

# CYNGOR SIR CEREDIGION COUNTY COUNCIL

**Report to:** Cabinet

**Date of meeting:** 17<sup>th</sup> July 2024

**Title:** Capital Outturn Report 2023/24

**Purpose of the report:** To report on the Capital Programme Outturn Position for 2023/24

**For:** Information

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

## 1. Overall Position

The actual expenditure for the year was £34.403m compared to the budget set at £49.052m (excluding the contingencies). The expenditure was £8.7m higher than the level incurred during 2022/23. The main variances for 2023/24 are as follows: -

Name of Scheme	Under/(over) Spend £'000
Coast Protection Aberaeron	8,021
21 <sup>st</sup> Century Schools Programme (Band B)	1,690
Schools Additional Capital works	1,003
UK Shared Prosperity Fund (Powys and Ceredigion)	542
Housing with Care Fund Safe Accommodation for Children.	541
Childcare Provision	526
Fleet Replacement	425
LTF Regional Bus core Allocation	250
Hafan y Waun Residential Home Capital Investment	200
Asset Development Programme	180
Land and Buildings Development	165
Other Variances under £150k	1,106

## 2. Variances

Appendix A provides a detailed breakdown of the outturn position, together with the proposed level of Council funding to carry forward into 2024/25 which is shown in Appendix B.

### **3. Capitalisation Direction**

The Council has used a Capitalisation Direction for 2023/24. This has enabled the Council to capitalise £115k 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**

£524k of Capital Receipts were received during the year.

### **5. Slippage into 2024/25**

Grant funded schemes with underspends will be carried forward into 2024/25 (where allowed under the specific grant conditions) and re-profiled as part of the amendments to the 3-year Capital Programme.

A schedule of General Funded capital schemes with commitments carrying forward to 2024/25 is summarised in Appendix B totalling £12.693m, included in this figure is £184k to fund Schools Additional Capital schemes in 2024/25 due to displaced grant funding being used to fund the 2023/24 Capital Programme. In addition, £216k of funding is also needed to fund new schemes. The Multi-Year Capital Programme will be updated with these commitments.

### **Wellbeing of Future Generations:**

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

No: This report does not refer to a policy or service change.

### **Summary of Integrated Impact Assessment:**

**Long term:** N/A  
**Collaboration:** N/A  
**Involvement:** N/A  
**Prevention:** N/A  
**Integration:** N/A

### **Recommendation(s):**

To note the report.

### **Reasons for decision:**

None required.

### **Overview and Scrutiny:**

Considered during the budget setting process.

### **Policy Framework:**

Medium Term Financial Strategy.

**Corporate Well-being Objectives:**

All Corporate Priorities are underpinned by the Capital Programme.

**Finance and Procurement implications:**

Compliant

**Legal Implications:**

None

**Staffing implications:**

None

**Property / asset implications:**

None directly

**Risk(s):**

Risk of insufficient funding if there are significant overspends

**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:**

28/06/2024

Capital Programme Outturn Return 2023-24

Corporate/ Service Managers	General Funding £'000	Grant Funding £'000	Total £'000	Total Expenditure to Finance £	Under/(Over) spend against budget
-----------------------------------	-----------------------------	---------------------------	----------------	---	---

**Schools and Lifelong Learning**

21st Century Schools programme (Band B)	NJ	3,386,000	6,178,000	<b>9,564,000</b>	7,873,774.30	1,690,225.70
Ysgol Henry Richards	NJ	37,000	-	<b>37,000</b>	13,150.87	23,849.13
Childcare Provision	NJ	-	1,380,000	<b>1,380,000</b>	853,871.83	526,128.17
Free School Meals	NJ	798,000	-	<b>798,000</b>	797,581.17	418.83
Welsh Medium Immersion Centre and New classroom block	NJ	-	50,000	<b>50,000</b>	36,127.90	13,872.10
Additional Learning needs Adaptations to School buildings	NJ	-	458,000	<b>458,000</b>	458,495.13	(495.13)
E-sgol project	NJ	-	73,000	<b>73,000</b>	72,771.68	228.32
School - additional Capital works	NJ	2,285,000	-	<b>2,285,000</b>	1,281,927.66	1,003,072.34
Underfloor Heating System - Schools	NJ	60,000	-	<b>60,000</b>	5,201.14	54,798.86
Urgent Works Schools	NJ	150,000	-	<b>150,000</b>	42,312.06	107,687.94

**Total - Schools and Lifelong Learning**

<b>6,716,000</b>	<b>8,139,000</b>	<b>14,855,000</b>	<b>11,435,213.74</b>	<b>3,419,786.26</b>
------------------	------------------	-------------------	----------------------	---------------------

**Porth Cymorth Cynnar**

Wellbeing Centre - Lampeter	CY	123,000	122,000	<b>245,000</b>	246,223.45	(1,223.45)
Wellbeing Centres - Urgent Works	CY	225,000	-	<b>225,000</b>	207,327.54	17,672.46
Sports Wales Wellbeing Centres Facilities upgrades	CY	-	537,000	<b>537,000</b>	527,887.98	9,112.02
Artificial Sports Pitches	CY	107,000	4,000	<b>111,000</b>	112,005.72	(1,005.72)
Grants to Aberaeron and Calon Tysul Swimming Pools	CY	-	89,000	<b>89,000</b>	88,540.94	459.06
Disabled Facilities Grants	LH	1,400,000	-	<b>1,400,000</b>	1,361,860.77	38,139.23
Home Improvement & Houses into Homes Loan Schemes	LH	61,000	-	<b>61,000</b>	15,860.66	45,139.34
Community Housing Scheme	LH	100,000	-	<b>100,000</b>	-	100,000.00
Enable Grant for Independent Living	LH	-	146,000	<b>146,000</b>	145,785.00	215.00
Intermediate Care Fund- Property Purchases & Renovations	LH	10,000	42,000	<b>52,000</b>	42,625.41	9,374.59
Land and Buildings Development Fund	LH	400,000	-	<b>400,000</b>	235,478.44	164,521.56
HCF - Housing with Care Fund	LH	-	120,000	<b>120,000</b>	119,380.00	620.00
National Empty Homes Grant Scheme	LH	82,000	-	<b>82,000</b>	-	82,000.00

**Total - Porth Cymorth Cynnar**

<b>2,508,000</b>	<b>1,060,000</b>	<b>3,568,000</b>	<b>3,102,975.91</b>	<b>465,024.09</b>
------------------	------------------	------------------	---------------------	-------------------

## Capital Programme Outturn Return 2023-24

Corporate/ Service Managers	General Funding £'000	Grant Funding £'000	Total £'000	Total Expenditure to Finance £	Under/(Over) spend against budget
-----------------------------------	-----------------------------	---------------------------	----------------	---	---

### Economic and Regeneration

Sewage Treatment Works	AG	200,000	-	<b>200,000</b>	156,350.87	43,649.13
Urgent Works Other	AG	14,000	-	<b>14,000</b>	14,014.00	(14.00)
Buildings - Invest to Save	AG	239,000	-	<b>239,000</b>	288,786.93	(49,786.93)
Energy Scheme Investments	AB	5,000	-	<b>5,000</b>	2,665.03	2,334.97
Asset Development Programme	AD	-	180,000	<b>180,000</b>	-	180,000.00
Market Hall Cardigan	AD	369,000	28,000	<b>397,000</b>	289,017.50	107,982.50
Footbridge Replacement Programme	AD	50,000	-	<b>50,000</b>	51,210.90	(1,210.90)
Access Improvement Grant	AD	-	103,000	<b>103,000</b>	105,650.00	(2,650.00)
Green Recovery Delivery Partnership Priority Themes	AD	-	32,000	<b>32,000</b>	20,239.90	11,760.10
Local Places for nature Capital	AD	-	445,000	<b>445,000</b>	396,138.45	48,861.55
Levelling up Projects	AD	-	2,436,000	<b>2,436,000</b>	2,436,374.05	(374.05)
Nature Network Fund - Afon Teifi SAC Catchment	AD	-	445,000	<b>445,000</b>	442,574.61	2,425.39
New Quay South John Street - Amenity Access Enhancement	AD	31,000	36,000	<b>67,000</b>	67,746.56	(746.56)
<b>Total - Economic and Regeneration</b>		<b>908,000</b>	<b>3,705,000</b>	<b>4,613,000</b>	<b>4,270,768.80</b>	<b>342,231.20</b>

## Capital Programme Outturn Return 2023-24

Corporate/ Service Managers	General Funding £'000	Grant Funding £'000	Total £'000	Total Expenditure to Finance £	Under/(Over) spend against budget
-----------------------------------	-----------------------------	---------------------------	----------------	---	---

### Highways and Environmental Services

Highways Infrastructure Renewal / Improvements	PJ	2,200,000	-	<b>2,200,000</b>	2,231,553.01	(31,553.01)
Environmental Services	GJ	66,000	-	<b>66,000</b>	66,527.09	(527.09)
Ultra Low Emissions Vehicle Transformation	PJ	-	353,000	<b>353,000</b>	339,744.66	13,255.34
EV Charging Infrastructure Grant (WLGA)	PJ	8,000	8,000	<b>16,000</b>	687.52	15,312.48
ATF Core Funding 2023/24	PJ	-	500,000	<b>500,000</b>	474,619.30	25,380.70
ATF Waunfawr to IBERS Link Phase 1	PJ	-	1,610,000	<b>1,610,000</b>	1,608,716.79	1,283.21
LTF Regional Bus Core Allocation	PJ	-	250,000	<b>250,000</b>	-	250,000.00
LTF TrawsCymru Bus Corridor Infrastructure Improvements	PJ	-	950,000	<b>950,000</b>	950,343.95	(343.95)
20mph Core Allocation	PJ	-	700,000	<b>700,000</b>	711,379.73	(11,379.73)
SRIC Llanrhystud	PJ	-	50,000	<b>50,000</b>	53,799.84	(3,799.84)
Cae'r Henwas (Site Completion)	PJ	9,000	-	<b>9,000</b>	19,343.79	(10,343.79)
Flood Alleviation Schemes Llandre/Borth Leat - Development Stage	PJ	-	61,000	<b>61,000</b>	14,985.84	46,014.16
Coastal Protection Aberaeron - Development Stage	PJ	-	162,000	<b>162,000</b>	159,645.38	2,354.62
Coastal Protection Aberystwyth - Development Stage	PJ	-	232,000	<b>232,000</b>	145,030.48	86,969.52
Borth & Ynyslas Coastal Protection - Development Stage	PJ	-	40,000	<b>40,000</b>	1,704.33	38,295.67
Flood, Coastal and Risk Management, Capel Bangor and Tal-y-bont - Development Stage.	PJ	-	121,000	<b>121,000</b>	65,517.15	55,482.85
Llangrannog Coastal Protection - Development Stage	PJ	-	24,000	<b>24,000</b>	1,574.71	22,425.29
Coastal Protection Aberaeron	PJ	13,000,000	-	<b>13,000,000</b>	4,978,897.97	8,021,102.03
Fleet Replacement	GJ	848,000	-	<b>848,000</b>	423,230.00	424,770.00
<b>Total - Highways and Environmental Services</b>		<b>16,131,000</b>	<b>5,061,000</b>	<b>21,192,000</b>	<b>12,247,301.54</b>	<b>8,944,698.46</b>

## Capital Programme Outturn Return 2023-24

Corporate/ Service Managers	General Funding £'000	Grant Funding £'000	Total £'000	Total Expenditure to Finance £	Under/(Over) spend against budget	
<b><u>Porth Gofal</u></b>						
Urgent Works - Residential Homes	NL	100,000	-	100,000	83,511.35	16,488.65
Intermediate Care Fund - Hafan Deg Dementia Project	NL	-	200,000	200,000	200,399.61	(399.61)
Housing with Care Fund - Safe Accommodation for Children	NL	-	1,182,000	1,182,000	641,402.60	540,597.40
HCF - Housing with Care Fund	NL/HW	-	152,000	152,000	50,244.91	101,755.09
Residential Homes upgrade	NL	280,000	-	280,000	228,904.08	51,095.92
Hafan y Waun Residential Home Capital Investment	NL	200,000	-	200,000	-	200,000.00
<b>Total - Porth Gofal</b>		<b>580,000</b>	<b>1,534,000</b>	<b>2,114,000</b>	<b>1,204,462.55</b>	<b>909,537.45</b>
<b><u>UK Shared Prosperity Fund</u></b>						
Uk Shared Prosperity Fund (Powys and Ceredigion)	CJE	-	2,040,000	2,040,000	1,497,813.94	542,186.06
<b>Total - Uk Shared Prosperity Fund</b>		<b>-</b>	<b>2,040,000</b>	<b>2,040,000</b>	<b>1,497,813.94</b>	<b>542,186</b>
<b><u>Customer Contact</u></b>						
ICT Kit and Infrastructure investment	AM	390,000	-	390,000	330,061.03	59,938.97
<b>Total - Customer Contact</b>		<b>390,000</b>	<b>-</b>	<b>390,000</b>	<b>330,061.03</b>	<b>59,938.97</b>
<b><u>Finance &amp; Procurement</u></b>						
Community Grant Scheme	JD	150,000	-	150,000	182,467.00	(32,467.00)
<b>Total - Finance &amp; Procurement</b>		<b>150,000</b>	<b>-</b>	<b>150,000</b>	<b>182,467.00</b>	<b>(32,467.00)</b>

Capital Programme Outturn Return 2023-24

	Corporate/ Service Managers	General Funding £'000	Grant Funding £'000	Total £'000	Total Expenditure to Finance £	Under/(Over) spend against budget
<b><u>Policy Performance and Public Protection</u></b>						
Inphase Contract	AW	30,000	-	30,000	29,820.00	180.00
<b>Total Policy Performance and Public Protection</b>		<b>30,000</b>	<b>-</b>	<b>30,000</b>	<b>29,820.00</b>	<b>180.00</b>
<b><u>Service Reform</u></b>						
Capitalisation Direction - Service Reform	JD	100,000	-	100,000	114,640.55	(14,640.55)
<b>Total Capitalisation Direction</b>		<b>27,513,000</b>	<b>21,539,000</b>	<b>49,052,000</b>	<b>34,415,525.06</b>	<b>14,636,475</b>
<b><u>Brought Forward Commitments</u></b>						
Brought forward Commitments (Old schemes)		-	-	-	(12,354.78)	12,354.78
<b>Total B/f Commitments</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>(12,354.78)</b>	<b>12,354.78</b>
<b>TOTAL WORKING PROGRAMME</b>		<b>27,513,000</b>	<b>21,539,000</b>	<b>49,052,000</b>	<b>34,403,170.28</b>	<b>14,648,829.72</b>
Contingencies	JD	350,000	-	350,000	-	350,000.00
New Approved Grants/Match funding for grant schemes	JD	182,000	805,000	987,000	-	987,000.00
<b>Total - Contingencies</b>		<b>532,000</b>	<b>805,000</b>	<b>1,337,000</b>	<b>-</b>	<b>1,337,000.00</b>
<b>TOTAL OVERALL PROGRAMME</b>		<b>28,045,000</b>	<b>22,344,000</b>	<b>50,389,000</b>	<b>34,403,170.28</b>	<b>15,985,829.72</b>



**Capital Programme Outturn Return 2023-24**

Corporate/ Service Managers	General Funding £'000	Grant Funding £'000	Total £'000	Total Expenditure to Finance £	Under/(Over) spend against budget
-----------------------------------	-----------------------------	---------------------------	----------------	---	---

**PROGRAMME FUNDING**

Current Year Supported Borrowing for 23/24 GCG - 2.969m  
 General Capital Grant - £53k  
 General Capital Grant/Supported Borrowing c/f from 2022/23 to  
 2023/24 £1995k GCG £2.896k Supported borrowing  
 Supported Borrowing c/f from previous years  
 Supported Prudential Borrowing (Coastal Protection Schemes)  
 Capital Receipts from Loans Committed in Programme  
 Capital Receipts General Fund  
 Capital Receipts Sale of Schools  
 Developing Education Reserves  
 Corporate earmarked Reserves  
 Revenue/Reserve Contribution  
 Grants

3,022,000	-	<b>3,022,000</b>
4,891,000	-	<b>4,891,000</b>
2,819,000	-	<b>2,819,000</b>
11,050,000	-	<b>11,050,000</b>
61,000	-	<b>61,000</b>
146,000		<b>146,000</b>
109,000	-	<b>109,000</b>
3,089,000	-	<b>3,089,000</b>
1,950,000	-	<b>1,950,000</b>
908,000	-	<b>908,000</b>
-	22,344,000	<b>22,344,000</b>

**TOTAL PROGRAMME FUNDING**

<b>28,045,000</b>	<b>22,344,000</b>	<b>50,389,000</b>
-------------------	-------------------	-------------------

**Commitments from 2023/24 to carry forward into 2024/25**

(General Fund elements only - Grants not included at this stage)

<b><u>Proposed Items to c/f</u></b>	<b><u>Scheme</u></b>	<b><u>Proposed Amount to Carry forward 24/25</u></b>
21st Century Schools programme (Band B)		1,691,000
Ysgol Henry Richards		24,000
Schools Additional Works underspend in 22/23		1,003,000
Underfloor Heating System - Schools		55,000
Wellbeing Centres - Urgent Works		17,000
Home Improvement & Houses into Homes Loan Schemes		45,000
Intermediate Care Fund- Property Purchases & Renovations		4,000
Land and Buildings Development Fund		165,000
National Empty Homes Grant Scheme		82,000
Sewage Treatment Works		44,000
Energy Scheme Investments		2,000
Market Hall Cardigan		108,000
EV Charging Infrastructure Grant (WLGA)		8,000
Coastal Protection Aberaeron/Aberystwyth		8,021,000
Fleet Replacement		455,000
Residential Homes upgrade		230,000
Hafan y Waun Residential Home Capital Investment		200,000
ICT Kit and Infrastructure investment		139,000
Schools Additional Works 24/25 funding displaced		184,000

<b>Sub Total</b>	<b><u>12,477,000</u></b>
------------------	--------------------------

**New scheme**

Digital360 Revenues & Benefits	76,000
ICT Ceri System	80,000
Strata Florida	60,000

<b>Sub Total</b>	<b><u>216,000</u></b>
------------------	-----------------------

<b>Total</b>	<b><u>12,693,000</u></b>
--------------	--------------------------

**Funding**

General Capital Grant 2023/24 Allocation vired into 2024/25	2,637,000
Supported Borrowing c/f from 22/23	160,000
Developing Education Reserve	1,582,000
Education Capital Receipts	109,000
Supported Prudential Borrowing Coastal Protection schemes	6,818,000
Promoting Environmental & Community Resilience Coast Protection	1,203,000
Capital Receipts Loans	45,000
ICT Digital Reserve	139,000

<b>Total</b>	<b><u>12,693,000</u></b>
--------------	--------------------------