

## CABINET

<b>Date of Meeting</b>	Tuesday, 19 <sup>th</sup> November 2024
<b>Report Subject</b>	Capital Programme Monitoring 2024/25 (Month 6)
<b>Cabinet Member</b>	Cabinet Member for Finance and Social Value
<b>Report Author</b>	Corporate Finance Manager
<b>Type of Report</b>	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 6 (September 2024), along with expenditure to date and projected outturn.

The Capital Programme has seen a net decrease in budget of £7.305m during the period which comprises of:-

- Net budget increase in the programme of £0.047m (See Table 2 – Council Fund (CF) £7.200m, Housing Revenue Account (HRA) (£7.153m);
- Net Carry Forward to 2025/26 of (£4.847m) (All CF)
- Identified savings at Month 6 of (£2.505m) (CF)

Actual expenditure was £38.373m (See Table 3).

Capital receipts received in the second quarter of 2024/25, along with savings identified total £2.568m. A request for an additional allocation of £0.806m towards Phase 1 of the office rationalisation programme gives a revised projected surplus in the Capital Programme at Month 6 of £2.590m (from a Month 4 funding position surplus of £0.828m) 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	Note the additional allocations approved by Cabinet on the 15 <sup>th</sup> October 2024, as set out in 1.14

## REPORT DETAILS

<b>1.00</b>	<b>EXPLAINING THE CAPITAL PROGRAMME MONITORING POSITION – MONTH 6 2024/25</b>
1.01	<b>Background</b> Council approved a Council Fund (CF) Capital Programme of £25.326m for 2024/25 at its meeting on 6 <sup>th</sup> December 2023 and a Housing Revenue Account (HRA) Capital Programme of £29.498m for 2024/25 at its meeting on 23 <sup>rd</sup> 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	<b>Changes since Budget approval</b> 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		Savings (Current)	Changes (Current)	Revised Budget 2024/25
			Changes	Carry Forward to 2025/26			
			£m	£m			
People & Resources	0.350	0.364	(0.313)	0.000	0.000	(0.015)	0.386
Governance	2.353	0.283	0.000	(0.433)	0.000	0.015	2.218
Education & Youth	11.583	5.145	2.482	(1.745)	0.000	7.050	24.515
Social Services	4.800	1.420	14.287	(0.183)	0.000	0.014	20.338
Planning, Environment & Economy	0.240	0.779	2.632	(0.508)	0.000	0.528	3.671
Streetscene & Transportation	2.470	4.621	9.163	(1.546)	(2.405)	(0.479)	11.824
Housing and Communities	1.500	0.029	1.154	0.000	0.000	0.045	2.728
Capital Programme and Assets	2.030	1.595	23.230	(0.432)	(0.100)	0.042	26.365
<b>Council Fund Total</b>	<b>25.326</b>	<b>14.236</b>	<b>52.635</b>	<b>(4.847)</b>	<b>(2.505)</b>	<b>7.200</b>	<b>92.045</b>
<b>HRA Total</b>	<b>29.498</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>(7.153)</b>	<b>22.345</b>
<b>Programme Total</b>	<b>54.824</b>	<b>14.236</b>	<b>52.635</b>	<b>(4.847)</b>	<b>(2.505)</b>	<b>0.047</b>	<b>114.390</b>

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 increase in the programme total of £0.047m (CF £7.200m, HRA (£7.153m)). A summary of the changes, detailing major items, is shown in Table 2 below:-

**Table 2**

<b>CHANGES DURING THIS PERIOD</b>		
	<b>Para</b>	<b>£m</b>
<b><u>COUNCIL FUND</u></b>		
<b>Increases</b>		
Schools Modernisation	1.06	4.828
Education - General	1.07	2.212
Other Aggregate Increases		1.048
		8.088
<b>Decreases</b>		
Other Aggregate Decreases		(0.888)
		(0.888)
<b>Total</b>		<b>7.200</b>
<b><u>HRA</u></b>		
<b>Decreases</b>		
Estate Modernisation	1.08	(4.000)
SHARP	1.08	(3.153)
		(7.153)
<b>Total</b>		<b>(7.153)</b>

1.06 Introduction of grant funding from Welsh Government for Ysgol Croes Atti Flint, to support the new Welsh Medium Primary School as part of the school modernisation programme.

1.07 Introduction of WG funding relating to schools Community Focus Grant and schools capital Repair and Maintenance Grant.

1.08 Re-profiling of prudential borrowing for the Strategic Housing and Regeneration Programme (SHARP), due to schemes progressing into 2025/26 and no schemes due to commenced in year relating to the modernisation programme.

1.09 **Capital Expenditure compared to Budget**

Expenditure as at Month 6, across the whole of the Capital Programme was £38.373m. The breakdown of expenditure is analysed in Table 3, along with the percentage spend against budget.

This shows that 33.55% of the budget has been spent (CF 31.00%, HRA 44.03%). Corresponding figures for Month 6 2023/24 were 29.07% (CF 25.81%, HRA 37.56%).

1.10 The table also shows a projected underspend (pending carry forward and other adjustments) of £1.681m on the Council Fund and a break-even position on the HRA.

**Table 3**

EXPENDITURE	Revised Budget	Cumulative Expenditure Month 6	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	2.218	0.017	0.76	2.148	(0.070)
Education & Youth	24.515	5.811	23.70	23.779	(0.736)
Social Services	20.338	5.635	27.71	20.338	0.000
Planning, Environment & Economy	3.671	0.035	0.95	3.471	(0.200)
Streetscene & Transportation	11.824	5.420	45.84	11.574	(0.250)
Housing & Communities	2.728	1.815	66.53	2.728	0.000
Capital Programme & Assets	26.365	9.802	37.18	25.940	(0.425)
<b>Council Fund Total</b>	<b>92.045</b>	<b>28.534</b>	<b>31.00</b>	<b>90.364</b>	<b>(1.681)</b>
Disabled Adaptations	1.100	0.750	68.18	1.100	0.000
Energy Schemes	4.563	1.995	43.72	4.563	0.000
Major Works	2.156	1.530	0.60	2.156	0.000
Accelerated Programmes	0.532	0.309	58.08	0.532	0.000
WHQS Improvements	12.994	4.931	9.48	12.994	0.000
SHARP Programme	1.000	0.325	32.46	1.000	0.000
<b>Housing Revenue Account Total</b>	<b>22.345</b>	<b>9.839</b>	<b>44.03</b>	<b>22.345</b>	<b>0.000</b>
<b>Programme Total</b>	<b>114.390</b>	<b>38.373</b>	<b>33.55</b>	<b>112.709</b>	<b>(1.681)</b>

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 £1.681m (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 and Corporate provision that are allocated as requested and approved.

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

**Table 4**

<b>CARRY FORWARD INTO 2025/26</b>					<b>Total</b>
	<b>Month 4</b>	<b>Reversed</b>	<b>Sub Total</b>	<b>Month 6</b>	
	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>
Governance	0.433	0.000	0.433	0.070	0.503
Education & Youth	1.745	0.000	1.745	0.736	2.481
Social Services	0.183	0.000	0.183	0.000	0.183
Planning, Environment & Economy	0.508	0.000	0.508	0.200	0.708
Streetscene & Transportation	3.951	(2.405)	1.546	0.250	1.796
Capital Programme & Assets	0.532	(0.100)	0.432	0.425	0.857
<b>Council Fund</b>	<b>7.352</b>	<b>(2.505)</b>	<b>4.847</b>	<b>1.681</b>	<b>6.528</b>
<b>TOTAL</b>	<b>7.352</b>	<b>(2.505)</b>	<b>4.847</b>	<b>1.681</b>	<b>6.528</b>

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) - £0.806m. The objective of this phase of the project is to move as many people as possible out of County Hall by the end of February 2025. To enable this to happen, works are required at both Ty Dewi Sant and Flint offices. These works are essential to be undertaken as soon as possible under phase one of the project as they are necessary to provide alternative office accommodation for employees moving out of County Hall. This allocation was approved by Cabinet at its meeting of the 15<sup>th</sup> October 2024.

1.15

**Savings**

The following savings have been identified in the programme this quarter:

- Waste Transfer Station Project - £2.405m. Work has commenced to scope the feasibility study and review of operational depots and infrastructure, which will help to determine the direction of the Waste Transfer Station Project. Due to the timescales associated with this work, a proportion of funding has been released back into the capital programme in the interim.
- Community Asset Transfer - £0.100m. This money had been earmarked for Mancot Library, however the allocation is no longer required as the Community Library Organisation has found alternative premises.

1.16

**Funding of 2024/25 Approved Schemes**

The position at Month 6 is summarised in Table 5 below for the three year Capital Programme between 2024/25 – 2026/27:-

**Table 5**

<b>FUNDING OF APPROVED SCHEMES 2024/25 - 2026/27</b>		
	<b>£m</b>	<b>£m</b>
Balance carried forward from 2023/24		(0.819)
<b>Increases</b>		
Reduction of funding compared to estimated	0.051	
Additional allocation for office rationalisation	0.806	<u>0.857</u>
<b>Decreases</b>		
Surplus in 2024/25 to 2026/27 Budget	(0.052)	
Actual In year receipts	(0.071)	
Savings (para 1.15)	(2.505)	<u>(2.628)</u>
<b>Funding - (Available)/Shortfall</b>		<b>(2.590)</b>

1.17 Capital receipts received in the second quarter of 2024/25, along with savings identified total £2.568m. A request for an additional allocation of £0.806m towards Phase 1 of the office rationalisation programme gives a revised projected surplus in the Capital Programme at Month 6 of £2.590m (from a Month 4 funding position surplus of £0.828m) for the 2024/25 – 2026/27 Capital Programme, prior to the realisation of additional capital receipts and/or other funding sources.

1.18 **Investment in County Towns**  
At its meeting on 12<sup>th</sup> 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 14<sup>th</sup> June 2018.

1.19 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 6<sup>th</sup> December, 2024. Further detail can be found in Appendix C, including details of the 2024/25 spend to Month 6.

**Table 6****INVESTMENT IN COUNTY TOWNS**

	<b>2023/24</b>	<b>2024/25</b>	<b>2025 -</b>
	<b>Actual</b>	<b>Revised</b>	<b>2027</b>
	<b>£m</b>	<b>Budget</b>	<b>Budget</b>
	<b>£m</b>	<b>£m</b>	<b>£m</b>
Buckley / Penyffordd	1.872	1.184	9.288
Connah's Quay / Shotton	1.150	2.340	0.000
Flint / Bagillt	5.452	29.123	1.880
Holywell / Caerwys / Mostyn	1.894	1.416	0.000
Mold / Treuddyn / Cilcain	17.880	28.641	12.800
Queensferry / Hawarden / Sealand	0.518	4.420	0.000
Saltney / Broughton / Hope	0.835	0.033	16.000
Unallocated / To Be Confirmed	0.856	3.793	26.642
<b>Total</b>	<b>30.457</b>	<b>70.950</b>	<b>66.610</b>

1.20 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.

1.21 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.

1.22 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.

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

1.24 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**

<b>WHQS Programme</b>		
	<b>2023/24 Actual £m</b>	<b>2024/25 Budget £m</b>
Holywell	5.588	5.356
Flint	1.610	1.277
Deeside & Saltney	1.410	1.277
Buckley	1.360	1.277
Mold	2.289	2.530
Connah's Quay & Shotton	0.160	1.277
<b>Total</b>	<b>12.417</b>	<b>12.994</b>

1.25 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.

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

<b>5.00</b>	<b>APPENDICES</b>
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 2 2024/25

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

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

<b>8.00</b>	<b>GLOSSARY OF TERMS</b>
8.01	<p><b>Budget Re-profiling:</b> 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><b>Capital Expenditure:</b> Expenditure on the acquisition of <b>non-current assets</b> or expenditure which extends the useful life of an existing asset</p> <p><b>Capital Programme:</b> 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><b>Capital Receipts:</b> Receipts (in excess of £10,000) realised from the disposal of assets.</p> <p><b>Carry Forward:</b> 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>

**CERA:** Capital Expenditure charged to Revenue Account. The Council is 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		Savings (Current)	Changes (Current)	Revised Budget 2024/25
			Changes	Carry Forward to 2025/26			
	£m	£m	£m	£m	£m	£m	£m
<b>Council Fund :</b>							
<b>People &amp; Resources</b>							
'Headroom'	0.350	0.364	(0.313)	0.000	0.000	(0.015)	0.386
	<b>0.350</b>	<b>0.364</b>	<b>(0.313)</b>	<b>0.000</b>	<b>0.000</b>	<b>(0.015)</b>	<b>0.386</b>
<b>Governance</b>							
Information Technology	2.353	0.283	0.000	(0.433)	0.000	0.015	2.218
	<b>2.353</b>	<b>0.283</b>	<b>0.000</b>	<b>(0.433)</b>	<b>0.000</b>	<b>0.015</b>	<b>2.218</b>
<b>Education &amp; Youth</b>							
Education - General	0.600	3.944	0.574	(1.445)	0.000	2.005	5.678
Primary Schools	1.000	0.228	(0.445)	0.000	0.000	0.008	0.791
Schools Modernisation	9.483	0.001	0.456	0.000	0.000	4.828	14.768
Secondary Schools	0.000	0.458	1.897	0.000	0.000	0.329	2.684
Special Education	0.500	0.514	0.000	(0.300)	0.000	(0.120)	0.594
	<b>11.583</b>	<b>5.145</b>	<b>2.482</b>	<b>(1.745)</b>	<b>0.000</b>	<b>7.050</b>	<b>24.515</b>
<b>Social Services</b>							
Services to Older People	4.800	1.337	9.006	(0.183)	0.000	0.231	15.191
Learning Disability	0.000	0.000	4.536	0.000	0.000	(0.217)	4.319
Children's Services	0.000	0.083	0.745	0.000	0.000	0.000	0.828
	<b>4.800</b>	<b>1.420</b>	<b>14.287</b>	<b>(0.183)</b>	<b>0.000</b>	<b>0.014</b>	<b>20.338</b>
<b>Planning, Environment &amp; Economy</b>							
Closed Landfill Sites	0.000	0.250	0.000	(0.250)	0.000	0.000	0.000
Engineering	0.000	0.383	0.000	(0.258)	0.000	0.259	0.384
Energy Services	0.000	0.000	0.315	0.000	0.000	0.065	0.380
Town Centre Regeneration	0.200	0.141	2.307	0.000	0.000	0.200	2.848
Private Sector Renewal/Improv't	0.040	0.005	0.010	0.000	0.000	0.004	0.059
	<b>0.240</b>	<b>0.779</b>	<b>2.632</b>	<b>(0.508)</b>	<b>0.000</b>	<b>0.528</b>	<b>3.671</b>
<b>Streetscene &amp; Transportation</b>							
Waste Services	0.000	3.405	0.217	(1.000)	(2.405)	0.000	0.217
Cemeteries	0.490	0.259	0.000	0.000	0.000	0.000	0.749
Highways	1.980	0.911	1.378	(0.500)	0.000	(0.479)	3.290
Local Transport Grant	0.000	0.000	7.568	0.000	0.000	0.000	7.568
Solar Farms	0.000	0.046	0.000	(0.046)	0.000	0.000	0.000
	<b>2.470</b>	<b>4.621</b>	<b>9.163</b>	<b>(1.546)</b>	<b>(2.405)</b>	<b>(0.479)</b>	<b>11.824</b>

	Original Budget 2024/25	Carry Forward from 2023/24	2024/25 Previously Reported		Savings (Current)	Changes (Current)	Revised Budget 2024/25
			Changes	Carry Forward to 2025/26			
	£m	£m	£m	£m	£m	£m	£m
<b>Housing &amp; Communities</b>							
Affordable Housing	0.000	0.000	0.868	0.000	0.000	(0.007)	0.861
Disabled Facilities Grants	1.500	0.029	0.286	0.000	0.000	0.052	1.867
	<b>1.500</b>	<b>0.029</b>	<b>1.154</b>	<b>0.000</b>	<b>0.000</b>	<b>0.045</b>	<b>2.728</b>
<b>Capital Programme &amp; Assets</b>							
Administrative Buildings	1.630	0.509	0.031	(0.041)	0.000	0.000	2.129
Community Asset Transfers	0.000	0.580	0.007	(0.391)	(0.100)	0.050	0.146
Leisure Centres & Libraries	0.200	0.245	(0.031)	0.000	0.000	(0.050)	0.364
Play Areas	0.200	0.233	0.163	0.000	0.000	0.042	0.638
Theatr Clwyd	0.000	0.028	23.060	0.000	0.000	0.000	23.088
	<b>2.030</b>	<b>1.595</b>	<b>23.230</b>	<b>(0.432)</b>	<b>(0.100)</b>	<b>0.042</b>	<b>26.365</b>
<b>Housing Revenue Account :</b>							
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	0.000	4.563
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	0.000	12.994
Modernisation / Improvements	4.000	0.000	0.000	0.000	0.000	(4.000)	0.000
SHARP Programme	4.153	0.000	0.000	0.000	0.000	(3.153)	1.000
	<b>29.498</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>(7.153)</b>	<b>22.345</b>
<b>Totals :</b>							
<b>Council Fund</b>	25.326	14.236	52.635	(4.847)	(2.505)	7.200	92.045
<b>Housing Revenue Account</b>	29.498	0.000	0.000	0.000	0.000	(7.153)	22.345
<b>Grand Total</b>	<b>54.824</b>	<b>14.236</b>	<b>52.635</b>	<b>(4.847)</b>	<b>(2.505)</b>	<b>0.047</b>	<b>114.390</b>

## PEOPLE &amp; RESOURCES

## Capital Budget Monitoring 2024/25 - Month 6

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.
<b>Total</b>	<b>0.386</b>	<b>0.000</b>	<b>0.386</b>	<b>0.000</b>	<b>0</b>	<b>0.000</b>			

## GOVERNANCE

## Capital Budget Monitoring 2024/25 - Month 6

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	2.218	0.017	2.148	(0.070)	-3	(0.433)	SQL Server implementation to fall into 2025/26.	<b>Carry Forward</b> - Request approval to move funding of <b>£0.070m</b> into 2025/26.	
<b>Total</b>	<b>2.218</b>	<b>0.017</b>	<b>2.148</b>	<b>(0.070)</b>	<b>-3</b>	<b>(0.433)</b>			

Variance = Budget v Projected Outturn

## EDUCATION &amp; YOUTH

## Capital Budget Monitoring 2024/25 - Month 6

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	5.678	1.158	5.577	(0.101)	-2	(1.445)	£0.035m Joint Archive Facility works and £0.066m pool ventilation works at Pen Coch to fall into 2025/26.	<b>Carry Forward</b> - Request approval to move funding of <b>£0.101m</b> into 2025/26.	
Primary Schools	0.791	0.037	0.756	(0.035)	-4	0.000	£0.035m Sandycroft Primary R&M works to fall into financial year 2025/26.	<b>Carry Forward</b> - Request approval to move funding of <b>£0.035m</b> into 2025/26.	
Schools Modernisation	14.768	3.822	14.768	0.000	0	0.000			
Secondary Schools	2.684	0.760	2.084	(0.600)	-22	0.000	£0.500m Holywell Campus works and £0.100m Buckley Elfed R&M mechanical works to fall into 2025/26.	<b>Carry Forward</b> - Request approval to move funding of <b>£0.600m</b> into 2025/26.	
Special Education	0.594	0.033	0.594	0.000	0	(0.300)			
<b>Total</b>	<b>24.515</b>	<b>5.811</b>	<b>23.779</b>	<b>(0.736)</b>	<b>-3</b>	<b>(1.745)</b>			

Variance = Budget v Projected Outturn

## SOCIAL SERVICES

## Capital Budget Monitoring 2024/25 - Month 6

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	15.191	3.995	15.191	0.000	0	(0.183)			
Learning Disability Services	4.319	1.195	4.319	0.000	0	0.000			
Children's Services	0.828	0.446	0.828	0.000	0	0.000			
<b>Total</b>	<b>20.338</b>	<b>5.635</b>	<b>20.338</b>	<b>0.000</b>	<b>0</b>	<b>(0.183)</b>			

Variance = Budget v Projected Outturn



## PLANNING, ENVIRONMENT &amp; ECONOMY

## Capital Budget Monitoring 2024/25 - Month 6

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		(0.250)			
Engineering	0.384	0.000	0.384	0.000	0	(0.258)			
Energy Services	0.380	(0.187)	0.380	0.000	0	0.000			
Ranger Services	0.000	(0.003)	0.000	0.000		0.000			
Townscape Heritage Initiatives	2.848	0.193	2.648	(0.200)	-7	0.000	Planning permission in relation to the demolition of redundant business units at Greenfield Business Park is currently being explored. Therefore, the demolition is unlikely to take place until the next financial year.	<b>Carry Forward</b> - Request approval to move funding of <b>£0.200m</b> into 2025/26.	
Private Sector Renewal/Improvement	0.059	0.031	0.059	0.000	0	0.000			
<b>Total</b>	<b>3.671</b>	<b>0.035</b>	<b>3.471</b>	<b>(0.200)</b>	<b>-5</b>	<b>(0.508)</b>			

Variance = Budget v Projected Outturn

## STREETSCENE &amp; TRANSPORTATION

## Capital Budget Monitoring 2024/25 - Month 6

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
Waste Services	0.217	0.003	0.217	0.000	0	(3.405)			<b>A saving identified of £2.405m.</b> Work has commenced to scope the feasibility study and review of operational depots and infrastructure, which will help to determine the direction of the Waste Transfer Station Project. Due to the timescales associated with this work, a proportion of funding has been released back into the capital programme in the interim.
Cemeteries	0.749	0.012	0.499	(0.250)	-33	0.000	The purchase of required land at Hawarden Cemetery is anticipated to be completed in 2024/25. However, the development at the site is programmed for the 2025/26 financial year.	<b>Carry Forward</b> - Request approval to move funding of <b>£0.250m</b> to 2025/26.	
Highways	3.290	1.371	3.290	0.000	0	(0.500)			
Local Transport Grant	7.568	4.032	7.568	0.000	0	0.000			
Solar Farms	0.000	0.000	0.000	0.000		(0.046)			
<b>Total</b>	<b>11.824</b>	<b>5.420</b>	<b>11.574</b>	<b>(0.250)</b>	<b>-2</b>	<b>(3.951)</b>			

Variance = Budget v Projected Outturn

## HOUSING &amp; COMMUNITIES

## Capital Budget Monitoring 2024/25 - Month 6

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	0.953	1.867	0.000	0	0.000			DFG spend is customer driven and volatile.
<b>Total</b>	<b>2.728</b>	<b>1.815</b>	<b>2.728</b>	<b>0.000</b>	<b>0</b>	<b>0.000</b>			

Variance = Budget v Projected Outturn

## CAPITAL PROGRAMME &amp; ASSETS

## Capital Budget Monitoring 2024/25 - Month 6

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	2.129	0.471	2.129	0.000	0	(0.041)			
Community Asset Transfers	0.146	0.071	0.096	(0.050)	-34	(0.491)	The CAT at the Glanrafon Community Centre has yet to be completed. Therefore, works are looking unlikely to be completed in 2024/25.	<b>Carry Forward</b> - Request approval to move funding of <b>£0.050m</b> to 2025/26.	<b>A saving identified of £0.100m.</b> This money had been earmarked for Mancot Library however, the allocation is no longer required as the Community Library Organisation has found alternative premises.
Leisure Centres & Libraries	0.364	0.035	0.207	(0.157)	-43	0.000	Deeside Leisure Centre AWP replacement works likely to fall into 2025/26.	<b>Carry Forward</b> - Request approval to move funding of <b>£0.157m</b> into 2025/26.	
Play Areas	0.638	0.209	0.420	(0.218)	-34	0.000	Match funding schemes progressing into 2025/26.	<b>Carry Forward</b> - Request approval to move funding of <b>£0.218m</b> into 2025/26.	Playarea spend is volatile and is driven by the replacement rolling programme.
Theatr Clwyd	23.088	9.016	23.088	0.000	0	0.000			
<b>Total</b>	<b>26.365</b>	<b>9.802</b>	<b>25.940</b>	<b>(0.425)</b>	<b>-2</b>	<b>(0.532)</b>			

Variance = Budget v Projected Outturn

## HOUSING REVENUE ACCOUNT

## Capital Budget Monitoring 2024/25 - Month 6

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	0.750	1.100	0.000	0	0.000	Client led and volatile. Potential overspend of £0.300m due to an increase in large adaptations required, will continue to monitor and review.		
Energy Services	4.563	1.995	4.563	0.000	0	0.000	ORP 3 works continuing in Leeswood and Holywell - £1.6m WG Funding.		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	1.530	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	0.309	0.532	0.000	0	0.000	Asbestos Removal programme. Full spend assumed.		
WHQS Improvements	12.994	4.931	12.994	0.000	0	0.000	Additional £0.516m received from WG for WHQS Implementation which is to be used for Stock Condition Surveys. WHQS 2 Schemes ongoing.		
Modernisation/Improvements	0.000	0.000	0.000	0.000		0.000	No schemes currently identified. Business Plan assumes Prudential Borrowing to fund any schemes.		
SHARP	1.000	0.325	1.000	0.000	0	0.000	A number of pipeline schemes at feasibility stage ,potential buy backs identified to assist with the reduction in Homeless spend.		Additional £2.9m TACP funding awarded for 2024/25 which could potentially contribute to any buy backs identified.
<b>Total</b>	<b>22.345</b>	<b>9.839</b>	<b>22.345</b>	<b>0.000</b>	<b>0</b>	<b>0.000</b>			

Variance = Budget v Projected Outturn

## SUMMARY

## Capital Budget Monitoring 2024/25 - Month 6

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	2.218	0.017	2.148	(0.070)	-3	(0.433)			
Education & Youth	24.515	5.811	23.779	(0.736)	-3	(1.745)			
Social Services	20.338	5.635	20.338	0.000	0	(0.183)			
Planning, Environment & Economy	3.671	0.035	3.471	(0.200)	-5	(0.508)			
Streetscene & Transportation	11.824	5.420	11.574	(0.250)	-2	(3.951)			
Housing & Communities	2.728	1.815	2.728	0.000	0	0.000			
Capital Programme & Assets	26.365	9.802	25.940	(0.425)	-2	(0.532)			
<b>Sub Total - Council Fund</b>	<b>92.045</b>	<b>28.534</b>	<b>90.364</b>	<b>(1.681)</b>	<b>-2</b>	<b>(7.352)</b>			
Housing Revenue Account	22.345	9.839	22.345	0.000	0	0.000			
<b>Total</b>	<b>114.390</b>	<b>38.373</b>	<b>112.709</b>	<b>(1.681)</b>	<b>-1</b>	<b>(7.352)</b>			

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	
<b>EXPENDITURE</b>																					
<b>HOUSING - HRA</b>																					
SHARP	2,399		273	158	644	131		619	50				99		126	299			1,207	1,192	2,399
<b>EDUCATION &amp; YOUTH</b>																					
Ysgol Croes Atti, Flint	847						847												0	847	847
Ysgol Penyffordd Extension	1,015	672	343																672	343	1,015
<b>SOCIAL SERVICES</b>																					
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
<b>STREETSCENE &amp; TRANSPORTION</b>																					
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
<b>CAPITAL PROGRAMME &amp; ASSETS</b>																					
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 REVISED BUDGET

APPENDIX C (Cont)

TOWN FUNDING	REVISED 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	Internal £000	External £000	Total £000		
<b>EXPENDITURE</b>																						
<b>HOUSING - HRA</b>																						
SHARP	1,000	318															682			1,000	0	1,000
<b>EDUCATION &amp; YOUTH</b>																						
Ysgol Croes Atti Flint	12,925					2,834	10,091													2,834	10,091	12,925
St Richard Gwyn, Flint	1,017						1,017													0	1,017	1,017
<b>SOCIAL SERVICES</b>																						
Croes Atti Newydd Residential Care Home, Flint	14,960					5,954	9,006													5,954	9,006	14,960
Relocation of Tri-Ffordd Day Service provision	4,319									1,429	2,890									1,429	2,890	4,319
<b>STREETSCENE &amp; TRANSPORTION</b>																						
Cemeteries	749	190											559							749	0	749
Highways Maintenance	3,290	45		188		186		273		262			389		28		1,581	338	2,952	338	3,290	
Transport Grant	7,568		513		1,402		35		720					3,472		5		1,192	0	7,568	7,568	
<b>CAPITAL PROGRAMME &amp; ASSETS</b>																						
Theatr Clwyd - Redevelopment	23,088									7,028	16,060									7,028	16,060	23,088
Greenfield Business Centre	423								423											423	0	423
<b>PLANNING, ENVIRONMENT &amp; ECONOMY</b>																						
Rivertown Community Hub, Shotton	750				750															0	750	750
<b>HOUSING &amp; COMMUNITIES</b>																						
Affordable Housing	861	118								743										861	0	861
	70,950	671	513	188	2,152	8,974	20,149	696	720	9,462	19,179	948	3,472	28	5	2,263	1,530		23,230	47,720	70,950	
<b>AREA TOTAL</b>			1,184		2,340		29,123		1,416		28,641		4,420		33		3,793					





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			
<b>EXPENDITURE</b>																					
<b>EDUCATION &amp; YOUTH</b>																					
Joint Archive Facility, FCC and DCC	12,800									3,079	9,721								3,079	9,721	12,800
Ysgol Croes Atti Flint	1,697					1,697													1,697	0	1,697
Drury County Primary	4,800	1,680	3,120																1,680	3,120	4,800
Elfed High School	4,488	1,571	2,917																1,571	2,917	4,488
Saltney/Broughton Area	16,000													5,600	10,400				5,600	10,400	16,000
<b>SOCIAL SERVICES</b>																					
Croes Atti Newydd Residential Care Home, Flint	183					183													183	0	183
Development of Children's Residential Care	1,000																1,000		1,000	0	1,000
<b>STREETSCENE &amp; TRANSPORTION</b>																					
Highways Asset Management Plan	3,000																3,000		3,000	0	3,000
<b>HOUSING &amp; COMMUNITIES</b>																					
Affordable Housing	22,642																22,642		22,642	0	22,642
	66,610	3,251	6,037	0	0	1,880	0	0	0	3,079	9,721	0	0	5,600	10,400	26,642	0	40,452	26,158	66,610	
<b>AREA TOTAL</b>			9,288	0	0	1,880	0	0	0	12,800	0	0	16,000	26,642							

**Prudential Indicators Q2 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.

	<b>2023/24 Actual</b>	<b>2024/25 Forecast</b>	<b>2025/26 Estimate</b>	<b>2026/27 Estimate</b>
Council Fund	46.277	90.364	26.435	25.418
Housing Revenue Account	23.530	22.345	28.683	23.987
<b>Total</b>	<b>69.807</b>	<b>112.709</b>	<b>55.118</b>	<b>49.405</b>

**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.

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

\* £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.

	<b>2023/24 Actuals</b>	<b>2024/25 Forecast</b>	<b>2025/26 Estimate</b>	<b>2026/27 Estimate</b>
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.

	<b>2024/25 Limit</b>	<b>30.09.24 Actual</b>
Operational Boundary - Total	£485m	£397m
Authorised Limit - Total	£520m	£397m

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.

	<b>2023/24 Actual</b>	<b>2024/25 Forecast</b>	<b>2025/26 Estimate</b>	<b>2026/27 Estimate</b>
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%	0.45%	0.45%

**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.

	<b>2023/24 Actual</b>	<b>2024/25 Forecast</b>	<b>2025/26 Estimate</b>	<b>2026/27 Estimate</b>
Council Fund	3.8%	4.1%	4.2%	4.5%
HRA	17.0%	16.2%	18.2%	18.6%