

Appendix 1. Summary General Fund Revenue Outturn 2025/26

	Current (Revised) Budget 2025/26		Actual Expenditure	Variation to Revised	Analysis of variance	
	£	£			£	Controllable Budget Variance
	£	£	£	£	£	£
General Fund						
Communities and Place	69,700	65,078	(4,622)	(9,598)	4,976	
Lifestyles, Health & Wellbeing	2,616,100	2,154,356	(461,744)	(380,364)	(81,380)	
Public Protection	1,447,800	1,745,275	297,475	84,400	213,074	
Environmental Services	4,952,800	5,432,045	479,245	333,681	145,563	
Climate Change and Natural Habitat	2,137,900	2,571,895	433,995	44,234	389,761	
Sustainable Growth and Economy	1,821,800	1,260,027	(561,773)	(426,417)	(135,355)	
Corporate Resources and Performance	4,489,000	3,027,705	(1,461,295)	(924,655)	(536,640)	
General Fund	17,535,100	16,256,380	(1,278,720)	(1,278,720)	(0)	
Transfer to/from Earmarked Reserves	(1,950,900)	(672,180)	1,278,720	1,278,720	0	
Total	15,584,200	15,584,200	(0)	(0)	(0)	

Communities and Place Portfolio. Outturn Summary 2025/2026

			Variation to Estimate £	Analysis of Variance	
	Current Approved Estimate 2025/26 £	Actual Expenditure £		Controllable Budget Variance £	Non Controllable Recharge Variance £
Communities and Place					
Community Grants	55,000	47,232	(7,768)	(12,744)	4,976
Events	14,700	17,846	3,146	3,146	(0)
Communities and Place	69,700	65,078	(4,622)	(9,598)	4,976
Transfer to/from Earmarked Reserves	0	0	0	0	0
Total	69,700	65,078	(4,622)	(9,598)	4,976

Total Controllable Variance for Portfolio of (£10K) underspend

Community Grants

(12,744) Favourable

Variance mainly due to saving arising from merger of Communities and Communications, offset in Communications and Engagement

Events

3,146 Adverse

No Major variances

Lifestyles, Health & Wellbeing Portfolio. Outturn Summary 2025/2026

	Current Approved Estimate 2025/26 £	Actual Expenditure £	Variation to Estimate £	Analysis of Variance	
				Controllable Budget Variance £	Non Controllable Recharge Variance £
Lifestyles, Health & Wellbeing					
Leisure Services Division	775,300	678,573	(96,727)	(97,285)	558
Calverton Leisure Centre	309,700	240,078	(69,622)	(56,681)	(12,940)
Carlton Forum Leisure Centre	37,300	(4,941)	(42,241)	(32,121)	(10,120)
Redhill Leisure Centre	266,300	144,362	(121,938)	(113,725)	(8,212)
Arnold Theatre	201,800	205,994	4,194	5,041	(847)
Arnold Leisure Centre	480,800	355,108	(125,692)	(97,886)	(27,806)
Richard Herrod Centre	463,400	465,650	2,250	28,098	(25,848)
The Arts & Tourism	26,800	24,269	(2,531)	(2,531)	0
Health & Wellbeing	54,700	45,262	(9,438)	(13,274)	3,836
Lifestyles, Health & Wellbeing	2,616,100	2,154,356	(461,744)	(380,364)	(81,380)
Transfer to/from Earmarked Reserves	(744,900)	(707,234)	37,666	37,666	0
Total	1,871,200	1,447,122	(424,078)	(342,698)	(81,380)

Total Controllable Variance for Portfolio of (£343K) underspend

Leisure Services Division **(97,285) Favourable**
 Variance due to Transformation project ongoing, offset by reduced contribution from reserves required

Calverton Leisure Centre **(56,681) Favourable**
 Variance due to savings on salaries from vacant posts, reduced hours and less people in pension scheme. Also due to boiler failure there

Carlton Forum Leisure Centre **(32,121) Favourable**
 Variance due to refund on water charges from historical over charging. Overspend on Security services due to anti social behavior.

Redhill Leisure Centre **(113,725) Favourable**
 Variance due to savings on salaries from vacant posts, reduced hours and less people in pension scheme. Increased income on All

Arnold Theatre **5,041 Adverse**
 Variance due to slight increase in staffing costs

Arnold Leisure Centre **(97,886) Favourable**
 Variance due to savings on salaries from vacant posts, reduced hours and less people in pension scheme. Reduced costs on utilities.

Richard Herrod Centre **28,098 Adverse**
 Variance mainly due to reduced income as fewer bookings which also leads to reduction in bar income.

The Arts & Tourism **(2,531) Favourable**
 Variance mainly due to saving arising from merger of Communities and Communications, offset in Communications and Engagement

Health & Wellbeing **(13,274) Favourable**
 Variance mainly due to saving arising from merger of Communities and Communications, offset in Communications and Engagement

<u>Transfer to/from Earmarked Reserves</u>	37,666
Joint Use Maintenance Reserves	(52,633)
Insurance Claims excess	(5,000)
Leisure Transformation project	95,299

Public Protection Portfolio. Outturn Summary 2025/2026

	Current Approved Estimate 2025/26	Actual Expenditure	Variation to Estimate	Analysis of Variance	
				Controllable Budget Variance	Non Controllable Recharge Variance
	£	£	£	£	£
Public Protection					
Taxi Licencing	(1,300)	24,817	26,117	80,213	(54,095)
Other Licencing	92,800	46,609	(46,191)	(21,723)	(24,468)
Environmental Protection	299,100	340,139	41,039	27,519	13,520
Food, Health & Safety	306,900	308,795	1,895	4,055	(2,160)
Comm Protection & Dog Control	581,000	603,753	22,753	5,831	16,922
External Grant Schemes	0	994	994	994	0
Private Sector Housing	271,400	471,194	199,794	(68,952)	268,746
Selective Licencing	(102,100)	(51,027)	51,073	56,463	(5,390)
Public Protection	1,447,800	1,745,275	297,475	84,400	213,074
Transfer to/from Earmarked Reserves	115,800	67,201	(48,599)	(48,599)	0
Total	1,563,600	1,812,475	248,875	35,801	213,074

Total Controllable Variance for Portfolio of £36K overspend

Taxi Licencing	80,213 Adverse
Variance due to lower than expected income	
Other Licencing	(21,723) Favourable
Variance due to increase in Massage & Special Treatment, Animal Boarding and Ear Piercing & Electrolysis licence income	
Environmental Protection	27,519 Adverse
Variance due to unachieved efficiency deferred into 2026/27	
Food, Health & Safety	4,055 Adverse
No major variances	
Comm Protection & Dog Control	5,831 Adverse
No major variances	
External Grant Schemes	994 Adverse
No major variances	
Private Sector Housing	(68,952) Favourable
Variance due to additional grant income for Renters Rights Act offset by contribution to reserve to be spent in 2026-27 plus additional improvement grant contributions	
Selective Licencing	56,463 Adverse
Variance due to reduced Selective Licencing income offset by reduced contribution to reserves	

Transfer to/from Earmarked Reserves	(48,599) Adverse
Lower than anticipated Selective licensing income offset by reduced contribution to reserve	(48,599)

Environmental Services Portfolio. Outturn Summary 2025/2026

	Current Approved Estimate 2025/26	Actual Expenditure	Variation to Estimate	Analysis of Variance	
				Controllable Budget Variance	Non Controllable Recharge Variance
	£	£	£	£	£
Environmental Services					
Waste Other	1,100	32,359	31,259	(62,805)	94,064
Waste Recycling	2,038,100	2,084,643	46,543	42,547	3,997
Waste Residual	1,573,400	2,009,118	435,718	114,320	321,398
Waste Services	0	0	0	0	0
Street Care	1,233,100	1,284,525	51,425	16,117	35,308
Environment Service Support	89,000	0	(89,000)	16,342	(105,342)
Fleet Management	18,100	21,400	3,300	207,161	(203,861)
Environmental Services	4,952,800	5,432,045	479,245	333,681	145,563
Transfer to/from Earmarked Reserves	23,800	(20,665)	(44,465)	(44,465)	0
Total	4,976,600	5,411,380	434,780	289,217	145,563

Total Controllable Variance for Portfolio of £289K overspend

Waste Other	(62,805)
Variance due apportionment of staffing costs and bin issues offset by other areas	
Waste Recycling	42,547
Variance due apportionment of staffing costs and bin issues offset by division R500 Waste Other	
Waste Residual	114,320
Variance due to additional agency and overtime costs	
Street Care	16,117
No major variance	
Environment Service Support	16,342
Variance due to unachieved efficiency	
Fleet Management	207,161 Adverse
Variance due to additional agency, hire of vehicles, parts and repairs and external servicing and repairs	

Transfer to/from Earmarked Reserves	(44,465)
Increase in insurance claims	(44,645)

Climate Change and Natural Habitat Portfolio. Outturn Summary 2025/2026

	Current Approved Estimate 2025/26 £	Actual Expenditure £	Variation to Estimate £	Analysis of Variance	
				Controllable Budget Variance £	Non Controllable Recharge Variance £
Climate Change and Natural Habitat					
Climate Control & Sustainability	75,400	76,628	1,228	1,632	(404)
Parks	2,011,900	2,420,162	408,262	41,724	366,538
Parks - External Works	(1,800)	1,320	3,120	(1,377)	4,497
Cemeteries	52,400	73,784	21,384	2,255	19,130
Climate Change and Natural Habitat	2,137,900	2,571,895	433,995	44,234	389,761
Transfer to/from Earmarked Reserves	(89,400)	(115,475)	(26,075)	(26,075)	0
Total	2,048,500	2,456,420	407,920	18,159	389,761

Total Controllable Variance for Portfolio of £18K overspend

Climate Control & Sustainability	1,632 Adverse
No major variances	
Parks	41,724 Adverse
Variance due to lower income at Gedling Country Park car park and lower income at Gedling Solar Farm	
Parks - External Works	(1,377) Favourable
No major variances	
Cemeteries	2,255 Adverse
No major variances	

Transfer to/from Earmarked Reserves (26,075) Adverse

Reduced S106 parks maintenance contributions eligible for drawdown	8,486
Drawdown from insurance reserve to fund insurance claims	(25,060)
Increased redundancy and pension strain costs	(9,500)

Sustainable Growth and Economy Portfolio. Outturn Summary 2025/2026

	Current Approved Estimate 2025/26	Actual Expenditure	Variation to Estimate	Analysis of Variance	
				Controllable Budget Variance	Non Controllable Recharge Variance
	£	£	£	£	£
Sustainable Growth and Economy					
Development Service Support	2,900	23	(2,877)	(102)	(2,775)
Development Management	135,100	137,698	2,598	(42,950)	45,548
Planning Policy	455,700	471,050	15,350	(2,333)	17,683
Building Control Account	47,300	31,549	(15,751)	(14,631)	(1,120)
Building Control Fee Earning Account	70,800	74,916	4,116	24,681	(20,566)
Land Charges	(700)	(2,587)	(1,887)	(3,127)	1,240
Economic Development	432,300	367,206	(65,094)	(28,944)	(36,149)
Housing Needs	591,200	149,702	(441,498)	(305,000)	(136,499)
Housing Strategy	87,200	30,472	(56,728)	(54,010)	(2,718)
Sustainable Growth and Economy	1,821,800	1,260,027	(561,773)	(426,417)	(135,355)
Transfer to/from Earmarked Reserves	(181,200)	28,440	209,640	209,640	0
Total	1,640,600	1,288,468	(352,132)	(216,777)	(135,355)

Total Controllable Variance for Portfolio of (£217K) underspend

Development Service Support	(102) Favourable
No major variances	
Development Management	(42,950) Favourable
Variance due to increased CIL administration receipt partially offset by lower than anticipated planning income	
Planning Policy	(2,333) Favourable
No major variances	
Building Control Account	(14,631) Favourable
No major variances	
Building Control Fee Earning Account	24,681 Adverse
Variance due to shortfall in Building Control income and additional agency spend	
Land Charges	(3,127) Favourable
No major variances	
Economic Development	(28,944) Favourable
Variance due to UK shared property grant funding Public Realm and Project & Activity budgets	
Housing Needs	(305,000) Favourable
Variance due to additional Homelessness funding, reduced bed & breakfast expenditure for Temporary Accommodation and vacancy savings offset by contribution to reserves	
Housing Strategy	(54,010) Favourable
Variance due to vacancy savings	

Transfer to/from Earmarked Reserves	209,640
Additional spend on evidence preparation for Local Plan	4,345
Transfer of unspent asylum dispersal grant, supported housing funding and new burdens to reserve	177,130
Drawdown from various housing needs grants not required due to reduce spend	28,165

Corporate Resources and Performance Portfolio. Outturn Summary 2025/2026

	Current Approved Estimate 2025/26 £	Actual Expenditure £	Variation to Estimate £	Analysis of Variance	
				Controllable Budget Variance £	Non Controllable Recharge Variance £
Corporate Resources and Performance					
HR, Performance and Service Planning	27,500	0	(27,500)	439	(27,939)
Democratic Mgt & Representation	976,400	861,729	(114,671)	15,063	(129,735)
Corporate Management	601,000	1,072,206	471,206	164,615	306,591
Health & Safety and Emergency Planning	16,200	15,193	(1,007)	4,552	(5,560)
Legal Services	13,200	0	(13,200)	(10,663)	(2,537)
Central Print Room	(800)	0	800	(7,666)	8,466
Postages	0	0	0	17,190	(17,190)
Registration Of Electors	297,300	256,743	(40,557)	(1,427)	(39,130)
Elections	86,300	77,193	(9,107)	3,371	(12,479)
Estates & Valuation	25,100	0	(25,100)	2,782	(27,882)
Public Land & Buildings	293,700	354,605	60,905	64,039	(3,133)
Information Technology	16,700	0	(16,700)	2,159	(18,859)
Communications & Engagement	322,900	235,158	(87,742)	19,225	(106,967)
Corporate Officers	263,600	80,821	(182,779)	(181,701)	(1,078)
Business Units	29,300	(3,107)	(32,407)	(5,340)	(27,068)
Public Conveniences	31,900	44,161	12,261	12,407	(146)
Building Services	4,800	0	(4,800)	(4,344)	(456)
Car Parks	139,600	190,908	51,308	38,634	12,674
Public Offices	59,000	9,196	(49,804)	(130,461)	80,657
Community Centres	214,600	191,457	(23,143)	(22,104)	(1,039)
Financial Services	20,300	(2,747)	(23,047)	(20,931)	(2,115)
Customer Services	117,000	0	(117,000)	61,784	(178,784)
Insurance Premiums	84,500	26,198	(58,302)	(565)	(57,737)
Revenues-Local Taxation	957,300	466,217	(491,083)	(605,074)	113,991
Central Provisions Account	69,600	(164,132)	(233,732)	(233,732)	0
Non Distributed Costs	260,300	279,830	19,530	19,530	0
Council Tax Benefits	(3,000)	(13,714)	(10,714)	(10,714)	0
Rent Allowances	605,700	494,842	(110,858)	(110,858)	0
Housing Benefit Administration	429,000	299,633	(129,367)	(29,232)	(100,135)
Rent Rebates	14,900	4,009	(10,891)	(10,891)	0
Corporate Income & Expenditure	(402,100)	(1,882,517)	(1,480,417)	61,918	(1,542,335)
Movement in Reserves (MiRs)	(1,082,800)	133,824	1,216,624	(26,662)	1,243,286
Corporate Resources and Performance	4,489,000	3,027,705	(1,461,295)	(924,655)	(536,640)
Transfer to/from Earmarked Reserves	(1,075,000)	75,552	1,150,552	1,150,552	0
Total	3,414,000	3,103,257	(310,743)	225,897	(536,640)

Total Controllable Variance for Portfolio of £226K overspend

HR, Performance and Service Planning **439 Adverse**

No major variances

Democratic Mgt & Representation **15,063 Adverse**

Variance mainly due to additional salary related expenses

Corporate Management **164,615 Adverse**

Variance due to increase banking charges, banking software charged along with External Audit fees due to back dated invoices

Health & Safety and Emergency Planning **4,552 Adverse**

Variance mainly due to increased staffing costs

Legal Services **(10,663) Favourable**

Variance mainly due to vacancies within department, offset by contribution to reserve to cover cost of locum.

Central Print Room **(7,666) Favourable**

Variance due to staff vacancies and savings on stationery costs

Postages **17,190 Adverse**

Variance due to increase in postage charges

Registration Of Electors **(1,427) Favourable**

No major variances

Elections No major variances	3,371 Adverse
Estates & Valuation No major Variances	2,782 Adverse
Public Land & Buildings Variance due to shortfall of income at AMP £20k and contributions to Burton Station Road site surveys. In addition, higher than anticipated	64,039 Adverse
Information Technology No major Variances	2,159 Adverse
Communications & Engagement Variance mainly due to saving arising from merger of Communities and Communications, offset by savings in Arts, Events and Health &	19,225 Adverse
Corporate Officers Variance due to lower than anticipated transformation costs offset by reduced contribution from reserves	(181,701) Favourable
Business Units No major variances	(5,340) Favourable
Public Conveniences No major variances	12,407 Adverse
Building Services No major variance	(4,344) Favourable
Car Parks Variance due to repairs at various car parks	38,634 Adverse
Public Offices Variance due to price reductions in utility bills, additional rental income at Civic Centre and vacancy savings	(130,461) Favourable
Community Centres Variance due to vacancy savings and lower utility bill costs	(22,104) Favourable
Corporate Administration No major variance	0 Favourable
Financial Services Variance due to vacancy savings offset by contribution to reserve	(20,931) Favourable
Customer Services Variance due to redundancy costs following restructure.	61,784 Adverse
Insurance Premiums No major variances	(565) Favourable
Revenues-Local Taxation Variance due to NDR pool surplus offset by contribution to reserve	(605,074) Favourable
Central Provisions Account Variance due to underspend on budget risk provision, legal claim and a reduction in sundry debtors bad debt provision	(233,732) Favourable
Non Distributed Costs Variance due to restructure costs	19,530 Adverse
Council Tax Benefits Variance due to increase housing benefits over payment recoveries	(10,714) Favourable
Rent Allowances Variance due to increased subsidy on housing benefit claimants	(110,858) Favourable
Housing Benefit Administration Variance due to vacancy savings	(29,232) Favourable
Rent Rebates No major variances	(10,891) Favourable
Corporate Income & Expenditure Variance due to reduction in investment income	61,918 Adverse
Movement in Reserves (MiRs) Variance due to reduced capital programme financing following project deferrals at outturn	(26,662) Favourable

Transfer to / (from) Earmarked Reserves Analysis

1,150,552 Adverse

Lottery commission received	4,218
Property condition surveys scheduled for completion in 2026/27	40,000
Contribution to The Amp sinking fund	10,000
Reduced contribution to IT replacement due to sufficient balances	101,947
Drawdown not required following Communications & Engagement	15,000
Reduction NDR contributions required following Transformation project	159,600
Lower than anticipated Car Park enforcement income transferred to	(22,155)
Underspend within Financial Services to fund agency cover and	20,000
Non-domestic rates pool surplus to be transferred into reserves	507,500
Reduced spend on Rateable Value funder and property inspector	37,014
Settlement of legal claim transfer to legal reserve	61,801
Reduced financing due to deferrals in capital programme	26,603
Re-purpose drawdown not fully required	183,801
Insurance provider reimbursement	5,223