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## Audit and Risk Committee

11th June 2025

### Capital Programme Update and Provisional Outturn 2024/25

#### Report by:

Accountancy Services Manager (S151 Officer)

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#### Officer Contact:

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#### Purpose

- a) To report the capital expenditure incurred in 2024/25.
- b) To provide an update on the approved Capital Schemes and variations in cost which have been identified at outturn and to date.
- c) To provide an update on the approved Asset Replacement Programme for 2024/25 and 2025/26 for variations in cost and timing which have been identified at outturn and to date.

Those schemes requiring approval will be taken forward to July Cabinet.

#### Recommendations

It is recommended that

1. The report be noted, and
  2. Officers produce a report for July Cabinet including any comments from Audit & Risk Committee.
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## 1. Background

The Council has a long-established process for monitoring and reporting its forecast expenditure and income against approved estimates. Formal monitoring reports are prepared on a regular basis, and these are supplied to all Cabinet Members.

## 2. Introduction

There are two types of expenditure, capital and revenue.

Capital expenditure relates to the acquisition or enhancement of assets, which have a useful life in excess of 12 months and are charged to the Council's balance sheet (this can include software, property, plant and equipment). To be an enhancement, the expenditure on the asset must lengthen substantially the useful life of the asset, increase substantially the open market value or increase substantially the extent to which the Council can use the asset. We can make capital grants to third parties or incur capital expenditure on assets which do not belong to us which is funded from capital resources but not recorded on the Council's balance sheet. An example of this would be improvements made to an asset belonging to Essex County Council to improve public realm.

Revenue costs are ongoing. They are incurred to run an asset or to provide a service.

## 3. Capital Programme

The capital programme is split between larger schemes (works, improvements and refurbishments) and an asset replacement programme.

Services submit bids annually for schemes to be added to the capital programme. The schemes should add value to the organisation, provide revenue savings or additional income, move forward the Our Chelmsford, Our Plan Priorities or have statutory/health and safety implications.

The Asset Replacement Programme is required to maintain the existing level of service delivery by ensuring there is provision to replace items of equipment and vehicles on a regular basis. Approval of individual items is on an annual basis.

## 4. Capital Resources

Capital expenditure is funded in a number of ways, which may include grants, receipts, third party contributions, contributions from revenue, the use of external leasing and internal/ external borrowing.

When capital resources are spent, the amount available to invest is reduced and therefore the amount of interest income received is reduced, which in turn affects the revenue budgets available. When we borrow internally to fund capital schemes there

is an annual charge to revenue for the minimum revenue provision (MRP) and when we borrow externally there is an MRP and interest payment.

Capital resources are forecast and reported to Cabinet and Council as part of the revenue budget process. This reflects the cost of financing the capital programme, MRP and interest, are met by the revenue budget.

## 5 Capital Reporting

A 'Capital Programme Update' is included within the budget report taken to Cabinet in January and a 'Capital Programme Update and Outturn' report has previously been taken to Cabinet/Council in July each year. A further 'Capital Programme Monitoring and Update' report is scheduled to be taken to Cabinet in November.

Twice yearly meetings are also held with directors and service managers to review their planned spend and to provide an update of the capital resourcing position.

It is important to closely monitor capital expenditure as cost inflation has been historically high. Additionally, the cost of financing schemes impact revenue budgets over the long term, given limited revenue resources higher capital spend will often mean less revenue resources to fund services.

## 6. Methods of Approval

New schemes are in the majority of cases recommended at Cabinet in January and approved by Council in February each year.

During the year, approval can be sought for further schemes or increases/changes to existing ones via supplementary approval or the use of urgency letters depending upon the level of expenditure required. An urgency letter authorises the Leader of the Council and Chief Executive to incur additional expenditure in extraordinary circumstances.

When schemes are approved, they are added to the capital programme and monitored throughout the year.

## 7. Capital Schemes

### 7.1 Monitoring Expenditure Against Latest Approved Budgets

**Appendix 1** gives the overall capital outturn information for the completed Capital Schemes at the end of March 2025 and the latest forecast expenditure for the ongoing scheme costs. It identifies the anticipated variances in total individual scheme costs.

**7.2 Appendix 1** shows that the proposed cost of the Capital Schemes has increased by a net £0.438m (0.3%) against the latest approved budget of £130.684m. This is summarised on the table overpage.

<b>Change in Overall Programme cost (detail in Appendix 1)</b>	
Approved Budget	£130.684m
<b>Reductions in Scheme Costs</b>	
<b>Transfer Spend to Revenue</b>	-£0.026m
Scheme number 33 – Theatre Refurbishment. £3k spend transferred to revenue. Consultant fees in this case are not capital.	
Scheme number 62 - Mass Tree planting and Woodland Creation. £23k Spend transferred to revenue as it does not meet definition of capital.	
<b>Reductions in Scheme Costs</b>	
<b>Spend from prior years transferred to Revenue – capital feasibility works now classified as revenue (main items are listed below)</b>	-£0.568m
Scheme number 49 – Chelmer Waterside original marketing exercise £90k	
Scheme number 50 – Various Land Site Investigations. £478k spend transferred. Proposed land site transfers to housing associations for social housing development in exchange for future nomination rights.	
<b>Schemes removed</b>	-£0.170m
Scheme number 15 – CIL Integrated Cycling Infrastructure. Remaining £36k budget removed, scheme complete.	
Scheme number 49 – Various Land Site Investigations. Remaining £134k budget removed as any future spend will be revenue.	
<b>Increases in Scheme Cost - Require Approval</b>	
Scheme number 19- High Chelmer MSCP Improvement Works. Tenders returned additional budget required.	£0.008m
Scheme number 56 – Cemetery and Crematorium Infrastructure proposed new facility. Advised by service manager that additional budget required to complete surveys and planning application.	£0.200m
Scheme number 62 – Mass Tree Planting and Woodland creation. Service review of programme and request for additional funding. Scheme now scheduled to complete 2030/31. The forecast now includes updated prices for the trees and land in future years.	£0.100m

<b>Increases in Programme to be Noted – Funded from CIL or New Funding Received</b>	
Scheme number 1 – Public Realm Wayfinding Signs. Additional contribution available towards cost of scheme. Still awaiting confirmation of ECC grant funding before scheme can commence.	£0.005m
Scheme Number 32 CIL Green Initiatives. Grant request approved by panel.	£0.008m
Scheme number 9 – Rural England Prosperity Fund (REPF) Grants. New grant awarded for 2025/26. No net cost to Council	£0.120m
Scheme 36 and 37 – Great Baddow Hoard Gold Coins and Display Case. Grant received to purchase new heritage asset. No net cost to Council.	£0.202m
Scheme number 48 – Local Authority Housing Fund Round 3 additional grant awarded (Proposal to pass grant to CHP for Housing accommodation). No net cost to Council	£0.775m
<b>Variations on Completed Schemes to be Noted</b>	
Actual Increases in Completed Scheme Costs	£0.010m
Actual Reductions in Completed Scheme Costs.	-£0.226m
<b>Total Proposed Budget</b>	<b>£131.122m</b>

7.3 **Appendix 2** provides narratives, for capital scheme variances in excess of £25,000, against the latest Approved Budget.

7.4 **Appendix 1** also identifies when schemes are being delivered later than planned or expenditure is being deferred to a later year.

Many of the delays are where schemes are reliant upon conditions outside the control of Project Officers such as obtaining planning permission, consents and paying over CIL grants to third parties. Often the delay in the spend is favourable to the Council due to deferring financing costs or cash can be invested for longer.

7.5 **Appendix 1** does not provide details of the monetary value of the in-year variance. The original forecast expenditure for the year 2024/25 was £43.42m. The actual expenditure for 2024/25 was £31.213m. This is a net reduction for the spend in-year of £12.207m or 28%. The table overpage provides details of the schemes and shows the major variations over £0.5m.

<b><u>Schemes Where Expenditure is deferred to later years</u></b>	
Scheme 53 Commercial Property 1 Springfield Lyons Refurbishment- This scheme has been delayed due to the cost of scheme following tenders being higher than expected and therefore a value engineering review has taken place. Additional £950k approved in April 2025.	-£0.694m
Scheme 51 Enabling Lockside Growth Area (land purchases)– The spend on this scheme is dependent upon negotiations with third parties to acquire property and this has caused delays to the progress of the scheme. There are still 3 properties to acquire. The remaining budgets have been deferred to 2025/26.	-£1.779m
Scheme 52 Purchase land for new cemetery – this spend has been deferred due to prolonged negotiations for the Heads of Terms and a condition being that the purchase will proceed when there is an outline planning permission for the development which is risk free of legal challenge. The budget has also been reduced by £800k based on the negotiated price (see below).	-£3.156m
Scheme 40 Housing Initiatives Unallocated - this is the remaining balance held in the unallocated pot following the review by MT which resulted in a reduction of £1.094m (see below). No additional schemes have currently been identified and the budget has been deferred to 2025/26. Any schemes are expected to be at least self-financing.	-£4.510m
Scheme 4 – Chelmer Waterside Infrastructure - The road and bridge construction is practically complete with some minor outstanding works still required. The bridge and road still need to have final sign off by ECC before they agree to the adopting the maintenance. The GPRS element of the scheme has been delayed due to bad weather and other unavoidable issues and is unlikely to complete until April 2026.The unspent budgets have been deferred to later years.	-£4.629m
Scheme 16 CIL NE Bypass Bridge Forward Funding ECC – This was originally scheduled for payment in 2022/23. ECC have still not provided a funding agreement and this has now been deferred to 2025/26.	-£1.500m
Other scheme variations where spend is third party dependant and schemes have been delayed (examples flood grant, CIL grants to third parties).	-£0.703m
Other scheme variations less than £0.5m where spend is deferred.	-£1.673m

<b>Total Deferred spend on Schemes in 2024/25</b>	<b>-£18.644</b>
<b>Other In Year Variations</b>	
Scheme 6 Beaulieu Park Station S106 Grant – Additional contribution collected and paid over to ECC as part of the funding agreement.	£7.288m
New Schemes in Year Scheme 46 - CHESS Loan £478k Scheme 60 - Lionmede Tennis Courts £120k funded by grant Other £15k	£0.613m
Scheme 40 Housing Initiatives Unallocated – reduced following MT review	-£1.094m
Scheme 52 Purchase land New Cemetery	-£0.800m
Other schemes' variations less than £0.5m where cost increases occurred	£1.016m
Other schemes' variations less than £0.5m where cost has decreased, scheme removed or spend transferred to revenue	-£0.586m
<b>Total Other in Year Variations</b>	<b>£6.437m</b>
<b>Total In Year Underspend Against Original Forecast Spend</b>	<b>-£12.207m</b>

This delay in expenditure has been beneficial to the resourcing of the Council's 2024/25 capital expenditure and has delayed the use of finite Capital resources and reduced the requirement for borrowing in the year and the impact on the revenue budget. The delay in using CIL and S106 has enabled additional interest to be earned on balances held during the year.

## 7.7 Update on Major Capital Schemes

### 7.7.1 HIF Access Road and Bridge and Associated Works

The road and bridge were practically complete at the end of March with some additional works scheduled to be completed in April and May 2025. The bridge will not be operational until ECC has provided final sign off and the certificates required under the S38 and S278 agreements are in place for the adoption of the bridge and road maintenance to transfer to ECC.

Land Remediation and Decontamination – The first phase of this work is complete no further payments will be made until a decision on the future of the site has been made.

Relocation of Gas Pressure Reduction System (GPRS) – works have been delayed due to excessive rain and flooding of the site. This work was originally estimated to be completed by late summer 2024. The latest update on the completion of these works is April 2026. It is anticipated that the cost of this work could continue to increase.

The table below provides details of the current position on each element of the project. Although there is a potential underspend currently showing against the scheme it is not known what the final cost of the GPRS works will be and this forecast £1.9m should be held as a contingency against the project until all elements are complete.

	<b>Spend to 31/03/2025</b>	<b>Budget</b>	<b>Forecast</b>	<b>Variation</b>
Road and Bridge	£19.283m	£22.620m	£19.800m	-£2.820m
Road and Bridge retained contingency			£ 0.600m	£0.600m
Land Remediation and Decontamination	£0.331m	£3.070m	£ 3.070m	-
GPRS	£12.982m	£14.870m	£16.460m	£1.590m
Commutated Sums	-	£2.750m	£1.460m	-£1.290m
<b>Total Capital</b>	<b>£32.596m</b>	<b>£43.310m</b>	<b>£41.390m</b>	<b>-£1.920m</b>
Project management and site supervision costs funded by Homes England Capacity Grant in revenue	£0.527m		£0.527m	£0.527m
<b>Total Scheme</b>	<b>£33.123m</b>	<b>£43.310m</b>	<b>£41.917m</b>	<b>-£1.393m</b>

The scheme is forecast to be fully funded by CIL, S106 and Government Grants.

The resourcing of this scheme is under constant review and is impacted by the timing of the receipt of CIL income.

#### Green Initiatives Phase 1 and 2

The budget covers a 6-year period up to 2030/31. The remaining budget is £3.4m

An extensive programme of upgrading existing lighting to LED has been carried out in 2024/25. This will continue in 2025/26. The service is currently reviewing the feasibility of installing solar panels on some of the larger buildings in 2025/26 and 2026/27.

#### Housing Initiatives

A review of Housing delivery was undertaken and it was agreed that the individual budgets approved for housing initiatives should be pooled and used to assist in the delivery of any new policy coming from the review to assist in the delivery of temporary accommodation. MT agreed a £1.094m reduction to the budget. After removing the budgets for agreed projects, the remaining pooled budget is £4.510m.

Agreed Projects:-



Modular Units Groundworks £0.250m report to Cabinet March 2025. Brownfield Release funding has been awarded. There will be an additional CIL Liability charge for the scheme.

Refurbishment of Sandford Mill House for use as temporary accommodation £0.110m – approved February Council.

Grant to YMCA, £1m grant in exchange for nomination rights -approved by Cabinet March 2024.

#### Local Authority Housing Fund Grant (LAHF)

A £2.61m grant was received in 2023/24 and paid to CHP to use towards the purchase of 15 properties. The Council will get full nomination rights to these properties.

In 2024/25 a further £3.582m grant was awarded and it has been agreed that this will be paid to CHP to be used towards delivering a further 15 properties.

#### Condition Surveys

It was agreed by Council in February that a provision should be established for £4.7m in order to carry out the works identified from the 5 yearly building condition surveys. These works are essential to enable the Council buildings to remain safe and operational. A delegation was put in place in order to release the funding from the provision. The works have been programmed over 2 years, 2025/26 and 2026/27. Following a delegation £564k has now been included in the approved programme for the first phase of scheduled works.

#### 7.7.3 Inflation Risk

Many of the budgets set out in **Appendix 1** are approved on the basis of the best advice available at the time the original bid requests were submitted. The capital programme is reviewed in order to control the impact on revenue of borrowing (MRP and Interest). Where possible, schemes have been deferred to later years. When the schemes are implemented in later years, the cost is likely to have increased. When identified, the changes required to project cost will be reported and approvals for additional budgets dealt with under the normal financial delegations.

#### 7.7.4 Feasibility Studies and Design Works risk

It should be noted that the capital programme includes a number of feasibility studies and design works. There is a financial risk with such schemes that needs to be noted. Any capital scheme where costs are incurred but the scheme is not completed, or is undertaken via another method so does not result in a capital spend, is likely to result in costs being re-classified from capital to revenue. The Council will have to use Revenue Reserves to meet such costs. Reserves of £1.5m were established within revenue.

In 2024/25 an adjustment for spend in prior years totalling £0.568m has been transferred to revenue for schemes not progressing. A further £0.105m was transferred for in year spend. It is likely that further transfers will take place in 2025/26.

In total since the reserve was established £1.238m has been transferred from capital to revenue.

The amounts in reserves for design and feasibility will need to be reviewed and increased in the 2026/27 budget process.

## 8. Asset Replacements

### 8.1 Monitoring Against Latest Approved Budgets

**Appendix 3** shows that the final outturn for 2024/25 is £3.556m. This is a net decrease of £0.909m or 22%. Forecast spend of £0.847m has been moved forward to 2025/26 or later years. The table below provides a summary.

Approved Budget 2024/25	£4.465m
Proposed Change in scheme timing of spend the vast majority for spend in later years	-£0.847m
Net Variation in Asset Replacement Cost	£0.010m
Accounting Adjustment for assets funded by leasing – Capital budgets were approved to enable officers to acquire the vehicles either via outright purchase or leasing. Under new accounting rules this will be classified as capital expenditure funded by borrowing.	-£0.072m
<b>Total Outturn 2024/25</b>	<b>£3.556m</b>

8.2 **Appendix 3** also shows that the proposed budget for 2025/26 asset replacements is £8.253m compared to the approved budget of £7.658m. This is a net increase of £0.595m, or 7.8%. The table provides a summary.

Approved Budget 2025/26	£7.658m
Proposed Change in scheme phasing from 2024/25– For detail see <b>Appendix 3</b> 2025/26 column “Rephasing from 2024/25”	£0.719m
Replacement originally planned for 2026/27 now moved forward to 2025/26 in order to keep cremators operational	£0.103m
Proposed change in scheme phasing from 2025/26 to 2026/27	-£0.448m
Proposed increases in budgets – additional DFG grant received	£0.165m

Proposed increases in budgets will need approval	£0.056m
<b>Total Proposed Budget 2025/26</b>	<b>£8.253m</b>

8.3 **Appendix 4** provides narratives, for those variances in excess of £25k, for 2024/25 and narratives for those variances in excess of £25k for 2025/26 against the Latest Approved Budgets.

8.4. At February Council a budget of £4.586m was also approved for replacements forecast as required in 2026/27. This is now forecast as £5.059m. An increase of £0.473m due to rephasing of spends between years. This budget will be reviewed during the year and any changes to cost and phasing will be reported.

#### 8.5 Update on Asset Replacements

##### Investment in Digital Technology – DPO

A £500k budget was established to enable services to bring forward schemes to improve service delivery. In order to release the funding a project proposal should be brought forward for approval. There has not been any spend from this provision since 2022/23. The remaining balance is £493k.

##### Grant applications funded by Disabled Facility Grant

For several years the grant received has been in excess of the spend. We now hold a balance of £2.8m. The service has been working with ECC to explore different options that could utilise the capital grant.

ECC agreed that the DFG funding can be used for two Social Care Projects this year. A grant to CHEAD for £225k to adapt one of the new units to be fully accessible and £40k to be used towards the recently purchased TA accommodation so that the refurbishment of the property prior to use will be fully accessible.

Staff allocations have also increased to enable the processing of more grant applications.

The spend across the grants, salaries and social projects funded by DFG in 2024/25 is £47k more than the grants received in the year.

#### 8.6 Risks

Although much work has been undertaken to ensure that all capital replacements are included in the forecast there is still a risk that items have been missed. There are still occasions where a service will identify an asset in year that needs replacing for which there is no budget provision.

Price increases may not be accurately reflected in later years' budgets especially where replacements are deferred. Officers are reminded that they should review all years' budgets to ensure that the costs are up-to-date.

Service managers have are aware of the pressure on the revenue budget of financing the capital programme and have delayed and deferred spend wherever possible. There

is more risk that assets may need to be replaced ahead of their current scheduled replacement year if operational issues arise such as failure of plant and machinery.

A £150k provision has been included in the 2026/27 projections to help mitigate these risks.

## 9. Funding of Programme

The outturn for 2024/25 on the capital schemes is £31.213m and the Asset Replacement Programme £3.556m. The combined outturn for the year is £34.769m.

The proposed application of resources to meet capital expenditure incurred in 2024/25 is shown in the table below. The discussion and approval for the funding will be included within the Medium-Term Financial Strategy which will be taken to Cabinet in October.

<b><u>Method of Funding</u></b>	<b><u>2024/25 Spend</u></b>
Capital Receipts	£1.655m
Revenue Contribution	£0.003m
Capital Grants and Contributions	£3.188m
S106 Agreements	£11.425m
Community Infrastructure Levy (CIL)	£13.724m
Leasing (classified as borrowing)	£0.312m
Borrowing	£4.462m
<b>Total</b>	<b>£34.769m</b>

## Prudential Indicators

Officers have reviewed the Prudential Indicators that are a legal requirement placed on all Councils which are intended to control and report on capital affordability. The indicators were set at February 2025 Council as part of the budget. There have been no significant changes to the capital programme which require the indicators to be updated.

Of note the Capital Financing Requirement (CFR) is the calculation of the Council's internal and external borrowing used to finance its capital expenditure. This includes the new debt taken onto the balance sheet at the 1<sup>st</sup> April 2024 to comply with IFRS16. As at 31<sup>st</sup> March this is £45.4m compared to an estimate of £47.619m made in February.

The Treasury Management and Investment Committee will receive a report on external debt and investments for 2024/25.

## 10. Conclusion

- 10.1 The total cost of the Capital Schemes is forecast to increase by a net £0.438m more than the latest approved budget (increases £1.428m, reductions -£0.990m). The majority of the increases forecast in spend are funded by new grants or CIL, some £1.110m.
- 10.2 The later timing (underspend) of Capital Schemes in 2024/25, £12.207m, is beneficial to the Council in terms of cashflow and financing as it has reduced the requirement for internal borrowing in the financial year.
- 10.3 The 2024/25 Asset Replacement Schemes, £0.847m has been deferred to 2025/26 and later years. The realignment of the asset replacement budgets into later years is favourable to the Council as it delays the commitment of capital resources. The requirement to borrow against short-term assets has been delayed to 2025/26.
- 10.4 There is a significant risk that the overall cost of the capital programme will increase as there are schemes on the unfunded priorities list which following feasibility works and assessment of scheme costs will be brought forward.
- 10.5 Resources used to fund the capital programme will be reviewed and reported to July Cabinet.

### List of appendices:

**Appendix 1** Capital Schemes – For each capital scheme, a comparison of the budgeted expenditure against the completed Schemes Outturn or with the Directors of Service forecast for the ongoing scheme.

**Appendix 2** Capital Schemes Major Variations Narratives.

**Appendix 3** Asset Replacement Schemes for 2024/25, a comparison of the budgeted expenditure against the Outturn.

Also, the Asset Replacement Schemes for 2025/26, a comparison of the budgeted expenditure against the Directors of Service forecast.

**Appendix 4** Asset Replacement Schemes Major Variations Narratives for the years 2024/25 and 2025/26.

Background papers:

Nil

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Corporate Implications

Legal/Constitutional:

None

Financial:

As detailed

Potential impact on climate change and the environment:

None

Contribution toward achieving a net zero carbon position by 2030:

Budget provision for green initiatives

Personnel:

None

Risk Management:

None

Equality and Diversity:

(For new or revised policies or procedures has an equalities impact assessment been carried out? If not, explain why)

None

Health and Safety:

None

Digital:

None

Other:

None

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Consultees:

All Services

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Relevant Policies and Strategies:

Medium Term Financial Strategy

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Appendix I		CAPITAL SCHEMES	VARIATION IN TOTAL CAPITAL SCHEME COSTS					
			Latest Approved Budget - Approved February 2025 and Additional New Schemes Approved Since that Date			Latest Forecast Budget - Additional Requires Approval		
Net Spend to 31/03/2025			Original Approved Scheme Budget	Additional/ Reduced (-) Approved Budget	Latest Approved Budget	More/(Less) Than Approved Budgets	Proposed Budget	Scheme Scheduled to Complete on Time against Original Programme
£000s		SCHEME DESCRIPTION	£000s	£000s	£000s	£000s	£000s	Additional Budget Approval Narrative
		<b>LEADER</b>						
		<i>Economic Development and Special Projects (deputy)</i>						
32	1	Public Realm Wayfinding Signs Phase 3	150		150	5	155	No
647	2	Chelmsford Flood Resilience Programme	4,833	0	4,833		4,833	Business case to be developed with EA
5,034	3	Public Realm Tindal Square Design and Construction	160	4,874	5,034		5,034	Completed - final account for works agreed
32,596	4	Chelmer Waterside Infrastructure - Bow Bridge and Road, Remediation of Land and GPRS Relocation.	15,500	27,810	43,310		43,310	No
318	5	Chelmer Waterside Infrastructure - Purchase of Land		320	320	-2	318	Complete
12,369	6	S106 Beaulieu Park Station	3,017	18,981	21,998		21,998	Payment dates relate to receipt of contributions
70	7	UK Shared Prosperity Fund - Various Grant Funded Schemes	346	-276	70		70	Complete
361	8	Rural England Prosperity Fund- Supporting Businesses and Communities	400		400	-39	361	Complete
	9	Rural England Prosperity Fund- Supporting Businesses and Communities Grant 2025/26			0	120	120	2025/26 Third party grant applications
55	10	Automatic Floodgates and Provision of Locks - Feasibility		55	55		55	No
83	11	Civic Offices Improvement Programme	460	11	471		471	Under Review
272	12	Coval Lane Co Working Area		296	296	-24	272	Complete

			Latest Approved Budget - Approved February 2025 and Additional New Schemes Approved Since that Date			Latest Forecast Budget - Additional Requires Approval			
Net Spend to 31/03/2025			Original Approved Scheme Budget	Additional/ Reduced (-) Approved Budget	Latest Approved Budget	More/(Less) Than Approved Budgets	Proposed Budget	Scheme Scheduled to Complete on Time against Original Programme	Additional Budget Approval Narrative
£000s		SCHEME DESCRIPTION	£000s	£000s	£000s	£000s	£000s		
238	13	Green Initiatives Phase I	500	-182	318		318	Business Cases to be Developed	Approved by Council February 2022. Two year programme with delegated authority to the Director of Public Places to spend within the approved budgets. Following consultation with the Cabinet Member for Safer and Greener Chelmsford, he will decide on the preferred schemes. £102k vired towards cost of electric vehicle - approved February 2023. October 2023 £43k vired to fund additional cost of electric sweepers. 2023/24 £37k budget transferred to revenue in relation to spend not capital. Majority of spend on LED lighting upgrades.
108	14	Green Initiatives Fund Phase 2	6,500	-3,100	3,400		3,400	Business Cases to be Developed	Approved in principal Council Feb 2023 with delegated authority is given to the Director of Public Places, who after consultation with the Cabinet Member for Safer Chelmsford, will agree on the 6 year programme commencing 2024/25 for various schemes which will help the organisation achieve its objective of being Net Zero Carbon by 2030 and to ensure the spend is within the approved budgets. October 2023 Programme reviewed for affordability, budget reduced. Spend on LED lighting upgrades and SWF Pool heating initiatives.
64	15	CIL Integrated Cycling Infrastructure Grant	100		100	-36	64	Complete	CIL funding approved at meeting of the CIL Panel 23/1/2020.
	16	CIL NE Bypass Bridge Forward Funding	1,500		1,500		1,500	Dependent on Third party	Forward funding grant to ECC to be made 2021/22. Approved Council May 2021. Still awaiting agreement from ECC for payment to be made.
		<u>Sustainable Transport (deputy)</u>							
	17	High Chelmer Car Park Lifts	355		355		355	Yes	Approved by Council February 2023. Scheduled for 2025/26.
740	18	High Chelmer car Park Waterproofing Levels 11,12,13	500	300	800	-60	740	Complete	Approved by Council February 2023. Scheduled for 2025/26. Works have become urgent and needs to be rescheduled to 2024/25. Additional £350k approved by Council February 2024.
	19	High Chelmer MSCP Improvement Works	148	-54	94	8	102	No	Approved by Council February 2024. Works scheduled for 2024/25. Funded by Contribution from SEPP. Scheduled for 2025/26,
58	20	Fairfield Road Car Park Resurfacing and Relining	84	-25	59	-1	58	Complete	Approved by Council February 2024. Works scheduled for 2024/25. Funded by Contribution from SEPP.
79	21	Moulsham Street Car park Resurfacing		79	79		79	Complete	Request for funding to be redirected to additional car park
		<b>ACTIVE</b>							
		<u>Leisure and Heritage</u>							
145	22	Dovedales Sports Centre Refurbishment	1,464	670	2,134		2,134	Scheduled for 2025/26	Budget approved Council March 2022. Delegated authority to the Director of Public Places to decide on the preferred scheme and spend within the approved budgets following consultation with the Cabinet Member for Safer and Greener Chelmsford. October 2023 scheme deferred to 2025/26 although work will progress on design. Scheme approved by Urgency November 2024 additional £710k - £644 works and £66k on equipment (see replacement schedule).
300	23	South Woodham Ferrers Pool Works and Plant	275	60	335	-35	300	Complete	Approved at Council February 2023. Scheduled for 2024/25. October 2023 Scheme deferred to 2025/26 pending outcome of application for Sport England Funding. Additional £60k budget approved by Council February 2024. £233k Sport England grant awarded and scheme reprogrammed to 2024/25 due to spend date of grant.
	24	CSAC Activity Room	14		14		14	Yes	Approved at Council February 2025.
567	25	S106 Strategic Borough Sports		587	587		587	Unspecified	Runwell Sports and Social Club grant to cover costs of scheme. Funding agreement in place.



			Latest Approved Budget - Approved February 2025 and Additional New Schemes Approved Since that Date			Latest Forecast Budget - Additional Requires Approval			
Net Spend to 31/03/2025			Original Approved Scheme Budget	Additional/ Reduced (-) Approved Budget	Latest Approved Budget	More/(Less) Than Approved Budgets	Proposed Budget	Scheme Scheduled to Complete on Time against Original Programme	Additional Budget Approval Narrative
£000s		SCHEME DESCRIPTION	£000s	£000s	£000s	£000s	£000s		
6	26	S106 Community Open Space			0	6	6	Complete	S106 grant to parish council for open spece improvements.
63	27	Hylands House Stable Block Toilets	44	16	60	3	63	Complete	Approved at Council February 2020 and programmed for 2022/23. Now programmed for 2023/24. October 2023 following review deferred to 2024/25. Cost reviewed and £16k additional budget approved February 2024.
		<u>Voluntary and Community Sector Support</u>							
26	28	CIL St Andrew's Scout Hut Building	80	-54	26		26	Complete	CIL funding approved Cabinet October 2018 scheme to be included in capital programme approved by February Council 2019. This grant is currently under review and a report will be taken to propose that some of the grant is redirected to another facility.
	29	CIL Grant Chelmsford Society Model Engineers	5		5		5	No - dependent on Third party	CIL funding approved December 2021. Spend approved Council February 2022.
6	30	CIL Grant Hot Box Live		6	6		6	Complete	CIL funding agreed
	31	CIL Grant St John's Church		10	10		10	No - dependent on Third party	CIL funding agreed
48	32	CIL Green Initiatives - Various Schemes	15	43	58	8	66	No - dependent on Third party	£100k CIL funding approved December 2021 for green initiatives grant funding. Spend approved Council February 2022. £100k pot is drawn down following approval of applications for funding.
		<u>Public Health and Wellbeing</u>							
		<u>N/A</u>							
		<u>Cultural Services (deputy)</u>							
3,157	33	Theatres' Modernisation	1,000	2,201	3,201	-3	3,198	Main works complete - final account agreed but still outstanding work items to complete	Approved at Council February 2021. Delegated authority to Director and Cabinet Member for Connected Chelmsford for a £1m budget. An additional £500k was approved November 2021. A further £1.246m was approved by Council in March 2022 following the return of tenders for the works. £500k approved Cabinet October 2022. £20k transferred to revenue as spend did not qualify for capital, budget reduced 2023/24.
	34	Oaklands Museum Staff Room and Kitchen Refit	24		24		24	No - Agreed to Defer to 2026/27	Approved by Council February 2023 and scheduled for 2024/25. October 2023 following review rephased to 2026/27
	35	Oaklands Museum Roof Works	63		63		63	Yes	Approved at Council February 2024. Works scheduled for 2025/26.
	36	Great Baddow Hoard Gold Coins			0	180	180	New Funding	Heritage Lottery Fund Grant
	37	Great Baddow Hoard Gold Coins Display Case			0	22	22	New Funding	Heritage Lottery Fund Grant
		<b>FAIRER</b>							
		<u>Housing Services</u>							

			Latest Approved Budget - Approved February 2025 and Additional New Schemes Approved Since that Date			Latest Forecast Budget - Additional Requires Approval			
Net Spend to 31/03/2025			Original Approved Scheme Budget	Additional/ Reduced (-) Approved Budget	Latest Approved Budget	More/(Less) Than Approved Budgets	Proposed Budget	Scheme Scheduled to Complete on Time against Original Programme	Additional Budget Approval Narrative
£000s		SCHEME DESCRIPTION	£000s	£000s	£000s	£000s	£000s		
7,085	38	Housing Initiatives to Support the Homelessness and Rough Sleeper Strategy (ii) Acquisition 20 x Houses	7,094		7,094		7,094	Refurbishment of final property outstanding	Original budget approved at Council February 2022 £8.2m and currently programmed for 2022/23. Delegated authority to Director and Cabinet Member for Fairer Chelmsford. Budget for purchase of 20 houses. 17 properties purchased remaining budget deferred to 2023/24. Remaining budget to purchase 1 additional property deferred to 2025/26 due to delays in completion. £1.106m budget not required removed and used to establish new pooled fund. Last house purchased in 2024/25 remaining budget for refurbishment.
1,275	39	Housing Initiatives to Support the Homelessness and Rough Sleeper Strategy and Affordable and Social Housing - acquisition of land	1,300	0	1,300	-25	1,275	Complete	Approved £2m at Council February 2020. Delegated authority to Cabinet. Report taken to Council in July and £1.3m budget approved to purchase land for affordable housing. £0.7m not required and used to establish new pooled fund.
	40	Housing Initiatives Future schemes to be developed	6,964	-2,454	4,510		4,510	Business Case to be Developed	October 2023 - Review of housing delivery being undertaken. All unallocated/unspent housing initiatives budgets have been pooled into one single pot, £6.964m which will be used to assist in the delivery of any new policy determined from the review to assist in the delivery of temporary accommodation. Approved Council February 2024. MT review October removed balance £1.094m.
8	41	Housing Initiatives - Modular Units Groundworks		250	250		250	Yes	Use of housing initiatives pot. £250k Brownfield Land release Funding secured.
	42	Housing Initiatives - Sandford Mill House Refurbishment for use as TA		110	110		110	Yes	Use of housing initiatives pot.
	43	Housing Initiatives - Grant to YMCA		1,000	1,000		1,000	Yes	Use of housing initiatives pot.
	44	Initiatives to increase the provision of Affordable Housing Funded by S106 - Grants	1,643	-1,323	320		320	Dependent on Third party	Budget approved in principle February 2022 Council. Delegated authority to the Director of Sustainable Communities to decide upon the preferred scheme and spend within the approved budgets following consultation with the Cabinet Member for Fairer Chelmsford. £318k grant for CHP approved by delegation. £1.325m budget has been removed and the S106 funding redirected to the purchase of land for affordable housing.
350	45	Housing Grant to CHESS	350		350		350	Complete	Approved by Council February 2024 for payment in 2024/25. Initial payment made in 2023/24 to support initiative.
478	46	Housing Loan to CHESS		478	478		478	Complete	Approved via urgency letter December 2024
2,610	47	Local Authority Housing Fund Round 2		2,610	2,610		2,610	Complete	LAHF2 Grant awarded and paid over to CHP for acquisition of properties.
	48	Local Authority Housing Fund Round 3		2,807	2,807	775	3,582	Grant Conditions	LAHF3 Grant awarded and will be paid over to CHP for acquisition of properties.
		Corporate Property							
206	49	Land Development Site Investigations - Waterside	365	51	416	-90	326	Under review	Approved Cabinet November 2021. Additional £50k approved by Council February 2024. £90k transferred to revenue 2024/25 1st Marketing exercise. New marketing exercise currently being undertaken.
0	50	Various Land Sites' Disposal Costs	612	0	612	-612	0	Spend transferred to revenue budget removed	Approved Council February 2022. Delegated authority to the director to spend within the approved budget. Additional budget approved £120k February 2023 Council. Council report in July decision taken to transfer some smaller sites rather than develop in house, therefore prior spend will need to be transferred to revenue. £255k transferred to revenue 23/24. A further £478k transferred to revenue in 2024/25. Original budget was overspent.

			Latest Approved Budget - Approved February 2025 and Additional New Schemes Approved Since that Date			Latest Forecast Budget - Additional Requires Approval			
Net Spend to 31/03/2025			Original Approved Scheme Budget	Additional/ Reduced (-) Approved Budget	Latest Approved Budget	More/(Less) Than Approved Budgets	Proposed Budget	Scheme Scheduled to Complete on Time against Original Programme	Additional Budget Approval Narrative
£000s		SCHEME DESCRIPTION	£000s	£000s	£000s	£000s	£000s		
4,377	51	Enabling Lockside Growth Area	450	5,706	6,156		6,156	In Negotiations - Late delivery	A Report taken to Cabinet in March 2018 requesting £4.5m and recommended to go on for Council approval. As there was a requirement to spend the budget earlier than the Council approval in July 2018 a sum of £450k was approved via an urgency. The remaining budget for the scheme was approved by Council in July 2018. An additional £500k was approved November 2021. Additional £956k approved July Council 2022. October 2023 delay in purchase of properties now delayed until 2024/25. Acquisition of remaining 2 properties delayed to 2025/26.
44	52	Land Acquisition Cemetery/Crematorium	1,800	1,400	3,200		3,200	To identify potential Land Site	Approved at Council February 2019. Additional £1.8m approved Council February 2020. Additional £2.4m approved July 2022 Council. October 2023 Potential site identified, surveys for suitability being undertaken, budget adjusted for estimated cost of land Council February 2024.
26	53	Refurbishment of Commercially Leased Properties - I Springfield Lyons	720	2,230	2,950		2,950	No	Approved at Council February 2024. Delegation to Cabinet to approve a business case following feasibility and to spend within the approved budget. Works required to enable reletting of property. A new approval will be required by Council following tender exercise. Additional £950k budget approved April 2025.
		<u>Building Services</u>							
27	54	Civic Centre Ventilation and Roof Works	30		30	-3	27	Complete	Approved at Council February 2024. Scheduled for 2024/25.
	55	Various Condition Survey Works		564	564		564	Scheduled over 2 years	A provision was established and approved at February Council for a sum of £4.7m identified from Building Services 5 yearly schedule of condition surveys for works to various buildings. A delegation was put in place. The sum of £564k has been approved via delegation in April 2025 for the first phase of works.
		<u>Greener Chelmsford</u>							
		<u>Parks and Green Spaces</u>							
3	56	Cemetery and Crematorium Infrastructure - proposed new facility	6,800	-6,700	100	200	300	Spend to get scheme to planning approval	Approved Council February 2020 with a delegation for Cabinet to approve a final scheme. MT review October 2024 - decision to remove scheme to Unfunded Priorities List as uncertainty with scheme and scheme costs,
30	57	Beaulieu Park Pavilion Refurbishment	57		57	-27	30	Complete	Approved at Council February 2020 and programmed for 2021/22. Deferred due to decarbonisation feasibility works to 2025/26.
40	58	Chancellor Park Pavilion Works	46		46		46	No	Approved at Council February 2020 and programmed for 2021/22. Deferred due to decarbonisation feasibility works to 2024/25.
14	59	Beaulieu Pavilion Health and Safety Works	33		33		33	No	Approved by Council Feb. 2022. Delegated authority to the director to spend within the approved budget.
121	60	Lionmede Park Upgrade Tennis Courts	120		120	1	121	Complete	Approved supplementary estimate £120k funded from LTA contribution
	61	Rivers and Waterways Improvements	600	-55	545		545	No - Scheme to be developed	Approved at Council February 2020 with a delegation to the Director and Cabinet Member for Greener and Safer Chelmsford. Originally programmed over 3 years commencing 2021/22. Start of three year programme deferred to 2024/25. MT Review October 2024 deferred scheme to 2027/28. £52k vired from underspend on Lockgates Feasibility scheme number 8.

			Latest Approved Budget - Approved February 2025 and Additional New Schemes Approved Since that Date			Latest Forecast Budget - Additional Requires Approval			
Net Spend to 31/03/2025			Original Approved Scheme Budget	Additional/ Reduced (-) Approved Budget	Latest Approved Budget	More/(Less) Than Approved Budgets	Proposed Budget	Scheme Scheduled to Complete on Time against Original Programme	Additional Budget Approval Narrative
£000s		SCHEME DESCRIPTION	£000s	£000s	£000s	£000s	£000s		
610	62	Mass Tree planting and Woodland Creation	4,400	-2,767	1,633	77	1,710	Reviewed Annually	Approved at Council February 2020 £4.4m with delegated authority to Director of Public Places, S151 Officer and the relevant Cabinet Members. Funding to be sought circa £2m. Three year programme scheduled wef 2021/22. Spend will now occur over longer period to 2029/30. Budget reduced £2.6m reduction reported to Council February 2024. Spend in relation to revenue transferred and budgets reduced annually. £23k transferred to revenue in 2024/25. Forecast spend increased by £100k over remaining years.
	63	S106 Beaulieu Park Sport Pitches Top up	800		800		800	Dependent on third party	Approved February 2025 Council
9	64	CIL Landscape Enhancement Scheme Chignal Road	11		11	-2	9	Complete	CIL funding approved October 2018 Chignal Road Landscaping scheme approved February 2019 Council.
11	65	CIL Parks and Open Spaces - John Shennan Basketball		9	9	2	11	Complete	CIL neighbourhood grant application from Moulsham Community Trust approved April 2024.
		Planning							
283	66	Garden Communities Infrastructure Fund		290	290		290	Main Works complete	Various schemes will be grant funded
54	67	S106 Stonebridge Illuminations	37	27	64	-10	54	Complete	Approved by delegation April 2019. Additional budget approved by delegation March 2020 £6k. £14k vired from River can Scheme 2023/24.
108	68	S106 Public Art Channels	21	87	108		108	Complete	Approved by delegation January 2020 £21k. Additional sum approved by delegation £79k October 2021. £2k approved Council February 2024.
525	69	CIL Sutherland Lodge Refurbishment	525		525		525	Complete	Approved Council July 2017.
		SAFER							
		Community Safety							
	70	Market Road Conveniences Accessibility	20		20		20	No	Approved by Council February 2023. Scheduled for 2023/24.
114	71	Public Convenience Refurbishment - Admirals and Central Park	168		168		168	No	Approved by Council February 2023 £84k each site. Two year programme scheduled to commence 2023/24. Central Park completed £113k. Remaining budget for Admirals Park £54k.
151	72	Community Flood Improvements	184	1	185		185	Works Completed Monitoring to continue	Capital grant received to enable the works to be completed. This scheme was approved by Cabinet in June 2017.
		Waste Management and Recycling							
550	73	Chelmsford Indoor Market Refurbishment	500	100	600		600	Indoor works completed. Outdoor works deferred to 2025/26	Approved supplementary estimate February 2018. Scheme design finalised. Additional supplementary estimate approved for £200k December 2018 in order to implement the preferred design with suspended ceiling. Estimate reduced by £50k. New budget reported Council February 2020. A further reduction in budget, £50k, was noted by Council in July 2020.
	74	Retail Market Drainage Improvements	31		31		31	Deferred to 2025/26	Approved by Council February 2022. Delegated authority to Director to spend within approved budget.

			Latest Approved Budget - Approved February 2025 and Additional New Schemes Approved Since that Date			Latest Forecast Budget - Additional Requires Approval			
Net Spend to 31/03/2025			Original Approved Scheme Budget	Additional/ Reduced (-) Approved Budget	Latest Approved Budget	More/(Less) Than Approved Budgets	Proposed Budget	Scheme Scheduled to Complete on Time against Original Programme	Additional Budget Approval Narrative
£000s		SCHEME DESCRIPTION	£000s	£000s	£000s	£000s	£000s		
	75	Retail Market Traders' Conveniences Remodelling	102		102		102	Agreed to defer to 2026/27	Approved Council February 2023. Scheduled for 2023/24. October 2023 reviewed and deferred to 2026/27.
	76	Retail Market Canopy Roof Liquid System	90		90		90	Deferred to 2026/27	Approved by Council February 2024. Works scheduled for 2025/26. MT review October 2024 deferred scheme to 2026/27
9	77	High Chelmer MSCP and Retail Market Red Walkway Health and Safety works	14	-5	9		9	Completed	Approved by Council February 2024. Works scheduled for 2024/25,
58	78	Freighter House Depot Resurfacing Works	216		216		216	Yes	Approved at Council February 2023. Five year programme scheduled to commence 2024/25.
		<u>Support Services (deputy)</u>							
		<u>N/A</u>							
76,618		Grand Total	73,640	57,044	130,684	438	131,122		
					Net Variation	438			
			Summary of Changes Since Previous Council Report February 2025						
							£000's		
							Latest Approved Budget February 2025	129,170	
							New Schemes Approved	564	
							Supplementary Estimates Approved for Existing Schemes	950	
							<b>Total Approved Budget</b>	<b>130,684</b>	
							<b>Latest Forecast Variations shown above</b>		
							Increased budgets completed schemes to be noted	10	
							Increased Budgets Require Approval	308	
							Increased Budgets Require Approval Funded	1,110	
							Decreased budgets transferred to revenue	-26	
							Decreased budgets completed schemes	-226	
							Decreased budgets Forecast Lower Cost	0	
							Decreased budgets aborted costs transferred to	-568	
							Decreased budgets Schemes Removed	-170	
							<b>Latest Forecast Budget May 2025</b>	<b>131,122</b>	0

Appendix 2 Reasons for Variations Greater Than £25,000							
	Scheme Description	Latest Approved Budget £000's	Estimated Budget Required £000's	Variation £000's	Variation Type	Percentage Change	Reason
8	Rural England Prosperity Fund- Supporting Businesses and Communities	400	361	-39	Funding reassigned	-9.75%	This scheme was dependent upon applications being submitted for grants by businesses and community groups and had to be spent by 31/3/2025. £39k was unallocated at the end of the year and it was agreed that this would be used towards funding the purchase of land to create a new woodland for community use.
9	Rural England Prosperity Fund- Supporting Businesses and Communities - Grant Allocation 2025/26	0	120	120	New provision fully funded	N/A	This scheme is dependent upon applications being submitted for grants by businesses and community groups and has to be spent by 31/3/2026.
15	CIL Integrated Cycling Infrastructure Grant	100	64	-36	Budget removed	-36.00%	It has been confirmed that there will be no further requests for grants . Contingency included in tender has not been required.
18	High Chelmer car Park Waterproofing Levels I	800	740	-60	Underspend scheme complete	-7.50%	
23	South Woodham Ferrers Pool Works and Plant	335	300	-35	Underspend scheme complete	-10.45%	Contingency included in tender has not been required.
36,37	Great Baddow Hoard Gold Coins	202	0	-202	New provision fully funded	N/A	A grant has been awarded by the heritage lottery fund.
39	Housing Initiatives to Support the Homelessness and Rough Sleeper Strategy and Affordable and Social Housing - acquisition of land	1300	1275	-25	Underspend scheme complete	-1.92%	Land acquired costs lower than estimated.
48	Local Authority Housing Fund Round 3	2807	3582	775	Increased budget fully funded	N/A	Additional grant received to be used towards temporary accomodation provision. Likely to be paid over to a housing association.
49	Land Development Site Investigations - Waterside	416	326	-90	Spend transferred to revenue	-21.63%	The cost of the first marketing exercise has been transferred to revenue and the budget reduced.
50	Various Land Sites' Disposal Costs	612	0	-612	Spend transferred to revenue - remaining budget removed	-100.00%	£478k has been transferred to revenue as it is not a capital spend. The remaining £134k budget has been removed as any further spend associated with the disposal of various sites to HA's will be a revenue spend.
56	Cemetery and Crematorium Infrastructure	100	300	200	Increased budget	200.00%	Advised by service manager that he original £100k provision for feasibility and planning was insufficient and will need to be increased.
57	Beaulieu Park Pavilion Refurbishment	57	30	-27	Underspend scheme complete	-47.37%	Scheme completed cost of boiler replacement less than estimated.
62	Mass Tree planting and Woodland Creation	1633	1710	77	Increased budget	4.72%	Budget reduced by £23k as spend in year transferred to revenue. The spend in revenue has been funded by a capital provision. Following a review by the service manager they have requested that the budget is increased by £100k for the remaining years.

APPENDIX 3													
CAPITAL ASSET ROLLING/REPLACEMENT PROGRAMME													
		2024/25						2025/26					
		REPLACEMENT PROGRAMME - CAPITAL EXPENDITURE VARIATIONS FROM LATEST APPROVED ESTIMATE TO OUT TURN						2024/25 REPLACEMENT PROGRAMME - CAPITAL EXPENDITURE REPHASING VARIATIONS					
		Analysis of Variations						Variations					
Net Expenditure to 31/03/2025	CAPITAL ASSET REPLACEMENT PROGRAMME	Latest Approved Estimates for 2024/25	Change in Scheme Phasing	New Proposal	More/Less (-) Than Approved Budgets	Net Variance for 2024/25 Additional Cost	Total Outturn 2024/25	Original Approved Estimate for 2025/26	Re phasing from 2024/25	More/Less(-) Than Approved Budgets -More Requires Approval	Approved Replacements rephased between years	Net Variance for 2025/26 Additional Cost	Total Proposed Budget Requirement for 2025/26
£000's	SCHEME DESCRIPTION	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
	<b>LEADER</b>												
	Sustainable Transport (Deputy)												
0	1 Car Park Pay on Foot Equipment	0				0	0	281				0	281
0	2 Car Park Vehicles and Equipment	32	-32			-32	0	22	32			32	54
	<b>Active</b>												
	Leisure and Heritage												
0	3 Dovedales Replacement Equipment	0				0	0	220				0	220
141	4 Riverside Replacement Equipment	149	-8			-8	141	77	8			8	85
0	5 Riverside Dryside Locker Keyless System	0						11				0	11
0	6 Riverside Ice Rink Seating	0						21				0	21
0	7 Riverside Magic Water System	0						14				0	14
0	8 Riverside Studio 2 Upgrade - AV Equipment	0						5				0	5
46	9 Riverside Plant	49			-3	-3	46	101				0	101
25	10 CSAC Replacement Equipment	22	4		-1	3	25	42	-4			-4	38
0	11 CSAC Expansion Fitness Room Equipment	0				0	0	45				0	45
0	12 CSAC Plant	25	-25			-25	0	5	25			25	30
13	13 SWFLC Replacement Programme	3	-3		13	10	13	28	3			3	31
27	14 SWFLC Plant Replacement	58	-29		-2	-31	27	28	29			29	57
1	15 SWF 3G Pitch	1				0	1	421			-400	-400	21
11	16 Hylands House Mechanical and Electrical	11				0	11	25				0	25
0	17 Hylands Pavilion Infrastructure	6	-6			-6	0	25	6			6	31
0	18 Hylands Pavilion Equipment	45	-45			-45	0	15	45			45	60
30	19 Hylands House Equipment	61	-30		-1	-31	30	0	30			30	30
	<b>Cultural Services (Deputy)</b>												
365	20 Theatres' Equipment	395	-10		-20	-30	365	238	10			10	248
18	21 Theatres' Equipment - Throw Lens	18				0	18	0				0	0
18	22 Theatres' Plant	18				0	18	6				0	6
0	23 Museum Equipment and Vehicles	2	-2			-2	0	32	2			2	34
	<b>Fairer</b>												
	Building Services												
0	24 Print and Post Room Replacement Equip.	5	-5			-5	0	14	5			5	19

Net Expenditure to 31/03/2025	CAPITAL ASSET REPLACEMENT PROGRAMME		Latest Approved Estimates for 2024/25	Change in Scheme Phasing	New Proposal	More/Less (-) Than Approved Budgets	Net Variance for 2024/25 Additional Cost	Total Outturn 2024/25	Original Approved Estimate for 2025/26	Re phasing from 2024/25	More/Less(-) Than Approved Budgets -More Requires Approval	Approved Replacements rephased between years	Net Variance for 2025/26 Additional Cost	Total Proposed Budget Requirement for 2025/26
2	25	Street Lighting	29			-27	-27	2	0				0	0
		<b>Greener</b>												
		<u>Parks and Green Spaces</u>												
30	26	Crematorium Equipment	33	-1		-2	-3	30	66	1		103	104	170
0	27	Crematorium Columbarium	14	-14			-14	0	0	14			14	14
276	28	Play Area Replacements	360	-84			-84	276	294	84			84	378
165	30	Parks Replacement Vehicles and Equipment	196	-31			-31	165	824	31			31	855
0	31	Melbourne 3G Pitch	4	-4			-4	0	12	4			4	16
37	32	Chelmer Park Artificial Pitch	37				0	37	0				0	0
		<b>Safer</b>												
		<u>Community Safety</u>												
19	33	CCTV Replacement Equipment	48	-29			-29	19	112	29			29	141
0	34	CCTV Various Schemes Sites CIL	3	-3			-3	0	0	3			3	3
2	35	PHPS Air Monitoring Equipment	12	-10			-10	2	58	10			10	68
6	36	Healthy Home Loans	6				0	6	0				0	0
13	37	Discretionary Loans DFG Funded	13				0	13	0				0	0
4	38	RIA Loans DFG Funded	0			4	4	4	0				0	0
59	39	RIA Grants DFG Funded	10			49	49	59	0				0	0
971	40	Disabled Facility Grants (fully externally funded)	914			57	57	971	1,202		165		165	1,367
202	41	Social Capital Funding Projects DFG funded	265	-63			-63	202	0	63			63	63
		<u>Waste Management and Recycling</u>												
3	42	Scotas for the Disabled	7	-4			-4	3	23	4			4	27
0	43	Town Centre Bins	0				0	0	32				0	32
81	44	Depot Telescopic Front loader	107			-26	-26	81	0				0	0
155	45	Vehicle Wash	170			-15	-15	155	0				0	0
0	46	Street Cleansing Vehicles	0				0	0	644				0	644
5	47	Street Cleansing Equipment	5				0	5	3				0	3
0	48	Street Cleansing Crane Vehicle	0				0	0	88				0	88
0	49	Street Cleansing Gully Emptier	0				0	0	150		40		40	190
0	50	Wet Team Equipment	0				0	0	91		16		16	107
34	51	Hit Squad Replacements	43			-9	-9	34	89				0	89
57	52	Refuse Vehicles	300	-225		-18	-243	57	750	225			225	975
72	53	Vehicle Maintenance	79	-8		1	-7	72	6	8			8	14
139	54	Recycling Vehicles	226	-32		-55	-87	139	920	32			32	952
0	55	Recycling MRF	20	-20			-20	0	0	20			20	20
275	56	Food Vehicles	278			-3	-3	275	0				0	0
0	57	Prov. for Replacement with Electric Veh.	0				0	0	100				0	100
		<u>Support Services (Deputy)</u>											0	
32	58	Digital Services Replacement Programme	33			-1	-1	32	12				0	12
0	59	Digital Storage	0				0	0	68				0	68



Net Expenditure to 31/03/2025	CAPITAL ASSET REPLACEMENT PROGRAMME		Latest Approved Estimates for 2024/25	Change in Scheme Phasing	New Proposal	More/Less (-) Than Approved Budgets	Net Variance for 2024/25 Additional Cost	Total Outturn 2024/25	Original Approved Estimate for 2025/26	Re phasing from 2024/25	More/Less(-) Than Approved Budgets -More Requires Approval	Approved Replacements rephased between years	Net Variance for 2025/26 Additional Cost	Total Proposed Budget Requirement for 2025/26
0	60	Digital Servers	0				0	0	48			-48	-48	0
47	61	Meeting Room Digital Equipment	47				0	47	0				0	0
0	62	Website Upgrade	2			-2	-2	0	6				0	6
0	63	System Upgrade	0				0	0	9				0	9
0	64	System Security	0				0	0	20				0	20
175	65	Networks	176			-1	-1	175	0				0	0
0	66	Wifi Hardware	0				0	0	115				0	115
0	67	Investment in Digital Technology - DPO	128	-128			-128	0	240				0	240
0	68	Civic Duties Vehicle	0				0	0	0				0	0
													0	
3,556		Totals	4,465	-847	0	-62	-909	3,556	7,658	719	221	-345	595	8,253
					-62					595				
			2024/25 Analysis of Forecast Variations from Latest Approved Estimate £000's						2025/26 Analysis of Projected Variations £000's					
			Rephasing of Schemes to 2024/25						Rephasing of Schemes from 2024/25					
			Rephasing of Schemes to Later Years						Rephasing of Schemes from 2026/27					
			Price Variations Increases to be noted						Rephasing of Schemes to 2026/27					
			Price variations Decreases											
			Reduced Demand											
			Supplementary Estimates New unfunded to be noted						Supplementary Estimates New unfunded					
			Supplementary Estimates Funded New to be noted						Supplementary Estimates Funded New to be noted					
			Adjustment for Vehicles financed by leasing											
			Virement to capital scheme											
			Removed to be funded from revenue											
			-909						595					

APPENDIX 4							
Reasons for Variations Greater Than £25,000 in Asset Replacement Programme							
	Scheme Description	Latest Approved Budget £000's	Estimated Budget Required £000's	Variation £000's	Variation Type	Percentage Change	Reason
	<b><u>2024/25</u></b>						
	<b><u>Sustainable Transport (Deputy)</u></b>						
2	Car Park Vehicles and Equipment	32	0	-32	Rephasing of spend to 2025/26	-100.00%	Replacements have been deferred to 2025/26 as service still reviewing their requirements for vehicle.
	<b><u>Leisure and Heritage</u></b>						
12	CSAC Plant	25	0	-25	Rephasing of spend to 2025/26	-100.00%	Replacements have been deferred to 2025/26 and existing plant prolonged until no longer economical
14	SWFLC Plant Replacement	58	27	-31	Rephasing of spend to 2025/26	-53.45%	Replacements have been deferred to 2025/26 and existing plant prolonged until no longer economical
18	Hylands Pavilion Equipment	45	0	-45	Rephasing of spend to 2025/26	-100.00%	Replacements have been deferred to 2025/26 and existing equipment prolonged until no longer economical
19	Hylands House Equipment	61	30	-31	Rephasing of spend to 2025/26	-50.82%	Replacements have been deferred to 2025/26 and existing equipment prolonged until no longer economical
	<b><u>Cultural Services (Deputy)</u></b>						
20	Theatres' Equipment	395	365	-30	Rephasing of spend to 2025/26	-7.59%	£10K required to complete replacements rephased to 2025/26 and £20K budget underspend not required.
	<b><u>Building Services</u></b>						
25	Street Lighting	29	2	-27	Budget removed	-93.10%	Planned Street lighting changes made and remaining budget no longer required
	<b><u>Parks and Green Spaces</u></b>						
28	Play Area Replacements	360	276	-84	Rephasing of spend to 2025/26	-23.33%	Replacement play areas continued into 2025/26
30	Parks Replacement Vehicles and Equipment	196	165	-31	Rephasing of spend to 2025/26	-15.82%	Replacements have been deferred to 2025/26
	<b><u>Community Safety</u></b>						
33	CCTV Replacement Equipment	48	19	-29	Rephasing of spend to 2025/26	-60.42%	Replacements have been deferred to 2025/26 to link in with tendered exercise for CCTV
39	RIA Grants DFG Funded	10	59	49	Increase spend Fully Funded by grant	100.00%	Additional spend incurred that is fully funded by grant. It is difficult to predict the annual spend in year.
40	Disabled Facility Grants (fully externally funded)	914	971	57	Increase spend Fully Funded by grant	6.24%	Additional spend incurred that is fully funded by grant. It is difficult to predict the annual spend in year.
41	Social Capital Funding Projects DFG funded	265	202	-63	Rephasing of spend to 2025/26	-23.77%	£23k Grant payment to CHESS delayed as scheme not reported as complete by 31/3/2025 and £40k contribution towards adapting TA property delayed as works have not commenced.
	<b><u>Waste Management and Recycling</u></b>						
44	Depot Telescopic Front loader	107	81	-26	Leasing	-24.30%	Vehicle acquired with finance lease variation to budget due to take on value of lease liability
52	Refuse Vehicles	300	57	-243	Rephasing of spend to 2025/26	-81.00%	£225k Replacements have been deferred to 2025/26 where vehicle has been delivered in April 2025. £18k saving against original budget.
54	Recycling Vehicles	226	139	-87	Rephasing of spend to 2025/26	-38.50%	£32k Replacements have been deferred to 2025/26 where vehicle has been delivered in April 2025. £55k saving against original budget.
	<b><u>Support Services (Deputy)</u></b>						
67	Investment in Digital Technology - DPO	128	0	-128	Rephasing of spend to 2025/26	-100.00%	Budgets have been deferred to 2026/27 awaiting for schemes to be brought forward for funding.

Reasons for Variations Greater Than £25,000 in Asset Replacement Programme							
	Scheme Description	Latest Approved Budget	Estimated Budget Required	Variation	Variation Type	Percentage Change	Reason
		£000's	£000's	£000's			
	<b><u>2025/26</u></b>						
	<b><u>Sustainable Transport (Deputy)</u></b>						
2	Car Park Vehicles and Equipment	22	54	32	Rephasing of spend from 2024/25	145.45%	Replacements have been deferred to 2025/26
	<b><u>Leisure and Heritage</u></b>						
12	CSAC Plant	5	30	25	Rephasing of spend from 2024/25	500.00%	Replacements have been deferred to 2025/26
14	SWFLC Plant Replacement	28	57	29	Rephasing of spend from 2024/25	103.57%	Replacements have been deferred to 2025/26
15	SWF 3G Pitch	421	21	-400	Rephasing of spend to 2026/27	100.00%	Replacements have been deferred to 2026/27 to be reviewed annually
18	Hylands Pavilion Equipment	15	60	45	Rephasing of spend from 2024/25	300.00%	Replacements have been deferred to 2025/26
19	Hylands House Equipment	0	30	30	Rephasing of spend from 2024/25	100.00%	Replacements have been deferred to 2025/26