

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.				
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.				
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.				

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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.				
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.

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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-imbusement 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)	

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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.				
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)	