Benefits	To be used to mitigate any claw back by the Department of Works and Pensions following final subsidy determination. Timing of the use will depend on audited subsidy claims. Also included in this allocation are service specific grants for service improvements that have not yet been offset by expenditure.	**727,822**	*0*	*0*	***0***	**727,822**	0	**727,822**	0	**727,822**	0	**727,822**	0	**727,822**
Building Control	Building Control surplus ring-fenced to cover any future deficits in the service.	**105,085**	*0*	*(19,512)*	***(19,512)***	**85,573**	0	**85,573**	0	**85,573**	0	**85,573**	0	**85,573**
Business Rates	To be used for the support of local businesses and to mitigate impact of final claims and appeals in relation to business rates retention scheme.	**1,683,890**	*0*	*0*	***0***	**1,683,890**	(18,000)	**1,665,890**	(18,000)	**1,647,890**	(18,000)	**1,629,890**	0	**1,629,890**
Coast Protection	To support the ongoing coast protection maintenance programme ands carry forward funding between financial years.	**219,393**	*75,000*	*(37,166)*	***37,834***	**257,228**	0	**257,228**	0	**257,228**	0	**257,228**	0	**257,228**
Communities	To support projects that communities identify where they will make a difference to the economic and social wellbeing of the area.	**168,941**	*0*	*0*	***0***	**168,941**	(160,000)	**8,941**	0	**8,941**	0	**8,941**	0	**8,941**
Delivery Plan	To help achieve the outputs from the Corporate Plan and Delivery Plan.	**1,117,423**	*0*	*(52,834)*	***(52,834)***	**1,064,589**	(50,000)	**1,014,589**	0	**1,014,589**	0	**1,014,589**	0	**1,014,589**
Economic Development and Regeneration	Earmarked from previous underspends within Economic Development and Regeneration Budgets.	**178,079**	*0*	*(30,000)*	***(30,000)***	**148,079**	0	**148,079**	0	**148,079**	0	**148,079**	0	**148,079**
Election Reserve	Established to meet costs associated with district council elections, to smooth the impact between financial years.	**123,000**	*60,000*	*0*	***60,000***	**183,000**	0	**183,000**	0	**183,000**	0	**183,000**	0	**183,000**
Enforcement Works	Established to meet costs associated with district council enforcement works including buildings at risk .	**39,884**	*0*	*0*	***0***	**39,884**	0	**39,884**	0	**39,884**	0	**39,884**	0	**39,884**
Environmental Health	Earmarking of previous underspends and additional income to meet Environmental Health initiatives.	**668,414**	*120,000*	*0*	***120,000***	**788,414**	0	**788,414**	0	**788,414**	0	**788,414**	0	**788,414**
Environment Reserve	To fund expenditure relating to the Council's Green Agenda.	**150,000**	*0*	*0*	***0***	**150,000**	0	**150,000**	0	**150,000**	0	**150,000**	0	**150,000**
Extended Responsibility Producer	Earmarking of money to be received in relation to packaging, waste collection and disposal costs.	**0**	*162,613*	*0*	***162,613***	**162,613**	0	**162,613**	0	**162,613**	0	**162,613**	0	**162,613**

Reserves Statement Outturn 2025/26

Reserve	Purpose and Use of Reserve	Balance 01/04/25	*Transfers in 2025/26*	*Transfers Out 2025/26*	*Outturn movement 2025/26*	Outturn Balance 01/04/26	Budgeted Movement 2026/27	Balance 01/04/27	Budgeted Movement 2027/28	Balance 01/04/28	Budgeted Movement 2028/29	Balance 01/04/29	Budgeted Movement 2029/30	Balance 01/04/30
		£	£	£	£	£	£	£	£	£	£	£	£	£
Grants	Revenue Grants received and due to timing issues not used in the year.	**2,719,520**	*0*	*(208,505)*	***(208,505)***	**2,511,016**	(83,854)	**2,427,162**	(19,720)	**2,407,442**	(20,020)	**2,387,422**	0	**2,387,422**
Housing	Previously earmarked for stock condition survey and housing needs assessment. Also now contains the balance of the Housing Community Grant funding received in 2016/17.	**1,551,341**	*36,664*	*(176,434)*	***(139,770)***	**1,411,571**	(219,959)	**1,191,612**	(59,513)	**1,132,099**	0	**1,132,099**	0	**1,132,099**
Innovation Fund	Contract default payments earmarked to fund service improvement projects.	**593,019**	*103,730*	*0*	***103,730***	**696,749**	0	**696,749**	0	**696,749**	0	**696,749**	0	**696,749**
Land Charges	To mitigate the impact of potential income reductions.	**250,052**	*68,286*	*0*	***68,286***	**318,338**	0	**318,338**	0	**318,338**	0	**318,338**	0	**318,338**
Legal	One off funding for Compulsory Purchase Order (CPO) work and East Law Surplus.	**52,914**	*0*	*0*	***0***	**52,914**	0	**52,914**	0	**52,914**	0	**52,914**	0	**52,914**
Local Government Reorganisation	To provide for costs assocoated with the implementation of Local Government Reorgansiation.	**0**	*0*	*0*	***0***	**0**	750,000	**750,000**	0	**750,000**	0	**750,000**	0	**750,000**
Major Repairs Reserve	To provide provison for the repair and maintenance of the councils asset portfolio.	**456,327**	*0*	*(4,955)*	***(4,955)***	**451,372**	0	**451,372**	0	**451,372**	0	**451,372**	0	**451,372**
Net Zero Initiatives	to support the Councils Net Zero programme	**384,037**	*0*	*(32,752)*	***(32,752)***	**351,285**	(300,000)	**51,285**	0	**51,285**	0	**51,285**	0	**51,285**
New Burdens	Funding set aside to meet the costs associated with new statutory duties and government policy requirements placed on the Council.	**0**	*354,488*	0	***354,488***	**354,488**	0	**354,488**	0	**354,488**	0	**354,488**	0	**354,488**
New Homes Bonus (NHB)	Established for supporting communities with future growth and development and Plan review*	**118,315**	*0*	*(25,986)*	***(25,986)***	**92,329**	0	**92,329**	0	**92,329**	0	**92,329**	0	**92,329**
Organisational Development	To provide funding for organisation development to create capacity within the organisation, including the provision and support for apprenticeships and internships.	**98,881**	*0*	*0*	***0***	**98,881**	0	**98,881**	0	**98,881**	0	**98,881**	0	**98,881**
Pathfinder	To help Coastal Communities adapt to coastal changes.	**89,566**	*0*	*0*	***0***	**89,566**	0	**89,566**	0	**89,566**	0	**89,566**	0	**89,566**
Planning	Additional Planning income earmarked for Planning initiatives including Plan Review.	**278,433**	*50,000*	*0*	***50,000***	**328,433**	12,000	**340,433**	50,000	**390,433**	50,000	**440,433**	50,000	**490,433**
Restructuring & Invest to Save Proposals	To fund one-off redundancy and pension strain costs and invest to save initiatives. Transfers from this reserve will be allocated against business cases as they are approved. Timing of the use of this reserve will depend on when business cases are approved.	**699,748**	*108,287*	*(97,532)*	***10,755***	**710,503**	0	**710,503**	0	**710,503**	0	**710,503**	0	**710,503**
Second Home Premium	To earmark the additional income delivered from the introduction of second Home premium council tax, to be used for affordable housing and homelessness prevention initiatives.	**0**	*515,337*	*(400,000)*	***115,337***	**115,337**	285,000	**400,337**	400,000	**800,337**	400,000	**1,200,337**	400,000	**1,600,337**
Treasury	To smooth impacts on the Revenue account of movement in fair value changes of the Councils holdings in Pooled Funds	**300,000**	*0*	*0*	***0***	**300,000**	0	**300,000**	0	**300,000**	0	**300,000**	0	**300,000**
Total Reserves		**16,502,000**	***3,127,792***	***(1,310,512)***	***1,817,280***	**18,319,280**	**766,463**	**19,085,743**	**352,767**	**19,438,510**	**411,980**	**19,850,490**	**450,000**	**20,300,490**

Capital Programme Outturn 2025-26

Scheme	Updated Budget 2025/26 £	25/26 Actual Expenditure £	Variance £	Reprofiling to 2026/27 budget £
Our Greener Future				
Cromer Offices LED Lighting Programme	6,081	**6,081**	0	**0**
Cromer Coast Protection Scheme	1,037,656	**1,037,656**	0	**0**
Coastal Erosion Assistance (Grants)	13,336	**0**	(13,336)	**13,336**
Mundesley Coastal Management Scheme	998,217	**716,878**	(281,340)	**281,340**
Coastal Management Fund	591,750	**11,230**	(580,520)	**580,520**
Coastwise	7,248,638	**1,849,111**	(5,399,528)	**5,399,528**
Purchase of Bins	178,476	**72,483**	(105,993)	**105,993**
Electric Vehicle Charging Points	33,317	**0**	(33,317)	**33,317**
The Reef Solar Carport	65,180	**0**	(65,180)	**65,180**
Holt Country Park Electricity Improvements	236,168	**1,750**	(234,418)	**234,418**
Public Conveniences Energy Efficiencies	148,782	**5,337**	(143,445)	**143,445**
Coastal Defences	150,000	**101,876**	(48,124)	**48,124**
Fakenham Sports Centre Decarbonisation	171,400	**50,000**	(121,400)	**121,400**
Waste Vehicles & Food Waste Bins	1,956,000	**0**	(1,956,000)	**1,956,000**
Overstrand Seawall Works	1,280,000	**55,800**	(1,224,200)	**1,224,200**
Environmental Services Infrastructure Upgrade	0	**0**	0	**0**
NNDC Cromer Office Solar Panels	0	**0**	0	**0**
	14,115,002	**3,908,201**	**(10,206,800)**	**10,206,800**

Scheme	Updated Budget 2025/26	25/26 Actual Expenditure	Variance	Reprofiling to 2026/27 budget
	£	£	£	£
Developing Our Communities				
Public Conveniences (Sheringham & North Walsham)	22,696	**27,448**	4,752	**0**
Public Conveniences - Albert Street, Holt	92,002	**74,320**	(17,682)	**17,682**
Cromer Pier Substructure Works	297,967	**184,479**	(113,489)	**113,489**
North Walsham 3G Facility	847,568	**0**	(847,568)	**847,568**
Cromer 3G Football Facility	979,141	**686,814**	(292,327)	**10,000**
The Reef Leisure Centre	252,823	**97,316**	(155,507)	**155,507**
Green Road Football Facility (North Walsham)	50,223	**0**	(50,223)	**50,223**
New Play Area (Sheringham, The Lees)	71,429	**71,514**	85	**0**
Fakenham Leisure and Sports Hub (FLASH)	11,090,486	**2,878,909**	(8,211,577)	**8,211,577**
Back Stage Refurbishment - Pier Pavilion Theatre	16,665	**23,881**	7,216	**0**
Holt Country Park Staff Facilities	4,003	**3,955**	(48)	**0**
Cromer Church Wall	50,000	**4,955**	(45,045)	**45,045**
Cabbell Park Clubhouse	237,000	**0**	(237,000)	**237,000**
Itteringham Shop Roof Renovation	50,000	**0**	(50,000)	**50,000**
Holt Country Park Septic Tank	30,000	**0**	(30,000)	**30,000**
Public Conveniences Renovation, Holt Country Park	50,000	**6,505**	(43,495)	**43,495**
Holt Country Park Eco Learning Space	140,000	**134,866**	(5,134)	**5,134**
Holt Country Park Play Equipment	85,000	**0**	(85,000)	**85,000**
Play Area Equipment	0	**0**	0	**0**
Cromer Pier Fire Service, Dry Riser	0	**0**	0	**0**
Melbourne Slope, Cromer Public Realm & Shelter	0	**0**	0	**0**
Newgate Lane, Wells, Public Conveniences	0	**0**	0	**0**
Fakenham Play Area	0	**0**	0	**0**
	14,367,003	**4,194,962**	**(10,172,041)**	**9,901,719**

Scheme	Updated Budget 2025/26	25/26 Actual Expenditure	Variance	Reprofiling to 2026/27 budget
	£	£	£	£
Meeting Our Housing Needs				
Disabled Facilities Grants	2,199,062	**1,696,583**	(502,479)	**0**
Compulsory Purchase of Long-Term Empty Properties	383,835	**0**	(383,835)	**383,835**
Community Housing Fund (Grants to Housing Providers)	629,161	**520,000**	(109,161)	**109,161**
Council Owned Temporary Accommodation	1,584,577	**998,605**	(585,972)	**585,972**
Housing S106 Enabling	1,064,000	**375,000**	(689,000)	**689,000**
Loans to Housing Providers	340,000	**200,000**	(140,000)	**0**
	6,200,635	**3,790,188**	**(2,410,447)**	**1,767,968**
Investing In Our Local Economy And Infrastructure				
Rocket House	852,447	**206,500**	(645,947)	**645,947**
Property Acquisitions	700,868	**3,000**	(697,868)	**697,868**
Chalet Refurbishment	124,928	**18,668**	(106,260)	**106,260**
Marrams Building Renovation	46,513	**0**	(46,513)	**46,513**
Car Parks Refurbishment	411,800	**26,278**	(385,522)	**385,522**
Marrams Footpath and Lighting	237,373	**101,838**	(135,534)	**135,534**
Asset Roof Replacements (Art Deco Block, Red Lion Retail Unit, Sheringham Chalet's)	90,213	**76,199**	(14,015)	**14,015**
UK Shared Prosperity Fund	77,500	**55,000**	(22,500)	**22,500**
Rural England Prosperity Fund	437,259	**416,237**	(21,022)	**21,022**
New Fire Alarm and Fire Doors in Cromer Offices	786	**400**	(386)	**0**
West Prom Sheringham, Lighting & Cliff Railings	55,000	**25,113**	(29,887)	**29,887**
Collectors Cabin Roof	29,625	**16,245**	(13,380)	**0**
Sunken Gardens Improvements, Marrams, Cromer	150,000	**2,818**	(147,183)	**147,183**
Weybourne Car Park Improvements	20,000	**15,000**	(5,000)	**5,000**
Cornish Way Industrial Units Roof Renovations	0	**0**	0	**0**
Fakenham Connect Roof and Fire Doors	0	**2,000.00**	2,000	**(2,000)**
The Watch House, Cliff Stablisation Works	0	**0**	0	**0**
North Lodge Car Park	0	**1,351.83**	1,352	**(1,352)**
The Cedars Renovations	0	**0**	0	**0**
Drs Steps, Cromer	0	**1,000.00**	1,000	**(1,000)**
	3,234,310	**967,647**	**(2,266,664)**	**2,252,898**

Scheme	Updated Budget 2025/26 £	25/26 Actual Expenditure £	Variance £	Reprofiling to 2026/27 budget £
A Strong, Responsible And Accountable Council				
User IT Hardware Refresh	60,000	**32,912**	(27,088)	**27,088**
New Revenues and Benefits System	200,720	**200,000**	(720)	**0**
Customer Services C3 Software	32,600	**32,575**	(25)	**0**
Property Services Asset Management Database	30,000	**13,800**	(16,200)	**16,200**
Replacement of Uninterruptible Power Supply	40,000	**29,304**	(10,696)	**10,696**
Reprographics Guillotine	0	**0**	0	**0**
	363,320	**308,591**	**(54,729)**	**53,984**
TOTAL EXPENDITURE	**38,280,270**	**13,169,589**	**(25,110,681)**	**24,183,370**

Capital Programme Financing Table	Budget 2025/26	Actual 2025/26
Grants	26,508,889	10,680,155
Other Contributions	1,717,000	509,866
Reserves	1,468,049	375,327
Revenue Contribution to Capital (RCCO)	20,000	15,000
Capital receipts	2,952,942	998,753
Borrowing	5,613,390	590,488
Total	**38,280,270**	**13,169,589**

Capital Programme - Budget Monitoring 2026/27

Scheme	Scheme Total Approval £	Pre 2026/27 Expenditure £	Updated Budget 2026/27 £	Actual Expenditure 2026/27 £	Remaining Budget (Forecasted YE spend) 2026/27 £	Budget 2027/28 £	Budget 2028/29 £	Budget 2029/30 £	Budget 2030/31 £	Budget 2031/32 £
Our Greener Future										
Coastal Erosion Assistance (Grants)	**90,000**	76,664	**13,336**	0	**13,336**	0	0	0	0	0
Mundesley Coastal Management Scheme	**8,558,409**	8,277,069	**281,340**	0	**281,340**	0	0	0	0	0
Coastal Management Fund	**950,000**	119,480	**830,520**	0	**830,520**	0	0	0	0	0
Coastwise	**14,609,914**	3,062,674	**11,547,240**	0	**11,547,240**	0	0	0	0	0
Purchase of Bins	**600,000**	222,483	**227,517**	0	**227,517**	150,000	0	0	0	0
Electric Vehicle Charging Points	**248,600**	215,283	**33,317**	0	**33,317**	0	0	0	0	0
The Reef Solar Carport	**596,000**	530,820	**65,180**	0	**65,180**	0	0	0	0	0
Holt Country Park Electricity Improvements	**400,000**	165,582	**234,418**	0	**234,418**	0	0	0	0	0
Public Conveniences Energy Efficiencies	**150,000**	6,555	**143,445**	0	**143,445**	0	0	0	0	0
Coastal Defences	**600,000**	251,876	**198,124**	0	**198,124**	150,000	0	0	0	0
Fakenham Sports Centre Decarbonisation	**514,300**	50,000	**464,300**	0	**464,300**	0	0	0	0	0
Waste Vehicles & Food Waste Bins	**1,972,750**	16,750	**1,956,000**	0	**1,956,000**	0	0	0	0	0
Overstrand Seawall Works	**1,280,000**	55,800	**1,224,200**	0	**1,224,200**	0	0	0	0	0
Environmental Services Infrastructure Upgrade	**760,000**	0	**760,000**	0	**760,000**	0	0	0	0	0
NNDC Cromer Office Solar Panels	**60,000**	0	**60,000**	0	**60,000**	0	0	0	0	0
Property Services Electric Vehicles (lease)	**26,834**	0	**9,551**	0	**9,551**	5,458	5,458	5,458	910	0
			18,048,487	**0**	**18,048,487**	**305,458**	**5,458**	**5,458**	**910**	**0**

Capital Programme - Budget Monitoring 2026/27

Scheme	Scheme Total Approval £	Pre 2026/27 Expenditure £	Updated Budget 2026/27 £	Actual Expenditure 2026/27 £	Remaining Budget (Forecasted YE spend) 2026/27 £	Budget 2027/28 £	Budget 2028/29 £	Budget 2029/30 £	Budget 2030/31 £	Budget 2031/32 £
Developing Our Communities										
Public Conveniences - Albert Street, Holt	**370,000**	352,318	**17,682**	0	**17,682**	0	0	0	0	0
Cromer Pier Substructure Works	**5,054,000**	1,270,511	**583,489**	0	**583,489**	1,030,000	2,170,000	0	0	0
North Walsham 3G Facilities	**860,000**	12,432	**847,568**	0	**847,568**	0	0	0	0	0
Cromer 3G Football Facility	**717,673**	707,673	**10,000**	0	**10,000**	0	0	0	0	0
The Reef Leisure Centre	**12,861,000**	12,705,493	**155,507**	0	**155,507**	0	0	0	0	0
Green Road Football Facility (North Walsham)	**60,000**	9,777	**50,223**	0	**50,223**	0	0	0	0	0
Fakenham Leisure and Sports Hub (FLASH)	**11,630,000**	3,418,423	**8,211,577**	0	**8,211,577**	0	0	0	0	0
Cromer Church Wall	**50,000**	4,955	**45,045**	0	**45,045**	0	0	0	0	0
Cabbell Park Clubhouse	**237,000**	0	**237,000**	0	**237,000**	0	0	0	0	0
Itteringham Shop Roof Renovation	**50,000**	0	**50,000**	0	**50,000**	0	0	0	0	0
Holt Country Park Septic Tank	**30,000**	0	**30,000**	0	**30,000**	0	0	0	0	0
Public Conveniences Renovation, Holt Country Park	**50,000**	6,505	**43,495**	0	**43,495**	0	0	0	0	0
Holt Country Park Eco Learning Space	**140,000**	134,866	**5,134**	0	**5,134**	0	0	0	0	0
Holt Country Park Play Equipment	**85,000**	0	**85,000**	0	**85,000**	0	0	0	0	0
Play Area Equipment	**120,000**	0	**120,000**	0	**120,000**	0	0	0	0	0
Cromer Pier Fire Service, Dry Riser	**100,000**	0	**100,000**	0	**100,000**	0	0	0	0	0
Melbourne Slope, Cromer Public Realm & Shelter	**30,000**	0	**30,000**	0	**30,000**	0	0	0	0	0
Newgate Lane, Wells, Public Conveniences	**40,000**	0	**40,000**	0	**40,000**	0	0	0	0	0
Fakenham Play Area	**188,539**	0	**188,539**	0	**188,539**	0	0	0	0	0
Pavillion Theatre Refurbishment, Cromer Pier *	**2,400,000**	0	**2,400,000**	0	**2,400,000**	0	0	0	0	0
			13,250,258	**0**	**13,250,258**	**1,030,000**	**2,170,000**	**0**	**0**	**0**

*As approved by Full Council on 17 June 2026

Capital Programme - Budget Monitoring 2026/27

Scheme	Scheme Total Approval	Pre 2026/27 Expenditure	Updated Budget 2026/27	Actual Expenditure 2026/27	Remaining Budget (Forecasted YE spend) 2026/27	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31	Budget 2031/32
	£	£	£	£	£	£	£	£	£	£
Meeting Our Housing Needs										
Disabled Facilities Grants	**Annual Programme**	Annual Programme	**1,680,858**	0	**1,680,858**	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
Compulsory Purchase of Long-Term Empty Properties	**930,000**	546,165	**383,835**	0	**383,835**	0	0	0	0	0
Community Housing Fund (Grants to Housing Providers)	**2,634,373**	1,945,212	**689,161**	0	**689,161**	0	0	0	0	0
Council Owned Temporary Accommodation	**11,586,584**	5,760,612	**2,825,972**	0	**2,825,972**	1,000,000	1,000,000	1,000,000	0	0
Housing S106 Enabling	**2,500,000**	1,511,000	**989,000**	0	**989,000**	0	0	0	0	0
Loans to Housing Providers	**600,000**	460,000	**140,000**	0	**140,000**	0	0	0	0	0
			6,708,826	**0**	**6,708,826**	**2,600,000**	**2,600,000**	**2,600,000**	**1,600,000**	**1,600,000**

Capital Programme - Budget Monitoring 2026/27

Scheme	Scheme Total Approval	Pre 2026/27 Expenditure	Updated Budget	Actual Expenditure	Remaining Budget (Forecasted YE spend)	Budget	Budget	Budget	Budget	Budget
			2026/27	2026/27	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	£	£	£	£	£	£	£	£	£	£
Investing In Our Local Economy And Infrastructure										
Rocket House	**1,077,085**	431,138	**645,947**	0	**645,947**	0	0	0	0	0
Property Acquisitions	**710,000**	12,133	**697,868**	0	**697,868**	0	0	0	0	0
Chalet Refurbishment	**125,000**	18,740	**106,260**	0	**106,260**	0	0	0	0	0
Marrams Building Renovation	**50,000**	3,487	**46,513**	0	**46,513**	0	0	0	0	0
Car Parks Refurbishment	**926,000**	155,478	**770,522**	0	**770,522**	0	0	0	0	0
Marrams Footpath and Lighting	**290,000**	154,466	**135,534**	0	**135,534**	0	0	0	0	0
Asset Roof Replacements (Art Deco Block, Red Lion Retail Unit, Sheringham Chalet's)	**165,351**	151,336	**14,015**	0	**14,015**	0	0	0	0	0
UK Shared Prosperity Fund	**476,903**	454,403	**22,500**	0	**22,500**	0	0	0	0	0
Rural England Prosperity Fund	**1,895,110**	1,874,088	**21,022**	0	**21,022**	0	0	0	0	0
West Prom Sheringham, Lighting & Cliff Railings	**55,000**	25,113	**29,887**	0	**29,887**	0	0	0	0	0
Sunken Gardens Improvements, Marrams, Cromer	**150,000**	2,818	**147,183**	0	**147,183**	0	0	0	0	0
Weybourne Car Park Improvements	**20,000**	15,000	**5,000**	0	**5,000**	0	0	0	0	0
Cornish Way Industrial Units Roof Renovations	**500,000**	0	**500,000**	0	**500,000**	0	0	0	0	0
Fakenham Connect Roof and Fire Doors	**100,000**	2,000	**98,000**	0	**98,000**	0	0	0	0	0
The Watch House, Cliff Stablisation Works	**400,000**	0	**400,000**	0	**400,000**	0	0	0	0	0
North Lodge Car Park	**250,000**	1,352	**248,648**	0	**248,648**	0	0	0	0	0
The Cedars Renovations	**240,000**	0	**240,000**	0	**240,000**	0	0	0	0	0
Drs Steps, Cromer	**70,000**	1,000	**69,000**	0	**69,000**	0	0	0	0	0
			4,197,898	**0**	**4,197,898**	**0**	**0**	**0**	**0**	**0**

Capital Programme - Budget Monitoring 2026/27

Scheme	Scheme Total Approval	Pre 2026/27 Expenditure	Updated Budget 2026/27	Actual Expenditure 2026/27	Remaining Budget (Forecasted YE spend) 2026/27	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31	Budget 2031/32
	£	£	£	£	£	£	£	£	£	£
A Strong, Responsible And Accountable Council										
User IT Hardware Refresh	**300,000**	212,912	**87,088**	0	**87,088**	0	0	0	0	0
Property Services Asset Management Database	**30,000**	13,800	**16,200**	0	**16,200**	0	0	0	0	0
Replacement of Uninterruptible Power Supply	**40,000**	29,304	**10,696**	0	**10,696**	0	0	0	0	0
Reprographics Guillotine	**15,000**	0	**15,000**	0	**15,000**	0	0	0	0	0
			128,984	**0**	**128,984**	**0**	**0**	**0**	**0**	**0**
Totals			**42,334,454**	**0**	**42,334,454**	**3,935,458**	**4,775,458**	**2,605,458**	**1,600,910**	**1,600,000**

2025/26 Capital Programme Financing Table	Budget 2026/27	Actual Expenditure 2026/27	Remaining Budget 2026/27	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31	Budget 2031/32
Grants	26,760,726	0	26,760,726	2,600,000	2,600,000	2,600,000	1,600,000	1,600,000
Other Contributions	2,015,673	0	2,015,673	0	0	0	0	0
Reserves	1,411,653	0	1,411,653	5,458	5,458	5,458	910	0
Revenue Contribution to Capital (RCCO)	5,000	0	5,000	0	0	0	0	0
Capital Receipts	2,398,851	0	2,398,851	300,000	0	0	0	0
Borrowing	9,742,551	0	9,742,551	1,030,000	2,170,000	0	0	0
Total	**42,334,454**	**0**	**42,334,454**	**3,935,458**	**4,775,458**	**2,605,458**	**1,600,910**	**1,600,000**

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Scheme	Scheme Total Approval	Pre 2026/27 Expenditure	Updated Budget 2026/27	Actual Expenditure 2026/27	Remaining Budget (Forecasted YE spend) 2026/27	Remaining Budget Available (All years) Lifetime	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31	Budget 2031/32	Capital financing 26-27 Total	Capital Receipts	Reserves	Grants	Contributions	RCCO	Borrowing
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Our Greener Future																		
Coastal Erosion Assistance (Grants)	**90,000**	*76,664*	13,336	-	**13,336**	**13,336**	-	-	-	-	-	**13,336**	13,336					-
Mundesley Coastal Management Scheme	**8,558,409**	*8,277,069*	281,340	-	**281,340**	**281,340**	-	-	-	-	-	**281,340**	115,411		145,929	20,000		-
Coastal Management Fund	**950,000**	*119,480*	830,520	-	**830,520**	**830,520**	-	-	-	-	-	**830,520**	830,520					-
Coastwise	**14,609,914**	*3,062,674*	11,547,240	-	**11,547,240**	**11,547,240**	-	-	-	-	-	**11,547,240**			11,547,240			-
Purchase of Bins	**600,000**	*222,483*	227,517	-	**227,517**	**377,517**	150,000	-	-	-	-	**227,517**	227,517					-
Electric Vehicle Charging Points	**248,600**	*215,283*	33,317	-	**33,317**	**33,317**	-	-	-	-	-	**33,317**	33,317					-
The Reef Solar Carport	**596,000**	*530,820*	65,180	-	**65,180**	**65,180**	-	-	-	-	-	**65,180**		65,180				-
Holt Country Park Electricity Improvements	**400,000**	*165,582*	234,418	-	**234,418**	**234,418**	-	-	-	-	-	**234,418**						234,418
Public Conveniences Energy Efficiencies	**150,000**	*6,555*	143,445	-	**143,445**	**143,445**	-	-	-	-	-	**143,445**						143,445
Coastal Defences	**600,000**	*251,876*	198,124	-	**198,124**	**348,124**	150,000	-	-	-	-	**198,124**	198,124					-
Fakenham Sports Centre Decarbonisation	**514,300**	*50,000*	464,300	-	**464,300**	**464,300**	-	-	-	-	-	**464,300**		300,000	100,000			64,300
Waste Vehicles & Food Waste Bins	**1,972,750**	*16,750*	1,956,000	-	**1,956,000**	**1,956,000**	-	-	-	-	-	**1,956,000**			1,097,527			858,473
Overstrand Seawall Works	**1,280,000**	*55,800*	1,224,200	-	**1,224,200**	**1,224,200**	-	-	-	-	-	**1,224,200**	245,000		330,200			649,000
Environmental Services Infrastructure Upgrade	**760,000**	-	760,000	-	**760,000**	**760,000**	-	-	-	-	-	**760,000**						760,000
NNDC Cromer Office Solar Panels	**60,000**	-	60,000	-	**60,000**	**60,000**	-	-	-	-	-	**60,000**						60,000
Property Services Electric Vehicles (lease)	**26,834**	-	9,551	-	**9,551**	**26,834**	5,458	5,458	5,458	910	-	**9,551**		9,551				-
			18,048,487	**-**	**18,048,487**	**18,365,770**	**305,458**	**5,458**	**5,458**	**910**	**-**	**18,048,487**	**1,663,226**	**374,731**	**13,220,895**	**20,000**	**-**	**2,769,635**
Developing Our Communities																		
Public Conveniences - Albert Street, Holt	**370,000**	*352,318*	17,682	-	**17,682**	**17,682**	-	-	-	-	-	**17,682**						17,682
Cromer Pier Substructure Works	**5,054,000**	*1,270,511*	583,489	-	**583,489**	**3,783,489**	1,030,000	2,170,000	-	-	-	**583,489**						583,489
North Walsham 3G Facilities	**860,000**	*12,432*	847,568	-	**847,568**	**847,568**	-	-	-	-	-	**847,568**			600,000			247,568
Cromer 3G Football Facility	**717,673**	*707,673*	10,000	-	**10,000**	**10,000**	-	-	-	-	-	**10,000**						10,000
The Reef Leisure Centre	**12,861,000**	*12,705,493*	155,507	-	**155,507**	**155,507**	-	-	-	-	-	**155,507**						155,507
Green Road Football Facility (North Walsham)	**60,000**	*9,777*	50,223	-	**50,223**	**50,223**	-	-	-	-	-	**50,223**		50,223				-
Fakenham Leisure and Sports Hub (FLASH)	**11,630,000**	*3,418,423*	8,211,577	-	**8,211,577**	**8,211,577**	-	-	-	-	-	**8,211,577**			7,803,577	408,000		-
Cromer Church Wall	**50,000**	*4,955*	45,045	-	**45,045**	**45,045**	-	-	-	-	-	**45,045**		45,045				-
Cabbell Park Clubhouse	**237,000**	-	237,000	-	**237,000**	**237,000**	-	-	-	-	-	**237,000**	237,000					-
Itteringham Shop Roof Renovation	**50,000**	-	50,000	-	**50,000**	**50,000**	-	-	-	-	-	**50,000**	20,000	30,000				-
Holt Country Park Septic Tank	**30,000**	-	30,000	-	**30,000**	**30,000**	-	-	-	-	-	**30,000**	30,000					-
Public Conveniences Renovation, Holt Country Park	**50,000**	*6,505*	43,495	-	**43,495**	**43,495**	-	-	-	-	-	**43,495**	43,495					-
Holt Country Park Eco Learning Space	**140,000**	*134,866*	5,134	-	**5,134**	**5,134**	-	-	-	-	-	**5,134**				5,134	-	0
Holt Country Park Play Equipment	**85,000**	-	85,000	-	**85,000**	**85,000**	-	-	-	-	-	**85,000**				85,000		-
Play Area Equipment	**120,000**	-	120,000	-	**120,000**	**120,000**	-	-	-	-	-	**120,000**				120,000		-
Cromer Pier Fire Service, Dry Riser	**100,000**	-	100,000	-	**100,000**	**100,000**	-	-	-	-	-	**100,000**						100,000
Melbourne Slope, Cromer Public Realm & Shelter	**30,000**	-	30,000	-	**30,000**	**30,000**	-	-	-	-	-	**30,000**						30,000
Newgate Lane, Wells, Public Conveniences	**40,000**	-	40,000	-	**40,000**	**40,000**	-	-	-	-	-	**40,000**						40,000
Fakenham Play Area	**188,539**	-	188,539	-	**188,539**	**188,539**	-	-	-	-	-	**188,539**				188,539		-
Pavillion Theatre Refurbishment, Cromer Pier	**2,400,000**	-	2,400,000	-	**2,400,000**	**2,400,000**	-	-	-	-	-	**2,400,000**				200,000		2,200,000
			13,250,258	**-**	**13,250,258**	**16,450,258**	**1,030,000**	**2,170,000**	**-**	**-**	**-**	**13,250,258**	**330,495**	**125,268**	**8,403,577**	**1,006,673**	**-**	**3,384,246**
Meeting Our Housing Need																		
Disabled Facilities Grants	**Annual Programme**	Annual Programme	1,680,858	-	**1,680,858**	**9,680,858**	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	**1,680,858**			1,680,858			-
Compulsory Purchase of Long-Term Empty Properties	**930,000**	*546,165*	383,835	-	**383,835**	**383,835**	-	-	-	-	-	**383,835**						383,835
Community Housing Fund (Grants to Housing Providers)	**2,634,373**	*1,945,212*	689,161	-	**689,161**	**689,161**	-	-	-	-	-	**689,161**		109,161	580,000			-
Council Owned Temporary Accommodation	**11,586,584**	*5,760,612*	2,825,972	-	**2,825,972**	**5,825,972**	1,000,000	1,000,000	1,000,000	-	-	**2,825,972**			2,825,972			-
Housing S106 Enabling	**2,500,000**	*1,511,000*	989,000	-	**989,000**	**989,000**	-	-	-	-	-	**989,000**				989,000		-
Loans to Housing Providers	**600,000**	*460,000*	140,000	-	**140,000**	**140,000**	-	-	-	-	-	**140,000**	140,000					-
			6,708,826	**-**	**6,708,826**	**17,708,826**	**2,600,000**	**2,600,000**	**2,600,000**	**1,600,000**	**1,600,000**	**6,708,826**	**140,000**	**109,161**	**5,086,830**	**989,000**	**-**	**383,835**
Investing In Our Local Economy And Infrastructure																		
Rocket House	**1,077,085**	*431,138*	645,947	-	**645,947**	**645,947**	-	-	-	-	-	**645,947**						645,947
Property Acquisitions	**710,000**	*12,133*	697,868	-	**697,868**	**697,868**	-	-	-	-	-	**697,868**		697,868				-
Chalet Refurbishment	**125,000**	*18,740*	106,260	-	**106,260**	**106,260**	-	-	-	-	-	**106,260**	106,260					-

Marrams Building Renovation	**50,000**	*3,487*	46,513	-	**46,513**	**46,513**	-	-	-	-	-	**46,513**		46,513				-
Car Parks Refurbishment	**926,000**	*155,478*	770,522	-	**770,522**	**770,522**	-	-	-	-	-	**770,522**						770,522
Marrams Footpath and Lighting	**290,000**	*154,466*	135,534	-	**135,534**	**135,534**	-	-	-	-	-	**135,534**						135,534
Asset Roof Replacements (Art Deco Block, Red Lion Retail Unit, Sheringham Chalet's)	**165,351**	*151,336*	14,015	-	**14,015**	**14,015**	-	-	-	-	-	**14,015**		58,113	5,901		-	50,000
UK Shared Prosperity Fund	**476,903**	*454,403*	22,500	-	**22,500**	**22,500**	-	-	-	-	-	**22,500**			22,500			-
Rural England Prosperity Fund	**1,895,110**	*1,874,088*	21,022	-	**21,022**	**21,022**	-	-	-	-	-	**21,022**			21,022			-
West Prom Sheringham, Lighting & Cliff Railings	**55,000**	*25,113*	29,887	-	**29,887**	**29,887**	-	-	-	-	-	**29,887**	29,887					-
Sunken Gardens Improvements, Marrams, Cromer	**150,000**	*2,818*	147,183	-	**147,183**	**147,183**	-	-	-	-	-	**147,183**						147,183
Weybourne Car Park Improvements	**20,000**	*15,000*	5,000	-	**5,000**	**5,000**	-	-	-	-	-	**5,000**					5,000	-
Cornish Way Industrial Units Roof Renovations	**500,000**	-	500,000	-	**500,000**	**500,000**	-	-	-	-	-	**500,000**						500,000
Fakenham Connect Roof and Fire Doors	**100,000**	*2,000*	98,000	-	**98,000**	**98,000**	-	-	-	-	-	**98,000**						98,000
The Watch House, Cliff Stablisation Works	**400,000**	-	400,000	-	**400,000**	**400,000**	-	-	-	-	-	**400,000**						400,000
North Lodge Car Park	**250,000**	*1,352*	248,648	-	**248,648**	**248,648**	-	-	-	-	-	**248,648**						248,648
The Cedars Renovations	**240,000**	-	240,000	-	**240,000**	**240,000**	-	-	-	-	-	**240,000**						240,000
Drs Steps, Cromer	**70,000**	*1,000*	69,000	-	**69,000**	**69,000**	-	-	-	-	-	**69,000**						69,000
			4,197,898	**-**	**4,197,898**	**4,197,898**	**-**	**-**	**-**	**-**	**-**	**4,197,898**	**136,147**	**802,494**	**49,423**	**-**	**5,000**	**3,204,835**
A Strong, Responsible And Accountable Council																		
User IT Hardware Refresh	**300,000**	*212,912*	87,088	-	**87,088**	**87,088**	-	-	-	-	-	**87,088**	87,088					-
Property Services Asset Management Database	**30,000**	*13,800*	16,200	-	**16,200**	**16,200**	-	-	-	-	-	**16,200**	16,200					-
Replacement of Uninterruptible Power Supply	**40,000**	*29,304*	10,696	-	**10,696**	**10,696**	-	-	-	-	-	**10,696**	10,696					-
Reprographics Guillotine	**15,000**	-	15,000	-	**15,000**	**15,000**	-	-	-	-	-	**15,000**	15,000					-
			128,984	**-**	**128,984**	**128,984**	**-**	**-**	**-**	**-**	**-**	**128,984**	**128,984**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURE			**42,334,454**	**-**	**42,334,454**	**56,851,736**	**3,935,458**	**4,775,458**	**2,605,458**	**1,600,910**	**1,600,000**	**42,334,454**	**2,398,851**	**1,411,653**	**26,760,726**	**2,015,673**	**5,000**	- **9,742,551**

REPORT TITLE - Debt Recovery 2025-26	
Executive Summary	This is an annual report detailing the council's collection performance and debt management arrangements for 2025/26. It includes: ▪ A summary of debts written off in each debt area showing the reasons for write-off and values. ▪ Collection performance for Council Tax and Non-Domestic Rates. ▪ Level of arrears outstanding ▪ Level of provision for bad and doubtful debts
Options considered.	To leave the write-off limits as they currently are or to increase these to a higher figure.
Consultation(s)	We are pleased to reach this year's collection performance for council tax & Non-Domestic (Business) Rates whilst also working hard to reduce avoidance and fraud which with the cost-of-living crisis, second home premiums introduced and changes to Retail, Hospitality and Leisure relief to businesses has been a more difficult time to for enforcement.
Recommendations	That Overview and Scrutiny recommend to Full Council that it: 1. approves the annual report which details the Council's write-offs, in accordance with the Council's Debt Write-Off Policy and performance in relation to revenues collection. 2. approves the continued delegated authority as shown in appendix 2 for write offs.
Reasons for recommendations	The recommendations ensure the Council makes best use of its staff resources and manages its finances to ensure best value for money.
Background papers	Corporate Debt Management and Recovery Policy - Appendix 1; Debt Write Off Policy - Appendix 2 and Recovery Methods including Enforcement Agent Code of Practice and Enforcement Agent Instructions - Appendix 3.

Wards affected	All wards
Cabinet member(s)	Lucy Shires
Contact Officer	Sean Knight Revenues Manger Sean.Knight@north-norfolk.gov.uk

Links to key documents:	
Corporate Plan:	A Strong, Responsible, & Accountable Council.

Medium Term Financial Strategy (MTFS)	Maximises Income of revenues.
Council Policies & Strategies	Corporate Debt Management and Recovery Policy and Debt Write Off Policy

Corporate Governance:	
Is this a key decision	Yes.
Has the public interest test been applied	Yes.
Details of any previous decision(s) on this matter	July 2025 for the 2024/25 Debt Report.

1. Purpose of the report

This is an annual report detailing the council's collection performance and debt management arrangements for 2025/26.

The report includes a:

- A summary of debts written off in each debt area showing the reasons for write-off and values.
- Collection performance for Council Tax and Non- Domestic Rates.
- Level of arrears outstanding
- Level of provision for bad and doubtful debts

2. Introduction & Background

Introduction

The Corporate Debt Management annual report is one of the performance managements measures to provide members with outturn figures for 2025/26 for the following:

- A summary of debts written off in each debt area showing the reasons for write off and values.
- Collection performance for Council Tax and Non - Domestic Rates (NNDR).
- Level of arrears outstanding
- Level of provision for bad and doubtful debts

Background

Writing off bad debts is a necessary function of any organisation collecting money. The Council is committed to ensuring that debt write offs are kept to a minimum by taking all reasonable steps to collect monies due. There will be situations where the debt recovery process fails to recover some or all the debt and will need to be considered for write off. The Council views such cases very much as exceptions and this report identify those debts.

3. Proposals and Options

Performance

Below are a summary of the Council's three main income streams and the level of debt associated with each, for the last four financial years.

Table 1

Income Area	Year/Date	Total Arrears on 31st March All Years (after write offs) * (£)	Current Years Arrears Included (After write – offs) ** (£)	% Of Current Arrears v Net Debit	Provision for Bad/Doubtful Debt for all years (£)
Council Tax	2022/23	4,115,165	1,546,928	1.68%	1,439,591
	2023/24	4,188,131	1,481,904	1.53%	1,562,049
	2024/25	4,182,151	1,555,273	1.52%	1,672,438
	2025/26	4,700,130	1,841,276	1.57%	1,039,900

Table 2

Income Area	Year/Date	Total Arrears on 31st March All Years (after write offs) * (£)	Current Years Arrears Included (After write – offs) ** (£)	% Of Current Arrears v Net Debit	Provision for Bad/Doubtful Debt for all years (£)
NNDR	2022/23	329,183	201,357	0.82%	211,375
	2023/24	406,489	163,204	0.68%	240,984
	2024/25	253,229	115,244	0.44%	148,212
	2025/26	461,414	243,052	0.79%	272,674

*This is the cumulative arrears (excludes costs) for all years.

** This is the arrears figure as at 31/3/2026. Collection of the 2025/26 debt is ongoing and £314k council tax and £243k NDR has been collected since 3 July 2026 against the previous 2025/26 year's arrears.

The table below shows the level of sundry debt outstanding at the year-end.

Table 3

Income Area	Year	Total Arrears on 31st March All Years (after write offs) (£)	Net Debit Raised End of Year (£)	% Outstanding against debit at year end	Provision for Bad/Debt for all years (£)
Sundry Income	2022/23	1,059,575	7,470,570	14.20%	254,248
	2023/24	1,332,459	8,394,985	15.87%	222,967
	2024/25	833,552	7,093,184	11.75%	41,074
	2025/26	2,039,533	9,097,171	22.42%	10,210

Figures previously included overpayments being recovered through weekly reclaim against ongoing Housing Benefit. The value of overpayments shown above from 2019/20 onwards are not treated as a corporate debt as they have not been invoiced. The value of these debts is recorded against the subsidy claim and will be reported separately.

The table below shows the net collectable debit raised across the number of bills/invoices and the total arrears of each.

Table 4

Income Area	Year/Date	Net Collectable Debit (£)	Number of Accounts	Average Amount per Account (after adjustments) (£)	Total of all Years Arrears (£)
Council Tax	2022/23	91,952,456	55,804	1,648	4,037,735
	2023/24	96,822,771	56,238	1,722	4,188,131
	2024/25	102,643,972	56,723	1,810	4,182,151
	2025/26	117,057,853	56,859	2,059	4,700,130
NNDR	2022/23	24,700,970	8,327	2,966	329,183
	2023/24	24,056,007	8,085	2,975	406,447
	2024/25	26,031,863	7,843	3,319	253,229
	2025/26	30,775,704	7,898	3,897	461,414
Sundry Income	2022/23	7,470,570	5,733	1,303	1,059,575
	2023/24	8,394,985	6,433	1,305	1,332,459
	2024/25	7,093,184	6,750	1,051	833,552
	2025/26	9,097,171	6,799	1,338	2,039,533

The table below shows the collection performance of council tax and Non-Domestic (Business) Rates over the past four years.

Table 5

Income Area	**2022/23**	**2023/24**	**2024/25**	**2025/26**	**Target 2025/26**
Council Tax	98.27	98.37	98.37	98.34	98.20%
NNDR	99.25	99.29	99.45	99.12	99.20%

There have been several changes over the past few years that have affected council tax charges. From April 2013, support for council tax was localised. The Government reduced the level of funding that it had previously provided to cover the cost of the support (council tax benefit). All those of working age who had previously been on 100% benefit had to pay a minimum of 8.5%. In addition, some people on benefits were also affected by other welfare reform changes – e.g., under occupation of properties in the social sector, the benefit cap, and Universal Credit, putting additional pressure on incomes. In addition to the welfare, changes there were several technical changes to council tax. These included an increase in the charge for empty properties with additional premiums for those empty for more than one, five and ten years, a reduction in the second homes discounts and those properties undergoing structural repair and alteration. These changes affected the level of council tax to be collected and the ability of some residents to pay. The target for council tax collection continues to be challenging given the above.

There are no longer national indicators for the collection of Council Tax and Non-Domestic (Business) Rates. The performance indicator (PI) is retained as a local PI and continues to be monitored monthly. An important part of debt management is to ensure that bills are sent out accurately and timely and that council tax and business ratepayers are aware of any appropriate discounts, exemptions, reliefs, and benefit entitlement they may apply. Information is sent with the annual bills and is shown on our web site with service information being provided on these. The ongoing promotion of Direct Debit also forms an important part of debt management where 78% of council taxpayers are paying by direct debit and 30% of NNDR customers pay by direct debit.

Since 1 April 2025, we have seen the introduction of the 100% council tax second home premium and the government legislated exceptions for both the empty property and second home premiums.

The Government has made the Small Business Rate Relief (SBRR) scheme more generous from 1 April 2017. Small businesses with a Rateable Value below £12,001 are now entitled to receive 100% relief (increase funded by Government). Small businesses with a Rateable Value between £12,000 and £15,001 may now be entitled to receive a percentage reduction in their rates bill. There have been several new relief schemes to help small businesses with Non-Domestic Rates over the past few years.

The Government's NDR Retail Discount Scheme was implemented from 2019/20 to award retail businesses with a third off their net rates bill. This was planned to increase to 50% from 2020/21 but because of covid it then was increased to the 100% known as the NDR Expanded Discount Scheme. A Nursery Discount Scheme for 100% was also implemented alongside the Business Grant Schemes.

Since March 2020 because of the pandemic and the effect of this on customers' ability to pay, we took the unprecedented step to stop all council tax and Non-Domestic Rates recovery work. Customers were given the opportunity to defer or delay paying us whilst they sort out their personal and business finances. We started sending out soft reminders from August 2020 with court attendances starting again later in the same year. This did impact on the collection performance and arrears.

Non-Domestic Rates had the introduction of the Covid Additional Relief Fund (CARF) for 2021/22 where we agreed on a scheme across most of Norfolk. This scheme awarded a discretionary relief to businesses who were unable to gain other covid business grants instead of allowing them to appeal their rateable values.

The 100% NDR Expanded Discount Scheme was reduced further from 1 July 2021 to 66% and from 1 April 2022 it changed to Retail, Hospitality and Leisure relief with a 50% discount. On 1 April 2023 this relief changed to 75%, from 1 April 2025 it was reduced to 40% and then ended from 1 April 2026.

3.1 Write-Offs

The table below shows in summary the amounts of debts that have been written off over the last four years.

Table 6

Income Area	**2022/23 (£)**	**2023/24 (£)**	**2024/25 (£)**	**2025/26 (£)**
Council Tax	159,939	113,208	229,725	129,163
NNDR	49,224	25,031	90,488	100,411
Sundry Income only	35,077	50,707	55,271	21,014

The table below details the category of debts that have been written off over the year 2025/26 (includes costs) for all years.

Table 7

<table>
<tr><td>Category</td><td>Council Tax (£)</td><td>NNDR (£)</td><td>Sundry Income (£)</td></tr>
<tr><td>Unable or Uneconomic to collect / bailiff unable to collect</td><td>-667.73</td><td>1.92</td><td rowspan="11">Information on category not held on the finance system.</td></tr>
<tr><td>Debtor deceased</td><td>18,045.95</td><td></td></tr>
<tr><td>Debtor absconded</td><td>37,573.22</td><td>855.31</td></tr>
<tr><td>Debtor in bankruptcy, liquidation or other Insolvency proceedings</td><td>67,250.38</td><td>74,151.71</td></tr>
<tr><td>Disputed Liability Debt cannot be proved (conflict of evidence)</td><td>5,151.26</td><td></td></tr>
<tr><td>Ill health & no means</td><td>0.00</td><td></td></tr>
<tr><td>Undue hardship</td><td>3.00</td><td>-31.60</td></tr>
<tr><td>Debt remitted by the Court</td><td></td><td></td></tr>
<tr><td>Irrecoverable</td><td>1,196.14</td><td>25,433.80</td></tr>
<tr><td>Detained/Prison</td><td>618.28</td><td></td></tr>
<tr><td>Other</td><td>-7.67</td><td></td></tr>
<tr><td>Totals</td><td>129,162.83</td><td>100,411.14</td><td>21,014</td></tr>
</table>

The level of Council Tax and Sundry Income debts written off has reduced since last year, whilst Non-Domestic (Business) Rates has increased. The Council Tax and Non-Domestic (Business) Rates debts that have been written off are principally debts from insolvency.

4. **Corporate Priorities**

This report is linked to the Corporate Plan under A Strong, Responsible and Accountable Council*.*

We will ensure the Council maintains a financially sound position, seeking to make best use of its staff resources, effective partnership working and maximising the opportunities of external funding and income.

We aim to provide effective and efficient delivery of the Revenues Service. Managing our finances to ensure best value for money, continuing a service improvement programme to ensure our services are delivered efficiently, providing services that are value for money and meet the needs of our residents , ensuring that strong governance is at the heart of all we do, creating a culture that empowers and fosters an ambitious, motivated workforce and exploring opportunities to work further with stakeholders and partner organisations.

5. **Financial and Resource Implications**

There are no resource implications here.

Comments from the S151 Officer:

Collection of income is critical to the Council as the Budget is based on an assumed level of income that the Council will receive for the year. The collection rates achieved by the Revenues team is excellent and this is recognised.

The Council makes every effort to collect outstanding debts and it is only after all avenues for recovery have been exhausted then a debt is considered for write off.

6. **Legal Implications**

There are no legal implications here.

Comments from the Monitoring Officer

This report details the Council's main income streams and its performance relating to collection as well as our policy and practice in regard to write offs. There are no apparent specific governance or legal issues arising**.**

7. **Risks**

The Council is already required to make provision for bad and doubtful debts. The additional information gained from this report will help improve monitoring and our ability to consider the appropriateness of the provisions in a more accurate way.

8. **Net Zero Target**

This report does not raise any issues relating to the Net Zero target.

9. Equality, Diversity & Inclusion

The Debt Management & Recovery Policy takes account of the impact that getting into debt can have on people and their families, so it also encourages people to pay, and aims to provide reasonable facilities and assistance for them to do so.

Before writing off debt, the Council will satisfy itself that all reasonable steps have been considered to collect it and that no further recovery action is possible or practicable. It will consider the age, size, and types of debt, together with any other factors that it feels are relevant to the individual case. All write-offs are dealt with in the same fair and consistent way in line with equality and diversity issues.

While you can be sent to prison for up to 3 months if the court decides you don't have a good reason to not pay your Council Tax and you refuse to do so it is not our Council's policy to take such action where there is an inability to pay and there is a range of support which the Council offers in order to avoid this.

10. Community Safety issues

This report does not raise any issues relating to community safety issues.

11. Conclusion and Recommendations

This is an annual report detailing the council's collection performance and debt management arrangements for 2025/26

The report includes a:

- A summary of debts written off in each debt area showing the reasons for write-off and values.
- Collection performance for Council Tax and Non- Domestic Rates.
- Level of arrears outstanding
- Level of provision for bad and doubtful debts

This is a recommendation to Full Council.

To approve the annual report giving details of the Council's write-offs in accordance with the Council's Debt Write-Off Policy and performance in relation to revenues collection.

To continue to approve the delegated authority as shown in appendix 2 for write offs.

Appendix 1

CORPORATE DEBT MANAGEMENT AND RECOVERY POLICY

INTRODUCTION

Effective debt management is crucial to the success of any organisation. It is essential that this authority has clear policies and strategies to help prevent debt in the first instance and then manage the recovery of debt where prevention has failed. If the Council is to achieve its aim of first class resource management, then it must seek to recover all debts due and sustain collection rates. It also has a key role in the prevention of debt, and in providing advice and assistance to clients where there is genuine hardship.

This policy has therefore been designed to address these concerns. Its implementation aims to deliver measurable service improvement and adherence to recognised good practice. Members need to be confident that debt is being managed within the parameters set by this document.

The following policies have been prepared within this framework:

Debt Write -Off policy as shown in Appendix 2.

POLICY AIMS

The key aims of this policy are as follows:

- To identify debtors as early as possible, and consider fully the debtors circumstances and ability to pay, and so distinguish from the outset between the debtor who won't pay, and the debtor who genuinely can't pay.
- To work with the client to clear the debt as soon as possible. To ensure a professional, consistent and timely approach to recovery action across all of the Council's functions.
- To cost effectively pursue all debts owed to the Council, seeking to maintain and improve on the levels of income collected by the authority.
- To promote a co-ordinated approach towards sharing debtor information and managing multiple debts owed to the Council. To actively work alongside approved advice agencies to seek early identification of clients who are failing to meet multiple debt liabilities.
- To only write debt off once all avenues have been exhausted for the recovery of debt. This is in accordance with the Council's write-off policy.
- To treat individuals consistently and fairly regardless of age, sex, gender, disability, ethnicity, race or sexual orientation, and to ensure that individual's rights under General Data Protection Regulations (GDPR) and Human Rights legislation are protected.

SUPPORTING THE COUNCIL'S CORPORATE PRIORITIES

This Policy supports the Council's drive towards continuous improvement whilst recognising equality and diversity issues. It is reflective of the values and standards adopted by this Council within the Corporate Plan and contribute towards the following priorities:

First Class Resource Management – To manage the Council's resources efficiently and effectively and to make sensible choices in setting priority led service budgets which do not burden council tax payers with unnecessary or unjustifiable costs.

Better Access to Council Services – To improve customer service through all access channels, and to move towards a fully integrated front office with multi-agency enquiry-handling capacity.

The Policy also supports the wider aim of improving service provision through partnership working by seeking to maximise the benefits of external debt advisory agencies.

DEBTS COVERED BY THIS POLICY

The main section involved in debt recovery is Finance.

The debts involved are primarily:

- Council Tax
- National Non Domestic Rates
- Sundry Income

The policy will apply to all sections of the Council and focus on collecting the charge set rather than how the charge is arrived at. Ability to pay is a paramount concern when considering debt recovery. For Council Tax a discretionary scheme (Council Tax Support) is provided on application, which is designed to offset the effects of low income on ability to pay.

Charging policy, statutory or discretionary will never completely remove the problems of people and families on low incomes. The approach to recovery must therefore be sensitive to individual circumstances and take into account multiple debts owed to ensure that arrangements are manageable. The primary aim remains the recovery of debt and improved data sharing will support this aim.

THE LEGAL AND POLICY FRAMEWORK FOR RECOVERY

The Council has a legal duty to ensure cost-effective billing, collection and recovery of all sums due to the Council. This policy is in addition to existing legislation and will provide a framework for procedures to be developed and improved.

This debt recovery policy is concerned primarily with the recovery of debts prior to legal action being taken, but the principles should still be applied wherever appropriate even if litigation has commenced.

Local Taxation

Council Tax recovery procedures are laid down by statute in The Council Tax (Administration and Enforcement) Regulations 1992 and subsequent amendments.

National Non-Domestic Rates recovery procedures are laid down by statute in The Local Government Finance Act 1988 and subsequent regulations and amendments.

Methods of recovery for council tax and Non-Domestic (Business) Rates debts are outlined in Appendix 3.

The Council appoints Enforcement Agents to recover local taxation arrears in accordance with an enforcement protocol. Changes to legislation came in from April 2014 under The Taking Control of Goods (Fees) Regulations 2014 nationally standardising fees and charges and an enforcement protocol for bailiffs. Since this date, bailiffs became known as Enforcement Agents. The changes to the legislation are to ensure that the rates and charges added by the Enforcement Agents are transparent and nationally set making it easier for debtors to understand the consequences of non-compliance and the powers available to Enforcement Agents. The Enforcement Agent Code of Practice & Enforcement Agent Instructions with the statutory fees recoverable is shown in Appendix 3.

Miscellaneous Income

Sundry Debt arrears are collected within a well-established framework, but written guidelines are required. On certain debts, interest may be charged for late payment. The debtor will be made aware of any additional costs in advance so that they have the opportunity to avoid this wherever possible. Customers will also be made aware of legal fees and costs that will be incurred for non-payment.

THE POLICY

- Full names, contact address, email address and a phone number will be established wherever possible prior to service provision or invoicing/billing.

- All Council bills and invoices will be raised as soon as practicable on a daily basis and will include clear, relevant and full information as to:
  – What the bill is for;
  – When payment is due;
  – How to pay;
  – How to contact us if there is a query in relation to the bill or in relation to making payment.

- All letters and reminders will:
  – Be written in plain English;
  – Explain fully what has been agreed and the consequences of non-payment;
  – Include appropriate contact details.

- Debtors will be encouraged to make prompt contact if they disagree with a bill or have difficulty in making payment on time. Contact can be made by:
  – Website
  – Email
  – Telephone
  – Letter
  – In person at the Council Offices.

- Problems and bill discrepancies raised will be resolved as quickly as possible to prevent unnecessary delays in payment and incorrect debits.

- All debtors seeking help due to financial difficulties will:
  - Be given the opportunity to have their ability to pay assessed by the relevant collection unit;
  - Be invited to provide details of their means by listing their income and expenditure. (Evidence to confirm the accuracy of the means statement will be requested if necessary);
  - Be invited to use the money and debt advice services available from the Citizens Advice Bureau (CAB) and other similar organisations;
  - Be asked if they have other debts owing to the Council that they also wish to be considered;
  - Be given access to the Council's interpreter service if required.

- If legal proceedings have already commenced, consideration will be given to whether the debt can firstly be attached to earnings or benefits, the priority of the debts owed and the level of repayments currently being made.

- If a specific recovery action has already commenced e.g. attachment of earnings or the debt has been passed to an Enforcement Agency, the action taken will usually continue. However, any arrears not included in the action will be considered in line with existing arrangements and this policy.

- If it is found that the debtor has the ability to pay, but refuses to pay, then recovery action will continue promptly within the existing arrangements for the type of debt.

- If it is found that the debtor is suffering severe hardship or has difficulty managing their own affairs, the following will be considered:
  - Can we reduce the debt? Are they entitled to take up relevant benefits, discounts, exemptions, reliefs or any other reductions to minimise the potential for debt accrual?
  - Does the debtor owe money to other Council services? If so the debtor will be advised that, with their consent, all their Council debts may be taken into consideration when deciding on an arrangement. The advantage to the debtor in making a common arrangement is that they may save time and costs. However, it is for the debtor to decide if this is an option they want to pursue.

- If a debtor takes up the offer to deal with all Council debts collectively, the various services will communicate the debtor's details confidentially between themselves and will endeavour to take a holistic approach to collection without prejudice to their own service. An officer will be identified as a single point of contact for the debtor and will act as a liaison between services.

- Where there is no continuous liability a special long-term arrangement may be made according to the ability to pay and the existing recovery provisions such as an attachment of earnings.

- Where liability is continuous e.g. Council Tax, NNDR any arrangement made will normally require payments over and above the on-going monthly liability. Future instalments must be paid when due as a condition of the arrangement.

Longer term arrangements for older arrears will be strictly monitored and reviewed. If there is no improvement by the review date and if the amount payable cannot be reduced (by awarding Council Tax Support or other reliefs, discounts, exemptions etc.), the Council will reserve the right to continue with legal action, and in the case of Local Taxation, obtain a Liability Order from the Magistrates' Court. This is to protect the Council's interests and prevent the debt from becoming statute barred and irrecoverable. Nevertheless regular contact with the debtor will be made and part payments will be accepted to reduce the overall debt. Furthermore it is not in the debtor's best interest to have a long term arrangement when liability is continuous, since the level of debt will increase as time goes by and the debtor's situation deteriorate rather than improve.

- If a debtor is receiving Income Support or Job Seekers Allowance, this will usually limit the ability to pay to no more than the amount that can be paid directly to creditors by the Department of Work and Pensions (DWP). Where appropriate, a separate agreement will be made for additional debts and Liability Orders depending on the individual's circumstances.

- Debtors given time to pay will be advised to contact the Council immediately should they experience a change of circumstances affecting their ability to pay. This is to discuss the options available to prevent recovery action and additional costs.

If a debtor fails to co-operate by:

- Refusing to provide details of their means, and/or
- Not consenting to multiple debts being dealt with together, and/or
- Failing to pay a special arrangement on time without contact, then recovery action will be taken promptly in the normal way.

- If there are council tax arrears on properties of over £1,000, then we are able to apply for a charging order. This basically means we register our interest against a property and when it is sold, we receive the payment out of the proceeds of sale. Some customers ask us to use this method where they have no or low income and are in the process of selling their property. This method is also used where other recovery action has not been successful and the property is empty or a second home. This helps bring the property back into use. Where the property is occupied and there is very large debt because of repeated non-payment, then this method will be considered on a case by case basis with the portfolio member.

LIMITATIONS ON DEBT RECOVERY

All Enforcement Agents appointed will work to an agreed Enforcement Agent Code of Practice & Enforcement Agent Instructions as shown in Appendix 3.

PROCEDURES AND TRAINING

This policy will be made available to all staff dealing with income collection and recovery. This will be reinforced with training and management supervision of all staff involved in collecting debt.

MONITORING

Each section will be responsible for ensuring that this policy is adhered to and effective. Management information will be required for each debt stream on a monthly basis.

Revised
10 June 2026.

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DEBT WRITE OFF POLICY

1. This forms part of the Council's Corporate Debt Management and Recovery policy (Appendix 2).

2. The Council is committed to ensuring that debt write offs are kept to a minimum by taking all reasonable steps to collect monies due. There will be situations where the debt recovery process fails to recover some or all of the debt and will need to be considered for write off. The Council views such cases very much as exceptions and this document provides the framework within which procedures must be documented and followed.

3. The Debt Management and Recovery policy takes account of the impact that getting into debt can have on people and their families, so it also encourages people to pay, and aims to provide all reasonable facilities and assistance for them to do so. Before writing off debt, the Council will satisfy itself that all reasonable steps have been taken to collect it and that no further recovery action is possible or practicable. It will take into account the age, size and types of debt, together with any other factors that it feels are relevant to the individual case.

4. The Council will only consider write off in the following circumstances:

Category	Requirement	Action
De-minimus / Uneconomic to collect	Debts less than £25.00 would not be cost effective to pursue. Sundry Income Debts of £100 plus which have been returned from tracing agents and where legal costs will exceed the debt.	Submit for Write Off
Debtor deceased – No Estate	Insufficient funds in estate to discharge debt.	Submit for Write Off
Debtor absconded / Unable to Trace / Detained or Imprisonment *	All attempts to trace debtor have failed. Including tracing agent for debts over £25.00. Including long-term imprisonment (12 months) or more.	Submit for Write Off
Debtor in bankruptcy or liquidation or other insolvency proceedings including Debt Relief Orders**	A claim against the debtor has been lodged with the administrators. No dividend is to be paid or the balance after the dividend is submitted.	Submit for Write Off
Debt cannot be proved (conflict of evidence)	An explanation should be given as to why recovery cannot be made.	Submit for Write Off
Ill Health & no means	Written evidence of one of the following criteria: 1. Terminal illness and limited means 2. Where payment would cause further ill health 3. Old age and frailty and no financial	Submit for Write Off

	assistance 4. Severely mentally impaired and no financial assistance 5. Long term hospitalisation or residential care and no means to pay	
Undue hardship and debt remaining following negotiated settlement.	Where the debtor can provide written evidence of genuine financial difficulty, showing evidence of inability to pay even small instalments, or that such payment will cause undue hardship.	Submit for Write Off
Debt remitted by the Court	Action in the Magistrates Court has resulted in the Magistrates remitting the debt, leaving the Council with no alternative but to write off the amount.	Submit for Write Off
Irrecoverable / Out of Jurisdiction***	The debtor has moved out of legal jurisdiction or the debt has been returned nulla bona and all other recovery avenues have failed.	Submit for Write Off

* *If a debtor's whereabouts become known after the write-off has been approved, then the debt should be written back on.*
** *If a dividend is subsequently paid, then the debt should be written back on.*
*** *If the debtor subsequently moves back into legal jurisdiction, then the debt should be written back on.*

5. Debts will normally only be considered for write off where the account is "closed" (i.e. no recurring debt). Only in exceptional circumstances will amounts on "live" (i.e. ongoing accruing debt) accounts be considered for write off. Such cases must demonstrate that further recovery action will not achieve collection of the debt.

6. The Director for Resources will be accountable to Cabinet Committee for the effective management of debt write offs and will ensure that appropriate performance management arrangements are introduced across all Council service and debt areas.

7. Decisions on the write off of individual debts will be taken in accordance with the Council's Scheme of Delegation. They must also comply with all relevant statutory requirements and those of the Director for Resources or designated representative(s).

8. Cabinet Committee will receive an annual report from the Director for Resources summarising performance on debt write offs during the previous year.

9. Each Service Head will be responsible for the initial recovery of debt within their service. Where the debt is collected through Sundry Income the Director for Resources will be responsible. Once recovery action is required, this must be passed to the recovery section who will then take ownership of the debt.

10. The Heads of Service will be responsible for the regular review of debts and will consider the need for write off of individual debts within their jurisdiction, monthly.

11. Negotiated settlements generally result in the need for a write off. Any negotiation of a settlement at court will be the responsibility of the Court Officer, as such, situations cannot be planned and we need to respond immediately. Any other negotiated settlement will require approval according to the Scheme of Delegation i.e. the write off amount is the sum being remitted through negotiation.

12. Prior to write off being proposed, the debt will be reviewed to ensure that no further recovery action is possible or practicable.

13. Following the appropriate investigation, those debts still considered irrecoverable will be proposed for write off. The following information needs to be provided for each debt to the officer who authorises the write offs:
    - Debtors name
    - Debtors address
    - Description of debt
    - Period of debt and / or date of invoice
    - Amount to be written off
    - Reason for write off

    Supporting documentation must be retained and available that shows:
    - Evidence to support write off
    - Recovery history
    - Details of tracing and enquiries carried out

    In considering a debt for write-off, the following conditions will apply:
    - Each case will be considered on its merits
    - Each request will be supported by relevant documentation
    - Each case will receive authorisation from the appropriate authorised officer.

14. Appropriate records of all authorised write offs will be maintained and reviewed periodically against live caseload. This will enable any trends to be identified and will support the review of the Policy every 12 months.

15. Authorisation levels are reflected in the Scheme of Delegation within the following parameter.

Section Manager / Team Leader	up to £5,000
Head of Service / Revenues Manager	up to £20,000
Section 151 Officer or Deputy Section 151 Officer	up to £30,000
Director for Resources or Chief Executive in consultation with the Portfolio Member	over £30,000

16. The revenues manager will record all write-off decisions, and provide a summary to the Director for Resources. This will be available for further Scrutiny, for Audit purposes and for reporting to Cabinet.

17. The Director for Resources will submit an annual report to Cabinet identifying the following:
    - A summary of debts written off in each debt area showing reason for write-off, values and number of cases.
    - Collection performance for each service area
    - Level of arrears outstanding
    - Level of provision for bad and doubtful debts

Reviewed 10 June 2026.

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Appendix 3

Methods of debt recovery.

Attachment of Earnings Order
The Council can order an employer to make deductions from earnings of their employee and to pay the deducted amount to the Council. Failure to comply with the order may result in the employer being fined.
The amount deducted will be in line with regulations and will depend on earnings. Employers can deduct £1 per order for every time a deduction is made to cover administration costs and deductions will continue until the debt is paid. Changes in employment must be reported to the Revenues Team within two weeks.

Deductions from Department for Work and Pensions benefits
The Council can ask the Department for Work and Pensions (DWP) to make deductions from Universal Credit, Income Support, Jobseekers Allowance, Pension Credit or Employment Support Allowance.

The amount deducted will be in line with regulations and will depend on the amount of benefit in payment and any existing deductions in force. Changes to benefit entitlement must be reported to the Revenues Team within two weeks.

External agencies
We work in partnership with several specialist companies in our efforts to recover unpaid council tax and business rates. These companies provide additional support and are specialists in their respective area of recovery. External companies are used for debt collection work, tracing absconders, enforcement action and insolvency. Costs will be added to the debt and external agencies will be used if all other attempts to recover the debt have failed.

Once a case is referred to the debt recovery specialist, all further contact will be referred to the practitioner. The documents issued will recommend the debtor seek their own independent legal advice.

Bankruptcy/insolvency
If the debt owed is more than £5,000 bankruptcy/insolvency proceedings will be considered. There are significant costs associated with this method of recovery, that are incurred by the customer, and their home may be at risk.

A full risk assessment will be undertaken by the Revenues Team using all the information available from the council’s records including Land Registry checks, credit reference reports and Companies House records where applicable.

The team will liaise with Social Prescribing Team and other relevant partners to check for vulnerability before proceeding. All cases referred to our debt recovery solicitors for bankruptcy proceedings will be authorised by the Revenues Manager.

Charging orders
When a customer owns property a Charging Order may be appropriate.
Once a Charging Order has been granted against a property, the Council can apply to the court for an Order for Sale and force the property to be sold and the debt recovered from the proceeds of the sale.

There are significant costs associated with this method of recovery, that are incurred by the customer, and their home may be lost so these proceedings will be used with caution. A full risk assessment will be undertaken by the Revenues Team using all the information available from the Council's records including Land Registry checks, credit reference reports and Companies House records where applicable.

The team will liaise with Social Prescribing Team and other relevant partners to check for vulnerability before proceeding. All cases referred for Charging Orders will be authorised by the Revenues Manager.

A factor to consider when deciding to proceed with a Charging Order would be the length of time it will take for the Council to receive the money which may run into years. Once a Charging Order has been granted against a property, the Council can apply to the court for an order to evict and force the property to be sold and the debt recovered from the proceeds of the sale.
The Council may still look to recover any debt that remains not covered by the Charging Order, by other methods.

Tracing debts
All debts owed to the council will be pursued. If the debtor leaves their last known address without a forwarding address, the Council will use various means of tracing the debtor which may involve external tracing agents.

Winding up (Business Rates)
If the ratepayer is a limited company, the Council can apply to 'wind up' the business. There are significant costs associated with this method of recovery that are incurred by the ratepayer.

After agreeing this method of recovery against a business, the Council will send a formal request for payment advising of the intended action and subsequent consequences if the debt is not paid. If no response is received within 14 days, the Council will consider whether a petition for the winding up of the company should be issued.

If the Council seeks a petition from the High Court, the petition will be served on the ratepayer advising them of a date and time of the hearing. At this stage, significant costs are added to the debt.

If the ratepayer refuses to attend court to make representation to the judge, this generally results in the company being wound up. Once the company has been wound up, the matter is then referred to the Official Receiver.

Enforcement agents
the Council will instruct their Enforcement Agents to collect the balance owing when a customer has failed to provide income details, failed to agree an acceptable payment plan and/or make the agreed payments.

The Revenues Team will continually monitor the performance of the Enforcement Agents to ensure they are an efficient and effective collection method.
If the Enforcement Agent cannot identify sufficient goods to clear the debt, or cannot gain lawful entry to the property, they will advise the council accordingly. The Revenues Team will then consider further recovery action as appropriate.

Enforcement Agent Code of Practice

Any Enforcement Agent engaged by this Council shall adhere strictly to the provisions contained in the appropriate legislation relevant to taking control of goods and any other instructions laid down by this Council as may be in force at the relevant time.

The Enforcement Agent will not raise or charge any costs or fees in excess of the costs and fees allowed under the regulations in force as shown in the table below: -

Schedule of Enforcement Fees (other than under a High Court Writ) increased with effect from 01/05/2026 in accordance with The Taking Control of Goods (Miscellaneous Amendments) Regulations 2026, SI 2026 No 366, Regulation 3.

Fee Stage	Fixed Fee	Percentage fee (regulation 7): percentage of sum to be recovered exceeding £1500
Compliance Stage	£79.00	0%
Enforcement Stage	£247.00	7.5%
Sale or disposal stage	£116.00	7.5%

The above figures are not including VAT.

The Enforcement Agent shall not represent himself as an employee or representative of the Council, unless directly employed by the Council.

- The Enforcement Agent shall not follow any irregular practices with regard to taking control of goods or attempting to take control of goods, or in the execution of warrants and shall not cause nuisance or trespass in the execution of his duties.
- The Enforcement Agent may conduct his business out of normal office hours, (8:30 - 5:00) but shall at all times consider the reasonableness of the time and the debtor's personal and business movements.
- The Enforcement Agent shall not discriminate against or in favour of a debtor on the grounds of ethnic origin, sex, religion, status, race, colour, creed or disability.
- No removal of goods is to be undertaken without prior authorisation, preferably in writing, by the Client, against the long-term sick, the disabled (either mental or physical) those in hospital, those recently bereaved, those on Income Support, or those where in the opinion of the attending Enforcement Agent to do so would cause the Council unwarranted publicity.
- All Enforcement Agents are required to be Certificated Enforcement Agents of the County Court and either corporate or individual members of CIVEA or working towards it and shall not have, nor permit any of his personnel to have, any criminal convictions or disqualification including those under the Rehabilitation of Offenders Act 1974 and shall sign a declaration to that effect.
- Debtors are to be given a minimum 14 days' notice before enforcement visits commence.
- The Enforcement Agent shall indemnify the Council against any and all actions arising from any act or omission not occasioned by the Council and those where the Enforcement Agent was aware that there was an act or omission prior to the action taking place.
- Cases where the taking control of and removal of "Tools of the Trade" over the statutory £1350 limit is being sought shall be referred on a case-by-case basis to the Revenues Team Leaders/Revenues Manager. No such removal shall take place without this referral having been made.
- Whilst permitted in legislation, visits are not to be made on Sundays.

Enforcement Agent Instructions

1. General

1.1 It is the Council's policy to be firm yet fair when dealing with our taxpayers.
1.2 Although the Council's preferred method of recovery is Attachment of Earnings or Benefits the Council's Policy is that the most appropriate method shall be used from information available to recover the sums due.
1.3 No method of recovery shall be used which is either not in the Council's best interests or which may bring the Council into disrepute. At all times an attempt should be made to minimise the detrimental effect on the family of the taxpayer whilst ensuring the debt is paid. Special care shall be taken when dealing with vulnerable groups i.e. the elderly, the long-term sick, the disabled (either mental or physical) those in hospital, those recently bereaved, or those on Income Support/Job Seekers Allowance Income Based.
1.4 If there is a genuine inability to pay and the debt is small the Enforcement Agent should pass the information and circumstances to the office so that an informed decision as to the appropriate action can be made.

2. ENFORCEMENT AGENT WORKING PRACTICES.

2.1 The Contractor shall not sub-contract the provision of the service or any parts thereof to any person.
2.2 Work shall be issued to the Enforcement Agent electronically.
2.3 The Enforcement Agent shall conduct his/her affairs in accordance with statutory requirements and comply with the North Norfolk District Councils Code of Conduct for Enforcement Agents, Enforcement Agent Guidelines, Enforcement Agents Code of Practice, and any nationally approved Code of Practice.
2.4 All visits shall be carried out in accordance with legislation.
2.5 The Enforcement Agent shall commence processing all cases issued to him within 3 days of instruction unless otherwise agreed by the Council.
2.7 The Enforcement Agent shall, on each visit to a debtor's premises, present his identification without being requested to do so once it has been confirmed that he is speaking to the debtor.
2.8 The Enforcement Agent shall thoroughly and accurately complete the appropriate visiting documentation provided to him by his employer.
2.11 The Enforcement Agent shall seek completion of signed controlled goods agreements where required.
2.12 The Enforcement Agent shall have regard to the Council's Special Arrangement Policy when considering entering into Controlled goods agreements with the debtor.
2.13 Goods taken into control shall be detailed on the appropriate Enforcement Agency documentation. In the case of electrical goods, serial numbers shall be listed on the inventory.
2.14 In exceptional circumstances, i.e. where the Council or the Enforcement Agent is aware of a debtor's imminent intention to move away or another Enforcement Agents' imminent involvement in one of our cases, the normal process will be by-passed and immediate action to take control of/remove goods to secure the Councils' position shall take place.
2.17 The Enforcement Agent shall provide sufficient and accurate evidence, including a nulla bona certificate, in cases where required.
2.18 The Enforcement Agent shall obtain authorisation from the Revenues Manager or Revenues Team Leader prior to the removal of goods taken control of.
2.19 The Enforcement Agent shall attend Court to act as witness if so required.
2.20 The Enforcement Agent shall immediately inform the Revenues Manager or Revenues Team Leader of any cases of physical or verbal abuse or where any action could lead to an official complaint or legal challenge being directed at the Council.

2.21 The Enforcement Agent shall be notified by the Council within five working days of the posting to an individual's account of payments received or amendments made which alter the balance of any Liability Order currently being processed by him/her.

COUNCIL'S SPECIAL ARRANGEMENT POLICY

• When making special payment arrangements the Enforcement Agent shall endeavour to ensure the arrangement ends within the same financial year, or does not exceed a period of 12 months, having sought approval from a member of the Revenues Team.
• Debtors can be offered the option of weekly or fortnightly instalments instead of monthly.
• If the debtor requests that the instalment profile is extended over a year end or twelve-month period written or verbal authorisation shall be sought from a member of the Revenues Team
• Remember when making these arrangements to notify the Debtor that the new year's instalments will need to be paid when due.
• All arrangements shall be made subject to the debtor signing a controlled goods agreement.
• Any failure by the debtor to maintain the special arrangement shall result in further recovery action being taken.

Revised 24 June 2026.

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Housing Benefit Debt Recovery Report – 1st April 2025 to 31st March 2026	
Executive Summary	This report provides an update on Housing Benefit debt recovery detailing the Councils' collection performance and debt management arrangements for 2025-26. The report includes a: ▪ A brief overview of Housing Benefit overpayments ▪ Housing Benefit Debt Recoveries performance ▪ Key trends and known risks to performance ▪ Recommendations of future recovery strategies
Options Considered	To continue with the write-off limits at their current levels. To continue to recover outstanding debt within the current guidelines. The implementation of additional recovery methods to maximise recovery options to the Council.
Consultation(s)	No consultation is required as this is a statutory requirement.
Recommendations	(i) Note the performance of the debt management function carried out by the Benefits service. (ii) Note the debt write-offs for the year. (iii) Note the ongoing impact of the completed Universal Credit migration programme on Housing Benefit debt recovery and collection methods. (iv) To support the implementation of future recovery strategies. (v) To approve the annual report giving details of Housing Benefit Overpayment debt recovery in accordance with the Council's Debt Recovery Policy, Write-Off Policy, and Housing Benefit Overpayment Recovery Policy.
Reasons for recommendations	Recommendation is to approve the annual report in relation to Housing Benefit Overpayment recovery and to approve the continued use of legislated recovery methods to ensure revenue to the Council is maximised.
Background papers	Housing Benefit Debt Recovery Performance and Debt Analysis 2025/26 (Appendix 1) Housing Benefit Overpayment Policy (Appendix 2) Corporate Debt Management and Recovery Policy Debt Write Off Policy

Wards Affected	All
Cabinet member(s):	Cllr Jill Boyle
Contact Officer	Trudi Grant Assistant Director People Services trudi.grant@north-norfolk.gov.uk

Links to key documents:	
Corporate Plan:	Effective income management processes are critical to the delivery of overall Council service objectives. A more efficient income management process contributes to the availability of resources for wider or deeper service provision. It is linked to the Council's Corporate Plan priority of being a strong, responsible and accountable Council.

Medium Term Financial Strategy (MTFS)	Housing Benefit debt recovery contributes to the MTFS by improving revenue, supporting financial control, enabling accurate financial planning, and helping meet statutory and audit expectations. We will support the Council in maintaining a financially sound position, seeking to make best use of its staff resources, effective partnership working and maximising the opportunities of external funding and income.
Council Policies & Strategies	Corporate Debt Management and Recovery Policy Debt Write Off Policy Housing Benefit Overpayment Policy (Appendix 2)

Corporate Governance:	
Is this a key decision	Yes
Has the public interest test been applied	Yes - The public interest in recovering Housing Benefit overpayments lies in ensuring the efficient, fair, and responsible use of public funds, which supports the Council’s Medium Term Financial Strategy.
Details of any previous decision(s) on this matter	N/A

1. Purpose of the report

1.1 This is an annual report detailing the Council’s collection performance and debt management arrangements for 2025/26 in relation to Housing Benefit Overpayment debt.

1.2 The report provides the Council with the assurance as to the efficiency and effectiveness of its collection and recovery policies and systems.

2. Introduction

2.1 Housing Benefit (HB) overpayment recovery remains an important element of the Council's income management arrangements. Although Housing Benefit has largely been replaced by Universal Credit (UC) for working age claimants, the Council continues to manage a significant level of legacy HB debt. Effective recovery arrangements are therefore essential to protect public funds, minimise subsidy losses and support the Council's financial sustainability.

2.2 This report provides assurance on the effectiveness of the Council's debt recovery arrangements during 2025/26, highlights key risks and opportunities, and sets out future priorities for managing outstanding Housing Benefit debt.

3. Background

3.1 The Housing Benefit landscape has fundamentally changed following the completion of migration to Universal Credit. Whilst HB caseloads continue to reduce, historic overpayment debt remains recoverable and represents a valuable financial asset to the Council.

3.2 The Council's strategic challenge is no longer managing migration itself but ensuring that legacy debts remain recoverable despite the reduction in traditional recovery routes through ongoing HB entitlement.

3.3 At the same time, increasing financial pressures on households require a balanced approach which combines robust recovery with targeted support, financial inclusion and early intervention.

Housing Benefit Debt Recovery

3.4 Housing Benefit overpayments arise when benefit has been paid more than the entitlement. Effective identification and recovery are important because:

- they protect public funds;
- they reduce subsidy losses;
- they strengthen financial resilience;
- they support effective governance and audit assurance.

3.5 Whilst some overpayments are unavoidable, the Council seeks to minimise their occurrence through preventative activity, data matching initiatives, and quality assurance arrangements.

3.6 Early intervention is critical. The sooner changes in circumstances are identified and processed, the lower the financial risk to both residents and the Council. Early identification reduces subsidy loss, prevents debts escalating and helps residents avoid unaffordable repayment burdens.

Housing Benefit Subsidy

3.7 The Council receives subsidy from the Department for Work and Pensions (DWP) for Housing Benefit expenditure. However, claimant error overpayments can create a financial cost to the Council unless effective recovery action is taken.

3.8 Consequently, successful debt recovery not only returns money that has been overpaid but also helps mitigate subsidy losses and supports the Council's Medium-Term Financial Strategy.

Tackling fraud and error in the Benefits system

3.9 The effective management of fraud and error remains a strategic priority for the Council. Incorrect Housing Benefit payments can result in financial loss, subsidy penalties and increased levels of recoverable debt. As Housing Benefit caseloads continue to reduce, it becomes increasingly important that remaining claims are administered accurately and that overpayments are identified promptly.

3.10 The Council adopts a preventative approach, supported by robust verification processes, data matching exercises, quality assurance arrangements and partnership working with the Department for Work and Pensions (DWP). These measures help ensure claims are assessed correctly, changes in circumstances are identified at the earliest opportunity and any emerging risks are addressed promptly.

3.11 The Council participates in a range of national initiatives, including the Housing Benefit Matching Service (HBMS), National Fraud Initiative (NFI) and Housing Benefit Award Accuracy Programme, which use data analytics and intelligence-led interventions to identify potential fraud, error and inaccuracies within the benefits system. Suspected cases of benefit fraud are referred to the DWP's Single Fraud Investigation Service (SFIS) for investigation where appropriate.

3.12 Alongside these initiatives, regular quality assurance reviews and staff training programmes support continuous improvement, helping to maintain high standards of accuracy, minimise subsidy loss and protect public funds. The Council also promotes early reporting of changes in circumstances through a range of communication channels, reducing the risk of overpayments arising in the first instance.

3.13 This combined approach supports good financial governance, strengthens assurance arrangements and contributes to the Council's objective of maintaining a financially resilient and well managed Benefits Service.

Approach to Debt Recovery and Financial Inclusion

3.14 The Council's approach is to maximise recovery whilst ensuring residents receive appropriate support. Debt recovery is therefore closely aligned to the wider Financial Inclusion Strategy.

3.15 Through the LIFT platform, targeted interventions and partnership working with Citizens Advice, the Council seeks to:

- maximise household income;
- identify vulnerability at an early stage;
- support sustainable repayment arrangements;
- reduce financial hardship; and
- improve overall collection performance.

3.16 This approach recognises that effective recovery is often achieved through early support and engagement rather than enforcement activity alone.

Current position

3.17 As at 31 March 2026, outstanding Housing Benefit overpayment debt totalled £880,312 across the Council's recovery systems. The largest proportion (£690,952) is managed through the Sundry Debtor process, reflecting the continued reduction in Housing Benefit caseloads following the transition to Universal Credit. The key highlights are shown below, and full financial details can be seen at appendix A of this report.

- Outstanding debt: **£880,312**
- Recovery rate: **31.26%**
- Debt recovered: **£324,809**
- Debt written off: **£36,941**
- North Norfolk remains one of the strongest performing Norfolk authorities for Housing Benefit debt recovery.

4. Proposals and Options

4.1 In light of the completion of the Universal Credit migration programme and the continuing requirement to manage and recover legacy Housing Benefit debt, the Council must ensure that its recovery arrangements remain effective, proportionate and aligned with its wider financial inclusion objectives. The following options have been considered.

4.2 **Continue current strategic approach**

Continue to recover Housing Benefit overpayments using existing legislative powers, Council policies and recovery procedures, supported by data-led interventions, financial inclusion activity and partnership working. This approach provides a balanced framework which seeks to maximise recovery whilst supporting residents experiencing financial hardship.

4.3 Key benefits include:

- Continued protection of Council income.
- Effective management of legacy Housing Benefit debt.
- Alignment with the Council's Financial Inclusion Strategy.
- Support for vulnerable households through affordable repayment arrangements and debt advice.
- Ongoing use of data and intelligence to target recovery activity and improve performance.

4.4 **Expand Recovery Activity**

Increase the use of external recovery methods, including Enforcement Agents and High Court Enforcement, where appropriate and proportionate. This option may improve recovery outcomes for some categories of debt but could result in additional costs and may have a greater impact on financially vulnerable residents.

5. Strategic Priorities for 2026/27

5.1 In response to the changing Housing Benefit landscape and the ongoing challenges associated with recovering legacy Housing Benefit debt, the Council's strategic priorities are to protect income, strengthen financial resilience and ensure debt recovery remains fair, proportionate and effective.

5.2 **Protect Council Income**
The Council will continue to maximise recovery of outstanding Housing Benefit overpayments, with a particular focus on legacy debt following the transition to Universal Credit. This will help mitigate subsidy losses, improve collection rates and support the Council's Medium-Term Financial Strategy.

5.3 **Use Intelligence and Data Effectively**
The Council will further develop its use of data and intelligence, including the Low Income Family Tracker (LIFT), to identify households with multiple debts, better understand financial vulnerability and support earlier intervention. This will enable resources to be targeted where they can have the greatest impact on both recovery outcomes and resident wellbeing.

5.4 **Strengthen Financial Inclusion**
Recognising that sustainable debt recovery is often linked to a household's financial circumstances, the Council will continue to maximise household income through benefit take-up campaigns, targeted financial inclusion activity and access to debt advice and support. This approach seeks to improve financial resilience and reduce future indebtedness.

5.5 **Enhance Recovery Arrangements**
The Council will continue to review and strengthen recovery methods to ensure all appropriate options are available when recovering outstanding debt. This includes exploring additional external recovery routes where appropriate, whilst maintaining a fair, consistent and proportionate approach to enforcement.

5.6 **Support Vulnerable Residents**
The Council is committed to balancing effective debt recovery with support for residents experiencing financial hardship or vulnerability. Recovery activity will continue to take account of affordability and individual circumstances, with an emphasis on sustainable repayment solutions and early intervention to prevent escalation of debt.

6. Corporate Priorities

6.1 This report supports the Corporate Plan priority of A Strong, Responsible and Accountable Council by demonstrating effective management of public funds, strong financial management and appropriate governance arrangements for the recovery of Housing Benefit overpayments.

6.2 Effective recovery of Housing Benefit overpayments contributes to the Council's financial sustainability by maximising income, reducing financial losses and ensuring that resources are used efficiently to support the delivery of Council services. The report also supports the Council's commitment to making best use of its resources.

6.3 The Council is committed to delivering an efficient and effective Benefits Service that provides value for money, supports residents and maintains high standards of governance and accountability. Through continuous service improvement, data led decision making and partnership working, the Council seeks to improve outcomes for residents whilst safeguarding public funds and supporting its wider corporate objectives.

7. Financial and Resource Implications

7.1 The recovery of Housing Benefit overpayments contributes to the Council's overall financial position by maximising income, reducing subsidy losses and ensuring that public funds are managed effectively. The report provides assurance that appropriate arrangements are in place to manage and recover outstanding debt.

7.2 The Council maintains a Bad Debt Provision to reflect the potential level of debt that may ultimately prove irrecoverable. This provision is reviewed periodically as part of the Council's financial management arrangements to ensure it remains appropriate and adequately funded.

7.3 Housing Benefit overpayment write-offs totalling £36,941 were approved during 2025/26 in accordance with the Council's policies and delegated authority arrangements. These write-offs can be accommodated within the existing Bad Debt Provision and ensure that the Council's accounts reflect a realistic recoverable debt position.

7.4 The completion of the migration from Housing Benefit to Universal Credit has changed the way overpayments are recovered. As the Housing Benefit caseload continues to reduce, a greater proportion of debt will be managed through sundry debtor recovery processes, requiring continued focus on effective debt management arrangements and income collection performance.

7.5 The Council continues to invest in data-led approaches to debt recovery and financial inclusion, including the Low Income Family Tracker (LIFT) Dashboard. This investment supports improved targeting of recovery activity, identification of financial vulnerability and income maximisation opportunities for residents. Current costs are funded through Department for Work and Pensions Burdens funding.

7.6 Any future proposals to increase resources or introduce additional recovery mechanisms would be subject to separate consideration through the Council's budget setting and business planning processes.

Comments from the S151 Officer:

Compliance with government standards and recovery targets are an important mitigation to financial risk. The high performance described in this report ensure continuing financial support in recovering Housing Benefit overpayments.

8. Legal Implications

8.1 The Council has a statutory responsibility to administer and recover Housing Benefit overpayments in accordance with relevant legislation, including the Social Security Administration Act 1992 and the Housing Benefit Regulations 2006. These regulations provide the legal framework for determining recoverable overpayments and the methods available for recovery.

8.2 Outstanding Housing Benefit overpayments represent a financial asset of the Council. Effective debt recovery arrangements are therefore important in protecting public funds, minimising financial loss and supporting the Council's wider financial sustainability objectives. Decisions not to pursue recovery are only made following appropriate consideration and in accordance with approved policies and delegated authority arrangements.

8.3 The Council seeks to recover debts using a proportionate and graduated approach, balancing recovery activity with individual circumstances and affordability considerations. Where appropriate, and after all reasonable recovery options have been explored, legal action may be considered to protect the Council's financial interests and ensure consistent application of debt recovery policies.

8.4 Early engagement, constructive dialogue and access to advice and support remain key elements of the Council's approach to debt recovery. This supports sustainable repayment arrangements, helps prevent escalation of debt and contributes to improved outcomes for residents and the Council.

8.5 Recovery activity is undertaken in accordance with the Council's Corporate Debt Management and Recovery Policy, Debt Write-Off Policy and Housing Benefit Overpayment Policy, ensuring a consistent, transparent and legally compliant approach to debt management.

8.6 Decisions relating to the write-off of Housing Benefit overpayments are made in accordance with the Council's Financial Regulations and approved delegation arrangements, ensuring appropriate governance, accountability and stewardship of public funds.

Comments from the Monitoring Officer

The Monitoring Officer (or member of the Legal team on behalf of the MO) will complete this section*. They will outline any legal advice provided.*

This report deals with recovery and write off arrangements. No significant governance issues are raised.

9. Risks

9.1 **Financial Risk**

The Council currently has over £880,000 of outstanding Housing Benefit overpayment debt across its recovery systems. Failure to recover this debt would have a direct impact on Council finances and subsidy recovery.

9.2 **Legacy Debt Risk**

The completion of Universal Credit migration has reduced opportunities to recover debt directly from ongoing Housing Benefit awards, increasing reliance on alternative recovery methods.

9.3 **Economic Risk**

Cost of living pressures and increasing household indebtedness reduce residents' ability to meet repayment obligations and may extend recovery timescales.

9.4 **Capacity Risk**

Increased service demands, welfare reforms and changing claimant needs continue to place pressure on resources, requiring ongoing focus on efficiency and prioritisation.

10. Net Zero Target

10.1 There are no significant direct implications for the Council's Net Zero ambitions arising from this report. The recommendations relate primarily to the management and recovery of Housing Benefit overpayment debt and do not involve activities that are expected to have a material impact on carbon emissions.

10.2 The Council will continue to promote digital engagement and online self-service options where appropriate, reducing reliance on printed correspondence and supporting more efficient service delivery. This may contribute to a reduction in paper consumption, postage requirements and associated carbon emissions.

10.3 The proposed use of data-led interventions, partnership working and early engagement approaches supports efficient use of resources and may reduce the need for more resource-intensive recovery activity. Whilst any environmental impact is expected to be indirect and limited, these approaches are consistent with the Council's wider commitment to sustainable and efficient service delivery.

11. Equality, Diversity, and inclusion

11.1 The Council recognises that debt can have a significant impact on individuals and families, particularly those experiencing financial hardship or vulnerability. The Corporate Debt Recovery Policy and Housing Benefit Overpayment Policy are designed to support a fair, balanced and proportionate approach to recovery, ensuring residents are treated consistently whilst being provided with reasonable opportunities and support to meet their repayment obligations.

11.2 The Council's wider Financial Inclusion approach supports residents in improving their financial resilience and reducing the risk of ongoing indebtedness. Through targeted interventions, the use of the Low Income Family Tracker (LIFT) Dashboard, and partnership working with Citizens Advice, the Council can identify and support households who may be vulnerable or disproportionately impacted by financial pressures, including those with protected characteristics.

11.3 Equality considerations are embedded within the Council's debt management and write-off processes. Decisions are made on a case by case basis, taking account of individual circumstances, vulnerability, affordability and the likelihood of recovery. Before any debt is considered for write-off, the Council will ensure all reasonable recovery options have been explored. This approach promotes fairness, consistency and compliance with the Council's equality obligations while ensuring appropriate stewardship of public funds.

12. Community Safety issues

12.1 This report does not raise any issues relating to the community safety issues.

13. Conclusions and recommendations

13.1 Housing Benefit caseloads continue to reduce following the transition to Universal Credit; however, the Council retains a substantial legacy debt portfolio that requires active management.

13.2 Performance during 2025/26 remained strong, with recovery rates above levels generally regarded by the DWP as good performance. The Council must now focus on managing the longer-term impact of reduced HB caseloads, changing recovery pathways, and increasing financial hardship across households.

13.3 Through a combination of effective debt management, financial inclusion activity, intelligence led interventions and partnership working, the Council is well positioned to maximise recovery whilst continuing to support residents experiencing financial difficulty.

13.4 Approval of this report provides assurance that appropriate governance, recovery arrangements and strategic priorities are in place to safeguard public funds and support the Council's financial resilience.

Appendix A

A1. Purpose

A1.1 This appendix provides supporting information on the Council's Housing Benefit overpayment debt portfolio, recovery performance and debt write-offs for 2025/26. It should be read alongside the main report and is intended to provide Members with additional operational and benchmarking information.

A2. Outstanding Housing Benefit Debt Position

A2.1 As at 31 March 2026, the Council held £880,312 of outstanding Housing Benefit overpayment debt across its recovery systems. Most of the debt is now managed through the Sundry Debtor process, reflecting the continuing reduction in Housing Benefit caseloads following the transition to Universal Credit.

System	Amount of HB overpayment outstanding
Open Revenues – Recovery via ongoing HB	£150,850.37
Open Revenues – Sundry Debtor	£690,951.81
Civica Financials – Sundry Debtor	£38,509.92
Total debt to collect across all systems	**£880,312.10**

A3. Housing Benefit Recovery Performance

A3.1 Recovery performance remained strong throughout 2025/26, with the Council achieving a recovery rate of 31.26%, exceeding the level generally regarded by the Department for Work and Pensions as strong performance.

A3.2 The table below shows in-year recovery activity for Housing Benefit debt recorded on the Open Revenues – Sundry Debtor system. The data is taken from Civica Financial Controls reporting. It should not be used to reconcile the end-of-year debt position with the start-of-year financial position, as it excludes cases where invoices have been cancelled and the debt has instead been recovered from ongoing Housing Benefit payments.

HB Debt Recoveries performance			
	FYE 2023/24 (£)	**FYE 2024/25 (£)**	**FYE 2025/26 (£)**
Overpayment outstanding at the start of year (1st April)	660,752	707,598	660,116
Overpayments identified throughout the year	336,405	217,056	415,920.90
Overpayments recovered throughout the year	274,773	257,775	324,808.76
O/p written off	16,304	37,160	36,941.38
% recovery against total debt	29.04%	31.38%	31.26%

A4. Benchmarking Performance

A4.1 The Department for Work and Pensions (DWP) publishes comparative Housing Benefit Debt Recovery statistics for local authorities twice yearly, based on the Housing Benefit Debt Recovery (HBDR) returns submitted by councils each quarter.

A4.2 North Norfolk's Housing Benefit debt recovery performance is reviewed regularly through quarterly performance meetings with the DWP Local Authority Performance Team. The DWP has advised that the Council's performance remains comparatively strong, with recovery rates between 28% and 30% generally regarded as good performance.

A4.3 The Council achieved an overall recovery rate of 31.26% in 2025/26, maintaining performance above the level regarded by the DWP as strong. At the end of 2025/26, the Council had £690,951.82 of Housing Benefit overpayment debt being recovered through the Sundry Debtor system.

A4.4 Comparative benchmarking demonstrates that North Norfolk continues to perform strongly against other Norfolk authorities. Available national data for Q1 and Q2 2025 shows that the Council:

- Achieved the third highest recovery rate for Housing Benefit overpayments across Norfolk authorities.
- Achieved the second highest performance for identifying Housing Benefit overpayments through proactive intervention and data-matching activity.
- Maintained one of the lowest levels of outstanding Housing Benefit debt in Norfolk.

A4.5 The Council only administers Rent Allowance (private sector) Housing Benefit overpayments, as it does not hold housing stock and therefore has no Rent Rebate overpayments. Due to the publication timetable for national statistics, the most recent comparative data available at the time of writing relates to Q2 2025.

A4.6 The benchmarking information below demonstrates the Council's strong performance in relation to overpayment recovery, overpayment identification and the management of outstanding debt when compared with neighbouring authorities.

Housing Benefit Debt Recoveries Data: April 2025 to September 2025 (Quarter 1 to Quarter 2 FYE 2026)
Total value of HB overpayments recovered during the quarter (£ thousands)

		Q1			Q2		
		Rent Rebate	Rent Allowance	Total	Rent Rebate	Rent Allowance	Total
E10000020	**Norfolk**						
E07000143	Breckland	-	280	280	-	181	181
E07000144	Broadland	-	48	48	-	51	51
E07000145	Great Yarmouth	17	38	55	22	38	60
E07000146	King's Lynn and West Norfolk	*	*	86	*	*	60
E07000147	North Norfolk	-	190	190	-	155	155
E07000148	Norwich	91	131	222	89	119	208
E07000149	South Norfolk	1	56	57	1	35	36

Housing Benefit Debt Recoveries Data: April 2025 to September 2025 (Quarter 1 to Quarter 2 FYE 2026)
Total value of HB overpayments identified during the quarter (£ thousands)

		Q1			Q2		
		Rent Rebate	Rent Allowance	Total	Rent Rebate	Rent Allowance	Total
E10000020	**Norfolk**						
E07000143	Breckland	-	233	233	-	136	136
E07000144	Broadland	-	72	72	-	46	46
E07000145	Great Yarmouth	34	21	55	21	15	37
E07000146	King's Lynn and West Norfolk	*	*	55	*	*	109
E07000147	North Norfolk	-	268	268	-	209	209
E07000148	Norwich	100	113	213	167	152	319
E07000149	South Norfolk	4	49	53	2	26	28

Housing Benefit Debt Recoveries Data: April 2025 to September 2025 (Quarter 1 to Quarter 2 FYE 2026)
Total value of HB overpayments outstanding at the start of the quarter (£ thousands)

		Q1			Q2		
		Rent Rebate	Rent Allowance	Total	Rent Rebate	Rent Allowance	Total
E10000020	**Norfolk**						
E07000143	Breckland	-	1,806	1,806	-	1,737	1,737
E07000144	Broadland	-	1,058	1,058	-	1,067	1,067
E07000145	Great Yarmouth	212	659	871	245	662	906
E07000146	King's Lynn and West Norfolk	*	*	1,488	*	*	1,417
E07000147	North Norfolk	-	924	924	-	990	990
E07000148	Norwich	1,948	1,941	3,889	1,901	1,903	3,804
E07000149	South Norfolk	6	753	759	7	730	737

A5. Debt Write-Offs

A5.1 Housing Benefit overpayments are only written off following consideration in accordance with the Corporate Debt Write-Off Policy and Housing Benefit Overpayment Policy. Write-offs are approved where recovery is no longer considered possible, proportionate or cost-effective.

A5.2 The Council maintains a bad debt provision of £439,495.25 for Housing Benefit overpayments.

Write off reason	Number of cases	Amount of debt written-off (£)
Bankrupt	38	4,553.60
Outside of jurisdiction	37	16,825.21
Deceased – no estate	28	9,292.88
Debt remitted by court	1	181.17
Debt disputed	2	3,310.37
Debtor absconded	1	587.68
Of ill health	2	1,479.90
Undue Hardship	1	308.52
Uneconomical to recover	19	402.05
Total	**129**	**36,941.38**

A6. Summary

A6.1 The Council continues to maintain strong Housing Benefit debt recovery performance whilst managing a significant legacy debt portfolio following the transition to Universal Credit. During 2025/26:

- Outstanding debt across all systems totalled £880,312.
- £324,809 Housing Benefit debt was recovered.
- Recovery of performance of Housing Benefit debt remained above 31%.
- Write-offs for Housing Benefit debt totalled £36,941 and remain fully covered by the Council's bad debt provision.
- Benchmarking indicates that North Norfolk remains one of the stronger performing authorities in Norfolk for Housing Benefit overpayment recovery.

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Housing Benefit Overpayment Recovery Policy

VERSION NUMBER	DATE
3.0	01.06.2026

1. Introduction

1.1 The Council has a duty to recover outstanding debts in compliance with the Housing Benefit Regulations 2006, Housing Benefit (Decision Making and Appeals) Regulations 2012, and the Social Security Administration Act 1992, alongside the Department for Work and Pensions Overpayment Recovery best practice.

1.2 Whilst doing so we must ensure that our processes are fair to everyone having regard for the rights of individuals and obligations of the council under the provisions of the Human Rights Act 1998.

1.3 The Housing Benefit Overpayment Recovery Policy ensures we minimise debt and maximise rates of collection, are consistent in our approach and ensures that we assist customers who experience financial difficulty.

2. The principles of good practice

2.1 There are a variety of reasons why debt is created. Putting effective processes in place; invoicing accurately and speedily, ensures that debts raised are correct and do not discourage timely payment.

2.2 Customers fail to make payments for a variety of reasons. Categorising debts into 'Can't pay' / 'Won't pay' can ensure targeted recovery methods are utilised. Where people genuinely have difficulty maintaining their payments; the council will make every effort to help.

2.3 Others may deliberately set out to delay or not make payments at all. In these situations, the council will take action to secure and recover payments.

2.4 The council will follow the principles of good practice set out below:

- Accurate and prompt invoicing
- Promote Direct Debit for arrangements as the default method of repayment with a range of other payment options for customers without a bank account
- Provide advice on ways to reduce household bills and maximise income
- Consider special payment arrangements for those customers experiencing financial difficulties
- Keep customers informed
- Take appropriate recovery action in a timely manner
- Multiple debt management - where the Council is aware of more than one debt owing to the Council
- Review and write off debt where appropriate

3. *Policy Objectives*

3.1 This policy is effective from 1st April 2026 and supersedes the Housing Benefit Overpayment Policy (V2.0) 2025.

3.2 The key objective of this policy is to ensure that we do all that we can to maximise income for the provision of services in the district whilst supporting people in financial difficulty, protecting residents who are at risk or vulnerable and ensuring that we are collecting payment from those that are able to pay.

3.3 The main principles that the council must adhere to achieve the objectives of the policy would be to:

- Process changes in circumstances quickly to minimise the overpayment.
- Identify overpayments promptly by reviewing entitlement regularly and using third party data to cross reference against i.e. HMRC and DWP.
- Calculate, classify and record overpayments accurately and correctly to ensure that the correct amount of subsidy is claimed.
- Determine whether overpayments are recoverable quickly.
- Pursue recovery of the overpayment using the most effective and efficient method.
- Ensure that effective financial control is kept over the whole of the overpayment process.
- Notify affected parties promptly of their overpayment.
- Pursue recovery by the most appropriate method.
- Set targets and monitor performance.

3.4 The council will recognise that causes of debt vary and recovery methods should be focused accordingly. Debt will be categorised and methods of recovery focused by type, with debtors identified either as 'Can't Pay' or Won't Pay':

- Can't Pay – will receive appropriate assistance and support through debt management and benefit advice, helped to make and adhere to payment arrangements and understand options to minimise costs in the future.
- Won't Pay - appropriate tools of recovery will be focused on debt collection depending on individuals' circumstances and the assets or income they have.

3.5 The council will ensure that debts are managed in accordance with legislative provisions and best practice to:

- Protect the council's reputation by demonstrating a commitment to adhering to regulations.
- Help provide a quality and value for money service to our customers.
- Deter fraud and error.
- Meet internal and external audit requirements and are being adhered to.
- Ensure that performance targets are continuously monitored, and continuous improvement is sought.
- Ensure support of the Council's vision and emerging corporate plan.

3.6 This policy should be applied to all cases where an overpayment of benefit may occur and against all identified recoverable overpayments.

3.7 This policy should be read in conjunction with the DWP Benefit Overpayment recovery guide [Benefit overpayment recovery guide - GOV.UK]

4. Identification of Housing Benefit Overpayments

4.1 An overpayment of Housing Benefit is an amount which has been paid to which there is no entitlement under Housing Benefit Regulations. Overpayments are generally created through a change in the claimants' circumstances.

4.2 In most cases overpayments can arise in consequence of:

- Late disclosures of change in circumstances.
- Errors made by the claimant in completing the application form or subsequent review form.
- Claimant fraud.
- Official errors made by the council or other Statutory Benefits Departments such as the DWP.

4.3 The authority aims to encourage claimants to notify us of changes in their circumstances immediately through various publicity methods such as notification letters, display boards, website and social media.

4.4 The authority will continue to use data available for cross referencing purposes to find fraud and error in the system. The data is available from third parties such as Department for Work and Pensions (DWP), HMRC, and National Fraud Initiative (NFI).

5. Prevention of Housing Benefit Overpayments

5.1 All overpayments must be identified and actioned as soon as possible by acting on reported changes promptly, keeping levels of outstanding work to a minimum, and suspending payments to prevent further payments being issued.

5.2 Minimising fraud and error is a key objective. This will be achieved by taking the following measures:

- Continuing to verify the claimant's income and identity.
- Continuing with daily Quality Assurance checks against all Benefit Officer's.
- Continuing with risk based Quality Assurance checks.
- Periodically reviewing entitlement to Housing Benefit through the Housing Benefit Award Accuracy initiative.
- Delivery of continual staff training to ensure staff knowledge is up to date.
- Advise claimants and landlords of the requirement to report changes in circumstances promptly.
- Monitoring of overpayment levels through the subsidy claim.

6. Classification of Overpayments

6.1 On identification, all overpayments are categorised into specific types to record reasons for the overpayment occurring and for subsidy purposes.

6.2 Overpayments of benefit are mainly classified as claimant error, Local Authority error, DWP error, and fraud (if prosecuted or an administrative penalty is accepted).

For example:

Claimant error

- Mistake by the claimant in completion of a claim form.
- Claimant delay in reporting a change in their circumstances.
- Deliberate fraud by the claimant for failing to disclose a material fact or deliberate misrepresentation).

Local Authority error

- Mistake made by the council
- Delay in processing a reported change in circumstance.

6.3 To classify the overpayment correctly, the Benefit Officer must determine:

- The cause of the overpayment.
- The period and amount of the overpayment.
- Whether or not the overpayment is recoverable.
- Whether or not recovery should be sought.
- From whom recovery should be sought.

6.4 The classification of an overpayment is checked by the Quality Assurance & Subsidy team throughout the year to support the council's Subsidy Claim, which is submitted to the Department for Work and Pensions mid-year and at the end of each financial year.

6.5 Where an error is identified against the classification of an overpayment, this can be revised by the Benefit Officer if the overpayment classification needs to be amended. Where the overpayment classification needs amending in part, this can be corrected by a Benefits Team Leader or a Quality Assurance & Subsidy Officer.

7. Calculation and notification of overpayments

7.1 When an overpayment or excess payment is identified the claimant is notified in writing and given the following information:

- The reason for the overpayment/excess payment
- The amount
- The benefit period covered
- The method of recovery
- Their right of appeal

7.2 Where an overpayment is identified the Council will invite claimants to provide sufficient information to establish any underlying benefit entitlement. This will allow for the overpayment to be netted down against their true entitlement, as though the relevant changes been notified to the council at the time they occurred.

7.3 The Council will endeavour to carry out the calculation of the overpayment within 14 days of its receipt of any written notice of change and any further information that is reasonably required for the correct administration of the overpayments procedure as is required by regulations.

8. Who should the overpayment be recovered from?

8.1 All overpayments are recoverable, but the council can use its discretion to not pursue an overpayment. Where an overpayment is deemed to be recoverable, it is in the interest of the council and the claimant to act quickly. It will be much more difficult attempting recovery from a claimant who has moved and left no forwarding address; and from a claimant's point of view, they can make a better provision for repayment if they are informed as soon as possible after it has arisen.

8.2 Before recover action is undertaken, in each case consideration should be awarded to the relevant facts of the individual case. This may mean that further specific information will need to be obtained from affected parties prior to a decision being made. Recovery should be made from the most appropriate person who may be:

a) The claimant, or
b) The person to whom the payment was made, or
c) The person who misrepresented the material fact or failed to disclose the fact or
d) The partner of the claimant. However, regulations provide that this can only be the case where the partner was living as a member of the claimant's family at the time of the overpayment and at the time of the decision being made in respect of recovery.

8.3 Recovery of fraudulent overpayments should, in the first instance, be sought from the person who misrepresented or failed to disclose material facts giving rise to the overpayment. In some circumstances, this may be someone different to whom received the payment of Housing Benefit.

9. Supporting Vulnerable People

9.1 The Council recognises that some members of the community may be more vulnerable and, therefore, may require additional support in dealing with their financial affairs. Vulnerability does not mean that a person will not be required to pay amounts they are legally obliged to pay.

9.2 The Council will identify and assist those who face difficulties in paying at an early stage and to actively encourage them to contact us at the earliest stage.

9.3 Where a person is recognised to be vulnerable consideration should be given to:

- Allowing longer to pay
- Postponing enforcement action
- Assisting the person to claim benefits, discounts or other financial support

- Supporting people to access sources of independent advice
- Providing information in an accessible format
- A temporary payment arrangement with lower repayment than would normally be agreed
- Where appropriate engagement with third parties to assist the debtor with their financial affairs
- Returning debt to North Norfolk District Council if the debt has been pursued by the Enforcement Agent.

9.4 The Council will also recognise that some customers who have an overpayment of Housing Benefit, will often have multiple debts and often experience a spiral of debt that affects the whole family and life quality and becomes a way of life. All staff dealing with families in difficult circumstances must be cognizant of this and recognise the effect being in debt has.

9.5 The council will optimise its partnership working the Citizens Advice and its internal Early Help & Prevention team to ensure people in genuine financial difficulty are supported to claim any benefits they are entitled to and where appropriate are signposted towards free debt advice.

9.6 The cause of vulnerability may be temporary or may be permanent in nature and the degree of vulnerability will vary widely. In some circumstances it will be appropriate to liaise with or seek further advice from other agencies that may be involved in working with the customer.

10. Methods of recovery

10.1 There are various methods available to recover outstanding debts that are mentioned in this policy. This Council supports fair debt collection and recovery practices.

10.2 Appropriate means of recovery should be considered in all cases under Regulation 102 of the Housing Benefit Regulations 2006.

10.3 Where the customer has an ongoing entitlement to Housing Benefit, recovery action will commence by making deductions from the **ongoing housing benefit payments**. The Regulation prescribes the maximum weekly deduction that can be made to recover an overpayment from ongoing entitlement. There are prescribed rates of deduction depending on whether the overpayment has arisen because of fraud or not. These rates may be uprated annually by the Department for Work and Pensions on the 1st April. A minimum of 50p per week must be left in payment.

10.4 Where there is no ongoing entitlement to Housing Benefit an **invoice** will be raised and sent to the debtor. Invoices will be raised for overpayments of £25 or more. The credit terms are 28 days from the date of the invoice. If after a further 14 days the account is unpaid, the account will move into recovery and one of the following recovery methods will commence.

10.5 The first principle will be to seek payment in full. Where the debtor can show that this is unaffordable, then instalments will be negotiated under a **Special Arrangement**. An income and expenditure form will be completed to prove the arrangement is affordable.

10.6 **Deductions from other DWP benefits**. Where there is no ongoing entitlement to Housing Benefit recovery can be sought from an attachment of other DWP welfare benefits through the Payment Deduction Programme. This is the electronic method of requesting an attachment of benefit.

10.7 **Deductions from housing benefit payments made by other local authorities.** If a debtor has moved to another Council area and is in receipt of Housing Benefit there, a letter can be sent to the Authority requesting that they make deductions from the claimants ongoing benefit entitlement at the suitable rate. The Housing Benefit overpayment would be passed across to an invoice to create an account for payments to be credited to NNDC.

10.8 **Direct Earnings Attachment**. The Welfare Reform Act 2012 allows NNDC to ask employers to make deductions from the employees pay. The deduction is based on the level of earnings. An attachment cannot be made if the debtor is working for a small company or if they are self-employed.

10.9 **Collection of Overpayments from Landlords**. Where the claimant is no longer entitled to Housing Benefit, the overpayment will be sought from the landlord where they have failed to report a material change which they would have reasonably expected to realise had occurred. The overpayment will be invoiced. Where the landlord fails to settle the account, the overpayment will be recovered directly from future Housing Benefit payments for other tenants. The tenants are protected, and the deduction counts as their rent payment. This is referred to as Blameless Tenant recovery.

10.10 **Enforcement Agent**. Where an invoice has been raised, and the payment has not been received the debt can be passed to an Enforcement Agent to collect.

10.11 **County Court Judgement.** Where an invoice has been raised and a reminder issued, and non-payment of the debt continues the debt can be passed to legal services for action in the County Court via a County Court Judgement. A Claim Letter will be sent to the debtor first as a pre-warning that County Court action will take place. This gives the debtor a further opportunity to dispute the debt or advise the authority that they are seeking financial assistance.

10.12 **Recovery action (Post County Court Judgement).** The overpayment is registered as a judgement of the court. Unpaid debts can be recovered by several enforcement methods – warrant of execution, attachment of earnings, third party debt order, charging order, bankruptcy or High Court Enforcement (see 10.13 below).

10.13 **Housing Benefit Debt Service (HBDS).** This is administered by the DWP and allows us to retrieve debtor's employment, self-employment, private pension information and address details directly from the HMRC.

10.14 **High Court Enforcement**. This is where a Writ of Execution (a cost to NNDC of £66 if not successful) will be obtained from the High Court authorising a High Court Enforcement Officer to recover the amount owed by the debtor or take sufficient goods to be sold at auction to raise what is owed. The Enforcement Agent will not raise or charge any costs or fees more than the costs and fees allowed under the regulations in force as shown in the table in 10.14.

10.15 Schedule of Enforcement Fees (other than under a High Court Writ).

Fee Stage	**Fixed Fee**	**Percentage fee (regulation 7): % of sum to be recovered exceeding £1000**
Compliance stage	£75.00	0%
First enforcement stage	£190.00	7.5%
Second enforcement stage	£495.00	0%
Sale or disposal stage	£525.00	7.5%

The above figures are not including VAT.

10.16 **Recovery from an estate**. Where the case involves the death of a claimant, the deceased's representative or executor should be approached to seek recovery from the estate. However, the overpayment should not be recovered from ongoing benefit deductions from the surviving spouse.

10.17 **Excess Council Tax Support** will be added back onto the Council Tax account and collected in accordance with the Council Tax recovery Regulations.

10.18 The Council will determine the most appropriate option for recovery of the debt.

10.19 Recovery action will commence after taking into consideration the claimant's eligibility to underlying entitlement or a new claim pending. This will allow for the claimant to provide further information or make any reapplication for housing benefit, thereby reducing any overpayment, in addition to allowing time for the affected persons to register any appeal rights that they may wish to enact, and or to reach a mutually acceptable arrangement for the recovery of the overpayment.

11. Multiple debt management

11.1 We will proactively check for multiple debts owed to the council, and we will work with colleagues in other service areas to ensure that creditors are not in competition.

11.2 Customer who have multiple debts will be encouraged to share with staff information relating to any debts owed outside of the council.

11.3 A solution will be identified to allow for the best outcome for the council and the customer.

12. Breathing Space

12.1 We recognise that households in debt may not always be able to resolve their financial problems easily or quickly. The Debt Respite Scheme (Breathing Space Moratorium and Mental Health Crisis Moratorium) (England and Wales) Regulations 2020 came into force with effect from 4 May 2021 and ensures that we allow households the time to get independent financial help without fear of their debts increasing further, which can happen when recovery action is taken.

12.2 The scheme aims to help people in problem debt to better manage their finances, seek professional debt advice and reach sustainable solutions. When we are advised that people are working with a debt advice organisation to reach a sustainable solution to their debt, they will be protected from recovery action for up to 60 days. If the person is receiving mental health crisis treatment, then under the mental health crisis moratorium there are some stronger protections which last as long as a person's mental health crisis treatment, plus 30 days.

12.3 During the breathing space we will pause recovery action on any debts included in the breathing space and not contact the debtor to seek payment.

12.4 The Insolvency Service, which maintains the central electronic system that debt advisers use, will notify the Council when a person has entered a breathing space. The Council will process the notifications to implement the protections under the breathing space. The Council will also conduct a search of its records for any additional debt(s) owed to them by the debtor, as they may be eligible to be added to the breathing space.

13. Financial Inclusion

13.1 Promoting financial inclusion encompasses efforts to reduce poverty and reduce financial stress by: increasing benefit income; reducing levels of debt; providing better access to financial products; and increasing financial capability, i.e. the skills, knowledge, confidence and motivation to manage finances in the short and long term.

13.2 The Financial Inclusion team at North Norfolk District Council work with residents to build financial capability, both with basic financial tasks, such as budgeting, and helping them make the right financial decisions in the longer term. This choice reflects both our commitment to improve the lives of our communities and a commitment to greater organisational cost efficiency and effectiveness.

13.3 Financial inclusion work can help us become more cost efficient:

- Local Authorities constantly deal with the wider consequences of poverty.
- Financial inclusion interventions can increase the skills and motivation of staff, improving recruitment and retention.
- Developing financial inclusion work can improve responses to arrears, evictions and tenancy turnover, reducing the impact of homelessness in the district.
- It can support the delivery of related initiatives to increase employability, and resident engagement.
- Reduction to the number of households living in poverty, social exclusion and homelessness.

14. Insolvency

14.1 When a debtor becomes insolvent (i.e. formally unable to pay debts), this affects overpayment recovery in the following ways:

Insolvency Type	Effect on HB Debt
Bankruptcy	Debt is included in the bankruptcy estate; recovery must stop.
Debt Relief Order (DRO)	Debt is frozen for 12 months and written off if DRO completes.
Individual Voluntary Arrangement (IVA)	Recovery action must cease; partial payment may be received via the IVA.

14.2 When the council is informed of impending insolvency it will:
- Stop recovery immediately upon notification of insolvency.
- Submit a proof of debt to the Insolvency Practitioner where applicable.
- Monitor discharge status and update records (write off, suppress future recovery attempts).

14.3 Notably, fraudulent overpayments (overpayments caused by benefit fraud) are not always written off in bankruptcy — councils may still pursue them, though this is relatively rare.

15. Write-offs

15.1 The Council will make every effort to collect monies due, to maximise the resources it has available to provide good quality services to its community. However, it also recognised that there will be occasions when debts become irrecoverable and will need to be considered for write off in accordance with the **Councils Corporate Debt Write-Off Policy**.

15.2 In such circumstances prompt and regular write offs of such debts is good practice, as this allows for a correct calculation of bad debt provision each year and avoids wasting resources chasing debt where there is no realistic prospect of recovery.

15.3 The Council will seek to minimise the cost of write offs by taking all necessary action to recover what is due. All debts will be subject to full collection, recovery and legal proceedings as outlined in this policy.

15.4 Write off is only appropriate where:

- The invoice has been raised correctly and is due and owing.
- That every effort has been made to recover the debt, in the form of reminders and any other relevant recovery action undertaken.
- There is a justified reason why the debt should not be pursued further.

15.5 The definition of irrecoverable is a debt that will never be paid to the person owed, and is uncollectable for whatever reason, and should therefore be written off.

15.6 Whilst it is not possible to list every scenario which could make a debt suitable for write off, the most common circumstances where a debt may be written off have been categorised as follows:

Category	Requirement
De-minimus / Uneconomic to collect	Debts less than £25.00 would not be cost effective to pursue. Sundry Income Debts of £100 plus which have been returned from tracing agents and where legal costs will exceed the debt.
Debtor deceased - No Estate	Insufficient funds in estate to discharge debt.
Debtor absconded / Unable to Trace / Detained or Imprisonment *	All attempts to trace debtor have failed. Including tracing agent for debts over £25.00. Including long-term imprisonment (12 months) or more.
Debtor in bankruptcy or liquidation or other insolvency proceedings including Debt Relief Orders**	A claim against the debtor has been lodged with the administrators. No dividend is to be paid or the balance after the dividend is submitted.
Debt cannot be proved (conflict of evidence)	An explanation should be given as to why recovery cannot be made.

Ill Health & no means	Written evidence of one of the following criteria: 1. Terminal illness and limited means 2. Where payment would cause further ill health 3. Old age and frailty and no financial assistance 4. Severely mentally impaired and no financial assistance 5. Long term hospitalisation or residential care and no means to pay
Undue hardship and debt remaining following negotiated settlement.	Where the debtor can provide written evidence of genuine financial difficulty, showing evidence of inability to pay even small instalments, or that such payment will cause undue hardship.
Irrecoverable / Out of Jurisdiction***	The debtor has moved out of legal jurisdiction, or the debt has been returned null a bona and all other recovery avenues have failed.

*If a debtors whereabout become known after the write-off has been approved, then the debt should be written back on.

** If a dividend is subsequently paid, then the debt should be written back on.

*** If the debtor subsequently moves back into legal jurisdiction, then the debt should be written back on.

15.7 The Council will make all necessary attempts to trace any debtor that has absconded to ensure that payment is received. This will include checking internal and external sources of information and sharing information with other authorities and using tracing agents as appropriate. The timeliness of tracing, allowing time for the debtor to reappear will be considered before the debt is submitted for write off.

15.8 Appropriate records of all authorised write-offs will be maintained.

15.9 Authorisation levels are reflected in the Scheme of Delegation as detailed in the **Councils Corporate Debt Write-Off Policy.**

16. Credit Balances

16.1 Where an account has been overpaid or falls into credit for some other reason, with the agreement of the customer, the credit will be refunded or may be transferred to reduce another debt owed by the customer. All refunds will be repaid by electronic transfer to a UK bank account, and only by cheque in exceptional circumstances.

16.2 Whilst the customer’s permission may be required to transfer to another outstanding debt, every reasonable effort must be made not to refund the credit whilst other debt is outstanding.

17. *Appeals and disputes (Inhibits)*

17.1 If there is a dispute against a Housing Benefit overpayment after it has been invoiced, the Benefits Team must attempt to resolve the matter within 30 days of the dispute being registered.

17.2 Accounts will be placed on hold (an inhibit applied) for one month whilst the dispute is resolved.

17.3 Monthly monitoring of accounts will take place using reports produced by the Civica Debtors System. Reports will be investigated and stored for audit purposes.

17.4 Notations will be made on the Civica IT System of the reason why accounts have been inhibited from recovery.

18. *Performance and debt monitoring*

18.1 The Council recognises that prompt recovery action is essential for effective debt management and will:

- regularly monitor the level and age of its debt
- set clear targets for the recovery of debt
- have written recovery procedures
- assess recovery methods to ensure maximum returns
- regularly review irrecoverable debts for write-of

18.2 To ensure this policy achieves its objectives a range of indicators are in place to monitor performance against annual targets. Key indicators include:

Performance Measure	**Comments (Including benchmarking)**
Total overpayments raised	Helps understand trends and whether internal processes are generating preventable overpayments.
The amount of Housing Benefit (HB) recovered (£)	Core measure of recovery effectiveness; shows cash collected.
HB overpayments recovered as a percentage of the total amount of HB overpayment debt raised. *Overpayments recovered / Overpayments raised x 100*	Tracks efficiency of recovery efforts in proportion to debt created. DWP target.
Total value (£) of outstanding HB overpayment debt at period-end.	Indicates long-term burden; used to track backlog or legacy cases.
Portion of debt where the debtor has an agreed payment plan in place or other successful recovery method.	Shows proactive engagement and reduces enforcement risk.
Housing Benefit (HB) overpayments written off as a percentage of the total amount of HB overpayment debt outstanding at the start of the year, plus amount of HB overpayments identified during the year.	Important for financial forecasting and audit; high rates may indicate systemic issues.
% of Debt Recovered by Method. Break down by: Deductions from ongoing HB, Invoices/payment plans, DWP Debt Management , (DEA), Housing benefit offset, Enforcement (bailiffs, court)	This helps analyse what's working and where to invest effort.
Average number of days/weeks from overpayment identification to full recovery (or setup of recovery arrangement).	Efficiency and responsiveness.
Breakdown of debt by age (e.g., 0–6 months, 6–12 months, 1–2 years, 2+ years).	Shows how quickly overpayments are being addressed and where old debt is accumulating.

18.3 Performance monitoring will be discussed with the DWP Performance Development Team as part of the Council's regular performance meetings.

19. Roles and responsibilities

19.1 The Council will publish and promote its Housing Benefit Overpayment Policy and the steps taken to recover debt, so our customers understand the consequences of non-payments.

19.2 The Benefits Manager will ensure that:

a) Financial Regulations in relation to the collection of Housing Benefit overpayments are adhered to and this policy is correctly followed.

b) All officers proactively support the achievement of corporate targets for debt collection.

c) All officers are fully appraised of their responsibilities in collecting debt.

d) Relevant systems and procedures are put in place to achieve the above.

e) Staff involved in the debt collection process are appropriately trained.

20. Equality Statement

20.1 Whilst it is vital for the Council to maximise the income collected to deliver and invest in services, we also need to ensure that we are consistent and fair in our dealings with residents, regardless of race, disability, gender, gender orientation, religion or belief, or age.

20.2 By administering the policy we will assist in tackling poverty by offering the right advice to enable people to maximise their income and to help prevent the build-up of debt.

20.3 It will also allow us to engage with different groups and further assist specific people who may need community services or who are at risk of financial hardship.

20.4 When people get into arrears, we will:

- ensure that customers who are hard to reach, at risk or vulnerable have access to information and support to enable them to get help if they are in financial difficulty, so that they can start repaying their debts.
- ensure that as far as possible, payment arrangements reflect the ability to pay as well as the level of debt owed.
- expect Priority Debts to be given priority over other debts owed.
- work with recognised advice agencies and charities wherever possible to reach an acceptable arrangement for the recovery of the debt.
- ensure that Breathing Space legislation is adhered to, and recovery action is suspended in relevant cases.
- treat individuals consistently and fairly and in accordance with the Council's Equalities Strategy.

21. Review of this policy

21.1 The Council is committed to continuous improvement, and it is critical that new approaches and ways of working will be introduced. This policy will be reviewed annually to allow it to be updated and to take any service improvements or changes into account.

Officer Name	Version	Date Updated	Reason for update	Review Date
Trudi Grant	1.0	April 2023	New policy	1st April 2024
Trudi Grant	2.0	1st June 2025	Review of policy	1st April 2026
Trudi Grant	3.0	29th June 2026	Review of policy	1st April 2027

Delegated Decisions January 2026 onwards	
Executive Summary	This report details the decisions taken under delegated powers from January 2026.
Options considered	Not applicable – the recording and reporting of delegated decisions is a statutory requirement.
Consultation(s)	Consultation is not required as this report and accompanying appendix is for information only. No decision is required, and the outcome cannot be changed as it is historic, factual information.
Recommendations	**To receive and note the report and the register of decisions taken under delegated powers.**
Reasons for recommendations	The Constitution: Chapter 6, Part 2, details the functions which are delegated to officers. In addition, it requires that any exercise of such powers should be reported to the next meeting of Council, Cabinet or working party (as appropriate). The law requires the Council to record executive and non-executive decisions taken by officers under delegated powers and to publish them on the Council's website. These requirements apply to decisions that would have been taken by Council or the Cabinet if delegated powers had not been given to an officer either - • under an express delegation granted at a meeting of Cabinet, Council or a Committee. • Or under a general delegation (where responsibility is delegated in the Constitution)
Background papers	Signed decision forms

Wards affected	All Wards
Cabinet member(s)	Cllr T Adams, Leader
Contact Officer	Emma Denny, Democratic Services Manager Emma.denny@north-norfolk.gov.uk

Links to key documents:	
Corporate Plan:	N/A
Medium Term Financial Strategy (MTFS)	N/A

Council Policies & Strategies	Statutory requirement

Corporate Governance:	
Is this a key decision	~~Yes~~ / No
Has the public interest test been applied	No
Details of any previous decision(s) on this matter	Delegated decisions are reported to Cabinet and Overview & Scrutiny Committee regularly

1. Purpose of the report

1.1 This report summarises any decisions taken under delegated powers since January 2026

1.2 Delegated decisions are available to the public through the website and are reported to Members via Cabinet. The process for reporting and consulting on these decisions is contained in the Constitution at Chapter 6, 2.1 (Conditional Delegation) and 5.1 and 5.2 (Full Delegation to Chief Officers) and the publication of these decisions is a legal requirement.

1.3 Historic lists are available on request. The list of delegated decisions summarises decision taken over the last year. They are reported to Cabinet every few months.

2. Introduction & Background

2.1 Decisions under powers delegated by a specific resolution must always be recorded and published. So should decisions under specific delegated powers set out in the Officer Scheme of Delegation in the Constitution.

2.2 The Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012 require that all decisions, including those taken by officers, must state:

- The decision taken and the date it was made
- The reasons for the decision
- Details of options considered and rejected and the reasons why they were rejected
- Declarations of interest and any dispensations granted in respect of interests

Officers taking a decision under delegation are required to complete a delegated decision form.

2.3 The Openness of Local Government Bodies Regulations 2014, section 7 states that any decision should be recorded if it would otherwise have been taken by the relevant local government body, or a committee, sub-committee of that body or a joint committee in which that body participates, but it has been delegated to an officer of that body either (a)under a specific express authorisation; or

(b)under a general authorisation to officers to take such decisions and, the effect of the decision is to—

(i)grant a permission or licence;

(ii)affect the rights of an individual; or

(iii)award a contract or incur expenditure which, in either case, materially affects that relevant local government body's financial position.

These requirements **do not** apply to:

- planning and licencing matters where there are established arrangements for recording decisions: or
- decisions which are purely administrative or operational in nature

2.4 The Constitution requires that for the exercise of any power or function of the Council in routine matters falling within established policies and existing budgets, where waiting until a meeting of the Council, a committee or working party would disadvantage the Council, an elector or a visitor to the District, then the officer exercising the power must consult with the Leader, the relevant portfolio holder and if it relates to a particular part of the District, the local member.

2.5 For the exercise of any power or function of the Council, which in law is capable of delegation, in an emergency threatening life, limb or substantial damage to property within the District, the senior officer shall consult with the Leader or the Deputy Leader.

2.6 Overview and Scrutiny Committee can request to review the delegated decisions list at their meetings so they can fully understand why they were taken and assess the impact on the Council.

3. Proposals and Options

No alternative proposals and options are set out in this report as it is a factual report, for information only and provided to ensure compliance with statutory reporting requirements.

4. Corporate Priorities

This is a statutory report.

5. Financial and Resource Implications

For those decisions recorded that have been delegated by Cabinet at a formal meeting, the financial implications have been set out clearly as part of the committee report. For any other decisions, financial implications are set out on the delegated decision form and summarised in Appendix A (attached)

Comments from the S151 Officer:

The S151 Officer (or member of the Finance team on their behalf) will complete this section.

This is a statutory report

6. **Legal Implications**

The statutory requirements around delegated decisions are set out at section 2 of the report.

Comments from the Monitoring Officer

The Monitoring Officer (or member of the Legal team on behalf of the MO) will complete this section*. They will outline any legal advice provided.*

This is a statutory report.

7. **Risks**

There is a reputational risk if the Council does not comply with the statutory requirements (set out in section 5 above)

Any risks relating to individual delegated decisions were set out as part of the initial committee report and/or included in the delegated authority form.

8. **Net ZeroTarget**

This is a statutory report and does not impact on the Council's Net Zero Target.

9. **Equality, Diversity & Inclusion**

Not applicable. No decision is being taken; this report is for information only.

10. **Community Safety issues**

Not applicable. No decision is being taken; this report is for information only.

Conclusion and Recommendations

Each decision has been recorded and a summary is provided at Appendix A

Recommendation:

Cabinet is asked to receive and note the register of decisions taken under delegation.

Record of Decisions taken under Delegated Authority (Appendix A)

Delegated Power being exercised; *Constitution ref*	Key Decision y/n	Officer / Member exercising Delegation	Details of decision made including details of Committee meeting (if 'express' delegation by Cabinet or Full Council)	Date of decision	Date Reported to Cabinet
Chapter 6, s 5	no	Cara Jordan Monitoring Officer	To temporarily appoint District Councillor **Angela Fitch-Tillett** (Poppyland Ward) and County Councillor **Ed Maxfield** (Mundesley Division) as temporary Parish Councillors for Trimingham Parish Council which finds itself inquorate due to recent mass resignation Full Council gave delegation to the Monitoring Officer to make temporary appointments to parish councils at the meeting held on 20th September 2023.	04 Dec 2025	02 Feb 2026
Chapter 6, s 4.1a	No	Rob Young	Enter into contract with JBA Consulting Ltd for the design, contractor tender document and technical support during construction phase of the Overstrand Coast Protection Scheme Full Council authorised the decision to proceed with the Overstrand Scheme on 24th September 2025.	13 Dec 2025	02 Feb 2026
Chapter 6, s 4	No	Rob Goodliffe Coastal Transition Manager	To award a consultant contract to RPA for: Assessing the costs to government of coastal erosion under 'Business as Usual'. Value: £47,373 excluding VAT	09 Dec 2025	02 Feb 2026
Chapter 6, s 5.1	No	Don MacCallum Director for Resources	Award professional services/consultants contract for: Coastwise – Coastal Housing Assurance Scheme – Rapid Assessment, Development and Peer Review	03 Dec 2025	02 Feb 2026

			Awarded to: JBA Consulting Value: £72,000 +VAT with an addition up to 50% increase for associated items		
Chapter 3, Part 3(1)	No	Iain Withington Acting Planning Policy Manager	Cabinet 3rd September 2025 **Endorsement of the Updated Joint Norfolk Strategic Planning Framework –** To give delegated authority to the Acting Planning Policy Manager to make necessary minor/factual amendments, following the progress of the framework through other local authorities, (September – Dec 2025) prior to signature & publication Decision taken: The document format was updated it is not materially different to the previous version of the document. The only change is to the look and feel of the document addressing accessibility issues. The document will be hosted / published by the NSF early 2026	27 Jan 2026	6th July 2026
Chapter 3, Part 3(1)	No	Rob Young AD for Sustainable Growth	***<u>Cabinet – January 3rd 2023 – Decision 3.</u>*** . *That Cabinet agrees the development and delivery of the Stage 1 Coastal Transition Support Package and authorises the Director for Place and Climate Change, in consultation with the Coastal Portfolio Holder, to undertake any necessary amendments to the package provided they are within the Coastwise budget* Approve application to Coastwise Transition Support Fund: Exploring potential housing opportunity at Trimingham.	22 April 2026	6th July 2026

			Funding for professional services and surveys to prepare pre-planning application documentation for a site for potential replacement housing, social housing, replacement infrastructure and to support the aspirations of the landowner/developer. Total cost approx. £10,700 +Vat. With NNDC prior notification and agreement, the addition of survey costs up to £25,500. Total cost :£36,200 +Vat		
Chapter 3, Part 3(1)	No	Rob Young AD for Sustainable Growth	***Cabinet – January 3rd 2023 – Decision 3.*** *That Cabinet agrees the development and delivery of the Stage 1 Coastal Transition Support Package and authorises the Director for Place and Climate Change, in consultation with the Coastal Portfolio Holder, to undertake any necessary amendments to the package provided they are within the Coastwise budget* Decision taken: Approve application to Coastwise Coastal Community Transition Fund: Electronic Tourist Information Points Funding for three ETIPs (to be sited at Cromer, Mundesley and Overstrand). This will provide coastal information, which will also be available at other ETIPs locations in North Norfolk. Cost £31,533 for the purchase and installation of the equipment. Materials will be provided to VNN to install and manage on the devices. Ownership and management by VNN. Total cost: £31,533	22.04.2026	6th July 2026

Record of Decisions taken under Delegated Authority (Appendix A)

Chapter 3, Part 3(1)	No	Don McCallum S151 Officer Director for Resources	**Cabinet 6th October 2025** <u>FLASH - Public Sector Decarbonisation Grant</u> There was sufficient budget and resource to include decarbonisation of the main FLASH Building within the project to upgrade existing facilities and construct a new pool hall. It is clearly more efficient to include within the governance of the main project and to ensure there are no additional delays	12.06.2026	6th July 2026

REPORT TO OVERVIEW & SCRUTINY – 15TH JULY 2026

SUPPORTING RESIDENTS WITH HEALTH RELATED BARRIERS

Table of Contents

1. EXECUTIVE SUMMARY

1.1 This report responds to Overview & Scrutiny's request for further consideration of how North Norfolk District Council supports residents experiencing health related barriers. It uses deprivation data to identify communities where prevention, early intervention and co-ordinated partnership activity are most likely to improve outcomes.

1.2 The evidence demonstrates that health related barriers are strongly associated with deprivation, particularly where income, employment, health, and access related challenges overlap. The report concludes that the most effective response is through existing partnership arrangements, supplemented by continued use of deprivation data alongside household level vulnerability data, as well the development of a North Norfolk Anti-Poverty Strategy providing a complementary framework for addressing the wider determinants of health.

1.3 Overview & Scrutiny is asked to support this approach through the recommendations in section 10.

2. PURPOSE AND SCOPE

2.1 This report has been prepared as a follow up to the meeting held on 22 April 2026. It supports a forward looking discussion about how North Norfolk District Council and its partners are strengthening prevention, improving co-ordination, and making better use of data to support residents experiencing health related barriers.

2.2 The report does not seek to review or evaluate the effectiveness of existing People Services activity or current partnership arrangements. Instead, it builds on existing good practice around targeted prevention, and outcome focused delivery.

3. What the data tells us

3.1 The 2025 Indices of Deprivation provide insight into communities experiencing disadvantage across a range of measures, including income, employment, health, and barriers to housing and services. Whilst North Norfolk is not amongst the most deprived districts nationally, the data highlights communities where multiple forms of deprivation coincide and may contribute to poorer health and wellbeing outcomes.

3.2 The evidence suggests three factors are particularly relevant when considering health related barriers in North Norfolk:

- Barriers to Housing and Services
- Health and Disability
- Income and Employment Challenges

3.3 These factors are closely interconnected. Challenges relating to income, employment, housing, transport, and access to services can all influence an individual's ability to maintain good health, access support, and participate fully in community life.

3.4 The data shows that deprivation is not distributed evenly across the district. Market towns and coastal communities experience multiple forms of deprivation, while many rural communities face significant barriers in accessing housing, transport, and essential services.

3.5 Priority wards are already used to help inform the targeting of preventative activity and partnership resources, whilst recognising that health related barriers and deprivation are not limited to these areas alone.

3.6 A summary of wards appearing across multiple deprivation domains is shown in Table 1. More detailed information is provided in Appendix A. **It should be noted that whilst not all wards are illustrated in the table below based on Norfolk Insights data, it is acknowledged that specific pockets of deprivation do exist and are accounted for in the work of the council to improve inequalities for residents and communities.**

Table 1 *(Source: Health inequalities - JSNA - Norfolk Insight)*

Ward	Income	Employment	Health	Housing & Services
North Walsham East	☑	☑	☑	
Stalham	☑	☑	☑	
Suffield Park	☑	☑	☑	
Lancaster South	☑	☑	☑	
North Walsham West	☑	☑		
Wells with Holkham	☑	☑		
Holt	☑	☑		
Mundesley		☑		☑
Cromer		☑	☑	

3.7 To summarise the data in table 1:

- Four wards experience deprivation across income, employment, and health domains: North Walsham East, Stalham, Lancaster South and Suffield Park.
- Rural and coastal communities experience significant barriers to services and housing.
- Health related barriers are closely linked to wider socio-economic factors.

- Preventative interventions focus on places and population groups experiencing overlapping disadvantage.

3.8 The deprivation analysis can be supplemented by Low Income Family Tracker (LIFT) data, summarised in Appendix Table A5, which provides household level insight for the wards identified in Table 1. The data has deliberately been limited to these wards so that household vulnerability indicators can be read alongside the deprivation analysis. Table A5 shows, for each priority ward, the number of households receiving Housing Benefit and Council Tax Support and the proportion of those households that also experience additional indicators of vulnerability, including unemployment, disability, caring responsibilities, children in the household, those not in employment, training, or training (NEET)s, and those living below the poverty line. This strengthens the case for using the identified priority wards as a starting point for targeted prevention and partnership support, while recognising that it is not a district wide assessment of need.

4. Utilising the Health and Wellbeing Partnership as the delivery mechanism

4.1 The North Norfolk Health and Wellbeing Partnership (NNHWP) provides an established mechanism through which the District Council, Norfolk County Council, NHS organisations, Department for Work and Pensions (DWP), Norfolk Constabulary, health providers, voluntary and community sector organisations, and other local partners work collectively to improve health inequalities, and health and wellbeing outcomes for residents and communities across North Norfolk.

4.2 The North Norfolk Health and Wellbeing Partnership Strategy 2023–2026 north-norfolk-health-and-wellbeing-partnership-strategy.pdf provides the current framework for partnership activity. The deprivation and LIFT data presented within this report demonstrates how data analytics supplement the work of the Partnership in reviewing priorities, targeting preventative interventions, and monitoring outcomes over time. This analysis supplements the wider range of intelligence already used by the Partnership, including health inequalities data and neighbourhood health profiles.

4.3 Table A5 provides further insight into the characteristics of households within the identified wards. This is significant because many households in receipt of Housing Benefit and/or Council Tax Support (HB/CTS) within priority wards also face additional challenges, including economic inactivity, disability, caring responsibilities, and financial hardship. The information therefore offers a valuable evidence base to support discussions around where co-ordinated preventative interventions may achieve the greatest impact.

4.4 As part of future discussions, the Partnership may wish to present how the strategy is addressing the needs of population groups that are more likely to experience multiple and overlapping health, financial, housing, and access related challenges. These groups include:

- Older people living alone.
- Residents with long-term health conditions or disabilities.
- Households experiencing fuel poverty.
- Economically inactive residents facing health related barriers to employment.
- Unpaid carers.
- Individuals experiencing rural isolation.
- Residents living in temporary, insecure, overcrowded, or otherwise unsuitable housing.

4.5 The findings presented in this report supplement the work of the Partnership in identifying target locations and population groups for co-ordinated action, and a wider evaluation of broader health inequalities. By combining deprivation, benefits, and wider health and wellbeing data, partners better understand local need and direct resources towards early intervention and preventative activity. This approach is consistent with the objectives of the Partnership Strategy and its focus on reducing inequalities and improving outcomes for North Norfolk residents.

4.6 The Health inequalities work stream currently provides comprehensive data analysis which has led to the development of PITs and specific priorities for the partnership to target. These priorities focus the direction of work for the NNHWP, allocation of funding and development of partnerships. The partnerships five priorities and Golden Thread approach are illustrated below.

4.7 The Partnership provides the most appropriate mechanism for co-ordinating activity across organisations and addressing the interconnected issues of health, poverty, housing, and access to services. It is proposed that a North Norfolk Anti-Poverty Strategy could provide a complementary framework for tackling the wider determinants of health, including income, housing, financial resilience, and access to services. Together, these approaches build on the work already carried out by People Services and the Partnership, providing a continued co-ordinated and preventative response to disadvantage across the district.

5. Response to Overview & Scrutiny

5.1 This report responds to Overview & Scrutiny's request by:

- Identifying communities experiencing multiple forms of deprivation
- Highlighting the relationship between deprivation and health related barriers

- Supporting a preventative and evidence led approach
- Providing a basis for discussion with the Health and Wellbeing Partnership regarding its priorities and areas of focus

5.2 The proposed approach supports Corporate Plan priorities by:

- Reducing inequality
- Supporting vulnerable residents
- Strengthening communities
- Preventing demand escalation through early intervention
- Working collaboratively with partners

5.3 The report is intended to support discussion on how existing partnership arrangements continue to contribute to improved outcomes for residents experiencing health related barriers, rather than proposing new governance structures or delivery mechanisms.

6. Next steps

6.1 Subject to the views of Overview & Scrutiny, the Health and Wellbeing Partnership will be invited to present its current priorities and work programme, including how deprivation, health inequality and other relevant evidence have informed its approach.

6.2 This discussion may provide an opportunity to consider:

- priority communities and population groups
- existing partnership activity
- outcome measures and performance monitoring arrangements
- opportunities to further strengthen prevention and early intervention

6.3 Any future development of a North Norfolk Anti-Poverty Strategy should take account of this discussion and be aligned with existing partnership priorities and activity. This will strengthen the Councils position in moving forward with clear position statements and values for LGR and establish the clear role of the Health and Wellbeing Partnership.

7. Implications for future action and outcome measures

7.1 The evidence indicates that future action should continue to focus on early support, targeted prevention, and a continued strong co-ordination across partners. A North Norfolk Anti-Poverty Strategy would provide a clear framework for addressing the wider determinants of health, while the Health and Wellbeing Partnership would provide the delivery and oversight mechanism for aligning activity, reviewing data, and monitoring progress.

7.2 Suggested outcome measures include improved access to early support, reduced escalation into crisis services, increased financial resilience, improved housing stability, improved resident wellbeing, stronger community participation, and better targeting of partnership activity in priority wards and rural communities.

8. Risks and dependencies

8.1 Delivery of improved outcomes for residents experiencing health related barriers is dependent upon funding being directed towards preventative partnership working, effective partnership working, the availability of robust data, and the continued alignment of local priorities with wider county and health objectives.

8.2 These risks can be mitigated through regular review of data, clear partnership oversight, and agreed outcome measures.

9. Conclusion

9.1 The evidence presented in this report demonstrates a clear relationship between deprivation and health related barriers within North Norfolk, particularly where disadvantage is concentrated across multiple domains.

9.2 The analysis highlights the importance of addressing the wider determinants of health, including income, employment, housing, and access to services, alongside more traditional health and wellbeing interventions.

9.3 The report concludes that the most effective response is to strengthen preventative and evidence led activity through the existing North Norfolk Health and Wellbeing Partnership, supported by continued use of deprivation and household vulnerability data to inform priorities and resource allocation.

9.4 The development of a North Norfolk Anti-Poverty Strategy would provide a complementary framework for addressing the wider determinants of health and improving outcomes for residents and communities experiencing disadvantage.

9.5 Table A5 reinforces these conclusions by showing that, within the wards identified through the deprivation analysis, many households already experiencing financial vulnerability through receipt of Housing Benefit and Council Tax Support also face additional barriers linked to unemployment, disability, caring responsibilities, and poverty. This demonstrates the importance of combining ward level deprivation data with household level insight so that preventative support can be better targeted towards both the places and the household circumstances where overlapping disadvantage is most evident.

10. Recommendations

10.1 That Overview & Scrutiny notes the report and invites the North Norfolk Health and Wellbeing Partnership to present its current priorities and work programme for 2026, including how those priorities have been informed by available evidence and local need.

10.2 That Overview & Scrutiny endorse the development of a North Norfolk Anti-Poverty Strategy to provide a co-ordinated framework for addressing the wider determinants of health, including income, employment, housing, financial resilience, and access to services.

10.3 That the North Norfolk Health and Wellbeing Partnership be invited to comment on and inform any future development of a North Norfolk Anti-Poverty Strategy, including how such a strategy may complement existing partnership priorities and activity.

10.4 That deprivation, health inequality, and household level vulnerability data, including LIFT data, be reviewed periodically by the Partnership to inform priority setting, resource targeting, and outcome monitoring.

10.5 That the council continues to invest in the Low Income Family Tracker as a strategic intelligence tool, enabling People Services and the Health and Wellbeing Partnership to identify overlapping household vulnerability, target preventative support and monitor outcomes over time.

Appendix A: Detailed deprivation data

The data presented in this appendix is intended to support strategic decision making and the targeting of preventative activity. It does not provide a complete picture of need at ward level and should be considered alongside local intelligence, service demand data and partner insight when determining priorities.

Table A1. District level deprivation overview

North Norfolk Indices of Deprivation 2025 overview (Source: [Health inequalities - JSNA - Norfolk Insight](#))

This table provides a district wide overview of North Norfolk's relative position nationally across key deprivation indices. Whilst the district sits broadly around the national midpoint for income, employment, and health deprivation, it performs significantly worse in relation to barriers to housing and services. This highlights the challenges associated with rurality, transport, housing affordability, and access to essential services, which are important contributors to health inequalities within North Norfolk.

Domain	Rank	National Percentile	Interpretation
Income	162 of 296	**54.7th percentile**	Less deprived than around 55% of authorities
Employment	126 of 296	**42.6th percentile**	More deprived than average nationally
Health	142 of 296	**48.0th percentile**	Close to the national midpoint
Barriers to Housing & Services	32 of 296	**10.8th percentile**	Among the most deprived authorities nationally for access to housing and services

Table A2: Priority Wards appearing across multiple deprivation indices (Combined income, employment, and health deprivation scores)

This table identifies wards that appear within the most deprived locations for income, employment, and health indicators. Wards appearing across multiple domains are more likely to experience overlapping social, economic, and health challenges and may benefit from targeted preventative activity and partnership intervention. The table should be used to inform prioritisation rather than as the sole determinant of resource allocation.

Ward	Income Score	Employment Score	Health Score	Appears in Multiple Domains?
Cromer	—	2	3	Yes
Holt	3	3	—	Yes
Lancaster South	3	3	2	Yes
Mundesley	—	3	—	Yes
North Walsham East	2	1	2	Yes
North Walsham West	3	3	—	Yes

Stalham	2	3	3	Yes
Suffield Park	3	3	3	Yes
Wells with Holkham	3	3	—	Yes

Table A3: Barriers to Housing and Services (Priority communities by tier)

Overall rank in England = 32 out of 296 (where 296 is the least deprived)

This table identifies communities affected by significant barriers to housing and access to services, identified by a deprivation score of 1. These challenges may include access to healthcare, public transport, employment, education, and affordable housing. The concentration of rural and coastal wards within this category illustrates the importance of connectivity and accessibility as determinants of health and wellbeing in North Norfolk.

North Norfolk Ward	
Bacton	Hickling
Coastal	Happisburgh
Erpingham	Hoveton & Tunstead
Gresham	Mundesley
Priory	Roughton
St Benets	Stibbard
Stody	The Raynhams
Trunch	Walsingham
Worstead	

A4. Priority Communities

The tiered approach provides a practical framework for targeting prevention and early intervention activity.

- Tier 1 communities experience the strongest concentration of multiple deprivation and may warrant enhanced partnership focus.
- Tier 2 communities experience deprivation across two domains and should be monitored alongside Tier 1 areas.
- Tier 3 communities reflect North Norfolk's significant challenges relating to housing and service accessibility, particularly within rural and coastal locations.

The framework is intended to guide prioritisation while recognising that need exists across the district.

Tier	Basis for prioritisation	Priority communities
Tier 1	Multiple deprivation across three domains	North Walsham East; Stalham; Lancaster South; Suffield Park
Tier 2	Multiple deprivation across two domains	Cromer; North Walsham West; Holt; Wells with Holkham
Tier 3	Housing and service access deprivation	Rural and coastal communities identified within Appendix A

Table A5: LIFT household vulnerability indicators in priority wards

LIFT data provides additional household level insight for the wards identified in Table 1. The table has deliberately been limited to those wards so that the household level indicators can be read alongside the deprivation analysis. The percentages show the proportion of households receiving Housing Benefit and Council Tax Support in each ward that also fall within each vulnerability indicator. This helps identify an overlapping need within financially vulnerable households in the priority wards. **The table should not be read as a district wide comparison or as a complete assessment of need across North Norfolk.**

Ward	HB/CTS Households (denominator)	Households with Children	Households Not in Work	Disabled Households	Households with a Carer	Households with NEETs	Households Below Poverty Line
North Norfolk total	***6,875***	***2,473***	***6,225***	***2,505***	***1,043***	***234***	***2,545***
North Walsham East	**416**	114 (27.4%)	372 (89.4%)	159 (38.2%)	83 (20.0%)	20 (4.8%)	172 (41.3%)
North Walsham West	**465**	94 (20.2%)	426 (91.6%)	174 (37.4%)	67 (14.4%)	17 (3.7%)	170 (36.6%)
Stalham	**476**	95 (20.0%)	430 (90.3%)	170 (35.7%)	73 (15.3%)	12 (2.5%)	186 (39.1%)
Lancaster South	**478**	73 (15.3%)	425 (88.9%)	170 (35.6%)	58 (12.1%)	14 (2.9%)	182 (38.1%)
Suffield Park	**188**	24 (12.8%)	175 (93.1%)	58 (30.9%)	20 (10.6%)	4 (2.1%)	60 (31.9%)
Cromer	**487**	50 (10.3%)	443 (91.0%)	172 (35.3%)	41 (8.4%)	11 (2.3%)	142 (29.2%)
Holt	**385**	92 (23.9%)	352 (91.4%)	140 (36.4%)	57 (14.8%)	16 (4.2%)	124 (32.2%)
Wells with Holkham	**216**	33 (15.3%)	198 (91.7%)	95 (44.0%)	26 (12.0%)	8 (3.7%)	61 (28.2%)
Mundesley	**203**	42 (20.7%)	183 (90.1%)	80 (39.4%)	32 (15.8%)	5 (2.5%)	69 (34.0%)

Source: Low Income Family Tracker data, North Norfolk District Council. Percentages calculated using HB/CTS households in each ward as the denominator.

Key point: Table A5 shows that many households receiving Housing Benefit and Council Tax Support in the priority wards also experience additional indicators of vulnerability. In most of the selected wards, around nine in ten HB/CTS households are not in work, around one-third or more include a disabled household member, and around three in ten or more are below the poverty line. This reinforces the value of using LIFT data alongside deprivation data to understand both where disadvantage is concentrated and what types of household need are present within those communities.

Data limitations: *Deprivation data identifies areas where disadvantage is more concentrated but does not mean that all residents within those areas experience deprivation, nor that need is absent elsewhere. LIFT data relates specifically to households receiving Housing Benefit and/or Council Tax Support and should be interpreted accordingly. The findings should be considered alongside local intelligence, service demand data, and partner insight to support evidence based decision making.*

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Cabinet Work Programme – July to September 2026

Committee	Meeting	Report title	Cabinet member	Corporate Plan theme	Decision details
September 2026					
Cabinet	**07 Sep 2026**	**Property Transactions**	**Cllr L Shires** *Milo Creasey Surveyor*	*A Strong, responsible and Accountable Council*	May contain exempt information
Cabinet **Scrutiny** **Council**	**07 Sep 2026** **16 Sept 2026** **23 Sept 2026**	**Draft Homelessness and Rough Sleeping Strategy**	**Cllr J Boyle** *Trudi Grant AD for People Services*	*Meeting Local Housing need*	
Cabinet **Scrutin**	**07 Sep 2026** **16 Sep 2026**	**Reporting progress implementing Corporate Plan 2023-27 Action Plan– to end of Q1**	**Cllr T Adams** *Steve Blatch Chief Executive*	*A Strong, responsible and Accountable Council*	
Cabinet	**07 Sep 2026** **16 Sep 2026**	**Budget Monitoring P4**	**Lucy Shires** *Dan King AD for Finance*	*A Strong, responsible and Accountable Council*	
Cabinet **Council**	**07 Sep 2026** **23 Sep 2026**	**Fly Tipping Fixed Penalty Notices**	**Callum Ringer** *David Addy Env. Protection Team Leader*	*A Strong, responsible and Accountable Council*	

Key Decision – a decision which is likely to incur expenditure or savings of £250,000 or more or affects two or more wards. (NNDC Constitution, p9 s12.2b)

* *Schedule 12A of the Local Government Act 1972 (As amended by the Local Authorities (Access to Information) (Exempt Information) (England) Order 2006)*

Committee	Meeting	Report title	Cabinet member	Corporate Plan theme	Decision details
October 2026					
Cabinet	**05 Oct 2026**	**Property Transactions**	**Cllr L Shires** *Milo Creasey* *Surveyor*	*A Strong, responsible and Accountable Council*	May contain exempt information Possible key decision
November 2026					
Cabinet	**05 Oct 2026**	**Property Transactions**	**Cllr L Shires** *Milo Creasey* *Surveyor*	*A Strong, responsible and Accountable Council*	May contain exempt information 
Cabinet **Scrutiny**	**02 Nov 2026** **11 Nov 202**	**Budget Monitoring P6**	**Cllr L Shires** *Dan King* *Assistant Director of Resources*	*A Strong, responsible and Accountable Council*	
Cabinet **Scrutiny** **Council**	**02 Nov 2026** **11 Nov 2026** **18 Nov 2026**	**Council Tax Discount Determinations 2027/2028**	**Cllr L Shires** *Sean Knight* *Revenues Manager*	*A Strong, responsible and Accountable Council*	
Cabinet **Scrutiny** **Council**	**02 Nov 2026** **11 Nov 2026** **18 Nov 2026**	**Non-Domestic Business rates Policy 2027/2028**	**Cllr L Shires** *Sean Knight* *Revenues Manager*	*A Strong, responsible and Accountable Council*	

 Key Decision – a decision which is likely to incur expenditure or savings of £250,000 or more or affects two or more wards. (NNDC Constitution, p9 s12.2b)

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Committee	Meeting	Report title	Cabinet member	Corporate Plan theme	Decision details
Future Items – Dates to be confirmed					
Cabinet **Date tbc**		**Appointment to Joint Committee**	**Cllr T Adams** *Steve Blatch Chief Executive*	*A Strong, responsible and Accountable Council*	
Cabinet **Scrutiny**		**Asset Management Plan**	**Lucy Shires** *Renata Garfoot Estates & Asset Strategy Manager*	*Investing in local economy & infrastructure*	*FC approval required – Policy Framework*
Cabinet		**Sheringham Enabling Land**	**Lucy Shires** *Renata Garfoot Estates & Asset Strategy Manager*	*Investing in local economy & infrastructure*	May contain exempt information
Cabinet Scrutiny		**Disposal Plans – NNDC Assets**	**Cllr L Shires** *Don McCallum Director for Resources*	*A Strong, responsible and Accountable Council*	May contain exempt inf
Cabinet		**Cabbell Park/Cromer Youth Clubhouse Update**	**Cllr L Shires** *Emily Capps AD Environment & Leisure*	*A Strong, responsible and Accountable Council*	*May slip to later meeting*

Key Decision – a decision which is likely to incur expenditure or savings of £250,000 or more or affects two or more wards. (NNDC Constitution, p9 s12.2b)

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The Recommendations & Actions Tracker allows Overview & Scrutiny Committee to monitor responses, actions and outcomes against their recommendations or requests for further action. The tracker is updated following each meeting. Once a recommendation or action has been completed, it will be removed from the tracker at the next meeting. The latest recommendations and actions are listed first.

Meeting Date Topic	**Recommendation / Action** *(Cabinet member / Lead officer)*	**Decision Maker**	**Response/Progress Deadline**	**Status**
10 June 2026				
Corporate Action Plan	**Action:** • Cllr Penfold to talk to County Museum Service for guidance in putting in an application for heritage funding and inform strategic process.	**Cabinet**		**In progress**
Anglian Water	**Action:** • To consult with the Planning Team at NNDC on how it currently consults with Anglian Water Pre-Planning Team to determine what weight is added by those objections and concerns raised by AW • Provide an overview of the criteria for assessing planning applications near existing known flooding hotspots. • Share the consultation plan for their Drainage and Wastewater Management Plan (DWMP)	**O&S** **AW** **AW**	**Consulted with Assistant Director for Planning on 24/6 who has asked the Development Manager for a full response.** **DSGO chasing AW who have promised these documents ASAP. They are currently very busy with the heatwave but DSGO is monitoring**	**In progress**
15 May 2026				
Budget Monitoring	**Action: Cllr Bayes requested,** • What percentage of apprentices become permanent staff at the end of their apprenticeship, and do we utilise our full apprenticeship levy each year?	**O&S**	**HR responded on 21/5/26 requesting the possibility of a timeframe be added to the query.** **Emailed Cllr Bayes the request on 10/06/26**	**In progress**
18 March 2026				

The Recommendations & Actions Tracker allows Overview & Scrutiny Committee to monitor responses, actions and outcomes against their recommendations or requests for further action. The tracker is updated following each meeting. Once a recommendation or action has been completed, it will be removed from the tracker at the next meeting. The latest recommendations and actions are listed first.

Mobile Connectivity	Action: • To see the new NPPF to ensure the infrastructure requirement for mobile connectivity is covered.	**Gov**	Consultation ended on the 10th of March, but no updated version has been published since the Draft in Dec 2025. Expected July 2026	**In progress**
10 December 2025				
Rural Strategy	Actions: • Is there a deadline for providing a Rural Position Statement of local services to ensure they are preserved as the Council transitions into a new authority. (Assistant Director Sustainable Growth / Cllr J. Toye	**O&S**	22/01/2026: Not been possible to progress beyond an initial scoping document. On a priority list to progress but little resource to do so. May seek outside support to put together an evidence document. No deadline as such but will attempt to assess the likely timescales for the work to be completed. Emailed Committee with update **12/05/2026: Update** ADSG advised new scoping document had been produced and awaiting comment. Expected to go to Business Planning in coming months.	**In progress**
15 October 2025				
Homelessness – Review of Data	Actions: - An executive summary to be provided in future reports with clear bullet points to key findings. - Reports should contain a manageable amount of data *(Assistant Director – People Services)*	**O&S**	- Officers agreed to make the changes requested before presenting the Draft Homelessness Strategy to Cabinet - Strategy Document coming to O&S in early 2026, following Cabinet	**In progress**

The Recommendations & Actions Tracker allows Overview & Scrutiny Committee to monitor responses, actions and outcomes against their recommendations or requests for further action. The tracker is updated following each meeting. Once a recommendation or action has been completed, it will be removed from the tracker at the next meeting. The latest recommendations and actions are listed first.

			Feb 2026: Due to new ADPS just coming into post this would most likely be seen in Sept	
Meeting Date Topic	**Recommendation / Action** *(Cabinet member / Lead officer)*	**Decision Maker**	**Response/Progress Deadline**	**Status**
09 April 2025				
Rural England Prosperity Fund Update	Recommendation: That a copy of the report received from Central Government is shared with the committee *(Economic Growth Manager)*	**O&S**	The report has not been received. **13.05.26. Update:** Economic Growth report no indication that MHCLG will ever produce an evaluation.	**In progress**

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OVERVIEW AND SCRUTINY COMMITTEE – WORK PROGRAMME 2025/2026

September 2026				
Police & Crime Commissioner – **Review of Police and Crime Plan**	The PCC to attend the Committee to provide an overview of the Police & Crime Plan and respond to questions. Possibly with the additional focus of looking at the transition, and transfer of duties, to the new Mayoral office. Speed limits	Annual Update overview	N/A	Scrutiny
Homelessness & Rough Sleeping Strategy	Scrutiny of the Homelessness & Rough Sleeping Strategy – making recs to Full Council.	Scrutiny	Cllr J Boyle	FC
Budget Monitoring P4	To review the BM report and make any recs to Cabinet	Cyclical overview	Cllr L Shires	Cabinet
Reporting progress implementing Corporate Plan 2023-27 Action Plan– to end of Q1	To review the Council's performance and make any recommendations to Cabinet *It may be worth considering this in conjunction with the BM report as they both focus on monitoring performance.*	Quarterly overview	Cllr T Adams	Cabinet
NHOSC Report	Update from recent NHOSC meeting	Quarterly	Cllr V Holliday	Scrutiny
October 2026				

Overview – a broader, review-based approach to a topic, particularly where it impacts on the district and its residents as a whole.
Scrutiny - a more in-depth approach, 'drilling down' into key areas of concern, evaluating proposals and making recommendations to Cabinet/Council
Pre-scrutiny – the committee considers items in the early stages of development/drafting and makes recommendations to Cabinet, ahead of implementation.

OVERVIEW AND SCRUTINY COMMITTEE – WORK PROGRAMME 2025/2026

O&S Annual Report 2025-2026	To recommend to Full Council the Committee's Annual report summarising its key achievements and highlighting any issues over the previous two years	Annual overview	N/A	O&S Full Council
LGR Update	As appropriate	Monthly	Cllr T Adams	Cabinet
Rural Strategy (Might be later. ADSG will liaise with Portfolio Holder for potential date)	To provide oversight of the Rural Position Statement of local services to ensure they are preserved as the Council transitions into a new authority.	Scrutiny	Cllr J. Toye	FC
Draft Revenue Budget 2026-2027 **May move to Dec**	To consider recommendations to Cabinet on the Draft Budget	Annual Pre-Scrutiny	Cllr L Shires	Cabinet
Budget Setting 2027/2028	To consider how the Committee wants to feed into the Budget setting process for 2026/2027 – including pre-scrutiny of key reports such as the MTFS *Agree date for Budget setting workshop/discussion – possibly with Cabinet?*	Annual Pre-scrutiny/ scoping	Cllr L Shires	Full Council
		November 2026		
Budget Monitoring P6	To review the BM report and make any recs to Cabinet	Cyclical overview	Cllr L Shires	Cabinet
Fees & Charges 2026/2027	To review the Fees & Charges and make recs to Full Council	Annual scrutiny	Cllr L Shires	Full Council
Car Park Fees & Charges	To Consider and make recommendations to Cabinet	Annual scrutiny	Cllr L Shires	Cabinet
Net Zero Strategy & Action Plan	Review of 2025/26 footprint report.	Pre-scrutiny	Cllr A Varley	Scrutiny Cabinet FC

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OVERVIEW AND SCRUTINY COMMITTEE – WORK PROGRAMME 2025/2026

December 2026				
Council Tax Discount Determinations 2027/2028	To review the CT Discount Determinations and make recs to Full Council	Annual overview	Cllr L Shires	Full Council
Reporting progress implementing Corporate Plan 2023-27 Action Plan– to end of Q2	To review the Council's performance and make any recommendations to Cabinet	Quarterly scrutiny	Cllr T Adams	Cabinet
NHOSC Report	Update from recent NHOSC meeting	Quarterly overview	Cllr V Holliday	Scrutiny
Anglian Water	Progress report on AW actions following June Meeting	Scheduled Update overview	Cllr H Blathwayt	O&S
Budget Savings **Early pre-scrutiny of Budget Proposals 2027-2028**	To consider savings proposals for 2027/28 and make any recs to Cabinet ahead of the Budget setting process	Annual Pre-scrutiny	Cllr L Shires	Cabinet
Draft Revenue Budget 2027-2028	To consider making recommendations to Cabinet on the draft revenue budget.	Annual Scrutiny	Cllr L Shires	Cabinet
January 2027				
Rural England Prosperity Fund Economic Growth report no indication that MHCLG will ever produce an evaluation.	PH for Sustainable Growth reports back with an update position on a selection of businesses across a variety of sectors in 12 months' time, including an on the benefits achieved from the funding.	overview	Cllr J Toye	O&S
February 2027				

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Capital Strategy 2026/2027	To review the Capital Strategy for 2026-2027 and make any recommendations to Full Council	Annual Scrutiny	Cllr L Shires	Full Council
Draft Revenue Budget 2026-2027	To review the draft Budget proposals for 2026-2027 and make any recommendations to Full Council	Annual Scrutiny	Cllr L Shires	Full Council
Medium Term Financial Strategy 2026 onwards	Pre-scrutiny of an early draft of the MTFS – making recommendations to Cabinet	Annual Scrutiny	Cllr L Shires	Full Council
Non-Domestic Business rates Policy 2026/2027	To review the Policy and make recommendations to Full Council	Annual overview	Cllr L Shires	Full Council
March 2027				
Budget Monitoring P10 2025-2026	To review the BM report and make any recommendations to Full Council	Cyclical overview	Cllr L Shires	Cabinet
Reporting progress implementing Corporate Plan 2023-27 Action Plan– to end of Q3	To review the Council's performance and make any recommendations to Cabinet	Quarterly scrutiny	Cllr T Adams	Cabinet
HOSC Report	Update from recent NHOSC meeting	Quarterly	Cllr V. Holliday	Scrutiny
Annual Action Plan	To review the Annual Action Plan for 2027/2028	Cyclical overview	CEO	Full Council

Future Items (listed in priority order)

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OVERVIEW AND SCRUTINY COMMITTEE – WORK PROGRAMME 2025/2026

LGR	To feed into the LGR process at key stages, making any recs to Full Council. This item to incorporate workforce matters and asset management plan		Cllr T Adams	
Mobile Connectivity	Infrastructure issues / Survey			
Ambulance Response times	To follow-up and review ambulance response times and to also consider the closure of community facilities.			
Public Transport	Invite the portfolio holder for transport and Highways to discuss speed limits and public transport in North Norfolk			
Dentists	To review access to local NHS dentist services for local people			
Electricity Supply	To review and consider impact of Electricity supply in local area.			
AI	To consider impact of AI. Excluding any strategy that needs to come to Committee in any event.			

GUIDANCE FOR REVIEWING THE WORK PROGRAMME

In setting future Scrutiny topics, the Committee is asked to:

a) Demonstrate the value any investigation would have to the Council's Community Leadership Role.
b) Consider the relationship any future topic may have with the work of the Cabinet's Work Programme and the Council's Corporate Plan
c) Be mindful of the public's priorities.
d) Provide reasons for the investigation (so that Officers/Witnesses can assist Members to reach an outcome).
e) Consider the outcomes required before commencing an investigation.
f) Balance the need for new topics with existing items on the Scrutiny Work Programme.
g) Consider whether it would be helpful to time limit investigations or break down some topics into smaller areas.
h) Provide sufficient notice, where possible, in order that the Cabinet Member with responsibility for the subject, Officers and outside witnesses/attendees can fully assist the Committee.

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