



CABINET

Date of Meeting	Tuesday, 18 th February 2025
Report Subject	Capital Programme Monitoring 2024/25 (Month 9)
Cabinet Member	Cabinet Member for Finance and Social Value
Report Author	Corporate Finance Manager
Type of Report	Operational

EXECUTIVE SUMMARY

The report summarises changes made to the Capital Programme 2024/25 since it was set in December 2023 to the end of Month 9 (December 2024), along with expenditure to date and projected outturn.

The Capital Programme has seen a net decrease in budget of £12.126m during the period which comprises of:-

- Net budget decrease in the programme of £10.455m (See Table 2 – Council Fund (CF) (£7.961m), Housing Revenue Account (HRA) (£2.494m);
- Net Carry Forward to 2025/26 of (£1.671m) (All CF)

Actual expenditure was £62.062m (See Table 3).

Capital receipts received in the third quarter of 2024/25 total £0.342m. This provides a revised projected surplus in the Capital Programme at Month 9 of £2.932m (from a Month 6 funding position surplus of £2.590m) for the 2024/25 – 2026/27 Capital Programme, prior to the realisation of additional capital receipts and/or other funding sources. (See Table 5).

RECOMMENDATIONS

	Cabinet are requested to:
1	Approve the overall report.
2	Approve the carry forward adjustments, as set out at 1.12
3	Approve the additional allocations, as set out in 1.14

REPORT DETAILS

1.00	EXPLAINING THE CAPITAL PROGRAMME MONITORING POSITION – MONTH 9 2024/25
1.01	Background Council approved a Council Fund (CF) Capital Programme of £25.326m for 2024/25 at its meeting on 6 th December 2023 and a Housing Revenue Account (HRA) Capital Programme of £29.498m for 2024/25 at its meeting on 23 rd January 2024.
1.02	For presentational purposes the Capital Programme is shown as a whole, with sub-totals for the Council Fund and HRA. The HRA programme is 'ring fenced' and can only be used for HRA purposes.
1.03	Changes since Budget approval Table 1 below sets out how the programme changed during 2024/25. More detailed cumulative information relating to each Portfolio is provided in Appendix A:-

Table 1

REVISED PROGRAMME	Original Budget 2024/25	Carry Forward from 2023/24	2024/25 Previously Reported			Changes (Current)	Revised Budget 2024/25
			Changes	Carry Forward to 2025/26	Savings		
			£m	£m	£m		
People & Resources	0.350	0.364	(0.328)	0.000	0.000	0.000	0.386
Governance	2.353	0.283	0.015	(0.503)	0.000	0.000	2.148
Education & Youth	11.583	5.145	9.532	(2.481)	0.000	(3.223)	20.556
Social Services	4.800	1.420	14.301	(0.183)	0.000	(0.847)	19.491
Planning, Environment & Economy	0.240	0.779	3.160	(0.708)	0.000	(0.237)	3.234
Streetscene & Transportation	2.470	4.621	8.684	(1.796)	(2.405)	(3.582)	7.992
Housing and Communities	1.500	0.029	1.199	0.000	0.000	0.000	2.728
Capital Programme and Assets	2.030	1.595	23.272	(0.847)	(0.100)	(0.072)	25.878
Council Fund Total	25.326	14.236	59.835	(6.518)	(2.505)	(7.961)	82.413
HRA Total	29.498	0.000	(7.153)	0.000	0.000	(2.494)	19.851
Programme Total	54.824	14.236	52.682	(6.518)	(2.505)	(10.455)	102.264

1.04 Carry Forward from 2023/24

Carry forward sums from 2023/24 to 2024/25, totalling £14.236m (CF £14.236m, HRA £0.000m), were approved as a result of the quarterly monitoring reports presented to Cabinet during 2023/24.

1.05 Changes during this period

Funding changes during this period have resulted in a net decrease in the programme total of (£10.455m) (CF (£7.961m), HRA (£2.494m)). A summary of the changes, detailing major items, is shown in Table 2 below:-

Table 2

CHANGES DURING THIS PERIOD		
	Para	£m
<u>COUNCIL FUND</u>		
Increases		
Other Aggregate Increases		0.817
		0.817
Decreases		
Local Transport Grant	1.06	(3.368)
Schools Modernisation	1.07	(3.163)
Other Aggregate Decreases		(2.247)
		(8.778)
Total		(7.961)
<u>HRA</u>		
Increases		
Other Aggregate Increases		1.006
		1.006
Decreases		
WHQS Improvements	1.08	(3.500)
		(3.500)
Total		(2.494)

1.06 Local Transport Funding has been re-profiled to match expenditure across financial years.

1.07 Re-profiling of prudential borrowing and grant adjusted for in year expenditure in relation to the school modernisation programme.

1.08 Reduction of revenue funding for the WHQS programme from the HRA, to support with the in-year work required on voids as a result of the increased WHQS23 requirements.

1.09 Capital Expenditure compared to Budget

Expenditure as at Month 9, across the whole of the Capital Programme was £62.062m. The breakdown of expenditure is analysed in Table 3, along with the percentage spend against budget.

This shows that 60.69% of the budget has been spent (CF 57.27%, HRA 74.87%). Corresponding figures for Month 9 2023/24 were 46.78% (CF 44.09%, HRA 53.59%).

1.10 The table also shows a projected underspend (pending carry forward and other adjustments) of £2.429m on the Council Fund and a break-even position on the HRA.

Table 3

EXPENDITURE	Revised Budget	Cumulative Expenditure Month 9	Percentage Spend v Budget	Projected Outturn	Variance Budget v Outturn (Under)/Over
	£m	£m	%	£m	£m
People & Resources	0.386	0.000	0.00	0.386	0.000
Governance	2.148	0.992	46.18	2.009	(0.139)
Education & Youth	20.556	10.702	52.06	18.913	(1.643)
Social Services	19.491	11.759	60.33	19.408	(0.083)
Planning, Environment & Economy	3.234	0.850	26.28	3.009	(0.225)
Streetscene & Transportation	7.992	3.284	41.09	7.712	(0.280)
Housing & Communities	2.728	2.252	82.55	2.728	0.000
Capital Programme & Assets	25.878	17.361	67.09	25.819	(0.059)
Council Fund Total	82.413	47.200	57.27	79.984	(2.429)
Disabled Adaptations	1.100	1.063	96.64	1.100	0.000
Energy Schemes	5.232	2.964	56.65	5.232	0.000
Major Works	2.156	2.417	0.60	2.156	0.000
Accelerated Programmes	0.532	0.411	77.26	0.532	0.000
WHQS Improvements	9.494	7.310	9.48	9.494	0.000
SHARP Programme	1.337	0.697	52.13	1.337	0.000
Housing Revenue Account Total	19.851	14.862	74.87	19.851	0.000
Programme Total	102.264	62.062	60.69	99.835	(2.429)

1.11 Details of the variances for individual programme areas are listed in Appendix B, which includes the reasons, and remedial actions which may be required, where those variances exceed +/- 10% of the revised budget. In addition, where carry forward into 2025/26 has been identified, this is also included in the narrative.

1.12 **Carry Forward into 2025/26**
During the quarter, carry forward requirements of £2.429m (all CF) have been identified which reflects reviewed spending plans across all programme areas. These amounts can be split into two areas, those required to meet the cost of programme works and/or retention payments in 2025/26.

1.13 Information relating to each programme area is contained in Appendix B and summarised in Table 4 below:

Table 4

CARRY FORWARD INTO 2025/26						Total
	Month 4	Month 6	Reversed	Sub Total	Month 9	
	£m	£m	£m	£m	£m	£m
Governance	0.433	0.070	0.000	0.503	0.139	0.642
Education & Youth	1.745	0.736	0.000	2.481	1.643	4.124
Social Services	0.183	0.000	0.000	0.183	0.083	0.266
Planning, Environment & Economy	0.508	0.200	0.000	0.708	0.225	0.933
Streetscene & Transportation	3.951	0.250	(2.405)	1.796	0.280	2.076
Capital Programme & Assets	0.532	0.425	(0.110)	0.847	0.059	0.906
Council Fund	7.352	1.681	(2.515)	6.518	2.429	8.947
TOTAL	7.352	1.681	(2.515)	6.518	2.429	8.947

1.14 Additional Allocations

Additional allocations have been identified in the programme in this quarter as follows:

- Office Rationalisation Programme and County Hall Campus (Phase One) - £0.350m. Following further investigation work, £0.100m is required to complete remediation work following the identification of RAAC at County Offices, Flint. Following the approval of phase 1 programme, it has been identified that additional budget of £0.250m is required to complete these works. This takes the full allocation to £1.156m.
- Installation of Columbaria - £0.020m. Request for funding to facilitate the installation of a Columbaria and associated development of a memorial garden as part of the Buckley cemetery extension works.

These can be funded from within the current 'headroom' provision.

1.15 Savings

No savings have been identified in the programme this quarter:

1.16 Funding of 2024/25 Approved Schemes

The position at Month 9 is summarised in Table 5 below for the three year Capital Programme between 2024/25 – 2026/27:-

Table 5**FUNDING OF APPROVED SCHEMES 2024/25 - 2026/27**

	£m	£m
Balance carried forward from 2023/24		(0.819)
Increases		
Reduction of funding compared to estimated	0.051	
Additional allocation for office rationalisation	0.806	0.857
Decreases		
Surplus in 2024/25 to 2026/27 Budget	(0.052)	
Actual In year receipts	(0.413)	
Savings	(2.505)	(2.970)
Funding - (Available)/Shortfall		(2.932)

1.17 Capital receipts received in the third quarter of 2024/25 total £0.342m. This provides a revised projected surplus in the Capital Programme at Month 9 of £2.932m (from a Month 6 funding position surplus of £2.590m) for the 2024/25 – 2026/27 Capital Programme, prior to the realisation of additional capital receipts and/or other funding sources.

1.18 The 2025/26 – 2027/28 Capital Programme was approved on the 4th December 2024, with a funding surplus of £0.980m. Following the provisional local government settlement, the Council will receive an increased allocation in 2025/26 of £0.893m compared to the estimated funding. This gives a revised surplus of £1.873m over the three-year programme.

1.19 **Investment in County Towns**

At its meeting on 12th December 2017, the Council approved a Notice of Motion relating to the reporting of investment in county towns. The extent and format of the reporting was agreed at the Corporate Resources Overview and Scrutiny Committee on 14th June 2018.

1.20 Table 6 below shows a summary of the 2023/24 actual expenditure, the 2024/25 revised budget and budgets for future years as approved by Council at its meeting of 6th December, 2024. Further detail can be found in Appendix C, including details of the 2024/25 spend to Month 9.

Table 6**INVESTMENT IN COUNTY TOWNS**

	2023/24 Actual £m	2024/25 Revised Budget £m	2025 - 2027 Budget £m
Buckley / Penyffordd	1.872	2.387	6.500
Connah's Quay / Shotton	1.150	0.362	0.000
Flint / Bagillt	5.452	24.304	5.139
Holywell / Caerwys / Mostyn	1.894	1.472	0.000
Mold / Treuddyn / Cilcain	17.880	28.964	12.900
Queensferry / Hawarden / Sealand	0.518	2.132	0.000
Saltney / Broughton / Hope	0.835	0.234	19.000
Unallocated / To Be Confirmed	0.856	3.867	26.642
Total	30.457	63.722	70.181

1.21 The inclusion of actuals for 2023/24 and approved schemes for future years allows a slightly fuller picture of investment plans. However, expenditure which has occurred in years prior to 2023/24 has not been included, and the expenditure and budgets reported should be considered in that context.

1.22 A significant factor which will increase allocations to areas is new or remodelled schools. The impact of these can be seen in the detail shown in Appendix C.

1.23 Some expenditure cannot yet be allocated to specific towns as schemes are not yet fully developed or are generic in nature and not easily identifiable to one of the seven areas. As such schemes are identified the expenditure will be allocated to the relevant area.

1.24 Information on the split between internal and external funding can be found in Appendix C.

1.25 In addition to the information contained in Appendix C, there is also considerable capital expenditure on the HRA Welsh Housing Quality Standard (WHQS), which was originally outside the scope of this analysis. A summary is provided in Table 7 below, albeit using a slightly different catchment area basis.

Table 7

WHQS Programme		
	2023/24 Actual £m	2024/25 Budget £m
Holywell	5.588	4.776
Flint	1.610	0.693
Deeside & Saltney	1.410	0.693
Buckley	1.360	0.693
Mold	2.289	1.946
Connah's Quay & Shotton	0.160	0.693
Total	12.417	9.494

1.26 The 2021 Prudential Code introduced a new requirement that monitoring of prudential indicators should be reported quarterly as part of capital monitoring. This update is provided in Appendix D.

2.00 RESOURCE IMPLICATIONS

2.01 Financial implications - As set out in the body of the report.

2.02 Personnel implications - None directly as a result of this report.

3.00 IMPACT ASSESSMENT AND RISK MANAGEMENT

3.01 The legacy impacts of the pandemic along with the supply and demand of materials, leading to cost increases, higher tender prices and project delays will continue to be monitored closely during the year. Due to the re-profiling of schemes from 2023/24 and resources available to manage and deliver schemes, the levels of planned expenditure in 2024/25 may be affected, resulting in a high level of carry forward requests to re-phase budgets into the 2025/26 programme.

Grants received will also to be closely monitored to ensure that expenditure is incurred within the terms and conditions of the grant. The capital team will work with project leads to report potential risks of achieving spend within timescales and assist in liaising with the grant provider.

The Council has a prudent policy of allocating its own capital receipts to fund capital projects only when receipts are received rather than when it is anticipated the receipt will be received, and this position continues to be the case. In line with current policy no allowance has been made for these receipts in reporting the Council's capital funding position.

4.00	CONSULTATIONS REQUIRED/CARRIED OUT
4.01	No consultation is required as a direct result of this report.

5.00	APPENDICES
5.01	Appendix A: Capital Programme - Changes during 2024/25
5.02	Appendix B: Variances
5.03	Appendix C: Investment in Towns
5.04	Appendix D: Prudential Indicators – Quarter 3 2024/25

6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
6.01	Capital Programme monitoring papers 2024/25.

7.00	CONTACT OFFICER DETAILS
7.01	<p>Contact Officer: Chris Taylor, Strategic Finance Manager Telephone: 01352 703309 E-mail: christopher.taylor@flintshire.gov.uk</p>

8.00	GLOSSARY OF TERMS
8.01	<p>Budget Re-profiling: Capital schemes are very dynamic and a number of factors can influence their timing and funding. Budget re-profiling assures that the correct resources are available in the correct accounting period to finance the actual level of expenditure.</p> <p>Capital Expenditure: Expenditure on the acquisition of non-current assets or expenditure which extends the useful life of an existing asset</p> <p>Capital Programme: The Council’s financial plan covering capital schemes and expenditure proposals for the current year and a number of future years. It also includes estimates of the capital resources available to finance the programme.</p> <p>Capital Receipts: Receipts (in excess of £10,000) realised from the disposal of assets.</p> <p>Carry Forward: Carry forward occurs when schemes due to be completed in a given financial year are delayed until a subsequent year. In this case the relevant funding is carried forward to meet the delayed, contractually committed expenditure.</p> <p>CERA: Capital Expenditure charged to Revenue Account. The Council is</p>

allowed to use its revenue resources to fund capital expenditure. However the opposite is not permissible.

Council Fund (CF): The fund to which all the Council's revenue and capital expenditure is charged.

Housing Revenue Account (HRA): The fund to which all the Council's revenue and capital expenditure relating to its housing stock is charged.

MRA: Major Repairs Allowance. A general capital grant from WG for HRA purposes.

Non-current Asset: A resource controlled (but not necessarily owned) by the Council, from which economic benefits or service potential are expected to flow to the Council for more than 12 months.

Section 106: Monies are received from developers/contractors pursuant to Section 106 of the Town & Country Planning Act 1990. These sums are available for use once the relevant terms of the individual agreement have been met. The monies are most commonly used for educational enhancement, play areas, highways and affordable housing.

Target Hardening: Measures taken to prevent unauthorised access to Council sites.

Unhypothecated Supported Borrowing (USB), commonly referred to as Supported Borrowing - Each year Welsh Government provide Councils with a Supported Borrowing allocation. Councils borrow to fund capital expenditure equivalent to that annual allocation, Welsh Government then include funding to cover the revenue costs associated with the borrowing for future years within the Revenue Support Grant. The Council decides how this funding is spent.

Unsupported (Prudential) Borrowing: Borrowing administered under the Prudential Code, whereby Authorities can set their own policies on acceptable levels and types of borrowing. The Prudential Framework allows Authorities to take out loans in response to overall cash flow forecasts and other factors provided they can show that the borrowing is to meet planned capital expenditure in the current year or the next three years.

CAPITAL PROGRAMME - CHANGES DURING 2024/25

	Original Budget 2024/25	Carry Forward from 2023/24	2024/25 Previously Reported			Changes (Current)	Revised Budget 2024/25
			Changes	Carry Forward to 2025/26	Savings		
	£m	£m	£m	£m	£m	£m	£m
Council Fund :							
People & Resources							
'Headroom'	0.350	0.364	(0.328)	0.000	0.000	0.000	0.386
	0.350	0.364	(0.328)	0.000	0.000	0.000	0.386
Governance							
Information Technology	2.353	0.283	0.015	(0.503)	0.000	0.000	2.148
	2.353	0.283	0.015	(0.503)	0.000	0.000	2.148
Education & Youth							
Education - General	0.600	3.944	2.579	(1.546)	0.000	0.009	5.586
Primary Schools	1.000	0.228	(0.437)	(0.035)	0.000	0.090	0.846
Schools Modernisation	9.483	0.001	5.284	0.000	0.000	(3.163)	11.605
Secondary Schools	0.000	0.458	2.226	(0.600)	0.000	(0.159)	1.925
Special Education	0.500	0.514	(0.120)	(0.300)	0.000	0.000	0.594
	11.583	5.145	9.532	(2.481)	0.000	(3.223)	20.556
Social Services							
Services to Older People	4.800	1.337	9.237	(0.183)	0.000	(0.865)	14.326
Learning Disability	0.000	0.000	4.319	0.000	0.000	0.070	4.389
Children's Services	0.000	0.083	0.745	0.000	0.000	(0.052)	0.776
	4.800	1.420	14.301	(0.183)	0.000	(0.847)	19.491
Planning, Environment & Economy							
Closed Landfill Sites	0.000	0.250	0.000	(0.250)	0.000	0.000	0.000
Engineering	0.000	0.383	0.259	(0.258)	0.000	0.000	0.384
Energy Services	0.000	0.000	0.380	0.000	0.000	0.059	0.439
Ranger Services	0.000	0.000	0.000	0.000	0.000	0.467	0.467
Town Centre Regeneration	0.200	0.141	2.507	(0.200)	0.000	(0.763)	1.885
Private Sector Renewal/Improv	0.040	0.005	0.014	0.000	0.000	0.000	0.059
	0.240	0.779	3.160	(0.708)	0.000	(0.237)	3.234
Streetscene & Transportation							
Waste Services	0.000	3.405	0.217	(1.000)	(2.405)	(0.214)	0.003
Cemeteries	0.490	0.259	0.000	(0.250)	0.000	0.000	0.499
Highways	1.980	0.911	0.899	(0.500)	0.000	0.000	3.290
Local Transport Grant	0.000	0.000	7.568	0.000	0.000	(3.368)	4.200
Solar Farms	0.000	0.046	0.000	(0.046)	0.000	0.000	0.000
	2.470	4.621	8.684	(1.796)	(2.405)	(3.582)	7.992

	Original Budget 2024/25	Carry Forward from 2023/24	2024/25 Previously Reported			Changes (Current)	Revised Budget 2024/25
			Changes	Carry Forward to 2025/26	Savings		
	£m	£m	£m	£m	£m	£m	£m
Housing & Communities							
Affordable Housing	0.000	0.000	0.861	0.000	0.000	0.000	0.861
Disabled Facilities Grants	1.500	0.029	0.338	0.000	0.000	0.000	1.867
	1.500	0.029	1.199	0.000	0.000	0.000	2.728
Capital Programme & Assets							
Administrative Buildings	1.630	0.509	0.031	(0.041)	0.000	(0.194)	1.935
Community Asset Transfers	0.000	0.580	0.057	(0.431)	(0.100)	0.000	0.106
Leisure Centres & Libraries	0.200	0.245	(0.081)	(0.157)	0.000	0.000	0.207
Play Areas	0.200	0.233	0.205	(0.218)	0.000	0.022	0.442
Theatr Clwyd	0.000	0.028	23.060	0.000	0.000	0.100	23.188
	2.030	1.595	23.272	(0.847)	(0.100)	(0.072)	25.878
Housing Revenue Account :							
Disabled Adaptations	1.100	0.000	0.000	0.000	0.000	0.000	1.100
Energy Schemes	4.563	0.000	0.000	0.000	0.000	0.669	5.232
Major Works	1.538	0.000	0.618	0.000	0.000	0.000	2.156
Accelerated Programmes	0.000	0.000	0.532	0.000	0.000	0.000	0.532
WHQS Improvements	14.144	0.000	(1.150)	0.000	0.000	(3.500)	9.494
Modernisation / Improvements	4.000	0.000	(4.000)	0.000	0.000	0.000	0.000
SHARP Programme	4.153	0.000	(3.153)	0.000	0.000	0.337	1.337
	29.498	0.000	(7.153)	0.000	0.000	(2.494)	19.851
Totals :							
Council Fund	25.326	14.236	59.835	(6.518)	(2.505)	(7.961)	82.413
Housing Revenue Account	29.498	0.000	(7.153)	0.000	0.000	(2.494)	19.851
Grand Total	54.824	14.236	52.682	(6.518)	(2.505)	(10.455)	102.264

PEOPLE & RESOURCES

Capital Budget Monitoring 2024/25 - Month 9

Programme Area	Total Budget £m	Actual Exp. £m	Projected Outturn £m	Variance (Under)/ Over £m	Variance %age %	Variance Prev Qtr £m	Cause of Variance	Action Required	Comments
'Headroom'	0.386	0.000	0.386	0.000	0	0.000		Corporate provision - to be allocated as requested and approved.	Any unspent allocation will be the subject of a carry forward request at outturn.
Total	0.386	0.000	0.386	0.000	0	0.000			

GOVERNANCE

Capital Budget Monitoring 2024/25 - Month 9

Programme Area	Total Budget £m	Actual Exp. £m	Projected Outturn £m	Variance (Under)/ Over £m	Variance %age %	Variance Prev Qtr £m	Cause of Variance	Action Required	Comments
Information Technology	2.148	0.992	2.009	(0.139)	-6	(0.070)	£0.092m laptop replacement and £0.047m telephone system works to fall into 2025/26.	Carry Forward - Request approval to move funding of £0.139m into 2025/26.	
Total	2.148	0.992	2.009	(0.139)	-6	(0.070)			

Variance = Budget v Projected Outturn

EDUCATION & YOUTH

Capital Budget Monitoring 2024/25 - Month 9

Programme Area	Total Budget £m	Actual Exp. £m	Projected Outturn £m	Variance (Under)/ Over £m	Variance %age %	Variance Prev Qtr £m	Cause of Variance	Action Required	Comments
Education - General	5.586	1.916	4.914	(0.672)	-12	(0.101)	£0.108m fire alarms, £0.475m ALN schemes at feasibility stage so majority of expenditure to fall into 2025/26. £0.089m UPFSM works to fall into 2025/26.	Carry Forward - Request approval to move funding of £0.672m into 2025/26.	
Primary Schools	0.846	0.349	0.598	(0.248)	-29	(0.035)	Bro Carmel kitchen ventilation works to fall into 2025/26.	Carry Forward - Request approval to move funding of £0.248m into 2025/26.	
Schools Modernisation	11.605	7.140	11.605	0.000	0	0.000			
Secondary Schools	1.925	1.260	1.625	(0.300)	-16	(0.600)	Holywell ATP and survey works to fall into 2025/26 £0.300m.	Carry Forward - Request approval to move funding of £0.300m into 2025/26.	
Special Education	0.594	0.037	0.171	(0.423)	-71	0.000	£0.166m Flint High lift works to fall into May 2025. £0.257m programme of DDA works to fall into 2025/26.	Carry Forward - Request approval to move funding of £0.423m into 2025/26.	
Total	20.556	10.702	18.913	(1.643)	-8	(0.736)			

Variance = Budget v Projected Outturn

SOCIAL SERVICES

Capital Budget Monitoring 2024/25 - Month 9

Programme Area	Total Budget £m	Actual Exp. £m	Projected Outturn £m	Variance (Under)/ Over £m	Variance %age %	Variance Prev Qtr £m	Cause of Variance	Action Required	Comments
Services to Older People	14.326	8.933	14.326	0.000	0	0.000			
Learning Disability Services	4.389	2.234	4.389	0.000	0	0.000			
Children's Services	0.776	0.592	0.693	(0.083)	-11	0.000	Delays in commencing Foster Care adaptation scheme due to architectural designs, planning and regulatory consents. Works likely to fall into 2025/26.	Carry Forward - Request approval to move funding of £0.083m into 2025/26.	
Total	19.491	11.759	19.408	(0.083)	-0	0.000			

Variance = Budget v Projected Outturn

PLANNING, ENVIRONMENT & ECONOMY

Capital Budget Monitoring 2024/25 - Month 9

Programme Area	Total Budget £m	Actual Exp. £m	Projected Outturn £m	Variance (Under)/ Over £m	Variance %age %	Variance Prev Qtr £m	Cause of Variance	Action Required	Comments
Closed Landfill Sites	0.000	0.000	0.000	0.000		0.000			
Engineering	0.384	0.146	0.259	(0.125)	-33	0.000	Engineering projects are due to be progressed in 2025/26 following recommendations deriving from statutory inspection reports.	Carry Forward - Request approval to move funding of £0.125m into 2025/26.	
Energy Services	0.439	(0.052)	0.439	0.000	0	0.000			
Ranger Services	0.467	0.028	0.467	0.000	0	0.000			
Townscape Heritage Initiatives	1.885	0.678	1.785	(0.100)	-5	(0.200)	The Shotton Green Infrastructure project is currently at a feasibility stage with physical works likely to be delivered in 2025/26. The Historic Building Repair Grant expenditure is incurred as and when suitable grant applications are received.	Carry Forward - Request approval to move funding of £0.100m into 2025/26.	
Private Sector Renewal/Improvement	0.059	0.050	0.059	0.000	0	0.000			
Total	3.234	0.850	3.009	(0.225)	-7	(0.200)			

Variance = Budget v Projected Outturn

STREETSCENE & TRANSPORTATION

Capital Budget Monitoring 2024/25 - Month 9

Programme Area	Total Budget	Actual Exp.	Projected Outturn	Variance (Under)/ Over	Variance %age	Variance Prev Qtr	Cause of Variance	Action Required	Comments
	£m	£m	£m	£m	%	£m			
Waste Services	0.003	0.003	0.003	0.000	0	0.000			
Cemeteries	0.499	0.204	0.219	(0.280)	-56	(0.250)	The purchase of required land at Hawarden Cemetery is anticipated to be completed in 2025/26.	Carry Forward - Request approval to move funding of £0.280m into 2025/26.	
Highways	3.290	2.144	3.290	0.000	0	0.000			
Local Transport Grant	4.200	0.932	4.200	0.000	0	0.000			
Solar Farms	0.000	0.000	0.000	0.000		0.000			
Total	7.992	3.284	7.712	(0.280)	-4	(0.250)			

Variance = Budget v Projected Outturn

HOUSING & COMMUNITIES

Capital Budget Monitoring 2024/25 - Month 9

Programme Area	Total Budget	Actual Exp.	Projected Outturn	Variance (Under)/ Over	Variance %age	Variance Prev Qtr	Cause of Variance	Action Required	Comments
	£m	£m	£m	£m	%	£m			
Affordable Housing	0.861	0.861	0.861	0.000	0	0.000			
Disabled Facilities Grants	1.867	1.390	1.867	0.000	0	0.000			DFG spend is customer driven and volatile.
Total	2.728	2.252	2.728	0.000	0	0.000			

Variance = Budget v Projected Outturn

CAPITAL PROGRAMME & ASSETS

Capital Budget Monitoring 2024/25 - Month 9

Programme Area	Total Budget	Actual Exp.	Projected Outturn	Variance (Under)/ Over	Variance %age	Variance Prev Qtr	Cause of Variance	Action Required	Comments
	£m	£m	£m	£m	%	£m			
Administrative Buildings	1.935	0.743	1.904	(0.031)	-2	0.000			
Community Asset Transfers	0.106	0.106	0.106	0.000	0	(0.050)			
Leisure Centres & Libraries	0.207	0.072	0.207	0.000	0	(0.157)			
Play Areas	0.442	0.405	0.442	0.000	0	(0.218)			Playarea spend is volatile and is driven by the replacement rolling programme.
Theatr Clwyd	23.188	16.035	23.160	(0.028)	-0	0.000	The IT upgrade at Theatre Clwyd is expected to take place in 2025/26.	Carry Forward - Request approval to move funding of £0.028m into 2025/26.	
Total	25.878	17.361	25.819	(0.059)	-0	(0.425)			

Variance = Budget v Projected Outturn

HOUSING REVENUE ACCOUNT

Capital Budget Monitoring 2024/25 - Month 9

Programme Area	Total Budget £m	Actual Exp. £m	Projected Outturn £m	Variance (Under)/ Over £m	Variance %age %	Variance Prev Qtr £m	Cause of Variance	Action Required	Comments
Disabled Adaptations	1.100	1.063	1.100	0.000	0	0.000	Client led and volatile. Potential additional spend of £0.300m due to an increase in large adaptations required, a grant contribution from HFC will offset some of the additional spend. Will continue to monitor and review.		
Energy Services	5.232	2.964	5.232	0.000	0	0.000	ORP 3 works continuing in Leeswood and Holywell - £2.3m WG Funding secured to be spent in year.		Additional funding offered of £0.735m ORP bid for in year. Funding to be used within 2024/25, additional properties identified.
Major Works	2.156	2.417	2.156	0.000	0	0.000	Smoke Alarm Installation programme, Urgent Capital Works and Fire Risk Assessments. Full spend assumed.		Fire Safety Heights Grant awarded from WG, £3m. Work to be carried on in 2024/25. Works currently delayed. Current shortfall in funding due to these delays, WG have offered to meet this shortfall in additional funding.
Accelerated Programmes	0.532	0.411	0.532	0.000	0	0.000	Asbestos Removal programme. Full spend assumed.		
WHQS Improvements	9.494	7.310	9.494	0.000	0	0.000	Additional £0.516m received from WG for WHQS Implementation which is to be used for Stock Condition Surveys. WHQS 2023 Schemes ongoing.		Budget reduced by £3.5m to meet the voids spend in revenue.
SHARP	1.337	0.697	1.337	0.000	0	0.000	A number of pipeline schemes at feasibility stage. A number of buy backs identified to assist with the Homelessness issues. £2.9m TACP funding awarded to contribute to the acquisition of the buy backs and the repairs costs.		Additional £2.9m TACP Funding awarded for 24/25 which could potentially contribute to any buy backs identified.
Total	19.851	14.862	19.851	0.000	0	0.000			

Variance = Budget v Projected Outturn

SUMMARY

Capital Budget Monitoring 2024/25 - Month 9

Programme Area	Total Budget £m	Actual Exp. £m	Projected Outturn £m	Variance (Under)/ Over £m	Variance %age %	Variance Prev Qtr £m	Cause of Variance	Action Required	Comments
People & Resources	0.386	0.000	0.386	0.000	0	0.000			
Governance	2.148	0.992	2.009	(0.139)	-6	(0.070)			
Education & Youth	20.556	10.702	18.913	(1.643)	-8	(0.736)			
Social Services	19.491	11.759	19.408	(0.083)	-0	0.000			
Planning, Environment & Economy	3.234	0.850	3.009	(0.225)	-7	(0.200)			
Streetscene & Transportation	7.992	3.284	7.712	(0.280)	-4	(0.250)			
Housing & Communities	2.728	2.252	2.728	0.000	0	0.000			
Capital Programme & Assets	25.878	17.361	25.819	(0.059)	-0	(0.425)			
Sub Total - Council Fund	82.413	47.200	79.984	(2.429)	-3	(1.681)			
Housing Revenue Account	19.851	14.862	19.851	0.000	0	0.000			
Total	102.264	62.062	99.835	(2.429)	-2	(1.681)			

Variance = Budget v Projected Outturn

INVESTMENT IN COUNTY TOWNS - 2023/24 ACTUAL SPEND

APPENDIX C

TOWN FUNDING	23/24 ACTUAL £000	BUCKLEY		CONNAH'S QUAY		FLINT		HOLYWELL		MOLD		QUEENSFERRY		SALTNEY		UNALLOCATED		TOTALS			
		Internal £000	External £000	Internal £000	External £000	Internal £000	External £000	Internal £000	External £000	Internal £000	External £000	Internal £000	External £000	Internal £000	External £000	Internal £000	External £000	Internal £000	External £000	Total £000	
EXPENDITURE																					
HOUSING - HRA																					
SHARP	2,399		273	158	644	131		619	50				99		126	299			1,207	1,192	2,399
EDUCATION & YOUTH																					
Ysgol Croes Atti, Flint	847						847												0	847	847
Ysgol Penyffordd Extension	1,015	672	343																672	343	1,015
SOCIAL SERVICES																					
Croes Atti Newydd Residential Care Home, Flint	3,294						3,294												0	3,294	3,294
Relocation of Tri-Ffordd Day Service provision	43										43								0	43	43
STREETSCENE & TRANSPORTION																					
Highways Maintenance	2,350	395		222		420		343		392		244		243		91			2,350	0	2,350
Transport Grant	3,490		189		126	760		5	877		426		175		466	4	462		9	3,481	3,490
CAPITAL PROGRAMME & ASSETS																					
Theatr Clwyd - Redevelopment	17,019									1,747	15,272								1,747	15,272	17,019
	30,457	1,067	805	380	770	551	4,901	967	927	2,139	15,741	244	274	243	592	394	462		5,985	24,472	30,457

AREA TOTAL

1,872

1,150

5,452

1,894

17,880

518

835

856

INVESTMENT IN COUNTY TOWNS - 2024/25- MONTH 9

APPENDIX C (Cont)

TOWN FUNDING	ACTUAL TO DATE £000	BUCKLEY		CONNAH'S QUAY		FLINT		HOLYWELL		MOLD		QUEENSFERRY		SALTNEY		UNALLOCATED		TOTALS				
		Internal £000	External £000	Internal £000	External £000	Internal £000	External £000	Internal £000	External £000	Internal £000	External £000	Internal £000	External £000	Internal £000	External £000	Internal £000	External £000	Internal £000	External £000	Total £000		
EXPENDITURE																						
HOUSING - HRA																						
SHARP	674	318															356			674	0	674
EDUCATION & YOUTH																						
Ysgol Croes Atti Flint	6,165						6,165													0	6,165	6,165
St Richard Gwyn, Flint	804						804													0	804	804
Mynydd Isa Campus	408		408																	0	408	408
SOCIAL SERVICES																						
Croes Atti Newydd Residential Care Home, Flint	8,827						8,827													0	8,827	8,827
Relocation of Tri-Ffordd Day Service provision	2,234										2,234									0	2,234	2,234
STREETSCENE & TRANSPORTION																						
Cemeteries	202	188											14							202	0	202
Highways Maintenance	2,113	182		286		221		358		435		414		217					2,113	0	2,113	
Transport Grant	541		76				51	136			205		42		17		14		0	541	541	
CAPITAL PROGRAMME & ASSETS																						
Theatr Clwyd - Redevelopment	16,029									5,969	10,060									5,969	10,060	16,029
Greenfield Business Centre	404							404												404	0	404
HOUSING & COMMUNITIES																						
Affordable Housing	861	118									743									861	0	861
	39,262	806	484	286	0	221	15,847	762	136	7,147	12,499	428	42	217	17	356	14		10,223	29,039	39,262	
AREA TOTAL			1,290	286			16,068	898		19,646		470		234		370						

INVESTMENT IN COUNTY TOWNS - 2025 - 2027 BUDGET

APPENDIX C (Cont)

TOWN FUNDING	FUTURE BUDGET £000	BUCKLEY		CONNAH'S QUAY		FLINT		HOLYWELL		MOLD		QUEENSFERRY		SALTNEY		UNALLOCATED		TOTALS			
		Internal £000	External £000	Internal £000	External £000	Internal £000	External £000	Internal £000	External £000	Internal £000	External £000	Internal £000	External £000	Internal £000	External £000	Internal £000	External £000	Total £000			
EXPENDITURE																					
EDUCATION & YOUTH																					
Joint Archive Facility, FCC and DCC	12,900									3,079	9,821								3,079	9,821	12,900
Ysgol Croes Atti Flint	5,139					1,225	3,914												1,225	3,914	5,139
Drury County Primary	6,500	2,275	4,225																2,275	4,225	6,500
Saltney/Broughton Area	19,000													11,200	7,800				11,200	7,800	19,000
SOCIAL SERVICES																					
Development of Children's Residential Care	1,000																1,000		1,000	0	1,000
STREETSCENE & TRANSPORTION																					
Highways Asset Management Plan	5,000																3,000		3,000	0	3,000
HOUSING & COMMUNITIES																					
Affordable Housing	22,642																22,642		22,642	0	22,642
	72,181	2,275	4,225	0	0	1,225	3,914	0	0	3,079	9,821	0	0	11,200	7,800	26,642	0	44,421	25,760	70,181	
AREA TOTAL			6,500	0	0	5,139	0	0	0	12,900	0	0	19,000	26,642							

Prudential Indicators Q3 2024/25

The Council measures and manages its capital expenditure, borrowing and commercial and service investments with references to the following indicators.

It is now a requirement of the CIPFA Prudential Code that these are reported on a quarterly basis.

Table 1 - Capital Expenditure in £ millions: The Council has undertaken and is planning capital expenditure as summarised below. The increase in forecasted expenditure between 2023/24 to 2024/25, in the main relate to works at Theatr Clwyd, Ty Croes Atti and the Band B schools programme.

	2023/24 Actual	2024/25 Forecast	2025/26 Estimate	2026/27 Estimate
Council Fund	46.277	79.984	26.435	25.418
Housing Revenue Account	23.530	19.851	28.683	23.987
Total	69.807	99.835	55.118	49.405

Table 2 - Capital Financing Requirement in £ millions: The Council's cumulative outstanding amount of debt finance is measured by the capital financing requirement (CFR). This increases with new debt-financed capital expenditure and reduces with MRP and capital receipts used to replace debt.

	2023/24 Actual	2024/25 Forecast *	2025/26 Estimate	2026/27 Estimate
Council Fund	219.706	315.506	323.482	337.463
Housing Revenue Account	133.150	132.921	139.734	142.410
Total	352.856	448.427	463.216	479.873

* £77m of the CFR increase in 2024/25 arises from a change in the accounting for leases.

The increase in estimated CFR between 2023/24 and 2024/25 in the main, relates to the change in accounting for leases under IFRS 16. This means that under the new rules, the lease of any assets must be recognised on the Council's balance sheet.

In addition to this, is estimated expenditure for the HRA and NEW Homes, Supported Borrowing, and Council Fund schemes including the Sustainable Communities for Schools programme, Theatr Clwyd and Ty Croes Atti Residential Care Home.

Table 3 - Gross Debt and the Capital Financing Requirement in £ millions: Statutory guidance is that debt should remain below the capital financing requirement, except in the short term. The Authority has complied and expects to continue to comply with this requirement in the medium

term as is shown below.

	2023/24 Actuals	2024/25 Forecast	2025/26 Estimate	2026/27 Estimate
Debt (Incl Leases)	334.743	412.466	432.854	451.870
Capital Financing Requirement	352.856	448.427	463.216	479.873

Table 4 - Debt and the Authorised Limit and Operational Boundary in £ millions: The Council is legally obliged to set an affordable borrowing limit (also termed the Authorised Limit for external debt) each year. In line with statutory guidance, a lower “operational boundary” is also set as a warning level should debt approach the limit.

	2024/25 Limit	31.12.24 Actual
Operational Boundary - Total	£485m	£412m
Authorised Limit - Total	£520m	£412m

Since the operational boundary is a management tool for in-year monitoring it is not significant if the boundary is breached on occasions due to variations in cash flow, and this is not counted as a compliance failure.

Table 5 - Net Income from Commercial and Service Investments to Net Revenue Stream in £ millions: The Council’s income from commercial and service investments as a proportion of its net revenue stream has been and is expected to be as indicated below.

	2023/24 Actual	2024/25 Forecast	2025/26 Estimate	2026/27 Estimate
Total net income from service and commercial investment	1.710	1.674	1.673	1.673
Proportion of net revenue stream	0.49%	0.45%	0.44%	0.44%

Table 6 - Proportion of Financing Costs to Net Revenue Stream in £ millions: Although capital expenditure is not charged directly to the revenue budget, interest payable on loans and MRP are charged to revenue.

The net annual charge is known as financing costs; this is compared to the net revenue stream i.e. the amount funded from Council Tax, business rates and general government grants.

	2023/24 Actual	2024/25 Forecast	2025/26 Estimate	2026/27 Estimate
Council Fund	3.8%	4.1%	4.0%	4.2%
HRA	17.0%	17.3%	18.3%	18.7%