Borough Council of
King's Lynn &
West Norfolk

REPORT TO CABINET

DATE OF MEETING	23 July 2026
REPORT TITLE	Draft Revenue Outturn 2025/2026
LEAD MEMBER	Councillor Chris Morley
LEAD OFFICER	Carl Holland
CONSULTEES	Corporate Leadership Team
WARDS AFFECTED	None

KEY DECISION	YES/NO
DECISION MAKER	Cabinet
IS THE REPORT OPEN OR EXEMPT	OPEN

FINANCIAL IMPLICATIONS	YES
HR IMPLICATIONS	NO
POLICY IMPLICATIONS	NO
STATUTORY IMPLICATIONS	YES
RISK MANAGEMENT IMPLICATIONS	YES
ENVIRONMENTAL IMPLICATIONS	NO
EQUALITY IMPACT ASSESSMENT COMPLETED	YES

SUMMARY OF REPORT

The report sets out in summary the revenue outturn for 2025/2026 for the Council. The report shows details of the major differences between actual costs/income compared to the revised estimates for 2025/2026 reported in the January 2026 financial monitoring.

Table 1

	Original Budget 2025/26 £	Revised Budget 31 March 2026 £	Draft Outturn 31 March 2026 £	Variance to Revised Budget £
Borough Spend	26,128,470	26,128,470	26,162,266	33,796
Financing	(26,128,470)	(26,128,470)	(26,640,479)	(512,009)
Contributions to/(from) General Fund Balance	**0**	**0**	**478,213**	**478,213**

The Borough's spend for the financial year 2025/2026 is £26.16m. The cost of delivering services is an underspend of £474k, (see table 2). This has been offset by an increase in the cost of managing the council's cashflow due to the slow return of capital receipts, resulting in a £0.03m spend above the revised budget for the year. Additional grant and council tax income of £0.5m, means overall there is a net favourable outturn of £478k.

Throughout the year there was significant uncertainty and variation in the budget as reported in the budget monitoring report: -

- largely as a result of growing inflation on cost of supplies.
- Greater than estimated planning fee income (£255k).
- Additional one-off grant to support increased Internal Drainage Board costs (£349k).
- Additional income from car parking provision (£540k).
- Lower level of government subsidy towards housing benefit entitlement for clients in temporary and supported accommodation £405k.

The Council incorporated savings and income generation proposals totalling £3.47m within the Medium-Term Financial Strategy approved in February 2025. In-year delivery exceeded this target, by £768k with savings of £4.24m achieved. This favourable position was supported by business rates growth, the capitalisation of project-related staff costs, improved service income, and increased grant receipts.

The Council continues to review earmarked reserves identified for future risks and projects to determine whether they can be reallocated, where appropriate, to better support the Council's strategic priorities.

At the end of 2025/2026 the General Fund Reserve is £9.9m. It is recommended that the 2025/2026 surplus (£478k) is transferred to earmarked reserves to support the challenge of future organisational and funding changes.

The Council's robust financial performance at year end aids its resilience as it approaches the challenges and uncertainties associated with Local Government Reorganisation. This outturn position enables the Council to better mitigate the transition risks effectively, maintain service delivery, and position itself to respond strategically to future governance and funding changes.

RECOMMENDATIONS

Cabinet resolves to:

1. Approve the draft revenue outturn position for 2025/2026 (section 2).
2. Review and agree the new transfers to the Change Management Reserve as stated in para 2.3.
3. Review and agree the amendments to the Earmarked Reserves Policy (Section 4).

REASON FOR DECISION

To consider and approve the draft revenue outturn position for 2025/2026 for the Council.

Promote growth and prosperity to benefit West Norfolk	

1. Introduction

1.1 This report sets out the draft revenue outturn position for 2025/2026, the details of which, once finalised, will be used to inform the Statement of Accounts for the year.

1.2 Under Accounts and Audit Regulations 2015, Regulations 14 & 15 and the Local Audit and Accountability Act 2014 we are required to:

- Publish draft accounts by 30 June 2026
- Public inspection period to start on or before the first working day of July 2026

1.3 The Council is still impacted by the national local audit backlog affecting England and Wales. The Government have been key to amending legislation to facilitate a concerted effort across all local government and local audit partners to recover from the backlog. Accounts and Audit Regulations 2015 as part of a package of cross-system measures to clear the backlog. This has seen a backstop date set of 27 February 2026 for the publication of audited accounts for local authority accounts 2024/2025.

1.4 For its part, the Council's Finance Services function has been working extremely hard to meet with the revised deadlines for the audit backstop dates. As a result, in February 2026, the Council accepted and published its Audited Accounts for 2024/2025.

1.5 We continue to monitor closely and work with supporting partners such as the Pensions Actuary and Asset valuations supplier, to provide a robust statement of accounts for the subsequent audit.

2. Background

Outturn 2025/2026

2.1 The following table shows:

- the approved budget for 2025/2026 as approved by Council on 22 February 2025.
- Revised budget as reported in the December 2025 Monitoring Report, published 15 April 2026.
- The draft outturn position for 2025/2026
- The variance column shows the (surplus)/deficit comparing the Revised Budget monitoring position to the draft 2025/2026 outturn position.

Table 2

Revenue Outturn Statement	Original Budget Approved by Council £	Revised Budget £	December 2025 Revised Forecast £	Draft Outturn 2025/2026 £	Variance from Revised Budget £	Notes
Corporate Services	4,334,330	4,361,380	4,473,060	4,470,042	108,662	3.1
Chief Executive	55,000	55,000	55,000	30,513	(24,487)	3.2
Environment and Planning	2,618,640	2,492,090	2,324,660	2,096,986	(395,104)	3.3
Health Wellbeing and Public Protection	489,400	163,400	541,500	71,180	(92,220)	3.4

Legal, Governance and Licensing	2,286,990	2,074,470	2,418,890	2,190,326	115,856	3.5
Leisure and Community Facilities	1,805,420	1,435,270	1,844,520	2,257,631	822,361	3.6
Operations and Commercial	454,880	(74,540)	1,073,453	(676,249)	(601,709)	3.7
Property	(1,975,070)	(1,692,950)	(1,986,870)	(1,076,539)	616,411	3.8
Regeneration Housing & Place	1,560,320	1,556,410	1,550,320	1,343,025	(213,385)	3.9
Resources	8,226,140	9,485,520	7,487,853	8,674,168	(811,352)	3.10
Cost of Services	**19,856,050**	**19,856,050**	**19,782,386**	**19,381,082**	**(474,968)**	
Financing Adjustment	2,542,640	2,542,640	2,542,640	3,105,932	563,292	3.11
Internal Drainage Boards	3,729,780	3,729,780	3,729,780	3,675,252	(54,528)	3.12
Borough Spend	**26,128,470**	**26,128,470**	**26,054,806**	**26,162,266**	**33,796**	
Contributions to /(from) Reserves	0	0	585,664	478,213	478,213	
Borough Requirement	**26,128,470**	**26,128,470**	**26,640,470**	**26,640,479**	**512,009**	
Revenue Support Grant	(1,052,270)	(1,052,270)	(1,052,270)	(1,052,270)	0	
New Homes Bonus	(293,360)	(293,360)	(293,360)	(293,369)	(9)	
Other Government Grants	(1,147,680)	(1,147,680)	(1,496,680)	(1,496,680)	(349,000)	
Business Rates	(14,971,290)	(14,971,290)	(14,971,290)	(14,971,290)	0	
Council Tax	(8,663,870)	(8,663,870)	(8,826,870)	(8,826,870)	(163,000)	
Grand Total	**(26,128,470)**	**(26,128,470)**	**(26,640,470)**	**(26,640,479)**	**(512,009)**	

2.2 Over the year ending 31 March 2026, service managers have continued to look for opportunities to produce in year budget savings. These savings have been reported as part of the quarterly monitoring process and where possible built into the Medium-Term Financial Strategy approved by Council on 27th February 2026.

2.3 The budget approved by Council in February 2025 set a balanced budget for 2025/2026, requiring only a planned transfer for the pension costs replenishment of £1.81m leading to an estimated General Fund Reserve Balances of £9.90m. It is recommended that this favourable outturn of £478,213 for the 2025/2026 financial year is transferred to the Change Management Earmarked Reserve.

2.4 The notes in section 3 of this report detail the movement from the original budget approved in February 2025 to the outturn position. If the additional contributions to earmarked reserve set out in paragraph 2.3 of this report are approved, the estimated General Fund Reserve Balance, at outturn will be £9.9m.

2.5 The 2025/2026 outturn is within the original approved budget set by council in February 2025 and allows the Council to set aside funds for future demands in addition to carrying forward a General Fund Reserve balance that is higher than originally estimated. However, it should be noted that, due to uncertainty on the increasing rate of inflation and any further revisions to Local Government funding there will be ongoing funding uncertainty for Local Government future year budgets as well as the council's financial position throughout 2026/2027. The situation will be closely monitored and reported accordingly to inform any decisions that may be required.

3. Major differences between the revised estimates and the actual costs

The following pages show the major differences between the revised estimates and the actual costs. Under each budget heading the format shows "Movements to be explained," which are outlined as major variances and explained in the narrative that follows.

Detailed transfers between reserves

Paragraph 2.3 sets out a proposed transfer to reserves of £478,213.

The following table shows the movements in the General Fund Reserve to arrive at the balance to be brought forward to 2026/2027.

Table 3

Projected Movement in General Fund Balance	Forecast at Q3 £	Draft Outturn £	Variance £
Balance brought forward 1 April 2025	**8,208,570**	**8,096,702**	**(111,868)**
Estimated contribution to/(from) General Fund Reserve	585,664	478,213	(107,452)
Pension lump sum replenishment	1,810,000	1,810,000	0
Projected General Fund Balance 31 March 2026	**10,604,234**	**10,384,915**	**(219,320)**

Note: The opening balance has decreased by £111,868 following the audit and publication of the 2024/2025 Statement of Accounts.

Table 4

3.1 Corporate Services

	Movements to be explained:	£	
1	ICT	73,762	Pressure from increased costs on software and hardware £175k due to software and ICT refresh. Offset by savings from review of mobile phone contract (£111k).
2	HR & OD	25,059	The overspend is mainly driven by professional fees, agency staff and document archiving costs.
3	Training Holding Account	28,687	Unplanned spend in response to emerging training priorities for example LGR, Project Management, Employment Legislation.
4	Other variances	(18,846)	
	Deficit	**108,662**	

3.2 Chief Executive

	Movements to be explained:	£	
1	Councillor Community Grant	(24,487)	Lower than budgeted bids for Community Grants.
	Surplus	**(24,487)**	

3.3 Environment and Planning

	Movements to be explained:	£	
1	Development Control	(255,051)	Captured via savings and efficiencies plan – Planning service income is (£255k) above budgeted value.
2	Coast Defence/Protection	(69,556)	For repairs that were less than anticipated (£40k), plus (£30k) of staff salaries has been capitalised for Hunstanton promenade works.
3	Air Quality	(57,291)	Unbudgeted contribution from government towards Air Quality employee costs.
4	Conservation & Heritage	(42,628)	The Defra grant of (£44k) contributes towards Ecology responsibilities. This is a benefit, as the associated costs were already in the budget.
5	Other variances	29,421	
	Surplus	**(395,104)**	

3.4 Health, Wellbeing and Public Protection

	Movements to be explained:	£	
1	Health & Wellbeing Fund	(50,800)	This service was budgeted to result in a net cost of £51k. This service is fully funded by grant and will be reflected as such in future budgets.
2	Healthy Homes Project	(27,330)	Grant from MHCLG for Healthy Homes not budgeted for, nets the cost of service to nil.
3	Housing standards	(25,422)	Growth in penalties income and fees from landlords following enforcement work and fee changes.
4	Other variances	11,331	
	Surplus	**(92,220)**	

3.5 Legal Governance and Licensing

	Movements to be explained:	£	
1	Head of Legal Services	111,538	As per forecast, external legal costs are £93k above plan. The savings target of £15k, planned in 2025/26, has not been achieved.
2	Other variances	4,318	
	Deficit	**115,856**	

3.6 Leisure and Community Facilities

	Movements to be explained:	£	
1	Community and Sports Development	(70,585)	Net income is below budget by £14k. Offset by a favourable recharge for Holiday club activities funded by the council (£85k)
2	KL Arts Centre	38,025	Property running costs higher than budgeted for utilities and rates £13k, plus higher than budgeted project renovation preparation costs £45k, offset by unused staff budgets (£20k)
3	Alive Corn Exchange	63,471	Property maintenance £30k above budget. Staff Budget £5k over budget. Show licencing costs £18k higher than budget. Income after bank charges below budget by £10k.
4	Alive Corn Exchange Catering	28,450	Catering income is behind budgeted income by £28k.
5	Alive Lynnsport	376,199	Income is above budget by (£40k), Capital funding costs have increased over budget by £56k following drainage improvement work and fitness equipment renewal. Utility costs underbudgeted by £28k.Maintenance and repairs cost an additional £90k in the year. Business rates increase by £242k following return of service to Borough Council management.
6	Alive Oasis	132,808	Premises maintenance has increased beyond budget by £51k, income has been impacted adversely by £36k, with spend on utilities underbudgeted for by £46k.
7	Alive St James	64,408	Income has been impacted adversely by £43k, with spend on utilities underbudgeted for by £21k.

	Movements to be explained:	£	
8	Advertising and Marketing	37,264	Advertising Income is on track with favourable variance of 3% against the budget (2.2k); however, expenditure on marketing exceeds the budget of £144k by £24,467 (19%); the actual cost of advertising is increasing from year to year however the budget has not reflected this.
9	Leisure and Culture Management Costs	161,022	Savings of (£226k) achieved although this is below target by £161k.
10	Other variances	(8,701)	
	Deficit	**822,361**	

3.7 Operations and Commercial

	Movements to be explained:	£	
1	Carparking Shared Services	(540,335)	Income is above plan from car parking service provision due to price increases in areas that were historically free of charge and where charges now apply 24/7.
2	Carparking King's Lynn & West Norfolk	(298,704)	Captured via savings and efficiencies plan - income exceeds the amounts included within initial savings target. Includes a £44k lease extension cost.
3	Crematorium & Cemeteries	395,253	Cremation fees (standard charge) income is £486k below plan. This is due to fees budgeted incorrectly at the standard rate of VAT, which equates to £200k and an additional shortfall in year of £286k. However, this is offset by (£91k) of other income.
4	Reopening High Streets Safely Fund	(68,808)	This relates to the prior financial year, 2024/25. This should be within Regeneration, Housing & Place.
5	Other variances	(89,115)	
	Surplus	**(601,709)**	

3.8 Property

	Movements to be explained:	£	
1	West Norfolk Property Ltd	199,278	Less than budgeted number of properties leased to company in year.
2	General Property	79,126	Urgent and unplanned repairs to roadway and footways at Downham Market and King's Lynn and

	Movements to be explained:	£	
			maintenance for southern promenade drainage.
3	Hardwick Industrial Estate	(56,814)	Expenditure needed on vacant properties to be able to relet - door replacement & roof repairs £10k. improved income from service charges and rent due to lower than expected voids (£67k).
4	Nar Ouse Business Park	84,235	Partially let new estate; interim costs incurred, primarily business rates.
5	North Lynn Industrial Estate	43,443	Higher-than-average void costs driven by a single large vacant unit.
6	KL Innovation Centre	65,554	£88k void costs driven by a single large vacant unit. Demand for smaller officers has resulted in works to revised layout to meet market demand. (£22k) additional income from room hirings.
7	Kings Court	172,060	Electrical and fire safety compliance work higher than budgeted £22k. Cleaning contractor to provide cover for in-house service £26k for staff and materials above budgeted service cost. Additional unplanned maintenance works for plumbing, air-conditioning and lift maintenance £89k. Temporary reduction in lease to tenant as a result of compliance works £35k.
8	Property Services	(52,173)	Additional unbudgeted income (£40k) from Southgates units after void repairs and legal costs. Staff costs capitalised in relation to capital project works (£12k).
9	Town Centre Development	50,000	£50k net income loss of void units and rent negotiations.
10	Other variances	31,702	
	Deficit	**616,411**	

3.9 Regeneration, Housing and Place

	Movements to be explained:	£	
1	Enabler Role	(231,887)	Lease agreements with West Norfolk Housing Company continuing until company in position to buy the properties. Resulting in unbudgeted lease income to Council, as acquisitions by the company were anticipated

			within the year. Partially offsets cost of council's cashflow management.
2	Other variances	18,502	
	Surplus	**(213,385)**	

3.10 Resources

	Movements to be explained:	£	
1	General Fund write offs	(143,063)	Improved levels of overdue payments to the Council in respect of aged debt, has resulted in an unwinding for the Provision for bad debt of (£143k).
2	Corporate Insurance	(152,863)	Net impact on Council of managing properties, self-insuring and covering insurance cost of voids, has reduced the overheads compared to those budgeted for the year.
3	Corporate	(745,857)	Corporate savings towards Turnover saving target (£297k) from overtime, Added years Pension, recruitment Other favourable net figures include over accrual following completion of Audit Backlog (£182k); underspent bank charges (£69k); Grant (£198k).
4	Financial Services	(128,058)	Underspend on salaries due to capitalisation of staff costs
5	Benefit Payments	405,065	The level of Housing Benefits paid out in respect of Temporary and Supported Accommodation that is not eligible for subsidy from the DWP is higher than planned.
6	Other variances	(46,576)	
	Surplus	**(811,352)**	

3.11 Financing Adjustment

The Financing Adjustment includes a charge for Minimum Revenue Provision funding of unsupported borrowing and receipts for interest from Capital loans. These items deal with accounting requirements that show capital items being recorded as revenue spending. There is no impact on the accounts of the Council or Council Tax as the charges are reversed out as part of the Financing Adjustment. Appendix 1 provides a further explanation.

	Movements to be explained:	£	
1	Interest Payable on Borrowing	955,758	Includes a loan repayment discount, (£217k), so it is utilised over a 10-year term. Additional cost of servicing short term borrowing, following slower than anticipated house sales.
2	Interest Receivable -Treasury Investments	(319,740)	Higher than budgeted return on treasury investments and proactive investment of cashflow surpluses where possible.
3	Other variances	(72,726)	
	Deficit	**563,292**	

3.12 Internal Drainage Boards

	Movements to be explained:	£	
1	Drainage Boards	(54,528)	At the point of budget setting, some IDB had not yet agreed their budget requirement therefore a flat rate increase was applied - the actual requirement was lower than budgeted
	Surplus	**(54,528)**	

3.13 TurnoverSavings

The budget for turnover savings is based on the savings anticipated in the time it takes to recruit to a vacant position following an employee leaving. Savings in some posts cannot be achieved due to the critical need to have that post filled promptly to maintain timely service provision. As a result, savings are offset by cost of temporary staff, overtime and costs of recruitment. The budgeted turnover saving for 2025/2026 is £1,000,000.

Table 5

Turnover Savings	**Budget £**	**Draft Outturn £**	**Variance £**
Salaries	30,998,730	27,708,260	(3,290,470)
Recruitment	203,640	99,320	(104,320)
Professional Fees	218,040	438,430	220,390
Agency fees	76,800	1,143,070	1,066,270
Turnover Target	(1,000,000)	0	1,000,000

Total (savings in excess of budget)	30,497,210	29,389,080	(1,108,130)

Taking other recruitment costs into account, the net turnover savings achieved in 2025/2026 was £2,108,030, an over achievement of £1,108,130. A review of vacant posts and recruitment processes is in progress to consider the impact of services, staff and costs arising from this level of saving.

3.14 Savings and Efficiency Plan

The Council incorporated savings and income generation proposals totalling £3.47m within the Medium-Term Financial Strategy approved in February 2025. In-year delivery exceeded this target, with savings of £4.24m achieved. This favourable position was supported by business rates growth, the capitalisation of project-related staff costs, improved service income, and increased grant receipts.

Table 6

Projected Savings Against Target 2025/26 (£'000s)			
Status	**Target**	**Total Achieved**	**(Favourable) / Adverse Variance**
Complete - Budget Adjustment	**423**	**427**	**(4)**
Complete - Monitor Revenue	**2,886**	**3,819**	**(934)**
In-Progress	**0**	**0**	**0**
Unachievable	**170**	**0**	**170**
Total	**3,479**	**4,246**	**(768)**

4. Reserves

4.1 The Council's policy on earmarked reserves states that the maximum balance to be held in each policy area is as set out in the table below:

Table 7

Reserves	Opening balance 1 April 2025	Transfers between reserves	In year movements To/(From) Revenue	Capital Transfers	Outturn Balance 31 March 2026
Ring Fenced Reserves					
Amenity Areas	(52,195)	0	(9,399)	0	(61,594)
Capital Programme Resources	(825,857)	53,598	(12,080)	0	(784,339)
Collection Fund Adjustment Reserve	(7,447,397)	0	(31,625)	0	(7,479,022)
Grants Reserves	(1,803,500)	0	(1,308,516)	0	(3,112,016)
Holding Accounts	(374,296)	0	300,000	0	(74,296)
Other	(144,025)	0	(85,397)	0	(229,422)
Planning Reserves	(183,972)	37,056	(32,732)	0	(179,648)
Repairs and Renewal Reserves	(662,242)	49,149	0	0	(613,093)

Ring Fenced Reserves	(7,332,432)	50,391	(793,959)	96,882	(7,979,117)
Educational Skills Attainment	(187,902)	0	0	0	(187,902)
Sub Total	**(19,013,818)**	**190,195**	**(1,973,708)**	**96,882**	**(20,700,448)**
Risk Management					
Capital Programme	(64,413)	0	0	0	(64,413)
Holding Accounts	(30,003)	30,003	0	0	0
Insurance	(204,908)	0	(79,080)	0	(283,988)
Planning Reserves	(22,947)	0	0	0	(22,947)
Ring Fenced Reserves	(45,155)	0	0	0	(45,155)
Sub Total	**(367,426)**	**30,003**	**(79,080)**	**0**	**(416,503)**
Service Delivery					
Capital Programme Resources	(3,746,036)	(2,277,556)	(1,739,992)	1,387,982	(6,375,602)
Climate Change Strategy	(679,276)	0	174,445	13,185	(491,646)
Grants Reserves	(1,779,422)	0	(23,597)	0	(1,803,019)
Holding Accounts	(2,221,598)	1,047,207	(72,925)	10,591	(1,236,725)
Planning Reserves	0	0	(693,416)	0	(693,416)
Project Reserves	(1,247,799)	400,000	51,070	80,724	(716,005)
Change Management	(2,880,274)	0	384,033	450,000	(2,046,841)
Repairs and Renewal Reserves	(1,249,601)	395,842	4,150	120,597	(729,012)
Restructuring Reserve	(120,049)	120,049	0	0	0
Ring Fenced Reserves	(138,674)	94,261	0	0	(44,414)
Sub Total	**(14,063,331)**	**(220,198)**	**(1,916,231)**	**2,063,080**	**(14,136,679)**
Grand Total	**(33,444,574)**	**- 0**	**(3,969,019)**	**2,159,963**	**(35,253,630)**

4.2 It is proposed to amend the earmarked reserves policy balance for the following changes:

- Ring-fenced Reserve limit increase by £1m to provide capacity for any additional funds being held.
- Climate Change Reserve limit decreased by (£0.55m) as the reserve continues to be put to use.
- Holding Accounts limit decreased by (£0.5m) to support continued reduction of those reserves where appropriate.

4.3 Continuous review of the Council's earmarked reserves seeks to identify where there is no planned commitment to reserves or adverse risk to the Council of diverting reserves towards emerging high priority needs that align to the Council's Corporate Plan.

3. Financial Implications

Paragraph 2.3 sets out a proposed transfer to reserves of £478,213.

4. HR Implications

None

5. **Policy Implications**
None

6. **Climate Change and Environmental Implications and considerations**
None

7. **Statutory and Legal Implications**

The external audit of the accounts for 2025/2026 forms part of changes to Accounts and Audit legislation that are designed to support a national recovery form an audit backlog in the external audit of accounts. The backstop date for publishing Audited accounts for 2025/2026 is 27 February 2027.

8. **Local Government Reorganisation Implications**
None

9. **Health and Safety Implications**
None

10. **Consultees**

Finance Portfolio Holder
Corporate Management Team
Service Managers

11. **Equality Impact Assessment**

The Council has a statutory requirement to carry out Equality Impact Assessments (EIAs) as part of the service planning and policy proposal processes. This includes significant policy or significant changes to a service and includes potential capital bids, revenue growth bids and proposed reductions in service.

The Council may be required to carry out an impact assessment if the proposal impacts on any of the following:

- Equalities (including impact on issues of race, gender, disability, religion, sexual orientation, age)
- Community cohesion (whether there is a potential positive or negative impact on relations between different communities)

LIST OF APPENDICES
Appendix 1 – Glossary of accounting terms used within the report Appendix 2 – Earmarked Reserve Descriptions

LIST OF BACKGROUND PAPERS
None

PRE SCREENING EQUALITY IMPACT ASSESSMENT				
For equalities profile information please visit Norfolk Insight - Demographics and Statistics - Data Observatory				
Name of policy/service/function	2025/26 Draft Revenue Outturn report to Cabinet			
Is this a new or existing policy/ service/function? *(tick as appropriate)*	New		Existing	Y
Brief summary/description of the main aims of the policy/service/function being screened. Please state if this policy/service is rigidly constrained by statutory obligations and identify relevant legislation.	The report provides a Draft Outturn position for 2025/26 of spend and income against budget for Revenue.			
Who has been consulted as part of the development of the policy/service/function? – new only *(identify stakeholders consulted with)*	The Corporate Leadership Team and Portfolio Holders.			

Question	Answer				
1. Is there any reason to believe that the policy/service/function could have a specific impact on people from one or more of the following groups, for example, because they have particular needs, experiences, issues or priorities or in terms of ability to access the service? Please tick the relevant box for each group. NB. Equality neutral means no negative impact on any group. ***If potential adverse impacts are identified, then a full Equality Impact Assessment (Stage 2) will be required.***		Positive	Neutral	Negative	Unsure
	Age		√		
	Disability		√		
	Sex		√		
	Gender Re-assignment		√		
	Marriage/civil partnership		√		
	Pregnancy & maternity		√		
	Race		√		
	Religion or belief		√		
	Sexual orientation		√		
	Armed forces community		√		
	Care leavers		√		
	Health inequalities*		√		

**For more information on health inequalities please visit [The King's Fund]()*	Other (e.g. low income, caring responsibilities)		√		
Please provide a brief explanation of the answers above: The report states factual data based on actual spend and income of the Borough Council, it is not a policy.					

Question	Answer	Comments
2. Is the proposed policy/service likely to affect relations between certain equality communities or to damage relations between the equality communities and the Council, for example because it is seen as favouring a particular community or denying opportunities to another?	No	It reports draft data for spend and income without prejudice.
3. Could this policy/service be perceived as impacting on communities differently?	No	It reports draft data for spend and income without prejudice.
If 'yes' to questions 2 - 3 a full impact assessment will be required unless comments are provided to explain why this is not felt necessary: **Decision agreed by EWG member: …………………………………………………..**		
4. Are any impacts identified above minor and if so, can these be eliminated or reduced by minor actions? If yes, please agree actions with a member of the Corporate Equalities Working Group and list agreed actions in the comments section	No	**Actions: No impacts Identified.** **Actions agreed by EWG member:** …………………………………………
5. Is the policy/service specifically designed to tackle evidence of disadvantage or potential discrimination?	No	**Please provide brief summary:**
Assessment completed by: **Name**	**Carl Holland**	
Job title	**Assistant Director Finance**	

Date completed	**7 July 2026**		
Reviewed by EWG member	**Jo Stanton**	**Date**	**8 July 2026**
✓ **Please tick to confirm completed EIA Pre-screening Form has been shared with Corporate Policy** (corporate.policy@west-norfolk.gov.uk)			

Appendix 1
Glossary of accounting terms used within this report.

- Unsupported Borrowing A form of capital finance funded by revenue either by increased income or a reduction in costs. There is no Government grant to support this form of funding.

- Revenue Expenditure Funded from Capital Under Statute (REFCUS) Capital expenditure that does not result in a new or enhanced asset in the Authority's accounts. An example is Disabled Facilities Grants made to individuals. These are charged to the Income and Expenditure Account and reversed as part of the Financing Adjustment.

- Minimum Revenue Provision (MRP) The Council is required to pay off an element of its underlying need to borrow (the Capital Financing Requirement) each year through a revenue charge (MRP). A variety of options for MRP calculation are available to councils, so long as there is a prudent provision. The Council uses the Asset Live Method as set out below. Asset Life Method – MRP will be based on the estimated life of the assets, in accordance with the proposed regulations which provides for a reduction in the borrowing need over approximately the asset's life.

Appendix 2

Earmarked Reserve Descriptions
Amenity Areas The reserve represents past contributions made by developers for the maintenance of land on housing sites. The balances will be drawn down over a period in support of service costs.
Capital Programme Resources This reserve consists of past and annual revenue contributions and to hold unused Capital Receipts. It will be used to part finance the capital programme.

Earmarked Reserve Descriptions
Insurance Reserve The reserve is held to deal with any loss due to theft (the Council self insures against theft), claims that are below a defined threshold (case by case) and any other excess on other policies. It is also used to finance risk management initiatives.
Restructuring Reserve The reserve is set up to deal with any consequences of changes to the establishment where redundancy and other such costs are involved and cannot be met in the year of account.
Renewals and Repairs Reserves These reserves come from annual contributions from service areas to deal with the maintenance and replacement of facilities, vehicles and equipment.
Holding Accounts The Holding Accounts reserves consist of a number of accounts which hold year-end balances on operational surpluses/deficits.
Ring Fenced Reserves These reserves consist of balances held on operational trading accounts and include Trust Funds held by the Council. The funds are 'ring-fenced' and are only used for certain purposes.
Climate Change Allow implementation of smaller schemes; help fund preparation for larger capital scheme funding bids and also fund feasibility reports on potential options in support of the Council's Emissions Reduction Strategy and Action Plan.
Planning Reserve The Government previously increased fees to specifically help performance on Planning services. The Council's policy is to draw sums from here to support the overall cost of the planning service.
Grants Reserves These reserves hold unspent funds received as grants from external bodies for specific schemes/projects.
Collection Fund Adjustments This reserve holds the year end balances of any accounting adjustments necessary for the Council's Business Rates Safety Net and Levy payments.
Project reserves These reserves are set up to hold funds earmarked for specific projects that will be delivered in future years.
Other The 'Other' Reserves consists of a number of miscellaneous accounts that are basically operational in nature e.g., various system suspense accounts.