

## Decision Report - Executive Decision

Forward Plan Reference: FP/24/05/04

Decision Date – 2 September 2024

Key Decision – No



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### **2023/24 General Fund Capital Budget Monitoring Report for Quarter 4 (Outturn)**

Executive Member(s): Cllr Liz Leyshon, Deputy Leader and Lead Member on Resources and Performance

Local Member(s) and Division: All

Lead Officer: Nicola Hix, Director of Finance & Procurement

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#### **Summary**

1. This report is to inform Members of the outturn on the Council's 2023/24 capital programme i.e. the total spend for the year and how this compares with the agreed budget for the year: with explanations for the main differences. It also summaries what has been delivered through the capital invested and how this has been funded.
2. The capital programme is a combination of the five predecessor councils' capital programmes, together with the approved new schemes agreed in February 2023 as part of the 2023/24 Budget. The programme includes carry forward underspends of £76m from 2022/23.
3. **Table 1** provides a summary of budget, projections, and variances on a service-by-service basis as at the end of September with further detail and mitigations being taken by the responsible director outlined in the body of the report.

#### **Table 1: 2023/24 Summary Budget Monitoring Report as at the end of March 2024 (Outturn)**

Service/ Project	2023/24 Budget	Actual Spend at Outturn	Variance to Original Budget	Of which:	
				Slippage into future years	(Under) / Over Spend
	£m	£m	£m	£m	£m
Adults and Health	8.664	5.405	(3.259)	3.259	
Children's Services	49.201	25.916	(23.285)	22.685	(0.600)
Climate & Place Other Services	8.217	1.507	(6.710)	6.710	
Climate & Place Economy and Regeneration	104.534	18.621	(85.913)	85.815	(0.098)
Climate & Place Infrastructure	94.450	52.216	(42.234)	42.696	0.462
Community Services	24.677	7.466	(17.211)	18.135	0.924
Resources & Corporate Services	24.507	6.665	(17.842)	17.355	(0.487)
Strategy and Workforce	0.235		(0.235)	0.235	
<b>Total</b>	<b>314.485</b>	<b>117.796</b>	<b>(196.689)</b>	<b>196.890</b>	<b>0.201</b>

4. The outturn for 2023/24 is spend of £117.8m against an original budget of £314.5m. This gives a variance of £196.7m against budget for the year of which, £196.9m has slipped into future years, with a £0.2m overspend.
5. The largest variance to original budget is within economy and regeneration with the Climate and Place Directorate. This was in relation to forecast spend against the Bridgwater Town Deal, Bridgwater Levelling up fund, and Glastonbury Town Deal. The reasons for the slippage as shown in Appendix A was:

Scheme	Reason for Significant Variance
Bridgwater Town Deal Slippage of £18.682m	The large slippage reported within this area of the programme relates to the reprofiling of legacy projects from the previous authorities. The details of the original forecasts were not included in the combined programme approved in September. Whilst forecasts were refined for Qtr. 3 reporting, this still leaves a large variance from original position at the start of 2023/24.
Bridgwater Levelling Up Slippage of £17.470m	
Glastonbury Town Deal Slippage of £11.098m	

## Recommendations

6. That the Executive:
- a) Notes the capital outturn position for the financial year 2023/24 of £117.8m.

- b) Approves the slippage of £196.890m from 2023/24 into 2024/25 and beyond whilst a further review of the capital programme takes places during 2024/25.
- c) Approves the removal of the underspend
- d) Approves the changes to the capital programme approvals, as detailed in Section 26 of this report.

**Reasons for recommendations**

- 7. To ensure that the Council continues to maintain tight financial control over its budget and mitigates as far as possible the forecast budget pressures.

**Other options considered**

- 8. No other options were considered.

**Links to Council Plan and Medium-Term Financial Plan**

- 9. The 2023/24 Capital Budget was approved by Council in February 2023 as part of the Medium-Term Financial Plan (MTFP) and is the financial resourcing plan to deliver the Council Plan. Monitoring of the agreed programme has been delegated to Executive and is undertaken on a quarterly basis.

**Financial and Risk Implications**

- 10. There are two relevant Strategic Risks which are ORG0070 Budget Overspend in the current financial year and ORG0057 Sustainable Medium-Term Financial Plan. For these risks the current scores are:

<b>ORG0070</b>	<b>Likelihood</b>	<b>3</b>	<b>Impact</b>	<b>2</b>	<b>Risk Score</b>	<b>6</b>
<b>ORG0057</b>	<b>Likelihood</b>	<b>4</b>	<b>Impact</b>	<b>5</b>	<b>Risk Score</b>	<b>20</b>

- 11. In the initial stages of any development, major capital projects will have significant uncertainties. For example, these may relate to the planning process, the views and interest of residents and stakeholders who must be consulted, ground conditions, or the costs of rectifying or demolishing existing buildings. Construction companies and developers contracting with the Council which experience financial instability, particularly an issue following Post Covid-19 pandemic pressures, Brexit and the war in Ukraine and the impact of cost inflation with as mentioned CPI at 4.0 % in December 2023.

12. Suppliers may not be able to raise sufficient finance to cash flow operations, any potential insolvency process could lead to a costly process of changing suppliers without any guarantee of remaining within overall budget. Consequently, the Council could suffer direct financial loss and any defects or other issues may not be resolvable as anticipated. To mitigate this the Council carefully considers the financial robustness of any contractor and requests appropriate financial standing assurance and support wherever possible.
13. Large scale capital projects can operate in environments which are complex, with a range of variables, and continually evolving. Effective risk identification and control within such a dynamic environment includes populating a project risk register. In addition, it requires amplifying the known risks so that they are not hidden or ignored, demystifying the complex risks into their more manageable sum of parts and anticipating emerging risks which can escalate rapidly are all necessary components of good capital programme risk management.

#### **Legal Implications**

14. There are no specific legal implications arising from this report.

#### **HR Implications**

15. There are no specific HR implications arising from this report.

#### **Other Implications:**

#### **VAT**

16. The Council needs to carefully consider its VAT partial exemption calculation and the risk of breaching the partial exemption threshold. Capital projects represent the bulk of this risk. A breach would likely cost the Council several million pounds per year if in breach. Finance is working closely with departments to ensure that partial exemption risks are considered as part of significant capital projects.

#### **Other Implications**

17. There are no other implications arising from this report.

#### **Scrutiny comments / recommendations:**

18. This report will be presented to a future meeting of the Scrutiny for Corporate & Resources Committee.

## **Background**

19. This report is for the General Fund. The General Fund (GF) mainstream programme cuts across the departments and represents schemes which are funded from Council resources (capital receipts or borrowing). It is the area of the programme where the Council has the greatest discretion.
20. The report also provides an overview of the Council's capital programme financial position and highlights any known potential risks and their impact on the Council's resources. This report does not include anything in relation to the Council's Housing Revenue Account.
21. A high-level update on the significant schemes that are planned to be delivered is provided. Each scheme has a nominated budget holder who is responsible for ensuring the scheme stays within budget, and who provides the projected spend figures, working with the Corporate Finance team.
22. Capital investment decisions are now required to be underpinned by a robust business plan that sets out the full costs and risks and any expected financial return alongside the broader outcomes including economic and social benefits. Where possible the PIDS/business cases have been collected to provide details on each project. Officers are responsible for monitoring and delivering projects within approved budgets and reporting variances.

## **Overall Capital Outturn Position for 2023/24**

23. Total spending was **£117.8m**; this was £196.7m (62.5%) less than the original £314.5m of planned expenditure for the year. Of the £196.7m variance, £196.9m has been reprofiled into future years, with the remaining £0.2m being shown as an overspend. **Table 2** provides a Directorate level breakdown of the 2023/24 budget and spend against it.

## **Table 2 – Directorate summary of 2023/24 spend against budget**

Service/ Project	2023/24 Budget	Actual Spend at Outturn	Variance to Original Budget	Of which:	
				Slippage into future years	(Under) / Over Spend
	£m	£m	£m	£m	£m
Adults and Health	8.664	5.405	(3.259)	3.259	
Children's Services	49.201	25.916	(23.285)	22.685	(0.600)
Climate & Place Other Services	8.217	1.507	(6.710)	6.710	
Climate & Place Economy and Regeneration	104.534	18.621	(85.913)	85.815	(0.098)
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Resources & Corporate Services	24.507	6.665	(17.842)	17.355	(0.487)
Strategy and Workforce	0.235		(0.235)	0.235	
<b>Total</b>	<b>314.485</b>	<b>117.796</b>	<b>(196.689)</b>	<b>196.890</b>	<b>0.201</b>

24. A high-level detail and summary per Directorate can be seen in **Appendix A**.

25. The main areas of spend during the year included:

- Road Structures £25.314m
- Schools Services £21.229m
- Traffic Control £ 9.367m
- Yeovil Refresh £ 6.389m
- Glastonbury Town Deal £ 4.173m

### Revisions since Qtr. 3 Report

26. There have been additions of £9.693m to the capital programme which Members are recommended to approve:

- £4.998m of Department for Transport grant funding towards Highway capital improvements.
- £1.888m of Department for Transport grant funding towards Live Labs Decarbonisation of Highway capital improvements.
- £1.276m Community Infrastructure Levy (CIL) funding towards various CIL funded projects.
- £0.627m of S106 contribution funding towards various third-party projects.
- £0.333m of leasing approval for BSF Lifecycle costs.
- £0.233m of revenue funding for School General Provision projects.
- £0.187m of external funding (£0.140m of grant, £0.040m of contributions) towards the purchase and improvement of 9 Fore Street, Chard.
- £0.151m of Department for Communities and Local Government grant funding towards the Changing Places programme.

27. Several virements (budget transfers) have also been processed in the quarter, for example £0.5m from Special Education Needs to Children’s Residential. Virements are the movement of approvals between budget lines. Virements are examined to identify their purpose; they do not require formal ratification by members as they are classed as technical changes. Virements are undertaken to enable the effective management of generic approvals by creating individual projects as detailed proposals are developed and cost estimates become available.

### **Financing of the 2023/24 Spend**

28. The financing of the 2023/24 capital programme is shown in Table 3 below, and financing of the whole Capital Programme 2023/24 to 2026/27 is shown in Chart 2. It is positive that 79% of our in-year capital spend is funded by grants and third-party contributions.

**Table 3: Financing of the 2023/24 Spend**

<b>Financing Source</b>	<b>£m</b>
Borrowing	24.763
External Contributions (CIL, S106, Other)	13.172
Capital Fund (Earmarked reserve)	0.302
Capital Grant from central government	79.559
<b>Total Financing Required</b>	<b>117.796</b>

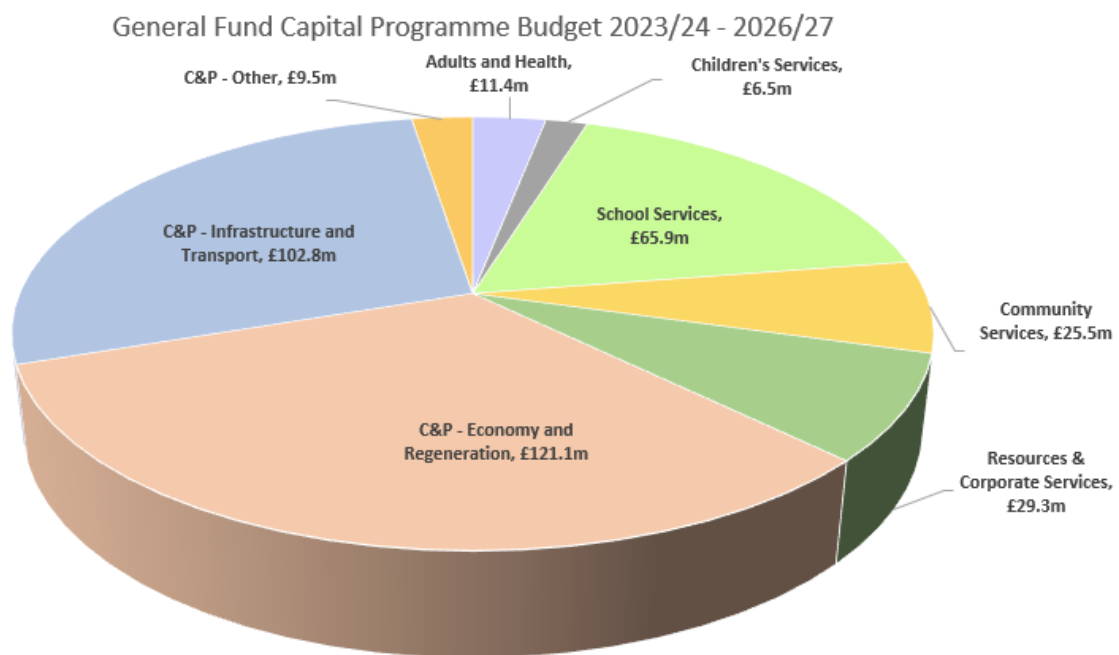
### **Revised Capital Programme**

29. The overall programme budget (2023/24 to 2026/27) totalled £369.9m.
30. Members are aware during 2023/24 a review of the capital programme took place with a view to ‘pausing’ or curtailing capital schemes, particularly those that are supported by borrowing, however, any delay of capital spend increases cash balances which attracts investment income and is therefore financially beneficial. This identified a number of schemes that were removed from the programme as part of the MTFP for 2024/25 approved in February 2024.
31. In light of the significant underspend against the capital budget for 2023/24, it has been agreed for a further review to be carried out during 2024/25 to look at the ‘in progress schemes’ to monitoring and assess progress against the original project timescale and milestones. The Council wants to ensure that it has a

forecast spend that is accurately profiled in the correct financial year, to reduce the variance and in turn more accurately reflect the Council's borrowing requirement in year. For 2023/24 the Council ended up with a significant revenue variance in the expected cost of borrowing as a result of this capital underspend which was not forecast.

32. For 2024/25 monitoring, the Capital Financing team will work more closely with the Treasury Management Team on this forecasting, and with Finance Business Partners now starting to undertake Capital Budget Monitoring alongside Revenue Budget Monitoring with budget holders we anticipate much closer monitoring of spend against budget.
33. The current overall capital programme is made up of approvals totalling £369.9m. Chart 1 reflects how this approval is split across the directorates.

**Chart 1- Summarising the budget totals by Directorate/ Service Area**

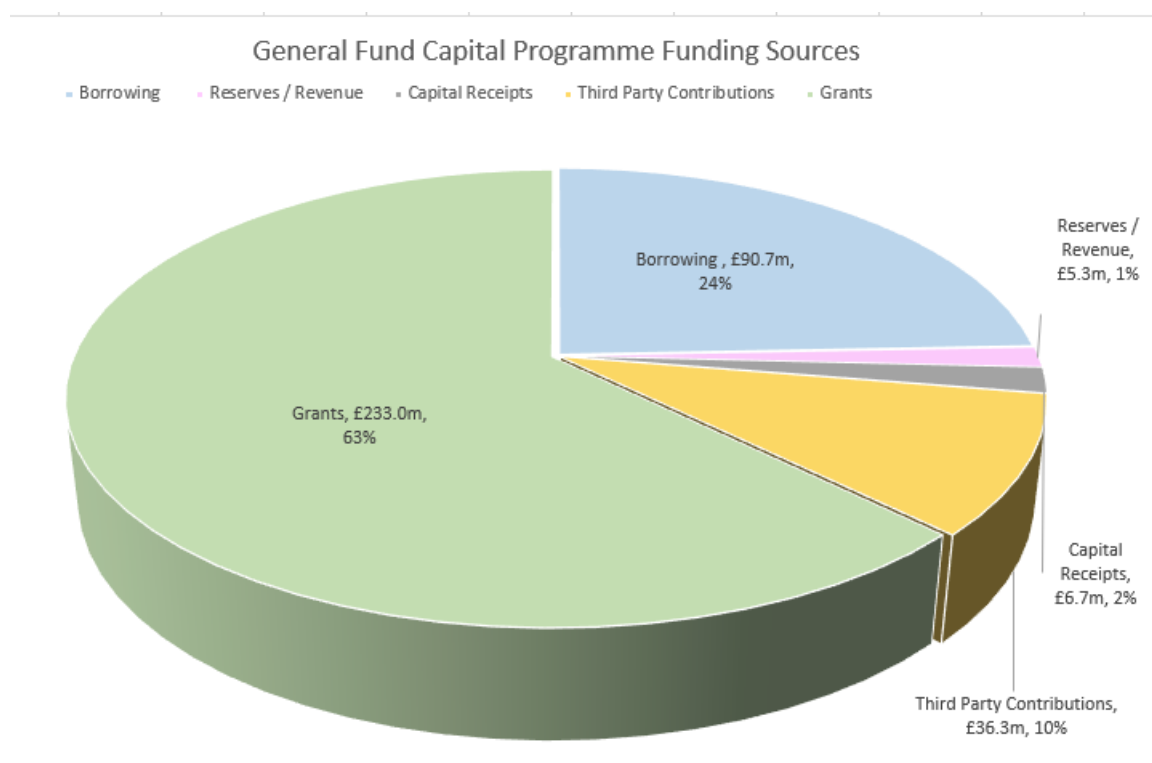




## Financing of the Capital Programme

34. The financing of the whole Capital Programme 2023/24 to 2026/27 is shown in Chart 2. It is positive that 73% of our capital programme is funded by grants and third-party contributions.

**Chart 2 - Funding sources for the overall programme 2023/24 - 2026/27**



## Background Papers

- 2024/25 General Fund Capital MTFP Budget report to Corporate & Resources Scrutiny, Executive, and Full Council February 2024
- 2023/24 Month 9 (Qtr. 3) Capital Budget report to Corporate & Resources Scrutiny & Executive February 2024

- 2023/24 Month 6 (Qtr. 2) Capital Budget report to Corporate & Resources Scrutiny & Executive December 2023
- Medium Term Financial Strategy (MTFS) 2024/25 to 2026/27 report to Corporate & Resources Scrutiny & Executive July 2023
- 2023/24 Budget, Medium-Term Financial Plan & Council Tax Setting report to Council February 2023

### Appendices

- Appendix A - High level detail and summary per Directorate
- Appendix B - General Fund Capital Programme Forecasts 2023-24 to 2026-27

### Report Sign-Off

	Officer Name	Date Completed
Legal & Governance Implications	Scott Wooldridge	20/08/2024
Communications	Sara Cretney	21/08/2024
Finance & Procurement	Nicola Hix	19/08/2024
Workforce	Dawn Bettridge	N/A
Asset Management	Oliver Woodhams	14/08/2024
Executive Director / Senior Manager	Jason Vaughan	15/08/2024
Strategy & Performance	Sara Cretney	21/08/2024
Executive Lead Member	Cllr Liz Leyshon	14/08/2024
Consulted:	Councillor Name	
Local Division Members	All	
Opposition Spokesperson	Cllr Mandy Chilcott Deputy Leader of the Opposition and Opposition Spokesperson for Resources and Performance	Sent 14/08/2024 OOO to 2/9/24

Scrutiny Chair	Cllr Bob Filmer, Chair - Scrutiny Corporate & Resources Committee	Sent 14/08/2024
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**Table 1 - Adults and Health and Children's Services Overview**

Service/ Project	2023/24 Budget	Actual Spend at Outturn	Variance to Original Budget	Of which:	
				Slippage into future years	(Under) / Over Spend
	£m	£m	£m	£m	£m
Adults Residential Programme	1.332		(1.332)	1.332	
Disabled Facilities Grant	7.188	5.342	(1.846)	1.846	
Learning Disabilities	0.104	0.058	(0.046)	0.046	
Housing Technology Grant	0.040	0.005	(0.035)	0.035	
<b>Adults and Health Total</b>	<b>8.664</b>	<b>5.405</b>	<b>(3.259)</b>	<b>3.259</b>	
Children's Residential	3.733	2.015	(1.718)	1.718	
Children Looked After	0.429	0.007	(0.422)	0.422	
Special Education Needs	4.582	1.359	(3.223)	3.223	
Schools Access Initiative	0.449	0.358	(0.091)	0.091	
Early Years	0.918	0.948	0.030	(0.030)	
Schools Services	39.090	21.229	(17.861)	17.261	(0.600)
<b>Children's Services Total</b>	<b>49.201</b>	<b>25.916</b>	<b>(23.285)</b>	<b>22.685</b>	<b>(0.600)</b>

### Adults and Health

The Adults Residential programme has yet to be formalised and as result budget has slipped into future years.

### Children's Services

Some slippage has been reported within the Children's Residential, Children Looked After, and School Services programmes.

The Children's Residential programme has seen a further three homes become operational during 2023/24, with ongoing works to complete another home and an annexe.

Home Three became operational in April 2023. The Annexe is currently under construction and is expected to open in August 2024, providing space to accommodate an additional young person.

Home Four became operational in June 2023. This home provides space to accommodate three young persons plus support staff.

Home Five provides accommodation for two young persons and support staff, opened in October 2024.

Home Six is currently under construction. It was originally planned to be completed by the end of April 2024, however, significant issues with the structure of the building

have required additional works and it is likely that the building will not become operational until the middle part of 2024.

The Schools Basic Need Programme has reported and underspend of £0.600m from an expansion project at St Nicholas School that is no longer required.

It is recommended that the £0.600m of borrowing approval is removed from the programme.

Key achievements within this area for 2023-24 include:

- The completion and opening of x Children’s Residential Homes within Somerset. (C Barnes to provide details)
- The expansion of Holyrood Academy, Chard. This created an additional 225 pupil spaces.
- The opening of St Dunstan’s Autism Base, Glastonbury. This project was our first education net-zero build.
- Keinton Mandeville Primary School expansion (1 classroom and a Nursery space).
- Merriott Primary School expansion (1 classroom)
- The opening of Selworthy Satellite School in Wellington. This created an additional 20 pupil spaces.
- Misterton Therapeutic Centre with 16-20 pupil spaces.
- The opening of Hill View SEN School at Martock. This was a Department for Education (DfE) delivered project however, the Council contributed towards some of the costs.
- Construction commenced on our first net zero school. Orchard Grove Primary School based in Comeytrove, Taunton will cater for 420 pupils and 60 nursery places. Construction was completed in July 2024.

**Table 2 - Climate and Place - Other Services**

Service/ Project	2023/24 Budget	Actual Spend at Outturn	Variance to Original Budget	Of which:	
				Slippage into future years	(Under) / Over Spend
	£m	£m	£m	£m	£m
Flood & Water Management (Non SRA)	4.335	0.412	(3.923)	3.923	
Somerset Waste Partnership	2.336	0.998	(1.338)	1.338	
Chard Reservoir Dam Works	0.078	0.026	(0.052)	0.052	
North Hill Cliff Stabilisation	1.010	0.047	(0.963)	0.963	
Birchfield Gas Control System	0.458	0.024	(0.434)	0.434	
<b>Climate &amp; Place Other Services Total</b>	<b>8.217</b>	<b>1.507</b>	<b>(6.710)</b>	<b>6.710</b>	

Flood Prevention schemes for the Taunton area, brought forward from the Somerset West and Taunton capital programme are now likely to commence in the second half of 2024.

The North Hill Cliff Stabilisation works have been handed over to the Infrastructure and Transport Major Projects team to implement. Whilst a small amount of spend has been incurred this year, the bulk of the works will not take place until 2024/25.

The Birchfield Gas Control System has been delayed due to design details that need to be resolved to produce a cost-effective package. As a result, project construction has slipped into 2024/25.

**Table 3 - Climate and Place - Economy and Regeneration**

Service/ Project	2023/24 Budget	Actual Spend at Outturn	Variance to Original Budget	Of which:	
				Slippage into future years	(Under) / Over Spend
	£m	£m	£m	£m	£m
Business Growth Fund & Other Projects	2.988	0.710	(2.278)	2.278	
Taunton Digital Innovation Centre	1.831	1.276	(0.555)	0.555	
Bridgwater Town Deal	20.000	1.318	(18.682)	18.682	
Bridgwater Levelling Up Fund	19.700	2.230	(17.470)	17.470	
Glastonbury Town Deal	15.271	4.173	(11.098)	11.098	
Saxonvale, Frome	0.100	0.002	(0.098)		(0.098)
Taunton Town Centre Regeneration	0.080		(0.080)	0.080	
Nutrient Mitigation Projects					
Firepool Development FHSF Phase	7.800	1.933	(5.867)	5.867	
Chard Regeneration	2.050	0.421	(1.629)	1.629	
Yeovil Refresh	18.399	6.389	(12.010)	12.010	
Staplegrave Housing Infrastructure Fund	14.216		(14.216)	14.216	
Contribution to CDS Broadband	0.550		(0.550)	0.550	
Frome Enterprise Centre	0.375		(0.375)	0.375	
UK Shared & Rural England Prosperity Funds	1.174	0.169	(1.005)	1.005	
<b>Climate &amp; Place Economy and Regeneration Total</b>	<b>104.534</b>	<b>18.621</b>	<b>(85.913)</b>	<b>85.815</b>	<b>(0.098)</b>

The large slippage reported within this area of the programme relates to the reprofiling of legacy projects from the previous authorities. The details of the original forecasts were not included in the combined programme approved in September, leading to the large variances displayed in the 23/24 budget.

The Bridgwater Town Deal, Bridgwater Levelling Up, and Glastonbury Town Deal schemes have a range of projects that sit within them. All of which require different planning and delivery methods.

The key achievements within the Bridgwater Levelling Up fund are the purchase of the former Bridgwater Hospital site in the town. A design team has been procured and decontamination works have commenced on the main site. In addition to this, planning

permission for the Minehead Satellite site, based at the former Seahorse Resource Centre, was approved and construction has started on site.

Within the Bridgwater Town Deal programme, planning permission has been granted for the Celebration Mile and Carnival Regeneration projects.

Glastonbury Town Deal is one of the Government's 101 Town Deal towns. In September 2022, the Ministry of Housing Communities and Local Government confirmed the award of £23.6m of Towns Fund grant for Glastonbury based on submitting full business cases for each project – this was the highest offer in the South-West region and across England per capita. In March 2023, Grant Funding Agreements with projects had been signed and the Programme was ready for the delivery phase.

The 2023/24 financial year has been a busy year with Planning and Scheduled Monument Consents being approved, design teams working up detailed designs and tender packs being prepared. As part of the Robert Richards Initiative, we delivered a learning website in partnership with the Open University and a new multi-use paths at the Tor Leisure site for walking and wheeling. Two of the smaller projects, Glastonbury Abbey Piazza and the Community Sports & Leisure Hub, both started on-site in March 2023.

The Firepool Development Future High Street Fund (FHSF) cost in 2023/24 include the completion of the Drainage and Levels works, which will enable further development of the site, including the construction of the boulevard through the site.

The Yeovil Refresh programme expenditure in 2023/24 was focused on construction of public realm projects in town centre core streets, mainly relating to High Street & Borough, Middle Street West, Wyndham Street Area and the creation of the Triangle public space.

#### **Table 4 - Climate and Place - Infrastructure and Transport**

Service/ Project	2023/24 Budget	Actual Spend at Outturn	Variance to Original Budget	Of which:	
				Slippage into future years	(Under) / Over Spend
	£m	£m	£m	£m	£m
Bridge Structures	4.273	3.486	(0.787)	0.787	
Road Structures	36.912	25.314	(11.598)	11.598	
Highways Decarbonisation - Live Labs	1.888	0.778	(1.110)	1.110	
Traffic Control	5.549	9.367	3.818	(3.818)	
Traffic Control - Signal Obscure Funds	0.585		(0.585)	0.585	
Active Travel	3.709	0.103	(3.606)	3.606	
Integrated Transport	1.446	1.734	0.288		0.288
Small Improvement Schemes	1.938	2.112	0.174		0.174
Highway Lighting	0.827	0.816	(0.011)	0.011	
Rights of Way	1.805	0.665	(1.140)	1.140	
Car Parks & Parking Services	0.867	0.878	0.011	(0.011)	
M5 Junction 25 Improvements	2.297	0.022	(2.275)	2.275	
Toneway Corridor Capacity Improvements	2.274	0.058	(2.216)	2.216	
Trenchard Way Residual Works	0.271	0.772	0.501		0.501
Major Road Network	1.744	0.185	(1.559)	1.559	
A38 Chelston Link	5.110	0.327	(4.783)	4.783	
J23 Dunball Improvements	5.178	0.565	(4.613)	4.613	
Blue Anchor Coast Protection	3.406	3.248	(0.158)	0.158	
Various Other Schemes	4.034	0.549	(3.485)	2.984	(0.501)
Fleet Management	5.919	1.056	(4.863)	4.863	
Bus Service Improvement Programme	4.418	0.181	(4.237)	4.237	
<b>Climate &amp; Place Infrastructure Total</b>	<b>94.450</b>	<b>52.216</b>	<b>(42.234)</b>	<b>42.696</b>	<b>0.462</b>

Bridge Structures are anticipating slippage of around £0.8m into the next financial year. This in part relates to their annual programme but also to three major projects. These projects were originally scheduled to start this year. However, the tender process was only completed in February, meaning works will not until start until early in 2024/25.

Road Structures received additional in year funding of £5m, and incurred slippage of £11.6m due to the end of the current term maintenance contract.

A38 Chelston Link Resurfacing project has progressed through the pre-construction phase. However, the main construction is now not scheduled to commence until the second half of 2024/25. This is due to the tendering process and availability of road space with several Highways England works planned within the local area.

The Blue Anchor Coast Protection scheme has been completed. There is some expenditure expected 2024/25, with final costs to be settled.

J23 Dunball Improvements project completed the pre-construction phase in December 2023. The procurement process for the main construction project was due for completion in June 2024, with the aim of reviewing all submissions and progressing towards contract award in August. The earliest construction could start would be October 2024, depending on the above timeline being met.



**Table 5 - Community Services**

Wellington Library Improvements	1.186	0.695	(0.491)	0.491	
Library Services	0.419	0.106	(0.313)	0.313	
Cultural and Heritage Services		0.221	0.221		0.221
Grants to Registered Social Landlords (RSLs)	1.068	0.093	(0.975)	0.975	
IAC Staffing and Support	0.204		(0.204)	0.204	
Energy Efficiency Grants	0.099		(0.099)	0.099	
Home Maintenance	0.108		(0.108)	0.108	
GF C HUG 1+2 Home Upgrades	1.241	0.981	(0.260)	0.260	
Changing Places Toilet Upgrades	0.151	0.151			
Yeovil Crematorium Refurbishment	0.058	0.058			
CIL Grants to Parishes	1.276	1.276			
S106 Funded Projects	0.626	0.626			
Other Schemes	0.431	1.134	0.703		0.703
Wellington Leisure Centre	2.546	1.462	(1.084)	1.084	
Norton Fitzwarren Playing Pitches (S106)	0.264	0.186	(0.078)	0.078	
Octagon Redevelopment	15.000	0.477	(14.523)	14.523	
<b>Community Services Total</b>	<b>24.677</b>	<b>7.466</b>	<b>(17.211)</b>	<b>18.135</b>	<b>0.924</b>

The Octagon Theatre project was acknowledged not to be deliverable in its current form at the Executive meeting held on the 4th of October 2023. The historical capital scheme was removed from the future capital programme within the 2024/25 MTFP report. A revised scheme was put before Full Council in May 2024, and subsequently approved, resulting in it being added back into the programme.

**Table 6 - Resources and Corporate Services**

Service/ Project	2023/24 Budget	Actual Spend at Outturn	Variance to Original Budget	Of which:	
				Slippage into future years	(Under) / Over Spend
	£m	£m	£m	£m	£m
Corporate ICT Investment	4.196	0.477	(3.719)	3.219	(0.500)
Property Services General	13.247	4.990	(8.257)	8.257	
Bridgwater Library Improvements		0.014	0.014	(0.014)	
Building Compliance Health & Safety	0.250	0.002	(0.248)	0.248	
Asset Rationalisation	0.130		(0.130)	0.130	
New Somerset Council Signage		0.013	0.013		0.013
Office Rationalisation	0.500	0.027	(0.473)	0.473	
Building Condition Programme (Non Schools)	0.900		(0.900)	0.900	
Outdoor Education Centres Improvements	0.647	0.009	(0.638)	0.638	
South West Heritage Trust Building Condition	0.360		(0.360)	0.360	
Outdoor Education Centres Building Condition	1.080	0.044	(1.036)	1.036	
Estate De-carbonisation	1.000	0.187	(0.813)	0.813	
9 Fore Street, Chard	0.187	0.187			
Capital Works for Investment Properties	2.010	0.715	(1.295)	1.295	
<b>Resources &amp; Corporate Services Total</b>	<b>24.507</b>	<b>6.665</b>	<b>(17.842)</b>	<b>17.355</b>	<b>(0.487)</b>

The ICT capital budget underspent by £0.5m in 2023/24. Planned expenditure on Device, Mobile and Network Infrastructure refreshes, along with Sheltered Housing ICT Provision has been reprofiled into 2024/25 and 2025/26, resulting in a £3.2m carry forward.

The Property Services General consists of a number of schemes, the project management of which will be reviewed in the 2024/25 year to obtain better transparency on the costs related to those schemes.

**Table 7 - Strategy, Workforce, and Localities**

Service/ Project	2023/24 Budget	Actual Spend at Outturn	Variance to Original Budget	Of which:	
				Slippage into future years	(Under) / Over Spend
	£m	£m	£m	£m	£m
Hinkley CIM Funded SWT Projects	0.100		(0.100)	0.100	
Various Other Schemes	0.135		(0.135)	0.135	
<b>Strategy and Workforce Total</b>	<b>0.235</b>		<b>(0.235)</b>	<b>0.235</b>	

No change in forecasts to report in this area.