



Agenda for Cabinet
Thursday, 9th July, 2026, 4.00 pm

Members of Cabinet

Councillors: P Arnott (Chair), S Hawkins, P Hayward,
N Hookway, S Jackson, G Jung, D Ledger, J Loudoun (Vice-
Chair), T Olive and R Jefferies

Venue: Council Chamber, Blackdown House, Honiton

Contact: Amanda Coombes, Democratic Services Officer;
01395 517543 email acoombes@eastdevon.gov.uk
(or group number 01395 517546)
Tuesday, 30 June 2026

East Devon District Council
Blackdown House
Border Road
Heathpark Industrial Estate
Honiton
EX14 1EJ

DX 48808 HONITON

Tel: 01404 515616

www.eastdevon.gov.uk

This meeting is being recorded for subsequent publication on the Council's website and will be streamed live to the [East Devon District Council Youtube Channel](#)

- 1 Minutes of the previous meeting (Pages 3 - 6)
- 2 Apologies
- 3 Declarations of interest
Guidance is available online to Councillors and co-opted members on making [declarations of interest](#)
- 4 Public speaking
Information on [public speaking is available online](#)
- 5 Matters of urgency
Information on [matters of urgency](#) is available online
- 6 Confidential/exempt item(s)
To agree any items to be dealt with after the public (including the Press) have been excluded. There are three items which officers recommend should be dealt with in this way.
- 7 Minutes of Overview Committee held on 28 May 2026 (Pages 7 - 9)

Key Matters for Decision

- 8 Recycling & Waste Fleet Replacement – Contract above £100k (Pages 10 - 19)

Matters for Decision

- 9 **Council Plan delivery plan update** (Pages 20 - 25)

- 10 **Financial Outturn for 2025/26** (Pages 26 - 40)
- 11 **Forward Plan** (Pages 41 - 51)
- 12 **Local Government (Access to Information) Act 1985 - Exclusion of Press and Public**

The Vice-Chair to move the following:

that under Section 100(A) (4) of the Local Government Act 1972 the public (including the press) be excluded from the meeting as exempt information, of the description set out in the agenda is likely to be disclosed and on balance the public interest is in discussing these items in private session (Part B).

Part B Matters for Decision

- 13 Edenserv contract approval delegation (Pages 52 - 58)
- 14 Section 106 affordable homes (Pages 59 - 68)

Under the Openness of Local Government Bodies Regulations 2014, any members of the public are now allowed to take photographs, film and audio record the proceedings and report on all public meetings (including on social media). No prior notification is needed but it would be helpful if you could let the democratic services team know you plan to film or record so that any necessary arrangements can be made to provide reasonable facilities for you to report on meetings. This permission does not extend to private meetings or parts of meetings which are not open to the public. You should take all recording and photography equipment with you if a public meeting moves into a session which is not open to the public.

If you are recording the meeting, you are asked to act in a reasonable manner and not disrupt the conduct of meetings for example by using intrusive lighting, flash photography or asking people to repeat statements for the benefit of the recording. You may not make an oral commentary during the meeting. The Chair has the power to control public recording and/or reporting so it does not disrupt the meeting.

Members of the public exercising their right to speak during Public Speaking will be recorded.

[Decision making and equalities](#)

For a copy of this agenda in large print, please contact the Democratic Services Team on 01395 517546

EAST DEVON DISTRICT COUNCIL

Minutes of the meeting of Cabinet held at Council Chamber, Blackdown House, Honiton on 3 June 2026

Attendance list at end of document

The meeting started at 6.04 pm and ended at 7.10 pm

1 Minutes of the previous meeting

The minutes of the previous meeting from Cabinet held on 6 May 2026 were agreed.

2 Declarations of interest

Min 9. Sidmouth Connaught Cliffs Emergency works, request for additional in year funding up to £500k.

Councillor Ian Barlow, Affects Non-registerable Interest, Is a Sidmouth Town Councillor.

Min 13. Dangerous structure - Axminster.

Councillor Paul Hayward, Affects Non-registerable Interest, had been lobbied.

Min 13. Dangerous structure - Axminster.

Councillor Sarah Jackson, Affects Non-registerable Interest, had been lobbied.

3 Public speaking

Mrs Sandra Ward had submitted a question to Cabinet. She said she had received the written response to her question but that she had not yet had time to read it and consider any supplementary question that she may have. She also thanked the Council for considering their position on the PSPO in light of her correspondence.

4 Matters of urgency

There were none.

5 Confidential/exempt item(s)

There are five items which officers recommend should be dealt with in this way recorded at minutes 9, 11, 12 and 13.

6 Minutes of Housing Review Board held on 30 April 2026

Members noted the minutes and recommendation of Housing Review Board held on 30 April 2026.

Minute 111 Housing Review Board annual report 2025-26

That Cabinet and Council note the work that the Housing Review Board has undertaken during the 2025-26 civic year.

7 Minutes of Arts and Culture Forum held on 29 April 2026

Members noted the minutes of Arts and Culture Forum held on 29 April 2026.

8 Minutes of Leisure Strategy Delivery Forum held on 28 April 2026

Members noted the minutes of Leisure Strategy Delivery Forum held on 28 April 2026.

9 **Sidmouth Connaught Cliffs Emergency works, request for additional in year funding up to £500k**

The report highlighted that following annual cliff inspections, the cobblestone cliff retaining wall supporting a walkway within Connaught Gardens was found to have moved since last year's inspection. This had forced the closure of the undercliff path/millennium walkway due to safety concerns. Following investigations and optioneering by designers and contractors due to the constraints the available options were estimated to be more than the available remaining budget. Therefore, in year spend was required to fix the wall to enable the undercliff/millennium walkway to open.

Since the publishing of the agenda Option 4.3 to spray concrete the wall had been withdrawn due to subcontractors' safety concerns.

In light of that the Chair proposed that a Working Group be established by the Portfolio Holder Environment – Operations with Sidmouth Town Council and EDDC representatives to review the issue and give consideration to how the situation can best be progressed, with a view to revisiting the matter in the Autumn and making financial provision for the works in the 2027/28 budget for works to commence in Spring 2027 and be completed in time for the 2027 summer season.

Cllr Ian Barlow asked that the wall be taken down now and made safe so people could enjoy the beach and the sea while ongoing discussions took place for a permanent solution. The potential for additional disruption to Connaught Gardens and increased costs associated with this approach was highlighted.

Officers requested the ability to investigate the possibility and cost effectiveness of providing a crash deck or gallery structure to enable the path to open for the summer, and the Chair confirmed that this could be authorised by the Portfolio Holder Environment - Operations under his delegated powers.

The Chair agreed in the absence of the Portfolio Holder Environment - Operations for the Council to investigate providing a crash deck or gallery to enable the path to open for the summer.

RESOLVED that Cabinet;

1. Delegate authority to the Portfolio Holder Environment – Operations in consultation with the Director of Place, to create a working group with EDDC and Sidmouth Town Council.
2. That a further report be brought to the 7th October Cabinet, with a view to budgeting for 2027/28 and commencing in April 2027 in time for the summer of 2027 and to provide an update on progress of the working group.
3. That the outcomes of the working group are brought into consideration for the budget for 2027/28.
4. That increased security and CCTV be agreed for site and public safety.

REASON:

To ensure that options for repair can be explored with key partners to ensure that the most effective solution was found to enable the reopening of the walkway.

10 **Local Government (Access to Information) Act 1985 - Exclusion of Press and Public**

RESOLVED that Cabinet:

That under Section 100(A) (4) of the Local Government Act 1972 the public (including the press) be excluded from the meeting as exempt information, of the description set out on the agenda, is likely to be disclosed and on balance the public interest is in discussing this item in private session (Part B).

11 **Recycling and Waste Contract**

The recommendations as set out in the exempt report were agreed.

12 **Housing Contract & Procurement Approvals**

The recommendations as set out in the exempt report were agreed.

13 **Dangerous structure - Axminster**

The recommendations as set out in the exempt report were agreed.

Attendance List

Present:

Portfolio Holders

| | |
|-------------|---|
| P Amott | Leader of the Council |
| S Hawkins | Portfolio Holder Finance |
| P Hayward | Portfolio Holder Assets and Economy |
| S Jackson | Portfolio Holder Communications and Democracy |
| T Olive | Portfolio Holder Place, Infrastructure & Strategic Planning |
| R Jefferies | Portfolio Holder Environment - Nature & Climate |

Cabinet apologies:

| | |
|-----------|---|
| N Hookway | Portfolio Holder Culture, Leisure, Sport and Tourism |
| G Jung | Portfolio Holder Environment - Operations |
| D Ledger | Portfolio Holder Sustainable Homes & Communities |
| J Loudoun | Deputy Leader & Portfolio Holder Corporate, Council & External Engagement |

Also present (for some or all the meeting)

Councillor Ian Barlow
Councillor Roy Collins
Councillor Peter Faithfull

Also present:

Officers:

- James Docherty, Assistant Director Governance & Legal
- Mark Barrow, Interim Director Place
- Amanda Coombes, Democratic Services Officer
- Tom Buxton-Smith, Engineering Projects Manager
- Nathan Muggeridge, Corporate Lead for Housing Property and Assets
- Simon Davey, Director of Finance
- Ed Freeman, Assistant Director Planning Strategy and Development Services
- Tracy Hendren, Chief Executive
- Andrew Wood, Director of Place
- Andrew King, Assistant Director for Housing (Regulated Services)
- Catrin Stark, Director of Housing and Health

Chair

Date:

EAST DEVON DISTRICT COUNCIL**Minutes of the meeting of Overview Committee held at Council Chamber, Blackdown House, Honiton on 28 May 2026****Attendance list at end of document**

The meeting started at 6.06 pm and ended at 7.05 pm

1 Minutes of the previous meeting

The minutes of the previous meeting held on 26 March 2026 were agreed as a true and accurate record.

2 Declarations of interest

There were none.

3 Public Speaking

No members of the public had registered to speak at the meeting.

4 Matters of urgency

There were no matters of urgency.

5 Confidential/exempt item(s)

There were no confidential/exempt items.

6 Jurassic Coast World Heritage Site arrangements

The Chair welcomed Mr Sam Scriven, World Heritage Site Principal Officer (Dorset Council) to the meeting. Mr Scriven presented this report which detailed the governance and management arrangements for the World Heritage Site (WHS).

It was reported that since the Jurassic Coast Trust closed in January 2025, responsibility for managing the WHS had returned to Dorset Council and Devon County Council, with good progress made on re-establishing governance, drafting a new management plan, recruiting a new World Heritage Officer, and developing a new website. Ongoing conservation and stakeholder work had also continued successfully, including the innovative Jurassic Coast Flood and Coastal Erosion Risk Management (FCERM) Mitigation Study, while 2026's 25th anniversary celebrations were helping to engage communities and partners through a wide range of events and new outreach activity.

The Portfolio Holder for Leisure, Sport, Culture and Tourism commented on the importance of the WHS to East Devon, attracting tourism and generating business in the district.

Discussion and clarification included the following points:

- At present, the costs are apportioned on a two-thirds basis to Dorset Council and one-third to Devon County Council, reflecting the geographical distribution of the site, with approximately two-thirds located in Dorset and one-third in Devon.

- The WHS does not have statutory protection in its own right, and protection relies on existing legislation for National Landscapes and Sites of Special Scientific Interest.
- The new iteration of the Management Plan is the first test of the new management system that is in place.
- Landslides and rockslides are hazards which need to be carefully managed given their implications for infrastructure and loss of land. At the same time, the dynamic process of coastal erosion is what makes the coastline so special since it is continually refreshing itself, and the coastline's natural beauty has value in its own right and for the economy, drawing people to the area.
- Communities are encouraged to take ownership of the WHS as an asset which can be utilised in a way that is sustainable. The geological processes are robust and not as sensitive to impact from tourism as wildlife sites, but visitor pressures and litter etc can ruin the visitor experience.
- 2026 is the 25th anniversary of the WHS and the whole year is being treated as the anniversary year. Ideas are encouraged for events that people want to link with the celebration.
- Webpages about the WHS are hosted by the Dorset Coast Forum whilst the WHS's official website is under construction.
- World Heritage UK does a lot of work to research the benefits of world heritage and to lobby government, representing all WHSs in the UK. There is also an all-party parliamentary group for World Heritage. Additionally, Natural England is working with the UK National Commission for UNESCO, which is doing a lot of work to gather together the different UNESCO sites including WHSs, geoparks, biospheres and Cities of Culture, all of which Devon has and which helps to get the UNESCO brand better recognised by government.
- EDDC promotes the WHS through its Cultural Tourism Map.

The Committee noted the report and were supportive of the work of the Jurassic Coast team in East Devon.

The Chair thanked Mr Scriven for his very informative presentation and contribution to the meeting.

7 **e-Petition Scheme - verbal update**

The Democratic Services Officer read out a briefing note prepared by the Democratic Services Manager which provided an update on the implementation of the Council's online petition scheme.

Members asked that communications were put out to highlight that the e-petition platform was now available on the Council's website for public use.

8 **Work programme 2026-2027**

The Committee received and noted the work programme 2026 – 2027.

Attendance List

Councillors present:

A Bailey
B Bailey
K Bloxham
R Collins
T Dumper (Vice-Chair)

A Hall (Chair)
M Hall
D Mackinder
D Wilson

Councillors also present (for some or all the meeting)

I Barlow
N Hookway

Officers in attendance:

Simon Davey, Director of Finance
James Docherty, Assistant Director Governance & Legal
Sarah James, Democratic Services Officer

Councillor apologies:

J Brown
B Collins
O Davey
J Heath
S Hunt

Chair:

Date:



Report to: Cabinet

Date of Meeting 9 July 2026

Heading/Title: Recycling & Waste Fleet Replacement – Contract above £100k

Cabinet Member(s): Cllr Geoff Jung

Director/Assistant Director: Andy Wood / Andrew Hancock

Author and Directorate: Andrew Hancock – Place

Contact Details Andrew.Hancock@eastdevon.gov.uk

Key decision Yes

If a Key Decision has it appeared on Forward Plan Yes via General Exception Procedure Notice

Document classification: Part A Public Document

Exemption applied: None

1. Background

- 1.1 The report seeks approval to delegate authority to award contracts for the supply of vehicles as part of the Council's fleet replacement and investment programme.
- 1.2 The procurement forms part of the approved capital programme, with a total allocation of £5,935,000 agreed through the 2026/27 budget setting process and subsequently endorsed by the Budget Setting and Capital Allocation Panel, Cabinet and Full Council meetings.
- 1.3 The project proposes the replacement of a proportion of the Council's refuse and recycling vehicle fleet, which are now currently 10 years old and are beyond their expected operational life. While the vehicles are currently serviceable, they are increasingly showing signs of age, with a growing risk that reliability will decline. This presents potential impacts on service standards, maintenance costs, and vehicle availability, which are critical to maintaining effective frontline environmental services.
- 1.4 Due to current manufacturer lead times of typically 12 to 16 months for refuse and recycling collection vehicles, early progression of procurement and contract award is essential to secure production slots and enable timely delivery. Delays at this stage could result in extended use of aging vehicles, increased operational risks, and potential disruption to service delivery.

- 1.5 A compliant procurement exercise is being undertaken in accordance with the Council's Contract Procedure Rules, utilising established frameworks to identify preferred suppliers capable of meeting the Council's operational, technical, and financial requirements.
- 1.6 Given the value of the contracts exceeds £100,000, formal Cabinet approval is required to delegate authority for the final award.
- 1.7 In developing this proposal, consideration has also been given to the anticipated Local Government Reorganisation (LGR), with a decision expected in mid-July 2026. This was reflected in the original business case and considered through the Budget Setting and Capital Allocation Panel (BSCAP). The fleet replacement proposal does not seek to pre-empt or constrain any future decisions by successor authorities. Rather, it addresses an immediate operational need for the continuation of a statutory frontline service which the Council must continue to provide until any future vesting date and which will need to continue without interruption beyond that point. The vehicles being procured are standard recycling and refuse collection vehicles used across the sector and remain relevant to the existing East Devon operating model, to EdenServ's day-one service delivery requirements, and to potential future successor authority arrangements.
- 1.8 The exception might be in a Greater Exeter model, if Exeter unitary decided to change its collection model away from kerbside sort and Romaquips. The existing Exeter model does not give the required recycling rates to meet government targets and a change of this magnitude would require significant investment and planning. It is likely therefore to be some years after vesting day if at all. RCVs remain relevant across any collection model, but if the model for the Exeter half of the district were to change for recycling, it is imagined this would be some years after, perhaps post 2031. At this point the Romaquips assigned to the Western half of East Devon would have 5 years depreciation remaining. They could be reassigned or sold to other authorities in Devon or nationally if this unlikely service model scenario were to materialise.
- 1.9 The need to progress the majority of this replacement now arises from the way the current service was mobilised following the major contract and service change in 2015/16. At that point, a substantial proportion of the current fleet was acquired at broadly the same time to support the new collection model. As a consequence, a large cohort of vehicles has now reached a similar age profile and is beyond normal depreciation and expected operational life. This differs from a rolling replacement programme where vehicles are renewed incrementally over several years. Deferring procurement or seeking to spread the replacement over a longer period would therefore leave the Council and EdenServ reliant on a significant number of ageing vehicles at the same time, increasing the risk of breakdown, hire costs, maintenance pressure, service disruption and reputational impact.

- 1.10 BSCAP discussions recognised that this is committed capital investment in operational assets required to maintain service continuity, rather than discretionary growth expenditure. The vehicles will remain assets with continuing operational use and residual value. They also support LGR resilience by maintaining a serviceable fleet that could be allocated, retained, integrated or redeployed by a successor authority depending on the eventual structural model. Because neighbouring authorities use broadly comparable refuse and recycling fleet types, the investment does not lock future authorities into a unique or inflexible operating specification. It may also support future geographic scaling of EdenServ or successor authority operations where compatible collection systems and fleet requirements exist.

2. Recommendations/Decision

- 2.1 That Cabinet grant delegated authority to the Assistant Director of Streetscene, in conjunction with the Portfolio Holder for Environment Operations and the Portfolio Holder for Finance, to award the contract(s) to the preferred supplier(s) following completion of the procurement process.
- 2.2 That Cabinet grant delegated authority to the Director of Governance/Assistant Director – Legal and Governance to prepare and execute all necessary legal documentation to complete the contract(s).

3. Reasons for Recommendations/Decision

- 3.1 The recommendation ensures that:
- The Council can progress the timely replacement and acquisition of vehicles, avoiding delays that could impact service delivery.
 - Appropriate governance and oversight is maintained through involvement of senior officers and relevant Portfolio Holders in the final decision.
 - The procurement exercise, undertaken via established frameworks, will ensure value for money and supplier suitability, making delegated authority the most efficient route to contract award.
 - The investment supports the Council's operational and environmental objectives, including improved fleet efficiency, reduced emissions, and reduced long-term maintenance costs.
 - Delegation allows flexibility to manage any final commercial clarifications without returning to Cabinet, while remaining within the approved budget envelope.

 - The majority of the replacement requirement has arisen at the same time because the current fleet was acquired as part of the major contract and service change in 2015/16. The vehicles are now past normal depreciation and expected operational duration, creating a concentrated replacement need rather than a discretionary acceleration of spend.
 - The proposal responds to operational imperatives including vehicle reliability, statutory service continuity, crew safety, availability of frontline collection capacity, management of maintenance costs, and avoidance of short-term hire dependence.

- Early procurement is required because specialist refuse and recycling vehicles have long manufacturer lead times. Delaying approval would not remove the need for replacement but would extend the period during which the Council and EdenServ must operate an ageing fleet.
- A phased procurement approach has been considered but is not recommended for the majority of the requirement because it would leave multiple end-of-life vehicles in service simultaneously, increasing operational and financial risk during the EdenServ transition and the LGR period, whilst risking increased cost through hire vehicle requirements. Hire Romaquips are not readily available, so failure of Romaquips would likely have direct service impacts.
- The fleet specification remains standard and transferable. It supports the existing operating model, does not prevent future service redesign, and preserves flexibility for successor authorities to retain, integrate, allocate or redeploy assets as part of any future LGR implementation.

3.2 To enable the legal completion of the contracts and ensure appropriate documentation is prepared and executed in accordance with statutory and governance requirements

4. Options

4.1 The following options have been considered:

Option 1: Grant delegated authority (Recommended)

- Enables efficient and timely award of contracts, supporting early ordering to secure manufacturing slots
- Maintains appropriate member oversight through Portfolio Holder involvement
- Aligns with the approved capital programme considered through BSCAP.
- Takes into account the anticipated Local Government Reorganisation (LGR), recognising that the Council will continue to deliver services up to and beyond the proposed transition in 2028, requiring a reliable and resilient fleet.
- Supports continuity of service both in advance of, and during, any future organisational changes.
- This option also provides the strongest response to the current age profile of the fleet. Because the current vehicles were largely mobilised as part of the 2015/16 contract and service change, a significant proportion now falls due for replacement within the same period. Progressing the majority of the procurement now reduces the risk of clustered vehicle failure, protects service continuity through the EdenServ mobilisation period, and avoids creating a backlog of replacement need for any successor authority.
- The recommended approach does not prevent future service redesign under LGR. The vehicles are standard frontline collection assets and would remain relevant to waste and recycling operations whether retained within EdenServ, transferred to a successor council, allocated geographically, or integrated into a wider fleet strategy.

Option 2: Profile the replacement of 35 vehicles (from fleet of 52) across multiple years, rather than altogether.

- Due to largescale fleet replacement in 2015/16 to support a significant collection model change, all vehicles have the same age profile and are over normal service life. This creates a substantial service failure risk.
- Profiling the replacement across multiple years or tranches would hold and escalate the risk of vehicle failure, increasing maintenance costs substantially, with the only mitigation being hire fleet.
- Hire fleet is expensive at £1000 per vehicle, per week, and Romaquips are not readily available on hire.
- Risks missing manufacturer production slots, particularly given long lead-in times.
- While LGR is a relevant consideration, delaying decisions could increase operational risk to services that must continue uninterrupted through any transitional period.

Option 3: Do nothing / delay procurement

- Not recommended as it would result in continued reliance on an ageing fleet with increasing risk of breakdown, service disruption, and rising maintenance costs.
- Would undermine delivery of the approved capital programme.
- Fails to recognise that, notwithstanding LGR, the Council retains responsibility for service delivery and must ensure ongoing fleet reliability through and beyond the proposed transition period.
- Presents the highest operational and reputational risk
- A delay or extended phasing approach would not remove the underlying need to replace the vehicles. It would instead defer essential investment while the fleet continues to age beyond normal depreciation and expected operational life. This would increase the risk of breakdown, reliance on hired vehicles, higher maintenance expenditure, reduced operational resilience and potential disruption to statutory collection services.
- Delaying replacement could also create a more difficult position for successor authorities by transferring an ageing fleet risk into the LGR implementation period. In contrast, progressing replacement now provides operational resilience and leaves future authorities with usable assets rather than an avoidable backlog of urgent fleet decisions.

5. Relevance to Council Plan/priorities

Set out how report links to the Council Plan/priorities:

- A supported and engaged community that has the right homes in the right places, with appropriate infrastructure
- A sustainable environment that is moving towards carbon neutrality and which promotes ecological recovery.
- A vibrant and resilient economy that supports local business, provides local jobs and leads to a reduction in poverty and inequality.

- ☒ A well-managed, financially secure and continuously improving council that delivers quality services

Indicate how the recommendations/decision contributes to the delivery of the Council Plan and its priorities

6. Financial Comments/Implications

- 6.1 Budget approval has previously been given by Council for the required fleet replacement programme as part of the capital programme. Expenditure profile remains in line with that approved however this is difficult to manage due to lead-in time for ordering and delivery. (JS)
- 6.2 The profile of expenditure reflects the operational reality that a substantial proportion of the current fleet was acquired at broadly the same time following the 2015/16 contract and service change. As a result, the replacement need is concentrated rather than evenly spread. While a phased approach would usually be preferable from a capital planning perspective, in this case significant further phasing would increase operational risk and may create additional revenue pressure through rising maintenance costs, vehicle downtime and potential short-term hire requirements. Progressing procurement now also helps manage inflationary exposure and manufacturer lead times by securing production slots within the approved capital budget.

7. Legal Comments/Implications

- 7.1 The proposals in this report are to award contracts that are being procured in accordance with Procurement legislation . This is in compliance with the Council's contract procedure rules. (JD)

8. Risk Implications

- 8.1 If the proposed decision is not taken, the principal risk is that the Council and EdenServ would continue to rely on a fleet where a significant proportion of vehicles is already beyond normal depreciation and expected operational life. This increases the likelihood of vehicle breakdown, reduced service resilience, higher maintenance costs, and potential disruption to statutory recycling and waste collection services. Given the long lead times for specialist vehicles, a delay in approval would have a direct impact on the earliest achievable delivery dates.
- 8.2 If the decision is taken, the main risks relate to procurement delivery, supplier performance, manufacturer lead times, inflationary pressure and ensuring that the specification remains appropriate for service needs. These risks will be managed through use of established procurement frameworks, technical evaluation, budget monitoring, supplier engagement, and ongoing contract management. The proposal also mitigates LGR risk because the vehicles are standard operational assets which can continue to support service delivery

and can be allocated, retained, integrated or redeployed by future successor authorities.

8.3 The risk section should also include the risks for all the options considered.

| Activity/ plant/ materials etc | List significant hazards | People at risk | Assessment of Risk | | | Existing controls e.g. Safety procedures | What further action Is required to control/mitigate the risk? |
|--------------------------------------|--|------------------------------|--------------------|-----------------|------------|--|---|
| | | | *Impact 1-4 | *Likelihood 1-4 | Risk Score | | |
| Aging refuse and recycling fleet | Vehicle breakdown, Service disruption | Residents, Staff | 4 | 3 | 12 | Planned replacement programme, maintenance regime | Progress procurement and vehicle replacement programme |
| Procurement process via frameworks | Supplier underperformance or unsuitable specification | Council, residents | 3 | 2 | 6 | Use of approved frameworks, defined specifications | Robust evaluation, contract management and monitoring |
| Manufacturing and delivery delays | Late delivery of vehicles leading to extended use of old fleet | Residents, operational teams | 4 | 3 | 12 | Procurement through frameworks | Early order placement, monitor supplier timelines |
| Cost increases / inflation | Budget overspend | Council finances | 3 | 3 | 9 | Approved capital budget, competitive framework pricing | On-going cost control, timely orders to reduce inflation impact |
| Governance / decision delays | Missed production slots | Council, residents | 4 | 2 | 8 | Cabinet approval route, clear governance | Delegated authority to enable timely decision-making |

*Impact – Major = 4 Serious = 3 Significant = 2 Minor = 1

*Likelihood – Very Likely = 4 Likely = 3 Unlikely = 2 Remote = 1

9. Equality Implications (Public Sector Equality Duty)

9.1 N/A

10. HR and Workforce Implications

10.1 Set out any HR or Workforce implications. N/A

11. Community Safety Implications (Crime and Disorder)

11.1 Please confirm if there are any Community Safety Implications. N/A

12. Climate Change Implications

12.1 This procurement relates to like for like internal combustion engine fleet replacement. We don't currently have the infrastructure or network capacity to allow further charging at the depot. This is not possible without significant investment. As a result of the Depot project not being progressed, this investment is not currently planned.

The technology is also not mature enough to allow EV fleet coverage outside of the West end growth zone. We do have a separate capital bid in the programme for a refurbishment of an existing RCV to retrofit with an EV drive train.

13. Health & Safety and Health & Wellbeing Implications

13.1 Please confirm if there are any Health & Safety implications. N/A

13.2 Please confirm if there are any Health & Wellbeing Implications. N/A

14. Procurement and Social Value implications

14.1 N/A

Further guidance is provided at the end of the report.

15. Land and Buildings (non-housing)/Asset Management Implications

15.1 If there are any implications please check with Place, Asset & Commercialisation Team for advice and comments. N/A

16. Overview and Scrutiny Committees Comments/Recommendations

16.1 Demonstrate how scrutiny has contributed to inform the outcomes in the report. Comments from Scrutiny Committee, Overview Committee and Housing Review Board.

17. Digital and Data

17.1 Please set out any digital and data implications. N/A

18. Consultation and Engagement

18.1 Please set out any consultation/engagement carried out as part of the process. N/A

19. Communications

19.1 Please set out any PR/Comms implications likely to arise from the recommendations in the report. N/A

20. Next Steps

- 20.1 Following Cabinet approval, the procurement process will be progressed through established frameworks in accordance with the Council's Contract Procedure Rules. Evaluation of supplier submissions will be completed to confirm the preferred supplier(s).
- 20.2 Delegated authority will then be exercised by the Assistant Director of Streetscene, in consultation with the Portfolio Holder for Environment Operations and the Portfolio Holder for Finance, to formally award the contract(s).
- 20.3 Subject to contract award, orders will be placed to secure manufacturing slots and delivery timescales, with ongoing contract management arrangements put in place to monitor performance, delivery, and budget compliance.
- 20.4 The procurement and award process will include confirmation that the final specification remains appropriate for the existing East Devon recycling and waste operating model and for EdenServ's day-one operational requirements. Asset records, procurement documentation and delivery schedules will be maintained so that the fleet position is clear for any future LGR transition planning. This will support future successor authorities by providing a transparent record of asset age, specification, cost and operational allocation.

21. Appendices

21.1 N/A

22. Background Papers

22.1 N/A

Proposed Report Sign Off process

Please make sure you have obtained the relevant sign off and the date completed before submitting your report to Democratic Services.

| | Officer Name | Date requested | Date Completed |
|--------------------|--|-----------------------|-----------------------|
| Legal & Governance | Monitoring Officer or Deputy Monitoring Officer | 09/06/2026 | 10/06/2026 |
| Finance | Section 151 Officer or Deputy S151 Officer | 09/06/2026 | 10/06/2026 |
| Communications | communications@eastdevon.gov.uk | | If applicable |
| Digital and Data | digital@eastdevon.gov.uk | | If applicable |
| Engagement | engagement@eastdevon.gov.uk | | If applicable |
| HR | HR Lead | | If applicable |

| | | | |
|---------------------------|--------------------------------|------------|---------------|
| Chief Executive | Chief Executive | | If applicable |
| Director | Relevant Director | | Required |
| Assistant Director(s) | Relevant Assistant Director(s) | 10/06/2026 | 10/06/2026 |
| Cabinet Lead Member(s) | Relevant Lead Member (s) | | Required |
| Executive Leadership Team | ELT | 16/06/2026 | Required |
| Strategic Leadership Team | SLT | | If applicable |



Report to: Cabinet

Date of Meeting 9 July 2026

Heading/Title: Update on the Council Plan delivery plan

Cabinet Member(s): Cllr John Loudoun

Director/Assistant Director: Melanie Wellman / Lloyd Exley

Author and Directorate: Andre Roy - Governance

Contact Details: andre.roy@eastdevon.gov.uk

Key decision: No

If a Key Decision has it appeared on Forward Plan

Document classification: Part A Public Document

Exemption applied: None

1. Background

1.1 Summary of the Report

This report provides an overview of the Council's performance in relation to its Council Plan. It sets out the direction of travel for key strategic actions, measures of success, and projects for Q1 2026/27 (April to June 2026), covering Finance, Governance, Housing and Place. It also helps to identify the scale of activities within the Council Plan.

The Council Plan provides the framework and direction for the Council's work in providing services to residents and businesses. The Council's four key priorities are set out in the Plan, linked to specific strategies and service plans. Taken as a whole, the Council Plan includes 46 Key Actions, 82 Measures of Success and 32 Projects which are to be implemented over the lifespan of the Plan.

There are three key strands making up the Council's workload across the period of the Council Plan:

- Business As Usual (BAU) activities which include statutory and other core services;
- Local Government Reorganisation (LGR);
- Projects and Corporate Plan Priorities.

Collectively, this represents a challenging workload to be delivered with limited resources. The impacts of continuing BAU activities, core services and committed projects alongside the additional demands of LGR presents a strain given the need to balance Council resources, appropriate risk management and mitigation, plus monitoring of performance.

This strain likely means that the Council will need to pause or stop some activities to ensure it has sufficient capacity and capability to deliver core services and priority actions. This 'stop/ go' process could only take place following a meticulous review and prioritisation exercise and this report does not seek any decisions on priorities or which activities it may be necessary to stop. However, it is intended to raise awareness of the scale of requirements imposed on the Council in relation to its available resources.

The Council has now commenced the rollout of a Performance Management Framework across all Directorates allowing the assessment and monitoring of performance in relation to the Council Plan Key Actions, Measures of Success and Projects. The rollout has established a baseline position which will form the basis of monitoring and reporting at a corporate level. In due course this will be further strengthened by the planned implementation of a Project Management Office (PMO).

Initial engagement has been strong in several service areas, with partial reporting now in place across each Directorate. As expected at this early stage, coverage is not yet complete, and some areas are still establishing their reporting approach. However, progress to date has been significant and is a strong improvement over previous reporting periods.

This report provides a baseline position, with 96% (153 of 160) metrics fully reported, some metrics developing and others not yet reported.

A structured programme of onboarding and refinement is underway, with full coverage of Council Plan actions and measures of success expected during the Q2 2026/27 review period as the framework and supporting system is further embedded across all service areas.

Performance is assessed using a standard RAG framework:

- Green – Complete
- Amber – In Progress
- Red – Late
- Black – Not Started

Each update includes commentary from the responsible officer, setting out progress to date, context, and, where applicable, planned corrective action. This ensures that performance updates are supported by a clear narrative and actionable insight for 160 metrics.

The Q1 2026/27 performance review covers:

- Council Plan – 46 Key Actions.
- Council Plan – 82 Measures of Success.
- Council Plan – 32 Projects.

2. Recommendations/Decision

Recommendations:

2.1 Re-plan 'Not Started' key actions and projects through the Q2 performance review to ensure a realistic and deliverable Council Plan.

2.2 Ensure a quarterly review of each Key Action to ensure it remains achievable, deliverable and affordable.

2.3 Maintain clear visibility of delivery challenges, enabling focused ELT oversight of key issues and dependencies.

2.4 Complete Stage 2 Governance Pilot KPI review and rollout SMART KPIs with Service Leads.

2.5 Embed InPhase reporting, to support consistent, system-led performance management.

2.6 Remove Service Objectives from the performance framework, to maintain strategic focus and avoid unnecessary operational complexity in ELT and Cabinet reporting.

3. Reasons for Recommendations/Decision

Key Findings:

3.1 Strong early delivery baseline established, with 72% (33 of 46) Key Actions and 81% (26 of 32) projects in progress or completed.

3.2 Performance Management Framework successfully implemented, with good initial engagement across all Directorates.

3.3 96% reporting coverage achieved, providing a credible and transparent starting position for corporate performance reporting.

3.4 InPhase Performance Management IT solution populated with Q1 data, enabling system-based reporting and supporting a more consistent, centralised approach.

3.5 Microsoft Lists data collection approach has been effective, providing a simple and intuitive mechanism for Service Leads and teams to update datasets.

3.6 A proportion of activity remains 'Not Started', reflecting areas continuing to establish delivery plans, sequencing, and resource alignment.

Insights:

- The overall delivery position is positive, but the current profile appears ambitious, with delivery confidence dependent on improved prioritisation and sequencing.
- Performance maturity is still developing, with incomplete Measures of Success and emerging KPIs limiting the depth of insight at this stage.
- Delivery pressures are evident across the portfolio, including major programmes and dependencies, alongside the additional demands of LGR.
- Adoption of Microsoft Lists demonstrates that simple, user-focused tools drive engagement, supporting timely data returns and improving reporting consistency.
- System and governance foundations are now in place, creating an opportunity to move towards management by exception and more targeted ELT oversight in Q2 2026/27.

4. Options

4.1 Options Considered

The current LGR requirements and resource strain likely means that the Council will need to pause or stop some activities to ensure it has sufficient capacity and capability to deliver core services and priority actions. This 'stop/ go' process could only take place following a meticulous review and prioritisation exercise and this report does not seek any decisions on priorities or which activities it may be necessary to stop. However, it is intended to raise awareness of the scale of requirements imposed on the Council in relation to its available resources.

Q2 will focus on validating delivery plans, achieving full coverage, and strengthening the maturity and consistency of performance reporting:

- Validate Key Actions, Projects, and Measures of Success to confirm deliverability and realistic sequencing.
- Achieve full reporting coverage across all Directorates to establish a complete and consistent corporate position.
- Strengthen performance maturity through completion of SMART KPIs and improved quality of performance insight.
- Embed consistent reporting standards, ensuring clarity of ownership, commentary, and RAG application.
- Enhance system-led reporting, using InPhase to support more consistent, transparent, and timely performance reporting.

Conclusion

The Q1 2026/27 performance review establishes a strong and credible baseline for Council Plan delivery and the new Performance Management Framework. Early progress across Key Actions and projects demonstrates positive momentum, supported by effective adoption of structured reporting tools and processes.

However, the current delivery profile highlights the need for refined prioritisation, sequencing, and performance maturity to maintain delivery confidence, especially with the significant impact of LGR and associated resources availability. The next phase will focus on embedding consistent, system-led reporting through InPhase, strengthening performance measures, and simplifying the framework to support clear, strategic oversight.

This approach will ensure that the Council is well positioned to deliver its strategic priorities, while responding effectively to ongoing pressures, including Local Government Reorganisation.

Q2 represents a transition from framework implementation to performance maturity and focused delivery oversight.

5. Relevance to Council Plan/priorities

Set out how report links to the Council Plan/priorities:

- A supported and engaged community that has the right homes in the right places, with appropriate infrastructure

- A sustainable environment that is moving towards carbon neutrality and which promotes ecological recovery.
- A vibrant and resilient economy that supports local business, provides local jobs and leads to a reduction in poverty and inequality.
- A well-managed, financially secure and continuously improving council that delivers quality services

Indicate how the recommendations/decision contributes to the delivery of the Council Plan and its priorities

6. Financial Comments/Implications

6.1 There are no financial implications arising from this report.

7. Legal Comments/Implications

7.1 There are no legal implications arising from this report

8. Risk Implications

8.1 There are no new risks associated with this report.

9. Equality Implications (Public Sector Equality Duty)

9.1 There are no equality implications arising from this report

10. HR and Workforce Implications

10.1 There are no HR implications arising from this report

11. Community Safety Implications (Crime and Disorder)

11.1 There are no community safety implications arising from this report

12. Climate Change Implications

12.1 There are no new climate change implications arising from this report

13. Health & Safety and Health & Wellbeing Implications

13.1 There are no Health & Safety implications arising from this report.

13.2 There are no Health & Wellbeing Implications arising from this report.

14. Procurement and Social Value implications

14.1 There are no procurement and social value implications arising from this report

15. Land and Buildings (non-housing)/Asset Management Implications

15.1 There are no new implications Land and Buildings or Asset Management implications arising from this report.

16. Overview and Scrutiny Committees Comments/Recommendations

16.1 Not applicable.

17. Digital and Data

17.1 There are no new digital and data implications arising from this report.

18. Consultation and Engagement

18.1 ELT Review held 16 June 2026.

19. Communications

19.1 There are no PR implications arising from this report.

20. Next Steps

20.1 Q2 will focus on confirming the deliverability and sequencing of Key Actions, Projects and Measures of Success, while achieving full reporting coverage across all Directorates to establish a consistent corporate position. The Council will strengthen performance maturity through the completion of SMART KPIs and improved quality of insight, alongside embedding consistent reporting standards with clear ownership, robust commentary and appropriate RAG application. This will be supported by progressing system-led reporting through InPhase to deliver more transparent, consistent and timely performance information.

21. Appendices

21.1 [Appendix a – Council Plan delivery plan update quarter 1 2025/26](#)

22. Background Papers

22.1 Not applicable.



Report to: Cabinet

Date of Meeting 9 July 2026

Heading/Title: Finance Report: Outturn 2025/26

Cabinet Member(s): Cllr Sam Hawkins

Director/Assistant Director: Simon Davey

Author and Directorate: John Symes / Finance

Contact Details john.symes@eastdevon.gov.uk

Key decision No

If a Key Decision has it appeared on Forward Plan

Document classification: Part A Public Document

Exemption applied: None

1. Background

- 1.1 The 2025/26 outturn report brings together the year-end position for the General Fund, Housing Revenue Account and capital programme. The tables show the impact of in-year budget movements, reserve transfers and year-end adjustments, including the agreed closure of the Transformation Fund and transfer of the uncommitted balance, together with the General Fund annual surplus, to the Medium-Term Financial Plan Reserve. This strengthens the Council's financial resilience and provides flexibility to manage future budget pressures, including costs associated with Local Government Reorganisation preparation.
- 1.2 The General Fund position reflects a year of continuing financial pressure, including inflationary cost increases, service demand pressures and in areas difficult recruitment market conditions. The report notes that budget movements in year were mainly driven by organisational structural changes, particularly the movement of Car Parks out of the Finance Portfolio, and by additional use of additional external project funding and contributions to earmarked reserves of unused funding in the period.
- 1.3 The Housing Revenue Account continues to face sector-wide pressures from constrained income, cost inflation, regulatory requirements and long-term

capital investment needs. The tables show that the revenue and capital split across property and asset workstreams has been reviewed, with virements made primarily from revenue into capital to better reflect the nature of the expenditure and support delivery of the housing investment programme. The planned £0.25m transfer to the HRA balance is also confirmed.

1.4 Overall, the outturn position supports the recommendations to note the final financial position and approve the proposed reserve transfers. These actions ensure that year-end balances are appropriately allocated, support compliance with financial regulations, and maintain a prudent reserve position ahead of the Medium-Term Financial Strategy update.

1.5 **General Fund Outturn**

1.6 In the 2025/26 financial year, district councils across England faced widely recognised pressures on their General Fund budgets, including persistent funding uncertainty, high inflation driving up core costs such as staff pay and contracts, increased demand for local services, and volatile income streams requiring prudent financial management.

1.7 The table below shows the General Fund Balance movement and proposed notable reserve transfers and final balances. This shows the closing of the Transformation fund, allocating the uncommitted balance to the Medium-Term Financial Plan Reserve along with the General Fund final annual surplus. The use of balances will be revisited in preparing an update position of the Medium Term Financial Strategy which will include costs of LGR preparation and consideration of resources in key project delivery within the timeframe of Local Government Reorganisation (LGR).

| Reserve | GF Balance | Transformation Fund | MTFP Reserve |
|------------------------------|--------------|---------------------|---------------|
| Closing Balance 24/25 | 4,800 | -3,317 | -3,712 |
| In Year Movements 25/26 | -658 | 1,514 | 150 |
| Final Year End Transfers | 658 | ** | -658 |
| Closing Balance 25/26 | 4,800 | -1,803 | -4,220 |

* The 2026/27 budget approved £0.3m reduction in the General Fund Balance to be used to meet general expenditure.

** Final sum transferred will be determined once commitments have been confirmed.

1.8 The following tables provide analysis and commentary on both the budgetary movements in year as well as the anticipated outturn against these revised budgets. The two main reasons for the budget changes are;

1.8.1 Organisation restructure – the most material impact being the transfer of Car Parks out of the Finance Portfolio.

1.8.2 Earmarked Reserves – additional use or contribution to the service’s reserves as result in large part to additional external funding on significant projects and financial pressures.

| Portfolio Budget - Net Expenditure | Including Capital Charges | | | | Capital Charges | | | Excluding Capital Charges | | | | NOTES |
|---|---------------------------|-------------------|------------------|------------|------------------|------------------|------------------|---------------------------|-------------------|-----------------|------------|-------|
| | 2025/26 Outturn | | | | 25/26 Outturn | | | 2025/26 Outturn | | | | |
| | Actuals | Budget | Surp/Def | %age | Actuals | Budget | Surp/Def | Actuals | Budget | Surp/Def | %age | |
| Corporate Business | 107,521 | 136,909 | -29,388 | -21% | 0 | 0 | 0 | 107,521 | 136,909 | -29,388 | -21% | 1 |
| Corporate Services | 909,215 | 379,282 | 529,933 | 140% | 0 | 0 | 0 | 909,215 | 379,282 | 529,933 | 140% | 2 |
| Economy And Regenrtn Portfolio | -821,788 | -2,586,123 | 1,764,335 | -68% | 1,834,050 | 290,943 | 1,543,107 | -2,655,839 | -2,877,066 | 221,227 | -8% | 3 |
| Environment Portfolio | 6,030,413 | 6,582,308 | -551,895 | -8% | 1,202,345 | 1,276,666 | -74,321 | 4,828,068 | 5,305,642 | -477,574 | -9% | 4 |
| Finance | 2,609,358 | 2,593,801 | 15,557 | 1% | 0 | 0 | 0 | 2,609,358 | 2,593,801 | 15,557 | 1% | 5 |
| Strategic Development & P'Ship | 2,014,620 | 2,364,694 | -350,074 | -15% | 0 | 0 | 0 | 2,014,620 | 2,364,694 | -350,074 | -15% | 6 |
| Street Scene Portfolio | 17,733,628 | 16,269,404 | 1,464,224 | 9% | 3,958,299 | 2,575,318 | 1,382,981 | 13,775,329 | 13,694,086 | 81,243 | 1% | 7 |
| Sustainable Homes & Communitie | 1,844,553 | 2,222,507 | -377,954 | -17% | 4,898 | 45,181 | -40,283 | 1,839,655 | 2,177,326 | -337,671 | -16% | 8 |
| Portfolio Totals | 30,427,521 | 27,962,782 | 2,464,739 | 9% | 6,999,593 | 4,188,108 | 2,811,485 | 23,427,928 | 23,774,674 | -346,746 | -1% | |
| Reversal of Capital Charges | -6,999,593 | -4,188,108 | -2,811,485 | 67% | -6,999,593 | -4,188,108 | -2,811,485 | 0 | 0 | 0 | | |
| Portfolio Totals excluding Capital Charges | 23,427,928 | 23,774,674 | -346,746 | -1% | 0 | 0 | 0 | 23,427,928 | 23,774,674 | -346,746 | -1% | |
| Reversal of IAS 19 Pensions Adjustment | 1,166,000 | 1,166,000 | 0 | 0% | | | | 1,166,000 | 1,166,000 | 0 | 0% | |
| Portfolio Totals after IAS 19 | 24,593,928 | 24,940,674 | -346,746 | -1% | 0 | 0 | 0 | 24,593,928 | 24,940,674 | -346,746 | | |

Capital Charges Variations to Budget & Pensions

The capital charges that are included within the budget are based off of the most up to date data available at the time, which results in the prior year's charges being included in the budget for the year ahead adjusted by estimates. This is only really effective for depreciation, being that this is a continually applicable charge year on year, with revaluation rather difficult to predict and impairments by their nature, being one off, in year impacts. This year to tie in better with the SOA, the IAS pensions adjustment and reversal is included and budgeted for as this also has a 0 impact on the General Fund.

Budget Variations

The budget for the portfolios above when compared to the Budget Book for 2025/26 looks completely different. The below table compares the value provided in the budget book with the budget currently being reported with an explanation against each line as to why the variation has occurred for the material budget movements. The below shows that the material movements are either restructures or Budget changes v Earmarked Reserves. The £1.1m reduction in pension costs has also been allocated across the portfolio to present the data as it will be in the Statement of Accounts, with both actuals and budget equal, with the reversal included within the movement in reserves statement.

| Portfolio Budget - Net Expenditure | 2025/26 Outturn | | | Variation Explanation |
|------------------------------------|-------------------|-------------------|-------------------|--|
| | Original | Revised | Variation | |
| Corporate Business | 140,281 | 136,909 | -3,372 | No material variations |
| Corporate Services | 255,489 | 379,282 | 123,793 | Organisational Development & IT Service's increases versus reserve plus new Governance Mgmt CC |
| Economy And Regenrtn Portfolio | 904,248 | -2,586,123 | -3,490,371 | RESTRUCTURE-£3.4m Car Parks Budget moved into Portfolio from Finance |
| Environment Portfolio | 6,622,456 | 6,582,308 | -40,148 | Various budget variations v reserve included Sports Centres, Arts Dev and AONB/Countryside |
| Finance | -862,223 | 2,593,801 | 3,456,024 | Car Parks plus Financial Assistance Budget increase v Reserve |
| Strategic Development & P'Ship | 3,760,773 | 2,364,694 | -1,396,079 | Heat Distribution Project & New Community Delivery budget applied v Reserves - £1.6m total |
| Street Scene Portfolio | 16,139,104 | 16,269,404 | 130,300 | No significant variations |
| Sustainable Homes & Communitie | 2,643,602 | 2,222,507 | -421,095 | Agreed carry forward of Homelessness surplus into reserve plus pensions allocation. |
| Portfolio Totals | 29,603,730 | 27,962,782 | -1,640,948 | |

(A) ADVERSE VARIATION

(F) FAVOURABLE VARIATION

Portfolio Revenue Commentary - Excluding Capital Charges

1 Corporate Business

The surplus arises from lower employment costs, primarily due to the information and complaints officer position remaining vacant within the service.

2 Corporate Services

The Council CC contains both the anticipated budgetary saving on the assumption that a 100% establishment isn't a realistic possibility of £0.45m(A) as well as the Central Government reimbursement of the National Insurance impact, which has been detrimental to all councils, with costs largely outweighing the grant income provided. The unbudgeted profit contribution from Strata of £0.3m plus establishment savings within Comms, Culture & Marketing provided a marginal offset to the this deficit.

3 Economy And Regenrtn Portfolio

The first major variance is Car park income which was below expectations (£0.4m(A)) due to reduced volumes with parking permits partially offsetting what would have been a significant deficit. There are many factors impacting smaller districts such as EDDC across the country due to tourism-driven volatility with weather & water conditions being significant factors. Ongoing cost-of-living pressures also reduce visitor numbers, plus other known lifestyle changes such as hybrid working and lower high street footfall. The marginal increase versus 24/25 is in line with National statistical trends. The second major variance is Establishment related with minor variances across the portfolio. (£0.2(F))

4 Environment Portfolio

The Climate Change service is again showing a significant surplus (£0.2m(F)) as the Support Officer role remains unfilled and is the primary driver of the saving - the net surplus on the cost centre has been added to the Climate Change pot, contributing an offsetting Earmarked reserve variance, per the agreement of councillors to retain all allocated Climate related budget. A similar sized surplus (£0.25(F)), also establishment related, has been achieved within the Public Health team due to staff turnover and recruiting issues.

5 Finance

The largest variances are within the Revs & Bens cost centres, however they are not material considering the base budgets involved, the largest being an adverse variance against Supplies & Services of £0.03m(A) across the service and a New Community Grant Scheme expecting £0.03m(F) expenditure which is yet to see any costs.

6 Strategic Development & P'Ship

Throughout 24/25, planning fees were considerably lower than expectations. Fee income has picked up markedly in 25/26 as volumes have increased, combined with a few larger applications that have materialised and contributed significant sums. Income from Planning Performance Agreements (PPAs) has also contributed to the significant surplus in Development Management. These project management tools have been encouraged by Central Government and are used to agree timescales, actions and resources for handling and setting out an efficient and transparent process for large scale or more complex planning applications.

7 Street Scene Portfolio

The vast majority of the underspend in Street Scene is the result of vacant posts throughout the year as recruitment and retention has been challenging, particularly at the beginning of the financial year. This has also had the knock on effect of reduced Transport costs and spend within Supplies and Services due to the reduced capacity. The Refuse and Recycling related cost centres were continually reviewed throughout the year producing an overall adverse variance of £0.21m(A) with the overspend in the cost plus agreement partially offset by better prices and income levels from materials sales.

8 Sustainable Homes & Community

The surplus is primarily driven by the savings in Staffing costs within the Housing and General Health Group, notably the Technical Officer and Sampling Officer positions. The Homelessness Cost Centre achieved a significant surplus at the year end with emergency accommodation costs significantly lower which was agreed to be carried forward as there are plans in place to use this amount to add to the temporary accommodation owned and utilised by the council. This has therefore been included as a budget adjustment.

| | | | |
|----------------------------------|------------|------------|----------|
| Portfolio Totals Carried Forward | 24,593,928 | 24,940,674 | -346,746 |
|----------------------------------|------------|------------|----------|

| Revenue Financing & Funding | 2025/26 Outturn | | |
|--|--------------------|--------------------|-------------------|
| | Actuals | Budget | Surp/Def |
| Net Interest Income | -2,519,083 | -1,688,277 | -830,806 |
| PWLB Financing Cost | 20,887 | 341,790 | -320,903 |
| Capital Receipts Funding Revenue (EdenServ) | -394,424 | -394,424 | 0 |
| Principal Repayment Provision & Soft Loans | 1,102,105 | 1,114,430 | -12,325 |
| Financing Total | -1,790,514 | -626,481 | -1,164,033 |
| New Homes Bonus Grant | -685,037 | -685,039 | 2 |
| Epr Grant | -921,380 | -899,004 | -22,376 |
| Rev Support Grant | -320,251 | -282,188 | -38,063 |
| Funding Guarantee Grant | -2,097,873 | -2,096,868 | -1,005 |
| Government Grant Total | -4,024,541 | -3,963,099 | -61,442 |
| Business Rates Income incl Surplus/Deficit | -9,610,948 | -9,698,064 | 87,116 |
| Business Rates - Movement in Reserves | 1,323,188 | 1,323,192 | -4 |
| Council Tax Income | -11,190,182 | -11,190,182 | 0 |
| Council Tax Surplus/Deficit | -217,545 | -218,088 | 543 |
| Council Tax - Movement in Reserves | -246,034 | -246,036 | 2 |
| CTAX & Business Rates Funding Total | -19,941,520 | -20,029,178 | 87,658 |

| Movements in Reserves | 2025/26 Outturn | | |
|-------------------------------------|-----------------|----------------|----------------|
| | Actuals | Budget | Surp/Def |
| Cont to/(from) General Fund Balance | 0 | 0 | 0 |
| Cont to/(from) Earmarked Reserves | 504,950 | -77,423 | 582,373 |
| Movement in Reserves Total | 504,950 | -77,423 | 582,373 |

| | | | |
|-----------------------------|-----------------|----------------|-----------------|
| General Fund Outturn | -657,697 | 244,493 | -902,190 |
|-----------------------------|-----------------|----------------|-----------------|

NOTES

9 Net Interest Income

The 25/26 budget included the assumption that borrowing would be required for the General Fund capital program and that the temporary internal borrowing arrangements with the HRA and a third party would be externalised with PWLB. This treasury decision has not been required due to the council continuing to hold the Heat Network funds, therefore income is markedly higher than anticipated.

10 Capital Receipts Funding Revenue (EdenServ)

In July 2025 Cabinet was made aware of the approval of specific MHCLG/DLUHC permission that is required to allow the funding of a revenue programme (EdenServ) from capital receipts, otherwise Capital receipts must fund CAPEX.

11 Principal Repayment Provision

The increase in both actuals and budget versus those reported in Period 10 within Minimum Revenue Provision (MRP) is due to the inclusion of right-of-use lease assets. This has no net impact on the General Fund because it is fully reversed out through the Movement in Reserves Statement (MiRS) into the Capital Adjustment Account (CAA). A Temporary budgeted estimate for right-of-use lease assets was used.

12 Government Grants

The small variations in the Government Grant Funding is the result of the timing of the announcement of the Final Settlement information and their allocations down to the local authority level. The budget includes the provisional settlement figures as the final announcement was made on the 3rd Feb 2025.

13 Business Rates Income

The business rates income has come in materially on budget after reserve transfers have been applied. The Enterprise zone income has been ringfenced and so is not included in this income line and the movement on the collection fund from Deficit to Surplus has been covered by the release of the Business Rates Volatility reserve which is specifically for this purpose.

14 General Fund Contribution

The 24/25 budget and final accounts included a £0.5m contribution to the general fund balance. No such contribution has been included in the 25/26 budget, therefore the General fund balance is expected to remain at the 31st March 2025 level.

15 Earmarked Reserves Variations

The variation in Earmarked reserves is predominantly due to carry forward requests that were made at the year end to reserve unutilised expenditure budget or better than anticipated income levels within 25/26 for spend in future years. Carry forward requests have been signed off at director level and can be overridden by the Section 151 Officer if it is determined that the General Fund requires the surpluses.

Movements in Reserves are given in Appendix 1.

1.9 Housing Revenue Account Outturn – 2025/26

- 1.10 The Housing Revenue Account (HRA) is the ring-fenced account for providing Council housing and associated services. This is shown as a separate line within Cost of Sales on the Comprehensive Income & Expenditure Statement.
- 1.11 2025/26 was a year of intense budget pressure for district council HRAs, shaped by policy-imposed income limits, economic headwinds, new regulatory duties, and the compounding effect of long-term capital needs. Councils responded with a mix of maximum rent rises, cost-cutting, use of reserves, borrowing, and advocacy for policy change and central Government assistance. These measures were aimed at managing immediate strains and ensuring legal compliance, but they underscore the delicate balancing act required to sustain council housing into the future. The dual mission of maintaining decent, safe, energy-efficient homes for current tenants while expanding affordable housing to meet local needs remains a central challenge for district councils.
- 1.12 The Revenue and Capital split across the Property & Asset related work streams has been reviewed in year and virements have been made, primarily moving budget and expenditure from Revenue and into Capital, with a relatively immaterial amount of budget reducing supplementary estimates. The below table provides a comparative of the original budget figures versus the revised amounts that are included in the HRA tables that follow, plus a summarised outturn position against them for 2025/26.

| HRA Predicted Outturn 2025/26 | In Year Budget Variation | | | Outturn £'000s | | |
|---|--------------------------|---------------|---------------|----------------|---------------|----------------|
| | Original | Revised | Variance | 4Cast | Budget | Surp/Def |
| Housing Revenue Account | £'000s | £'000s | £'000s | £'000s | £'000s | £'000s |
| INC - Rental & Other Income | -22,666 | -22,666 | 0 | -22,802 | -22,666 | -136 |
| EXP - Repairs & Maintenance | 7,134 | 6,834 | -300 | 5,432 | 6,834 | -1,402 |
| EXP - Supervision & Management | 9,102 | 8,426 | -675 | 8,480 | 8,426 | 54 |
| EXP - Other | 1,090 | 1,166 | 76 | 1,213 | 1,166 | 47 |
| EXP - Capital Charges etc.inc MIRS | 2,068 | 2,069 | 1 | 11,702 | 2,069 | 9,633 |
| FIN - Net Financing Requirement | 3,272 | 3,272 | 0 | -4,026 | 3,272 | -7,297 |
| HRA Balance Impact | 0 | -899 | -899 | 0 | -899 | 899 |
| Housing Capital | £'000s | £'000s | £'000s | £'000s | £'000s | £'000s |
| EXP - Affordable Housing | 750 | 750 | 0 | 1,633 | 750 | 883 |
| EXP - Property & Asset | 17,691 | 18,361 | 669 | 9,337 | 18,361 | -9,023 |
| FIN - Funding | -3,287 | -3,287 | 0 | -7,353 | -3,287 | -4,066 |
| Additional Borrowing Requirement | 15,154 | 15,824 | 669 | 3,618 | 15,824 | -12,206 |

| Total Revenue Summary | 25/26 Outturn | | |
|------------------------------------|---------------|-----------------|----------------|
| | Actuals | Budget | Surp/Def |
| 1 Rental & Other Income | -22,801,610 | -22,665,930 | -135,680 |
| 2 Revenue Expenditure | 26,827,151 | 28,175,926 | -1,348,775 |
| 3 Financing & Movement In Reserves | -4,025,541 | -6,408,951 | 2,383,410 |
| TOTAL | 0 | -898,955 | 898,955 |

NOTES

Brief Summary:

The 2025/26 Financial year HRA outturn shows a significantly lower than expected capital outlay, which has been carried forward into the 26/27 Property & Asset spending plans. The Property & Asset team has taken time to reach capacity, with all management roles now filled, ready to tackle the required future investment in the stock through a structured and well tendered approach, reducing the councils reliance on our primary contractor. Revenue savings have also contributed towards a significant overall surplus, through improved Void turnarounds increasing rental income, lower than expected interest charges and lower than anticipated compliance revenue expenditure demands, further improving the borrowing position with a capital contribution.

| Revenue Income Category | 25/26 Outturn | | |
|-------------------------|--------------------|--------------------|-----------------|
| | Actuals | Budget | Surp/Def |
| 1 Gross Property Rents | -21,800,717 | -21,659,900 | -140,817 |
| 2 Garage Rents | -192,653 | -262,800 | 70,147 |
| 3 Other Income | -808,240 | -743,230 | -65,010 |
| TOTAL | -22,801,610 | -22,665,930 | -135,680 |

| Total Capital Summary | 25/26 Outturn | | |
|---|------------------|-------------------|--------------------|
| | Actuals | Budget | Surp/Def |
| 1 Capital Expenditure in Year | 10,970,605 | 19,110,781 | -8,140,176 |
| 2 Capital Funding Sources | -7,352,967 | -3,286,870 | -4,066,097 |
| 2025/26 ADDITIONAL BORROWING REQUIREMENT | 3,617,638 | 15,823,911 | -12,206,273 |
| 1 Assumed Borrowing Rate | 4.50% | 4.50% | 4.50% |
| Annual Additional Revenue Interest Cost | 162,794 | 712,076 | -549,282 |

NOTES

| Revenue Expenditure Category | 25/26 Outturn | | |
|-------------------------------------|-------------------|-------------------|-------------------|
| | Actuals | Budget | Surp/Def |
| 1 Repairs And Maintenance - General | 5,221,347 | 6,018,167 | -796,820 |
| 2 Repairs And Maintenance - Special | 210,882 | 815,700 | -604,818 |
| 3 Supervision & Management | 8,479,975 | 8,426,405 | 53,570 |
| 4 Other Expenditure | 1,213,397 | 1,166,225 | 47,173 |
| 5 Capital Charges & Bad Debt | 11,701,549 | 11,749,430 | -47,880 |
| TOTAL | 26,827,151 | 28,175,926 | -1,348,775 |

| Capital Expenditure Category | 25/26 Outturn | | |
|--|-------------------|-------------------|-------------------|
| | Actuals | Budget | Surp/Def |
| 1a Affordable Housing - Right to Buy Funded | 1,616,552 | 750,000 | 866,552 |
| 1b Affordable Housing - Local Authority Housing Fund | 16,571 | 0 | 16,571 |
| 2 Compliance Capital Expenditure | 301,032 | 3,000,000 | -2,698,968 |
| 3 Planned Capital Programme | 883,838 | 4,299,520 | -3,415,682 |
| 4 Major Repairs | 8,152,612 | 11,061,261 | -2,908,649 |
| TOTAL | 10,970,605 | 19,110,781 | -8,140,176 |

6

7

| Financing & Movement In Reserves | 25/26 Outturn | | |
|---|-------------------|-------------------|------------------|
| | Actuals | Budget | Surp/Def |
| 1 Net Interest Cost | 2,649,904 | 3,021,608 | -371,705 |
| 2 Capital Charges - MIRs | -11,756,993 | -9,680,560 | -2,076,433 |
| 3 Contributions to Earmarked Reserves & HRA Balance | 589,567 | 250,000 | 339,567 |
| 4 Contribution to Capital Net of Other Income | 4,491,981 | 0 | 4,491,981 |
| TOTAL | -4,025,541 | -6,408,951 | 2,383,410 |

| Capital Funding Sources | 25/26 Outturn | | |
|--|-------------------|-------------------|-------------------|
| | Actuals | Budget | Surp/Def |
| 1 Ring Fenced RTB Receipts & Capital Grants | -1,616,552 | -750,000 | -866,552 |
| 2 Unringfenced Right to Buy Receipts | -1,312,199 | -468,000 | -844,199 |
| 3 Major Repairs Contribution (Depreciation) | -1,879,541 | -2,068,870 | 189,329 |
| 4 Additional Capital Contribution from Revenue | -2,544,675 | 0 | -2,544,675 |
| TOTAL | -7,352,967 | -3,286,870 | -4,066,097 |

8

1 Revenue Income

Dwelling income lost due to void properties was circa £0.1m lower than budget due to the continuing focus on turnaround efficiency. In addition, rental collection rates remain excellent ensuring weekly actuals track with the anticipated budgets. This surplus is partially offset by a marginal shortfall in garage rental income as their refurbishment has been deprioritised while options for the garage sites are appraised.

2 Revenue Expenditure - Repairs & Maintenance

There are three key variations forecast within the Repairs and Maintenance revenue expenditure. Compliance related spend is significantly below budget following recruitment and procurement delays. These issues are currently being addressed to enable much greater progress next financial year and compliance KPIs remain on target. A small portion of this underspend has been offset by higher than anticipated expenditure on jobs that are excluded from the PPP within the IAMC contract and on higher than expected disrepair legal costs which are notoriously difficult to predict. Going forward the Service has invested in processes and expertise to ensure spending is targeted, controlled and provides best value and outcomes for tenants

3 Revenue Expenditure - Supervision & Management

The Housing Service has been restructured and successful recruitment to key roles has taken place over the course of the year to enable effective and impactful management that is driving change. This has resulted in some overspending within the Property and Assets team which should be considered as an investment in the future of the service to provide greater value for money for tenants. Vacant posts and efficiency savings in Tenancy Services and Central Housing Management and Administration have mostly compensated for this impact.

4 Net Interest Cost

The contribution from the general fund for interest earned through Treasury investments on the HRA balances, being the reduced HRA Revenue Balance and the Capital Receipts Reserve from RTB sales, has meant a reduced annual contribution, however, the predicted significant fall in rates has not materialised which has resulted in an overall surplus. The interest burden is also significantly lower than budget as the borrowing requirement in 24/25 was much lower than initially anticipated due to reduced levels of capital spend in 24/25.

5 Revenue Contributions made in year

The interim sustainability roadmap, that was approved for the HRA while the Asset Management Strategy and long term Business plan are in development, stated that the HRA balance be restored to the original threshold of £3.1m in £0.25m instalments per annum. After this contribution the surplus on account was £2.5m, however, the Depreciation estimate (which is also a capital contribution through the major repairs reserve) was £0.2m lower than expectations. A revenue contribution to capital will be made for this amount to reduce the annual borrowing requirement and the resultant interest burden on revenue in each year going forward.

6 Earmarked Reserve Contributions

As previously mentioned the budget contained £250k to restore the HRA Balance, however there have been variances due to carry forward requests of budget surpluses, plus an additional contribution which immediately reverses in 2026/27 due to the final week in the Financial Year ending on a Tuesday. This has required accruals to be made and surpluses to be reserved as the statement of accounts should only include 2/7ths of the total weeks income.

7 Affordable Housing Capital Expenditure

Acquisitions of new affordable housing in 2025/26 have been fully funded by a combination of Local Authority Housing Fund grant and Section 106 receipts. Five new build homes were purchased on Jasmine Walk within Cranbrook Town and a further acquisition of a flat in Ottery St Mary is currently under consideration; this will complete in 2026/27 so has not been included in the outturn. No acquisitions have been or will be made with right to buy receipts in the financial year which has no knock on implications as the council has already met the spending limit to prevent repayment of receipts under the revised regulations.

8 Capital Expenditure - Property & Assets

Although the capacity issues that drove the Capital underspend in 24/25 have now been addressed through recruitment, this has been phased throughout the year. The process of recruiting, onboarding and training of the new property and asset managers and officers has taken precedence in 25/26 in order to create a cohesive, driven team. These unavoidable delays have been exacerbated by the lengthy procurement lead times dictated by legislation, resulting in the start dates for a large number of the budgeted capital programmes and projects being rescheduled. The financial impact of this is predicted to be a significant underspend in year to be taken as slippage, to be delivered in 26/27.

9 Capital Funding - Receipts and Grants

The budgeted affordable housing right to buy receipt funding has been replaced by the availability of Section 106 receipts which are required to be spent within a set timeframe, otherwise they can be reclaimed by the contributing developer. The additional funds required to meet the £1.6m purchase price of the Cranbrook properties has been claimed through a successful application to the Local Authority Housing Fund. The remaining variance is solely due to the difficulty in predicting the income from unringfenced right to buy receipts. The volume of sales in 25/26 is expected to be the highest that the council has experienced due to the change in regulation. The significant reduction in available discounts in future years has resulted in a tidal wave of applications.

| Portfolio & Service Name | | | 25/26 Outturn £'000's | | |
|--------------------------|---------------------------------|---------|-----------------------|-------------|-------------|
| | | | Actuals | Budget | Surp/Def |
| 1 Corporate Services | Capital Comms Business System | Cap Ex | 64,809 | 1,835,885 | -1,771,076 |
| | | Income | 0 | 0 | 0 |
| | | Net Exp | 64,809 | 1,835,885 | -1,771,076 |
| 1 Corporate Services | Capital Ict Infra And Projects | Cap Ex | 76,438 | 935,629 | -859,191 |
| | | Income | 0 | 0 | 0 |
| | | Net Exp | 76,438 | 935,629 | -859,191 |
| 2 Community - Housing | Capital Improvements Grants | Cap Ex | 570,118 | 1,249,620 | -679,502 |
| | | Income | -1,143,261 | -1,138,960 | -4,301 |
| | | Net Exp | -573,143 | 110,660 | -683,803 |
| 3 Economy & Regeneration | Capital Corp Build And Security | Cap Ex | 97,627 | 369,368 | -271,741 |
| | | Income | 0 | 0 | 0 |
| | | Net Exp | 97,627 | 369,368 | -271,741 |
| 3 Economy & Regeneration | Capital Industrial Sites | Cap Ex | 62,119 | 93,541 | -31,422 |
| | | Income | 0 | 0 | 0 |
| | | Net Exp | 62,119 | 93,541 | -31,422 |
| 3 Economy & Regeneration | Capital Public Halls Pavilion | Cap Ex | 702,776 | 1,290,238 | -587,462 |
| | | Income | 0 | 0 | 0 |
| | | Net Exp | 702,776 | 1,290,238 | -587,462 |
| 3 Economy & Regeneration | Capital Regeneration Economy | Cap Ex | 1,876,750 | 19,894,245 | -18,017,495 |
| | | Income | -880,367 | -14,915,114 | 14,034,747 |
| | | Net Exp | 996,383 | 4,979,131 | -3,982,748 |
| 4 Environment | Capital Car Park | Cap Ex | 925 | 491,161 | -490,236 |
| | | Income | 0 | 0 | 0 |
| | | Net Exp | 925 | 491,161 | -490,236 |
| 4 Environment | Capital Countryside | Cap Ex | 4,980 | 4,180,697 | -4,175,717 |
| | | Income | -4,980 | -4,090,000 | 4,085,020 |
| | | Net Exp | 0 | 90,697 | -90,697 |
| 4 Environment | Capital Spts Centres And Pool | Cap Ex | 148,574 | 684,615 | -536,041 |
| | | Income | -104,815 | -94,756 | -10,059 |
| | | Net Exp | 43,759 | 589,859 | -546,100 |
| 5 Street Scene | Capital Beaches And Foreshores | Cap Ex | 2,573,305 | 4,604,748 | -2,031,443 |
| | | Income | -1,864,964 | -675,000 | -1,189,964 |
| | | Net Exp | 708,341 | 3,929,748 | -3,221,407 |
| 5 Street Scene | Capital Cemeteries | Cap Ex | 0 | 150,000 | -150,000 |
| | | Income | 0 | 0 | 0 |
| | | Net Exp | 0 | 150,000 | -150,000 |
| 5 Street Scene | Capital Flood Alleviation Sch | Cap Ex | 1,979,657 | 1,392,668 | 586,989 |
| | | Income | -691,000 | -50,000 | -641,000 |
| | | Net Exp | 1,288,657 | 1,342,668 | -54,011 |
| 5 Street Scene | Capital Parks And Pleasure Grn | Cap Ex | 60,172 | 1,051,387 | -991,215 |
| | | Income | 0 | 0 | 0 |
| | | Net Exp | 60,172 | 1,051,387 | -991,215 |
| 5 Street Scene | Capital Play Equipment | Cap Ex | 1,370,103 | 1,695,965 | -325,862 |
| | | Income | -202,631 | 0 | -202,631 |
| | | Net Exp | 1,167,472 | 1,695,965 | -528,493 |
| 5 Street Scene | Capital Public Conveniences | Cap Ex | 629,630 | 5,113,880 | -4,484,250 |
| | | Income | -10,000 | 0 | -10,000 |
| | | Net Exp | 619,630 | 5,113,880 | -4,494,250 |
| 5 Street Scene | Capital Refuse And Recycling | Cap Ex | 134,497 | 1,423,426 | -1,288,929 |
| | | Income | 0 | 0 | 0 |
| | | Net Exp | 134,497 | 1,423,426 | -1,288,929 |
| 5 Street Scene | Capital Sports Grounds | Cap Ex | 0 | 109,200 | -109,200 |
| | | Income | 0 | 0 | 0 |
| | | Net Exp | 0 | 109,200 | -109,200 |
| 5 Street Scene | Capital St Scene Cleansing | Cap Ex | 170,171 | 124,002 | 46,169 |
| | | Income | 0 | 0 | 0 |
| | | Net Exp | 170,171 | 124,002 | 46,169 |
| 5 Street Scene | Capital St Scene Grounds Maint | Cap Ex | 64,649 | 692,928 | -628,279 |
| | | Income | 0 | 0 | 0 |
| | | Net Exp | 64,649 | 692,928 | -628,279 |
| 6 Strategic Development | Gypsy And Traveller Sites | Cap Ex | 0 | 500,000 | -500,000 |
| | | Income | 0 | 0 | 0 |
| | | Net Exp | 0 | 500,000 | -500,000 |
| 6 Strategic Development | Self-Build Pilot | Cap Ex | 0 | 750,000 | -750,000 |
| | | Income | 0 | 0 | 0 |
| | | Net Exp | 0 | 750,000 | -750,000 |

Brief Summary:

The below table shows the total net capital outturn against budget (after grants and contributions) for 2025/26. As in prior years, unused Capital funding will be appropriately reserved, either within Capital Grants Unapplied or within bespoke Capital Earmarked Reserves, in those cases where income outweighs expenditure. Underspends or surpluses created from lower than anticipated Capital Expenditure will be carried forward, in terms of annual slippage, where the capital project remains live.

| Net Capital | 25/26 Outturn £'000's | | |
|--------------------------|-----------------------|-------------------|--------------------|
| | Actuals | Budget | Surp/Def |
| 1 Corporate Services | 141,247 | 2,771,514 | -2,630,267 |
| 2 Community - Housing | -573,143 | 110,660 | -683,803 |
| 3 Economy & Regeneration | 1,858,905 | 6,732,278 | -4,873,373 |
| 4 Environment | 44,684 | 1,171,717 | -1,127,033 |
| 5 Street Scene | 4,213,590 | 15,633,204 | -11,419,614 |
| 6 Strategic Development | 0 | 1,250,000 | -1,250,000 |
| TOTAL CAP EX | 5,685,283 | 27,669,373 | -21,984,090 |

| Capital Expenditure | 25/26 Outturn £'000's | | |
|--------------------------|-----------------------|-------------------|--------------------|
| | Actuals | Budget | Surp/Def |
| 1 Corporate Services | 141,247 | 2,771,514 | -2,630,267 |
| 2 Community - Housing | 570,118 | 1,249,620 | -679,502 |
| 3 Economy & Regeneration | 2,739,273 | 21,647,392 | -18,908,119 |
| 4 Environment | 154,479 | 5,356,473 | -5,201,994 |
| 5 Street Scene | 6,982,185 | 16,358,204 | -9,376,019 |
| 6 Strategic Development | 0 | 1,250,000 | -1,250,000 |
| TOTAL CAP EX | 10,587,301 | 48,633,203 | -38,045,902 |

| Capital Income | 25/26 Outturn £'000's | | |
|--------------------------|-----------------------|--------------------|-------------------|
| | Actuals | Budget | Surp/Def |
| 1 Corporate Services | 0 | 0 | 0 |
| 2 Community - Housing | -1,143,261 | -1,138,960 | -4,301 |
| 3 Economy & Regeneration | -880,367 | -14,915,114 | 14,034,747 |
| 4 Environment | -109,795 | -4,184,756 | 4,074,961 |
| 5 Street Scene | -2,768,595 | -725,000 | -2,043,595 |
| 6 Strategic Development | 0 | 0 | 0 |
| TOTAL CAP Income | -4,902,018 | -20,963,830 | 16,061,812 |

2. Recommendations/Decision

- 2.1 That Cabinet considers and recommends to Council the outturn position for 2025/26 including the implications and proposals relating to the Balances and Reserves held by the Council.
- 2.2 That Cabinet recommend to Council the proposed reserve transfers contained within the report and give delegated authority to the Director Finance in consultation with the Finance Portfolio for any amendments to these transfers as any additional year end data becomes available.

3. Reasons for Recommendations/Decision

- 3.1 To accord with the Council's financial regulations, this report presents the outturn position for the Council's approved budgets for the General Fund, Housing Revenue Account and Capital Expenditure. The report updates Members on the overall financial position of the Authority and includes recommendations to reserve transfers.

4. Options

- 4.1 The principal option is to recommend the 2025/26 outturn position and proposed reserve transfers as set out in the report. This ensures that the Council's year-end financial position is formally noted, reserve movements are approved, and balances are positioned to support the Medium-Term Financial Strategy and future financial resilience.

5. Relevance to Council Plan/priorities

Set out how report links to the Council Plan/priorities:

- A supported and engaged community that has the right homes in the right places, with appropriate infrastructure
- A sustainable environment that is moving towards carbon neutrality and which promotes ecological recovery.
- A vibrant and resilient economy that supports local business, provides local jobs and leads to a reduction in poverty and inequality.
- A well-managed, financially secure and continuously improving council that delivers quality services

6. Financial Comments/Implications

- 6.1 Contained in the report.

7. Legal Comments/Implications

7.1 Any legal implications are identified in the report, and no further comment is required.

8. Risk Implications

The principal risks relate to the Council’s financial resilience, accuracy of the reported outturn position, appropriate treatment of reserves and the need to maintain effective financial control in preparing the Medium-Term Financial Strategy.

8.1 If the proposed decision is not taken, there is a risk that the 2025/26 outturn position and associated reserve transfers are not formally approved in a timely manner. This could delay the closure of the financial year, reduce clarity over available balances and weaken the Council’s ability to plan for future financial pressures, including the update of the Medium-Term Financial Strategy and preparation for Local Government Reorganisation.

8.2 If the proposed decision is taken, the residual risks are that further year-end information may require minor adjustment and that the level of reserves may need to be reviewed as part of the Medium-Term Financial Strategy. These risks will be managed through existing financial monitoring, the external audit process, officer review of final year-end data and delegated authority for the Director Finance, in consultation with the Finance Portfolio Holder, to make any necessary amendments to reserve transfers.

| Activity/ decision | List significant hazards | People at risk | Assessment of Risk | | | Existing controls | Further action required to control/mitigate the risk |
|---|---|--|--------------------|----------------|------------|---|---|
| | | | Impact 1-4 | Likelihood 1-4 | Risk Score | | |
| Approval of 2025/26 outturn and reserve transfers | Delay or non-approval could reduce financial clarity, delay year-end closure and weaken financial planning. | Council, Members, services and residents | 2 | 2 | 4 | Financial regulations, budget monitoring, year-end closedown, officer review and audit processes. | Continue monitoring through the MTFS update and apply delegated authority for any final reserve transfer adjustments if required. |

*Impact – Major = 4 Serious = 3 Significant = 2 Minor = 1

*Likelihood – Very Likely = 4 Likely = 3 Unlikely = 2 Remote = 1

9. Equality Implications (Public Sector Equality Duty)

9.1 This relevance assessment aims to analyse gathered information for potential relevance to equality. At the minimum, the following table must be completed.

| | |
|---|---|
| Scope (<i>Provide an overview, including objectives and desired outcomes</i>) | N/A |
| Evidence gathered and engagement (<i>List stakeholders consulted and relevant processes, policies, and data sources</i>) | |
| Relevance assessment findings (<i>If relevant to equality, undertake a full EIA or If no relevance to equality, explain why with supporting information</i>) | <p>A full EIA is required: Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></p> <p>If yes, this assessment has demonstrated relevance to equality with regard to: Please check relevant boxes</p> <p><input type="checkbox"/> Age <input type="checkbox"/> Pregnancy and maternity <input type="checkbox"/> Disability <input type="checkbox"/> Sexual orientation <input type="checkbox"/> Race <input type="checkbox"/> Gender reassignment <input type="checkbox"/> Sex <input type="checkbox"/> Marriage or Civil Partnership <input type="checkbox"/> Religion or Belief <input type="checkbox"/> Armed Forces <input type="checkbox"/> Other, e.g. carers, care leavers, low income, rurality/isolation, etc.</p> <p>If no, explain why:</p> |
| Relevance ranking | <input type="checkbox"/> High – Very relevant to protected characteristics <input type="checkbox"/> Medium – Somewhat relevant to protected characteristics <input type="checkbox"/> Low – Not relevant to protected characteristics |
| Key findings and impacts | |
| Conclusion drawn (<i>i.e No major changes needed; EIA found no negative impact or adjust policy/process to remove identified barriers</i>) | |
| Actions (<i>Proposed actions to mitigate negative impacts on identified groups</i>) | |
| Signed off by | |

10. HR and Workforce Implications

10.1 N/A

11. Community Safety Implications (Crime and Disorder)

11.1 N/A

12. Climate Change Implications

12.1 N/A

13. Health & Safety and Health & Wellbeing Implications

13.1 N/A

14. Procurement and Social Value implications

14.1 N/A

15. Land and Buildings (non-housing)/Asset Management Implications

15.1 N/A

16. Overview and Scrutiny Committees Comments/Recommendations

16.1 N/A

17. Digital and Data

17.1 N/A

18. Consultation and Engagement

18.1 N/A

19. Communications

19.1 N/A

20. Next Steps

20.1 Subject to approval of the recommendations, the final outturn position and approved reserve transfers will be reflected in the Council's accounts and supporting year-end working papers. Any further adjustments arising from additional year-end information or audit review will be considered by the Director Finance in consultation with the Finance Portfolio Holder under the delegated authority recommended in this report. Relevant approved carry-forward requests and other budget adjustments will be incorporated into the 2026/27 budget monitoring position, and the updated reserves position will inform preparation of the Medium-Term Financial Strategy. Any material issues arising will be reported back to Members through the usual budget monitoring, audit and financial reporting processes.

21. Appendices

21.1 Movement in reserves

22. Background Papers

22.1 N/A

SoA Extract: Note 10. Transfers (to) / from Earmarked Reserves

This note sets out the notable amounts set aside from the General Fund & HRA balances within Earmarked reserves to provide financing for future expenditure plans and the amounts posted back from reserves to meet General Fund & HRA expenditure during the year.

| | 1 April | Transfers In | Transfers out | 31 March 2025 | Transfers In | Transfers out | 31 March 2026 |
|---|-----------------|----------------|---------------|-----------------|----------------|---------------|-----------------|
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| Heat Distribution Project Reserve | (170) | - | 170 | - | - | - | - |
| Transformation Fund | (3,752) | - | 435 | (3,317) | - | 377 | (2,940) |
| Medium Term Financial Plan Risk Reserve | (2,936) | (776) | - | (3,712) | (508) | - | (4,220) |
| Enterprise Zone Reserve | (3,340) | (1,288) | - | (4,628) | (1,486) | - | (6,114) |
| NNDR 100% Pilot Reserve | (858) | - | 188 | (670) | - | - | (670) |
| Climate Change Reserve | (953) | - | - | (953) | (196) | - | (1,149) |
| Community Led Housing Reserve | (653) | - | 96 | (557) | - | 151 | (406) |
| Business Rates Volatility Reserve | (1,172) | - | 470 | (702) | - | 702 | - |
| Asset Maintenance Reserve | (566) | - | - | (566) | - | 5 | (561) |
| Consortium Payment Reserve | (350) | - | - | (350) | - | 350 | - |
| Housing Task Force Reserve | (77) | - | 77 | - | (137) | - | (137) |
| C19 Revs & Bens Burdens Reserve | (33) | - | 33 | - | - | - | - |
| Homes for Ukraine Reserve | (1,146) | - | 203 | (943) | - | 232 | (711) |
| Planning Reserve | (646) | - | 272 | (374) | (44) | - | (418) |
| NGP Planning Reserve | (382) | - | 104 | (278) | (355) | - | (633) |
| Treasury Management Reserve | (275) | - | - | (275) | - | - | (275) |
| Strata | (365) | - | 10 | (355) | - | 4 | (351) |
| Other General Fund Reserves | (4,452) | (1,554) | - | (6,006) | (260) | - | (6,266) |
| General Fund Earmarked Reserves | (22,126) | (3,618) | 2,058 | (23,686) | (2,986) | 1,821 | (24,851) |
| Hra New Housing Dev Fund | (983) | - | 983 | - | - | - | - |
| Hra Business Plan Volatility | - | (163) | - | (163) | (339) | - | (502) |
| HRA Earmarked Reserves | (983) | (163) | 983 | (163) | (339) | - | (502) |
| Total Earmarked Reserves | (23,109) | (3,781) | 3,041 | (23,849) | (3,325) | 1,821 | (25,353) |

EAST DEVON DISTRICT COUNCIL

Forward Plan of Key Decisions - For the 4-month period: 1 July 2026 to 31 October 2026

This plan contains all the Key Decisions that the Council's Cabinet expects to make during the 4-month period referred to above. The plan is rolled forward every month.

12.1.1 Key decisions: A "key decision" means an executive decision which is likely:

- (a) to result in the Council incurring expenditure or the making of savings of £100,000 or more; or
- (b) to be significant in terms of its effects on communities living or working in an area comprising two or more wards in the Council's area:
 - (i) In accordance with section 38 of the Local Government Act 2000, in determining the meaning of "significant" regard shall be had to any guidance for the time being issued by the Secretary of State
 - (ii) A decision taker may only make a key decision in accordance with the requirements of the Executive Procedure Rules set out in Part 4 of this Constitution.

A public notice period of 28 clear working days is required when a Key Decision is to be taken by the Council's Cabinet even if the meeting is wholly or partly to be in private.

The Cabinet may only take Key Decisions in accordance with the requirements of the Executive Procedure Rules set out in Part 4 of the Constitution and the Local Authorities (Executive Arrangements) (Meetings and Access to information) (England) Regulations 2012. A minute of each Key Decision is published within 2 days of it having been made. This is available for public inspection on the Council's website <http://www.eastdevon.gov.uk>, and at the Council Offices, Blackdown House, Border Road, Heathpark Industrial Estate, Honiton. The law and the Council's constitution permit urgent Key Decisions to be made without 28 clear days' notice of the proposed decisions having been published provided certain procedures are followed. A decision notice will be published for these in exactly the same way.

This plan also identifies Key Decisions which are to be considered in the private part of the meeting (Part B) and the reason why. Any written representations that a particular decision should be moved to the public part of the meeting (Part A) should be sent to the Democratic Services Team (address as above) as soon as possible. **Members of the public have the opportunity to speak on the relevant decision at the meeting in accordance with the Council's public speaking rules.**

Obtaining documents

Committee reports in respect of Key Decisions include links to the relevant background documents. If a printed copy of all or part of any report or background document is required, please contact Democratic Services (address as above) or by calling 01395 517546.

Members of the public who wish to make any representations or comments concerning any of the Key Decisions referred to in this Forward Plan may do so by writing to the Leader of the Council c/o Democratic Services (as above).

| Key Decision | Portfolio (Lead Officer) | Documents to be considered before Cabinet take decision | Date of Cabinet meeting | Part A = Public meeting Part B = private meeting [with reasons] |
|---------------------|-------------------------------------|--|------------------------------------|---|
|---------------------|-------------------------------------|--|------------------------------------|---|

| | | | | |
|---|---|----------------------------|------------------|---------------------------------|
| Use of Climate Change Budget to support Green Loans to Householders | Assistant Director Environmental Health | | | Part A |
| Air Quality/Contaminated Land Strategies | Assistant Director Environmental Health | | | Part A |
| Anti-Poverty Strategy page 42 | Asst Director Revenues, Benefits, CSC, Fraud & Compliance | Outcomes from consultation | 2 September 2026 | Part A |
| Potent Green Team Funding for Broadclyst Tree Nursery | Assistant Director Countryside, Environment and Ecology | | 2 September 2026 | Part A |
| Employment and Skills Plan Fees | Economic Development Manager | | 2 September 2026 | Part A |
| Formation of an Exmouth Town and Seafront Subgroup | Assistant Director Place Assets & Leisure | Steering Group ToR | | Part A |
| Council Depots Review | Project Manager Place, Assets & Commercialisation | | | Part B (commercially sensitive) |

| Key Decision | Portfolio (Lead Officer) | Documents to be considered before Cabinet take decision | Date of Cabinet meeting | Part A = Public meeting Part B = private |
|---------------------|-------------------------------------|--|------------------------------------|---|
|---------------------|-------------------------------------|--|------------------------------------|---|

| | | | | |
|---|--|--------------------------|--|---------------------------------------|
| Exmouth Town Hall | Assistant Director Place Assets & Leisure | | | Part B (commercially sensitive) |
| Hayne Lane Masterplan | Assistant Director Place Assets & Leisure | Hayne Lane Masterplan | | Part A |
| Strategic Development Review Exeter Science Park Limited | Director of Place | | | Part B |
| Public Toilets Review | Assistant Director Place Assets & Leisure | | | Part A |
| Housing Strategy | Director Housing and Health | | | Part A |
| Cranbrook Category 4 contributions mechanism for allocation and spend | Assistant Director Planning Strategy and Development Management | | | Part A |
| Dog Control Enforcement Policy | Assistant Director Environmental Health | | | Part A |

| Key Decision | Portfolio (Lead Officer) | Documents to be considered before Cabinet take decision | Date of Cabinet meeting | Part A = Public meeting Part B = private |
|---------------------|-------------------------------------|--|------------------------------------|--|
|---------------------|-------------------------------------|--|------------------------------------|--|

| | | | | |
|---|--|--|--|--|
| Private Sector Housing Enforcement Policy | Assistant Director Environmental Health | | | Part A |
| Supported Housing Services | Assistant Director Statutory Housing Services | | | Part A |
| Complaint Policy Review | Information Governance Manager & Data Protection Officer | | | Part A |
| Procurement of CBRE through the Crown Commercial Services Framework to undertake work in relation to the second new community | Delivery Manager | | | Part A |
| Colyford Road and Fosse Way Viability Assessment | Assistant Director Place Assets & Leisure | Colyford Road and Fosse Way Viability Assessment | | Part A *possibly some Part B commercially sensitive |
| Cloakham Lawns Employment Site Viability Assessment | Assistant Director Place Assets & Leisure | Colyford Road and Fosse Way Viability Assessment | | Part A *possibly some Part B commercially sensitive |

| Key Decision | Portfolio (Lead Officer) | Documents to be considered before Cabinet take decision | Date of Cabinet meeting | Part A = Public meeting Part B = private |
|---------------------|-------------------------------------|--|------------------------------------|---|
|---------------------|-------------------------------------|--|------------------------------------|---|

| | | | | |
|--|--|---|-------------------|---|
| Update report on Council Tax Second Homes and Empty Homes Premiums | Assistant Director for Revenues & Benefits | | 2 September 2026 | Part A |
| Community Asset Transfer Programme | Interim Director of Place | Programme Initiation Document | 2 September 2026 | Part B |
| Disposal Opportunities | Assistant Director Place, Assets & Leisure | | | Part B |
| Endorse new Playing Pitch and Open Space Strategy | Assistant Director Place Assets & Leisure | New Playing Pitch and Open Space Strategy Executive Summary and Action Plan | 2 September 2026 | Part A It affects two or more wards. |
| Appointment of Leisure Operator | Assistant Director Place Assets & Leisure | Outcome of Leisure Procurement | 16 September 2026 | Part B = Private Meeting Information relating to the finance or business affairs of any particular person It affects two or more wards. |

| Key Decision | Portfolio (Lead Officer) | Documents to be considered before Cabinet take decision | Date of Cabinet meeting | Part A = Public meeting Part B = private |
|--------------|-----------------------------|--|----------------------------|--|
|--------------|-----------------------------|--|----------------------------|--|

| | | | | |
|--|--|--|--|--|
| | | | | |
|--|--|--|--|--|

Key Officer/Portfolio Holder Decisions

| | | |
|---|---|--|
| <p>Sale of Workshop Site, Exmouth</p> <p>page 07</p> | <p>Estates Surveyor</p> | <p>Part B Portfolio Holder Assets & Economy Decision</p> |
| <p>Individual property: external and internal repairs and refurbishment</p> | <p>Assistant Director Housing</p> | <p>Part B Officer Decision</p> |
| <p>Discretionary Business Rates Relief Policy for Pub & Live Music Venues, Retail Hospitality Leisure, Supporting Small Business & Eligible Vehicle Charging Points</p> | <p>Assistant Director for Revenues & Benefits</p> | <p>Part A Officer Decision</p> |

| Key Decision | Portfolio (Lead Officer) | Documents to be considered before Cabinet take decision | Date of Cabinet meeting | Part A = Public meeting Part B = private |
|---------------------|-------------------------------------|--|------------------------------------|---|
|---------------------|-------------------------------------|--|------------------------------------|---|

| | | |
|---|---|--|
| Individual property: external and internal repairs and refurbishment | Assistant Director Housing | Part B Officer Decision |
| Individual property: external and internal repairs and refurbishment | Assistant Director Housing | Part B Officer Decision |
| Procurement Support from Devon County Council – renew 5- year SLA | Director of Finance | Officer Executive Decision |
| Household Support Fund – Determining groups for targeted support | Assistant Director Customer Services, Revenues & Benefits | Officer key decision |
| Sewerage Treatment Plant Replacement Programme 2025/26 | Planned Works & Climate Change Manager | Appointment of contractor. Request for Officer Executive Decision |
| Bathroom Adaptations to 20 properties | Planned Works & Climate Change Manager | Appointment of contractor. Request for Officer Executive Decision |

| Key Decision | Portfolio (Lead Officer) | Documents to be considered before Cabinet take decision | Date of Cabinet meeting | Part A = Public meeting Part B = private |
|--------------|-----------------------------|--|----------------------------|--|
|--------------|-----------------------------|--|----------------------------|--|

| | | |
|---|--|--|
| Bathroom Adaptations to properties ED0322-24 | Planned Works & Climate Change Manager | Appointment of contractor. Request for Officer Executive Decision |
| Structural Repairs & Refurbishment – 33, 35 & 37 Underleys, Beer | Planned Works & Climate Change Manager | Appointment of contractor. Request for Officer Executive Decision |
| Refurbishment of Flats, Langford Avenue, Honiton | Planned Works & Climate Change Manager | Appointment of contractor. Request for Officer Executive Decision |
| Refurbishment of 4no. Blocks of Flats, Arcot Park, Sidmouth | Planned Works & Climate Change Manager | Appointment of contractor. Request for Officer Executive Decision |
| Refurbishment & Extension of 1 School Lane, Newton Popleford | Planned Works & Climate Change Manager | Appointment of contractor. Request for Officer Executive Decision |
| Internal Adaptations to various properties | Planned Works & Climate Change Manager | Appointment of contractor. Request for Officer Executive Decision |

| Key Decision | Portfolio (Lead Officer) | Documents to be considered before Cabinet take decision | Date of Cabinet meeting | Part A = Public meeting Part B = private |
|---------------------|-------------------------------------|--|------------------------------------|---|
|---------------------|-------------------------------------|--|------------------------------------|---|

| | | |
|---|--|--|
| LAD 1 Completion – Heating & Fabric Upgrades | Planned Works & Climate Change Manager | Appointment of contractor. Request for Officer Executive Decision |
| Upgrade of Peazen Flats, Beer | Planned Works & Climate Change Manager | Appointment of contractor. Request for Officer Executive Decision |
| Internal Adaptations Q2-25 Page 49 | Planned Works & Climate Change Manager | Appointment of contractor. Request for Officer Executive Decision |
| Radon Testing and Mitigation Contract for the Compliance Department | Compliance Surveyor | Appointment of contractor. Request for Officer Executive Decision |
| Disposal of HRA asset in Axminster | Assistant Director - Programme, Development & Investment | Part B |
| Disposal of HRA asset in Upottery | Assistant Director - Programme, Development & Investment | Part B |

Officer Decisions to enter into Contract

| Key Decision | Portfolio (Lead Officer) | Documents to be considered before Cabinet take decision | Date of Cabinet meeting | Part A = Public meeting Part B = private |
|--------------|-----------------------------|--|----------------------------|--|
|--------------|-----------------------------|--|----------------------------|--|

| | | |
|--|-----------------------------------|--|
| Recycling and Waste: - MRF/Baling Plant Refurbishment/Site Compliance - vehicle refurbishment programme | Assistant Director StreetScene | |
|--|-----------------------------------|--|

| | | |
|---|--------------------------------------|-----------------------------|
| Seaton Wetlands southern expansion and habitat creation project – HLF bid over £100K | Countryside Manager | EOI by January/Feb 2025 TBC |
| Radon Testing & Mitigation | Compliance Manager | |
| Electrical Testing and remedials | Compliance Manager | |
| East Devon National Landscape HLF Open Programmes bid for Landscape Connections project | East Devon NL Manager | EOI Dec 2024 |
| Phear Park and The Green Resurfacing Works | Assistant Director StreetScene | |

| Key Decision | Portfolio (Lead Officer) | Documents to be considered before Cabinet take decision | Date of Cabinet meeting | Part A = Public meeting Part B = private |
|---------------------|-------------------------------------|--|------------------------------------|---|
|---------------------|-------------------------------------|--|------------------------------------|---|

By virtue of paragraph(s) 5 of Part 1 of Schedule 12A
of the Local Government Act 1972.

Document is Restricted

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A
of the Local Government Act 1972.

Document is Restricted