

CEREDIGION COUNTY COUNCIL

Report to: Cabinet

Date of meeting: 4th July 2023

Title: Capital Programme Outturn Report

Purpose of the report: To report on the Capital Programme Outturn Position for 2022/23

For: Information

Cabinet Portfolio and Cabinet Member: Councillor Gareth Davies, Cabinet Member for Finance & Procurement Services

1. Overall Position

The actual expenditure for the year was £25,704m compared to the budget set at £33.897m (excluding the contingencies). The expenditure was £8.2m higher than the level incurred during 2021/22. The main variances for 2022/23 are as follows: -

Name of Scheme	Under/(over) Spend £'000
Coast Protection Aberaeron	2,000
Schools Additional Capital works	1,145
Kitchen upgrade - Free School Meals	798
Levelling up Projects	619
Transforming Towns Cardigan Mash Project	540
Disabled Facilities Grant	526
Warm Homes Energy Measures Grant	320
Market Hall Cardigan	246
Ceredigion Bus Infrastructure	241
Residential Homes upgrade	236
Coastal Protection Aberystwyth	232
Wellbeing Centre - Lampeter	189
Asset Development Programme	180
Urgent Works Residential Homes	165
21 st Century Schools Programme Band B	(264)
Other Variances under £150k	1,020

2. Variances

Appendix A provides a detailed breakdown of the outturn position, together with the proposed level of Council funding to carry forward into 2023/24 which is shown in Appendix B.

3. Capitalisation Direction

The Council has used a Capitalisation Direction for 2022/23. This has enabled the Council to capitalise £213k of qualifying expenditure in accordance with the relevant guidance issued by WG. The Capitalisation costs related to Service Re-design.

These costs have been funded from Capital Receipts received since April 2016 and this takes pressure off the Councils Revenue Budget.

4. Capital Receipts

£349k of Capital Receipts were received during the year.

5. Slippage into 2023/24

Grant funded schemes with underspends will be carried forward into 2023/24 (where allowed under the specific grant conditions) and re-profiled as part of the amendments to the Multi-Year Capital Programme.

A schedule of General Fund capital schemes with commitments carrying forward to 2023/24 is summarised in Appendix B totalling £5.478m, together with £1.140m to fund Schools Additional Capital schemes in 2023/24 due to displaced grant funding being used to fund the 2022/23 Capital Programme. In addition, £1.287m of funding is also needed to fund new schemes and schemes that require additional funding. The Multi-Year Capital Programme will be updated with these commitments.

Integrated Impact Assessment:

Has an Integrated Impact Assessment been completed? If, not, please state why -

This report does not refer to a policy or service change.

Wellbeing of Future Generations:

**Long Term:
Integration:
Collaboration:
Involvement:
Prevention:**

Recommendation(s):

To note the report and the successful financial performance.

Reasons for decision:

None required

Overview and Scrutiny:

Considered during the budget setting process

Policy Framework:

Medium Term Financial Strategy

Corporate Priorities: All Corporate Priorities are underpinned by the Capital Programme.

Financial implications: Compliant

Statutory Powers: Local Government Finance Act 1992

Background Papers: Multi-Year Capital Programme

Appendices: Appendix A - Capital Outturn Report
Appendix B - Carried Forward Commitments

Corporate Lead Officer: Duncan Hall, Corporate Lead Officer: Finance and Procurement

Reporting Officer: Liz Jones, Assistant Accountant

Date: 15th June 2023

Capital Programme Outturn Report 2022/23

Corporate/ Service Managers	General Funding £	Grant Funding £	Total £	Total Expenditure to Finance £	Under/(Over) spend against budget	
Schools and Culture						
21st Century Schools programme (Band B)	NJ	1,724,000	3,598,000	5,322,000	5,586,100	(264,100)
Reducing Infant Class Sizes	NJ	-	909,000	909,000	908,816	184
Childcare Provision	NJ	-	365,000	365,000	332,367	32,633
Kitchen upgrade - Free School Meals	NJ	570,000	798,000	1,368,000	570,227	797,773
Welsh Medium Immersion Centre and New classroom block	NJ	-	30,000	30,000	165,771	(135,771)
Community Focus Schools	NJ	-	456,000	456,000	456,171	(171)
Support for Learners with Additional Learning needs	NJ	-	456,000	456,000	456,171	(171)
School - additional Capital works	NJ	2,102,000	-	2,102,000	957,386	1,144,614
Underfloor Heating System - Schools	NJ	196,000	-	196,000	198,928	(2,928)
Urgent Works Schools	NJ	150,000	-	150,000	18,956	131,044
Total - Schools and Culture		4,742,000	6,612,000	11,354,000	9,650,891	1,703,109
Porth Cymorth Cynnar						
Wellbeing Centre - Lampeter	CY	159,000	1,180,000	1,339,000	1,149,530	189,470
Wellbeing Centres - Urgent Works	CY	105,000	-	105,000	30,081	74,919
Sports Wales Wellbeing Centres Facilities upgrades	CY	-	134,000	134,000	59,682	74,318
Artificial Sports Pitches	CY	33,000	500,000	533,000	495,612	37,388
Grants to Aberaeron and Calon Tysul Swimming Pools	CY	-	280,000	280,000	191,459	88,541
Total - Porth Cymorth Cynnar		297,000	2,094,000	2,391,000	1,926,364	464,636

Capital Programme Outturn Report 2022/23

Corporate/ Service Managers	General Funding £	Grant Funding £	Total £	Total Expenditure to Finance £	Under/(Over) spend against budget
Sewage Treatment Works	100,000	-	100,000	68,513	31,487
Urgent Works Other	100,000	-	100,000	137,610	(37,610)
Buildings - Invest to Save	148,000	-	148,000	73,039	74,961
Public Conveniences - Charging Mechanisms	50,000	-	50,000	44,600	5,400
Asset Development Programme	-	183,000	183,000	2,726	180,274
Market Hall Cardigan	380,000	96,000	476,000	229,335	246,665
Footbridge Replacement Programme	50,000	-	50,000	56,248	(6,248)
Lampeter Town Centre Green infrastructure Enhancements	-	82,000	82,000	80,196	1,804
Access Improvement Grant	-	79,000	79,000	79,070	(70)
Green Recovery Delivery Partnership PriorityThemes	-	20,000	20,000	2,576	17,424
Local Places for nature Capital	-	267,000	267,000	222,693	44,307
Levelling up Projects	-	1,905,000	1,905,000	1,286,385	618,615
Nature Network Fund - Afon Teifi SAC Catchment	-	150,000	150,000	4,998	145,002
Small Business Grant (Underspend from Prior years)	-	-	-	5,519	(5,519)
Transforming Towns Cardigan Mash Project	540,000	-	540,000	-	540,000
Total - Economic and Regeneration	1,368,000	2,782,000	4,150,000	2,293,509	1,856,491

Capital Programme Outturn Report 2022/23

Highways and Environmental Services

	Corporate/ Service Managers	General Funding £	Grant Funding £	Total £	Total Expenditure to Finance £	Under/(Over) spend against budget
Highways Infrastructure Renewal / Improvements	PJ	2,281,000	-	2,281,000	2,202,535	78,465
Environmental Services	GJ	90,000	-	90,000	84,432	5,568
Public Highways Refurbishment	PJ	-	165,000	165,000	165,735	(735)
Street Lighting Programme	PJ	57,000	-	57,000	60,545	(3,545)
Ultra Low Emissions Vehicle Transformation	PJ	-	364,000	364,000	364,431	(431)
EV Charging Infrastructure Grant (WLGA)	PJ	27,000	300,000	327,000	310,804	16,196
On Street Residential Chargepoint Scheme	PJ	-	273,000	273,000	273,172	(172)
ATF Core Funding 2022/23	PJ	-	510,000	510,000	486,330	23,670
LTF Regional Bus Core Allocation	PJ	-	250,000	250,000	249,735	265
20mph Core Allocation	PJ	-	391,000	391,000	314,333	76,667
SRIC Llanrhystud	PJ	-	40,000	40,000	34,684	5,316
Ceredigion Bus Infrastructure	PJ	-	1,952,000	1,952,000	1,711,186	240,814
Flood Alleviation Schemes Llandre/Borth Leat	RLL	-	69,000	69,000	8,122	60,878
Coastal Protection Aberaeron	RLL	-	269,000	269,000	238,178	30,822
Coastal Protection Aberystwyth	RLL	-	275,000	275,000	43,407	231,593
Borth & Ynyslas Coastal Protection	RLL	-	23,000	23,000	3,364	19,636
Flood, Coastal and Risk Management, Capel Bangor and Tal-y-bont	RLL	-	151,000	151,000	30,303	120,697
Llangrannog Coastal Protection	RLL	-	28,000	28,000	4,302	23,698
Coastal Protection Aberaeron	RLL	2,000,000	-	2,000,000	-	2,000,000
Fleet Replacement	GJ	845,000	-	845,000	747,368	97,632
Absorbent Hygiene Product (AHP) Waste	GJ	24,000	-	24,000	23,820	180
Total - Highways and Environmental Services		5,324,000	5,060,000	10,384,000	7,356,786	3,027,214

Capital Programme Outturn Report 2022/23

Corporate/ Service Managers	General Funding £	Grant Funding £	Total £	Total Expenditure to Finance £	Under/(Over) spend against budget	
Disabled Facilities Grants	LH	1,400,000	-	1,400,000	873,895	526,105
Promote the independence of people in their own homes Grant	LH	-	229,000	229,000	228,952	48
Home Improvement & Houses into Homes Loan Schemes	LH	100,000	-	100,000	38,958	61,042
Enable Grant for Independent Living	LH	-	146,000	146,000	145,928	72
Warm Homes Energy Measures Grants	LH	-	486,000	486,000	165,281	320,719
Camu Mlaen - Canolfan Steffan	NL	78,000	-	78,000	78,084	(84)
Urgent Works - Residential Homes	NL	223,000	-	223,000	57,956	165,044
Day Centres - Public Protection and Environmental improvements	NL	224,000	-	224,000	207,560	16,440
Intermediate Care Fund - Hafan Deg Dementia Project	NL	29,000	244,000	273,000	406,909	(133,909)
Intermediate Care Fund - Safe Accommodation for Children	NL	-	-	-	30,260	(30,260)
Residential Homes upgrade	NL	499,000	-	499,000	262,852	236,148
Intermediate Care Fund- Property Purchases & Renovations	LH	155,000	30,000	185,000	175,347	9,653
Land and Buildings Development Fund	LH	400,000	-	400,000	312,145	87,855
HCF - Housing with Care Fund	LH	-	161,000	161,000	241,082	(80,082)
Total - Porth Gofal		3,108,000	1,296,000	4,404,000	3,225,208	1,178,792

Capital Programme Outturn Report 2022/23

Corporate/ Service Managers	General Funding £	Grant Funding £	Total £	Total Expenditure to Finance £	Under/(Over) spend against budget
<u>UK Shared Prosperity Fund</u>					
Uk Shared Prosperity Fund (Powys and Ceredigion)	-	655,000	655,000	630,621	24,379
Total - Uk Shared Prosperity Fund	-	655,000	655,000	630,621	24,379
<u>Customer Contact</u>					
ICT Hardware	297,000	-	297,000	299,798	(2,798)
Smart Mobile Phones	30,000	-	30,000	18,250	11,750
Total - Customer Contact	327,000	-	327,000	318,048	8,952
<u>Finance & Procurement</u>					
Community Grant Scheme	200,000	-	200,000	90,701	109,299
Total - Finance & Procurement	200,000	-	200,000	90,701	109,299
<u>Democratic Services</u>					
Council Chamber Equipment upgrade Phase 2	32,000	-	32,000	39,347	(7,347)
Total - Democratic Services	32,000	-	32,000	39,347	(7,347)

Capital Programme Outturn Report 2022/23

	Corporate/ Service Managers	General Funding £	Grant Funding £	Total £	Total Expenditure to Finance £	Under/(Over) spend against budget
		15,398,000	18,499,000	33,897,000	25,531,475	8,365,525
Service Reform						
Capitalisation Direction - Service Reform		-	-	-	213,037	(213,037)
Total - Service Reform		-	-	-	213,037	(213,037)
Brought Forward Commitments						
Brought forward Commitments (Old schemes)		-	-	-	(40,760)	40,760
		-	-	-	(40,760)	40,760
TOTAL WORKING PROGRAMME		15,398,000	18,499,000	33,897,000	25,703,751	8,193,249
	JD	351,000	-	351,000	-	351,000
New Approved Grants/Match funding for grant schemes	JD	-	1,030,000	1,030,000	-	1,030,000
Total - Contingencies		351,000	1,030,000	1,381,000	-	1,381,000
TOTAL OVERALL PROGRAMME		15,749,000	19,529,000	35,278,000	25,703,751	9,574,249

Capital Programme Outturn Report 2022/23

**Corporate/
Service
Managers**

General Funding £	Grant Funding £	Total £	Total Expenditure to Finance £
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**Under/(Over)
spend against
budget**

PROGRAMME FUNDING

General Capital Grant / Supported Borrowing
 Additional General Capital Grant given in 21/22 £2.277m
 General Capital Grant c/f from 21/22
 Supported Borrowing c/f from previous years
 Supported Prudential Borrowing (Coastal Protection Schemes)
 Capital Receipts from Loans Committed in Programme
 Capital Receipts Sale of Schools
 Developing Education Reserves
 Corporate earmarked Reserves
 Revenue/Reserve Contribution
 Grants

1,795,000	-	1,795,000
2,277,000	-	2,277,000
2,012,000	-	2,012,000
4,947,000	-	4,947,000
1,700,000	-	1,700,000
100,000	-	100,000
400,000	-	400,000
1,324,000	-	1,324,000
300,000	-	300,000
894,000	-	894,000
-	19,529,000	19,529,000

TOTAL PROGRAMME FUNDING

15,749,000	19,529,000	35,278,000
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Commitments from 2022/23 to carry forward into 2023/24(General Fund elements only - Grants not included at this stage)

<u>Proposed Items to c/f</u>	<u>Scheme</u>	<u>Proposed Amount to Carry forward 23/24</u> £
21st Century Schools programme (Band B)		9,000
Free school meals (displaced funding)		798,000
Ysgol Henry Richard		37,000
Schools Additional Works underspend in 22/23		1,145,000
Wellbeing Centre - Lampeter		67,000
Wellbeing Centres - Urgent Works		75,000
Sewage Treatment Works		31,000
Market Hall Cardigan		269,000
Transforming Towns Cardigan Mash Project		540,000
Environmental Services		6,000
EV Charging Infrastructure Grant (WLGA)		8,000
Coastal Protection Aberaeron/Aberystwyth		2,000,000
Fleet Replacement		98,000
Home Improvement & Houses into Homes Loan Schemes		61,000
Residential Homes upgrade		236,000
ICF 12 Cambrian Place		10,000
Land and Buildings Development Fund		88,000
	Subtotal	5,478,000
 <u>New scheme or additional funding required</u>		
Sports Wales Wellbeing Centres Facilities upgrades		20,000
Schools Additional Works (displaced funding)		1,140,428
Inphase Contract		30,000
Market Hall Cardigan		100,000
21st Century School Dyffryn Aeron School additional funding requirement		1,136,857
	Subtotal	2,427,285
	Subtotal	7,905,285
 <u>Funding</u>		
General Capital Grant		1,795,000
Supported Borrowing c/f from 20/21 c/f commitments		2,819,285
Supported Prudential Borrowing Coastal Protection schemes		1,700,000
Boosting the Economy Reserve		300,000
Capital Receipts Loans		61,000
Developing Education Reserve		798,000
Education Capital Receipts		9,000
Sewage Treatment Works reserve		423,000
	Total	7,905,285