

Wiltshire Council

Cabinet

11 July 2023

Subject: Financial Year 2022/23 – Capital Programme Outturn

Cabinet Member: Cllr Nick Botterill – Cabinet Member for Finance, Development Management and Strategic Planning

Key Decision: Non Key

Executive Summary

This report sets out the year end position of the Capital Programme for the council for the financial year 2022/23, including the movements from the original budget, final scheme slippage and how the programme has been funded.

It provides an update on the significant programmes that have been delivered and those that have been reprogrammed into future years.

The reported forecast position set out in the quarter three budget monitoring report presented to Cabinet at its meeting on 31 January 2023 was that the Council would spend £172.227m on its Capital Programme in 2022/23.

The final position for the year is a total spend of £128.380m against a budget of £181.114m resulting in a variance of £52.734m for the year. £13.296m is to be removed from the programme for schemes that have completed with an underspend or are no longer proceeding. Cabinet are requested to approve the roll forward of £39.438m budget into future years.

Proposal(s)

Cabinet is asked to note:

- a) the additional capital budgets of £5.369m (£3.820m in 2022/23) that have been added to the capital programme under Chief Finance Officer delegated powers.
- b) that £5.067m budget that has been brought forward from future years to the 2022/23 programme to support the delivery of accelerated projects, or project in year overspend under Chief Finance Officer delegated powers.

- c) the removal of £8.784m budget (£4.585m in 2022/23) for Homes England Funded capital grant for the West Ashton Urban Extension project in line with grant conditions as the project is no longer proceeding.
- d) the removal of £7.584m budget from 2022/23 for Housing Infrastructure Fund for the Future Chippenham programme as a result of the mutually agreed withdrawal from the Grant Determination agreement with Homes England.
- e) the programme underspend for phase 1 and 2 and subsequent removal of £2.305m (£0.737m in 2022/23) for Wiltshire Online due to the completion of the project.
- f) the removal of £0.053m underspend on CIL Funded schemes budget, this was allocated for feasibility studies which have now all completed. This budget is funded by Community Infrastructure Levy (CIL) the removal will allow CIL to be reallocated to other projects.
- g) the capital programme end of year spend position of £128.380m for financial year 2022/23.

Cabinet is asked to approve:

- h) the £39.438m of capital programme slippage to be rolled forward into future financial years.

Cabinet is asked to recommend to Full Council to approve:

- i) the allocation of £0.800m CIL funding to finance £0.400m per year for 2023/24 and 2024/25 budgets for Local Highways and Footpath Improvement Groups.

Reason for Proposal(s)

To inform effective decision making and ensure sound financial management as part of the Councils overall control environment.

To inform Cabinet on the final year end capital outturn position for the Council for the financial year 2022/23.

Terence Herbert
Chief Executive

Wiltshire Council

Cabinet

11 July 2023

Subject: Financial Year 2022/23 – Capital Programme Outturn

**Cabinet Member: Cllr Nick Botterill – Cabinet Member for Finance,
Development Management and Strategic Planning**

Key Decision: Non Key

Purpose of Report

1. To advise Members of the final year end position for financial year 2022/23 (31 March 2023) for the capital programme.

Relevance to the Council's Business Plan

2. Budget monitoring and reporting supports effective decision making and the alignment of resources and financial performance to the Council's priorities and objectives as laid down in the Business Plan.

Main Considerations for the Council

CAPITAL PROGRAMME – YEAR END POSITION 2022/23

3. The Council approved a net capital programme budget for 2022/23 of £307.115m at its meeting on 15 February 2022. Throughout the year as part of the budget monitoring process and as reported and approved by Cabinet, the Capital Programme has been amended and the table below sets out the changes approved at each quarter and the opening position for quarter three.

Table 1 – Capital Programme Amendments to Quarter Three

	Qtr. 1 £'m	Qtr. 2 £'m	Qtr. 3 £'m	Qtr. 4 £'m
Opening Capital Programme 2022/23	307.115	269.427	191.908	172.227
Amendments to Capital Programme from 2021/22 Year End Position				
Budgets reprogrammed into future years	(79.362)			
Year end position budget transfer from 2021/22 into 2022/23	51.508			
Budget removed from Capital Programme	(0.084)	(0.451)	(0.750)	
Amendments to Capital Programme as part of Quarterly Review	12.848			
Additional budgets added to the programme	-	1.748	1.632	8.887
Grant amendments	(22.598)			
Budgets reprogrammed from 2022/23 into future years		(78.816)	(20.563)	
Closing Capital Programme 2022/23	269.427	191.908	172.227	181.114

4. The final capital programme budget for year ending 2022/23 stood at £181.114m, Cabinet is asked to note the movements as shown in the table below from the capital programme budget presented to Cabinet at quarter three.

Table 2 – Quarter Four Capital Programme Amendments

	£'m
Q3 Capital Programme Approved by Full Council	172.227
Amendments to Capital Programme from Qtr. 4 Review to Note:	
Additional budgets added to the programme	3.820
Budgets drawn back from future years	5.067
Capital Programme 2022/23 as at 31st March 2023	181.114

5. A total of £5.369m has been added to the capital programme, of which £3.820m has been allocated in 2022/23, under Chief Finance Officer delegated powers, this is detailed in Appendix A and B. These additions have no effect on the net funding position of the capital programme as they are funded by grant, s106, or contributions.
6. £5.067m budget that has been brought forward from future years to the 2022/23 programme to support the delivery of accelerated projects, or project in year overspend under Chief Finance Officer delegated powers.
7. The total capital expenditure for the year was £128.380m compared to the budget of £181.114m, resulting in an underspend on the programme in 2022/23 of £52.734m. £13.296m is to be removed from the programme for schemes that have completed with an underspend or are no longer proceeding. £39.438m budget is requested to roll forward into future years, this is due to a combination of programme slippage and reprofiling as detailed in the paragraphs below and has meant that the Council has had to finance less capital spend in 2022/23 than planned.

8. The biggest impact to the Council of the capital programme slippage is created from schemes funded by borrowing. This impacts favourably on the Financing and Investment Income and Expenditure revenue budget, as a result of the underspend in 2021/22 from programme slippage there was a £1.348m saving on the Minimum Revenue Provision (MRP) budget this year (2022/23).
9. The Council took a treasury management decision to borrow £80m in March 2022 and as forecast have not needed to borrow again in 2022/23. As a result of this borrowing and the interest rates, interest payable exceeded budget by £1.330m. This is offset by a forecast overachievement of £5.863m on interest receivable, which is an improvement of £3.272m from the forecast at quarter three. Interest receivable was greater than forecast due to higher interest rates and increased levels of cash held than forecast. The Council cashflow position was greater than expected due to the capital programme slippage and from holding grant funding that was expected to be returned to government in 2022/23. This forecast also includes the loan interest from Stone Circle and Wiltshire College.
10. The final borrowing figure for the 2022/23 capital programme sets the Minimum Revenue Provision charge for year 2023/24 at £15.795m. As a result of the underspend there will be a £2.549m saving on the Minimum Revenue Provision 2023/24 budget.
11. Grants and contributions that are ringfenced but not used to fund the capital programme are held on the balance sheet. Cabinet is asked to note that in total, £18.726m has been removed from the Capital Programme, £12.959m in 2022/23 and £5.767m in 2023/24. This relates to £8.784m (£4.585m in 2022/23) Homes England funded capital grant for the West Ashton Urban Extension Project which has been removed as the developer has not been able to sign the associated s106 agreement. Similarly, £7.584m Housing Infrastructure Fund capital funding for the Future Chippenham programme has been removed as a result of the mutually agreed withdrawal from the Grant Determination agreement with Homes England. Grant funding for both projects was not drawn down and therefore there is no funding to be returned to the grant funding bodies.
12. Wiltshire Online contract closure completed in 2022/23 for phase one and two with a final underspend to budget of £2.305m which can now be removed from the programme, £0.737m in 2022/23 and £1.568m in 2023/24. £0.706m of the underspend has been paid back to BDUK as their share of the underspend as per the original agreed investment ratios.
13. Feasibility studies funded by CIL within the Highways and Transport area have now completed and the corresponding underspend of £0.053m has been removed from the programme. This releases CIL funding to support future activity.
14. Cabinet are asked to note that £5.067m has been brought forward from future years to fund projects that have either accelerated during the course of the year,

or have overspent in year. The sums for respective schemes are included in the narrative for each Directorate later in the report.

15. Cabinet are also asked to note the movement of budget between schemes. £0.069m has been moved from Basic Need to Army Rebasing to fund the retention held for the new school at Perham Down. £0.074m has been moved from Corporate to Lackham College Land Purchase to offset the increased price due to inflationary costs, the purchase of a portion of additional land and stamp duty. £0.500m has been moved from Drainage Improvements to fund various infrastructure projects across Highways and Transport. £0.100m has been moved from HRC Savings Infrastructure to Waste Services to simplify reporting. £0.140m has been moved from HRA Council House Build Programme Phase 3.1 to Phase 3.3.
16. Cabinet are asked to approve £39.438m of slippage to be rolled forward into future years. The combined impact of the changes in this report amends the 2023/24 capital programme budget to £238.901m.

Table 3 – 2022/23 Slippage

Scheme Name	Final Budget 2022/2023	Total Spend 2022/2023	Budget Remaining 2022/2023	Underspend (Budget Removed)	Budget Slipped to Future Years
	£m	£m	£m	£m	£m
Corporate Director - People	42.455	35.111	7.344	0.000	7.344
Corporate Director - Resources	59.242	41.595	17.647	(7.585)	10.062
Corporate Director - Place	50.527	34.940	15.587	(5.711)	9.876
2022/2023 Capital Programme General Fund Total	152.224	111.646	40.578	(13.296)	27.282
Housing Revenue Account Total	28.890	16.734	12.156	0.000	12.156
2022/2023 Capital Programme General Fund and Housing Revenue Account Total	181.114	128.380	52.734	(13.296)	39.438

People

17. The table below shows the capital programme summary position for People Directorate. The total spend for 2022/23 was £35.111m against a budget of £42.455m, this results in slippage of £7.344m that is requested to roll forward into future years.
18. Appendix B shows the breakdown of the capital budget adjustments in quarter four. For People Services, £0.561m was brought forwards from future years in quarter four to offset additional expenditure on the Disabled Facilities Grants, (Ageing and Living Well). £1.661m and £0.106m were added to the capital programme budgets in 2022/23 and 2023/24 respectively for S106 developer and grant contributions.

Table 4 – 2022/23 Capital Programme, People Services

Scheme Name	Final Budget 2022/2023	Total Spend 2022/2023	Budget Remaining 2022/2023	Underspend (Budget Removed)	Budget Slipped to Future Years
	£m	£m	£m	£m	£m
Whole Life Pathway Total	0.020	0.000	0.020	0.000	0.020
Ageing & Living Well Total	3.261	3.261	0.000	0.000	0.000
Education & Skills Total	38.074	31.086	6.988	0.000	6.988
Families & Children's Total	1.100	0.764	0.336	0.000	0.336
Corporate Director - People	42.455	35.111	7.344	0.000	7.344

Whole Life Pathway

19. This capital funding enables sensory equipment to be implemented within the in house provider services. Over the past four years this money has been utilised to install two sensory rooms in two of the respite units and sensory gardens in three of the respite units. Due to the property size, it has not been possible to install a sensory room into the Chippenham respite unit, leaving a residual sum of £0.020m that is requested to roll forward. This funding will be spent on additional sensory equipment in 2023/24.

Ageing & Living Well

20. The Disabled Facilities Grant programme is a grant scheme for adaptations and facilities to enable disabled residents to stay in their home. In addition, it is used for other initiatives and programmes to deliver the same outcomes including the Optimising Care Initiative and Occupational Therapist Service to ensure clients are assisted to move to more suitable accommodation.
21. During 2022/23, some funding was originally slipped to future years and at quarter three the service was projecting spend to be on target. Over the past few years project delivery has been impacted by the COVID pandemic as services were providing help to residents that were vulnerable, had higher risk health conditions and were often shielding. Staff have worked hard to ensure that adaptations were undertaken promptly but it was initially expected that this slower progress would continue into 2022/2023. However, delivery has accelerated over the latter end of the year with spend now in excess of projections. £0.561m has been brought forward from future years to accommodate this.

Education & Skills

22. The Access and Inclusion funding is used for multiple projects where adaptations are required to support the admission or continued attendance of individual pupils in mainstream schools. Several projects have been completed this year

at various schools. Some schemes are managed by schools directly and one project at John of Gaunt School, Trowbridge completed their works over the Easter holidays to minimise any disruption at the school. The small underspend of £0.017m is required to cover final completion costs.

23. Basic Need funding is used to provide new schools and expand existing schools. Many projects, particularly those at academies, are managed by the schools themselves and they submit invoices to reclaim their spend, with works tending to take place during the longer school holidays of Summer and Easter.
24. Five projects completed this financial year in relation to additional pupil place provision. This programme is to ensure that Wiltshire Council is meeting its statutory duty to provide sufficient school places. Included within this work was the Lea and Garsdon Primary School, Mere Primary School and Bitham Brook Primary School. Four other projects are currently under construction. Several other projects, including the significant expansion of Kingdown School and Abbeyfield School are in the design phase. Abbeyfield planning application was submitted on 28 February 2023 and a decision is expected in July 2023. Kingsdown expansion is being managed by the school and they are currently doing public consultation. There are several projects with small underspends at year end. The largest of these is on the Forest and Sandridge Academy expansion. The project is being managed by the Academy, has started on site and will complete in summer 2023. Across this budget line £1.044m is requested to be slipped to future years.
25. The Schools Maintenance and Modernisation budget funds school maintenance works, plus modernisation projects such as mobile classroom replacements. This year over one hundred individual maintenance projects have been carried out including all the large, planned maintenance projects approved by Cabinet in March 2022. The modernisation funding is currently being used to replace six old mobile classrooms at Holbrook Primary School, Trowbridge and two pratten classrooms at Studley Green Primary School, Trowbridge with works due to complete by September 2023. At year end there is an underspend of £0.462m across the budget which is requested to roll forward. The majority of this is for delayed project timescales including repairs to the listed building on the Silverwood Rowde site now planned for summer 2023, plus the Holbrook scheme. Overall projects are on budget across the capital programme.
26. The Stonehenge School project will provide a new block at the school to replace the original lower school. The project started on site in October 2022 and is due to complete for September 2023, followed by demolition of the original school block. The scheme started a couple of months later than planned with additional delays due to weather and availability of materials which has led to an underspend of £1.149m in 2022/23 which is requested to roll forward. Overall, the project is within the allocated budget.
27. Early Years Buildings funding provides the ongoing replacement of temporary buildings for early years children. The majority of the Early Years project funding during 2022/23 has already been slipped into 2023/24. However, it was expected to use some budget for the Marden Vale/Southhills project. The

project is now underway and due to be completed in summer 2023, but delays mean that all costs will now be processed in 2023/24. A second project for Holt Pre-school was delayed due to planning and is currently targeted to complete by the end of the summer term 2023. The underspend of £0.153m is requested to be slipped to future years.

28. During 2021/22 the Council continued to move forward with its capital programme to create additional places for children with special educational needs. The Authority has supported the delivery of one hundred and fifty-five additional high needs places over the last three years. This included projects with all of Wiltshire's special schools and the creation of new resource base places across Wiltshire.
29. The Special Schools Transformation agenda has moved forward to deliver new places at the Rowde site of Silverwood School. The Silverwood build programme will deliver significant additional places for learners with SEND. Planning consent, preliminary and preconstruction works were completed enabling construction to commence in April 2022. Completion of the build programme has been delayed from June 2023 to March 2024 due to adverse ground conditions and construction design issues.
30. In the meantime, schemes have been being progressed at pace to ensure Wiltshire has sufficient capacity for learners requiring specialist provision through the SEND Special School Capacity and Alternative Provision budget. This has seen the creation of forty four new specialist provision places across the county available from September 2022 and a further ninety one places for 2022/23 in both special schools and resource bases. This includes the creation of up to forty secondary resource base places at Springfields from the conversion of the Aspen residential building, the development of modular classrooms at Castle Mead to secure thirty five primary resource base places and remodelling works at Lyneham, Wilton and Clarendon Infants (Tidworth) to build extra primary school resource base capacity.
31. Overall, £4.162m across the three Special Educational Needs capital programme line is requested to be slipped to future years.
32. Following Cabinet approval in April 2023, enabling works for the investment in Silverwood Chippenham and Trowbridge will commence in summer 2023, including the creation of additional outdoor space for Trowbridge learners.
33. A number of other schemes are in the pre-feasibility stage and will commit resources beyond 2023/24. These include the creation of a new resource base at the new primary school in Melksham; redevelopment of the Grove to include a primary resource base; and expansion of specialist provision on the Exeter Road campus in Salisbury.

Families & Children

34. Following an initial unsuccessful funding bid to the Department of Education in

2021/22 for building, buying, or refurbishing children’s residential homes, the Council was successful in 2022/23 with two further DfE bids for 50% of the capital costs of two schemes. One property was purchased in 2022/23 which will be leased to an external provider to run as a residential children's home. The provider is being commissioned with the contract award expected during June 2023. Once awarded any refurbishment works will be confirmed with the provider and they will begin their Ofsted registration and recruitment processes prior to confirming an opening date.

35. The timescales for the second property have slipped due to late notification of funding and the commissioning of the provider who will be involved in the search for the second property. It is anticipated that purchase will be completed autumn 2023 to spring 2024. Slippage of £0.336m is required in 2023/24 to contribute to the purchase costs.

Resources

36. The table below shows the capital programme summary position for Resources Directorate. The total spend for 2022/23 was £41.595m against a budget of £59.241m, £7.584m has been removed from the 2022/23 programme for the Housing Infrastructure Fund (HIF), this results in slippage of £10.062m that is requested to roll forward into 2023/24.
37. Appendix B shows the breakdown of the capital budget adjustments in quarter four. For Resources £0.492m budget was brought forward from future years in quarter four to accommodate an overspend in Facilities Management Operational Estate. £0.566m was added to the capital programme budget in 2022/23 for Public Sector Scheme Projects through grant contributions.

Table 5 – Capital Programme 2022/23, Resources

Scheme Name	Final Budget 2022/2023	Total Spend 2022/2023	Budget Remaining 2022/2023	Underspend (Budget Removed)	Budget Slipped to Future Years
	£m	£m	£m	£m	£m
Finance Total	3.944	1.243	2.701	0.000	2.701
Assets & Commercial Development Total	35.625	24.397	11.228	(7.584)	3.644
Capital Loans Total	13.183	11.667	1.516	0.000	1.516
Information Services Total	6.489	4.288	2.201	0.000	2.201
Corporate Director - Resources	59.241	41.595	17.646	(7.584)	10.062

Finance

38. In November 2022 the Evolve programme was reprogrammed to extend the timeline from the original go-live date of April 2023 to November 2023 due to

data migration challenges, particularly with the complexity of local government payroll data and internal and supplier capacity and skills. In 2022/23, two of the five programme phases were completed, with the third expected to be closed by the end of April 2023. The project status is now broadly on target and has moved into the 'Prepare' stage for phase four.

39. As part of the financial review and final revenue position for the year, staff costs totalling £0.711m were not capitalised in 2022/23 to create more capacity in the capital budget for 2023/24, £2.701m is requested to be slipped into future years.

Assets & Commercial Development

40. As part of the Phase 1 Depot Refurbishment Programme the refurbishment of Warminster and Parsonage Way Winter Maintenance Depots were completed in 2022/23. The final project, the creation of a new Winter Maintenance Depot at Hindon Stagger has progressed through a challenging planning phase and full Planning Permission is expected in early summer 2023, which will enable the project to progress. The delay in planning has resulted in budget slippage on this project.
41. During 2022/23 it was identified that a budget uplift of £0.800m was required to complete the Hindon Stagger project (the last of five depot projects) to cover inflation increases. The formal request was approved by the Capital Programme Board with a budget movement between the Corporate budget line and the Depot and Office Strategy budget line. This was completed under Chief Finance Officer delegated powers and reported to Cabinet in quarter three 2022/23. This funding was required in 2023/24, therefore the slippage of £1.166m includes the additional £0.800m.
42. The Property Carbon Reduction Programme (PCRP) and the grant funded Public Sector Decarbonisation Scheme (PSDS) budgets have delivered thirty projects during 2022/23 to reduce the council's carbon emissions and cost of utilities across the property estate. These projects include multiple PV (solar panel) installations that have increased the amount of renewable energy generated from Council sites by 400%, two new biomass boilers replacing fossil fuel heating at leisure centres, a programme of works to upgrade the controls systems at major sites and other lighting and heating work. £0.658m is requested to be slipped to future years for these two programmes. The first solar car park canopy installation has now been procured and will be delivered at Five Rivers Health and Wellbeing Centre in 2023/24. This will generate nearly 10% of the total annual power used at the site. £0.294m is therefore requested to be slipped to future years.
43. The Facilities Management Operational and Investment Estate budgets cover essential repair and maintenance works needed to keep buildings open and safe. Over one hundred and twenty five projects were undertaken during 2022/23, ranging from major repairs at Culver Street and Emery Gate Multi-Storey Car Parks, and Trowbridge Town Hall Roof. Condition surveys were carried out extensively across the Investment Estate, the data from which will

form the work programme for 2023/24. £0.492m has been brought forward to the Facilities Management Operational Estate to accommodate an overspend on this budget line, whilst £0.384m is requested to be slipped to future years for the Facilities Management Investment Estate.

44. A new Stopping Up site has been identified as part of the Gypsies and Travellers Projects and viability and planning works are underway to bring the site forward for development. £0.142m underspend is requested to be slipped to future years.
45. Melksham Community Campus opened on 01 August 2022 and has had a significant impact on participation levels across the leisure and library services. Since opening leisure memberships (Lifezone, Fitnesszone and Swimzone) have seen a 360% increase and currently stands at two thousand, two hundred and seventy-four. The Library now has seven thousand, one hundred and sixteen members, a 13.3% increase. Refurbishment of the Grade II listed Melksham House commenced in September 2022 and is approximately halfway through the programme. A slight delay to delivery has resulted in a request to slip £0.196m to future years. Calne and Cricklade community campus retentions have now been released and these project lines can be closed.
46. The Housing Infrastructure Fund (HIF) has been removed from the capital programme following the mutually agreed withdrawal from the Grant Determination Agreement with Homes England. Following the Cabinet decision in December 2022, the Council as landowner continues to work with landowners to the South of Chippenham. £7.584m is to be removed from the 2022/23 capital programme and funding earmarked for future years was removed as part of 2023/24 budget setting.
47. The purchase of land from Lackham College completed in early 2022/23. An allocation of £1.300m was set aside for this purchase. However, an additional portion of land was purchased to accommodate the proposed roundabout for the HIF funded scheme. The budget allocation did not include land tax or stamp duty, and these additional costs have exceeded the budget by £0.074m. This sum has been moved from the Corporate budget line in quarter four under Chief Finance Officer delegated powers.
48. Porton Science Park phase two has two aspects; a capital building project and a revenue Business Support programme, both externally grant funded with delivery running to July 2023. The capital build has now been completed and handed over to the Council, with landscaping and snagging activities currently being undertaken. Tenants have begun moving into the building with approx. 60% of space let. The official opening is expected at the end of June. The business support programme is due to complete within the next few weeks, with output data being gathered. The project has been subject to cost inflation for materials, energy supply/connection issues to the new build, and delays to agreed milestones with the build contractor which has required additional budget. Resourcing of the additional budget from the Corporate capital line was approved by Cabinet during 2022/23. Underspend from 2022/23 of £0.572m is requested to be moved to future years.

Capital Loans

49. This represents the capital loans funding provided to Stone Circle companies in 2022/23. The total capital loan for 2022/23 was £10.540m for Stone Circle Housing and £1.127m for Stone Circle Development Company.
50. Stone Circle Housing Company purchased forty-one properties in 2022/23. The Business Plan target was to acquire seventy-two properties, but this was not achieved due to turbulence and financial uncertainty following the government's mini-budget of September 2022 which resulted in a lack of properties being brought to market. There is year-end capital budget slippage of £0.293m.
51. In total Stone Circle Housing company has acquired ninety-two properties as of the 31 March 2023 and has a Capital Loan of £22.007m and a working capital loan of £0.326m from Wiltshire Council. The original Business Plan programme was based on acquiring two hundred and fifty units by 2024/25, however this has been reviewed and the Company now expects to reach target properties by 2025/26.
52. Stone Circle Development Company has worked on five development sites which will deliver one hundred and seventy-seven properties across Wiltshire. In 2022/23 the Company achieved planning permission on two further sites (48 units at Ashton Street, Trowbridge and 13 units at Tisbury Sports Centre, Tisbury). The Company's first scheme was put out to tender in 2022/23 and is due to start onsite in 2023/24. The end of year slippage of £1.223m is due to sites progressing at a slower pace. As of the 31 March 2023 the company has a Capital Loan of £1.743m and a Working Capital Loan of £0.216m from Wiltshire Council.
53. Wiltshire Council charged interest to Stone Circle Housing Company of £0.547m and Stone Circle Development Company of £0.084m for 2022/23 and this income is reflected in the revenue budget.

Information Services

54. The ICT capital programme is shown across Applications, Business as Usual, Other Infrastructure and Get Well, and covers staff costs and project costs to deliver key infrastructure, applications, cost of replacing staff devices and for further digital transformation and activities and emerging fields like business intelligence.
55. The Applications programme is implementing a new case management system for the Public Protection service which will enable customers to self-serve and the business to automate processes and provide mobile working for staff. The project is due to go live in October 2023. The capially funded teams continue to deliver improvement to Council operations through in-house software developments, productivity and automation alongside supporting

transformational programmes of work such as the Customer Experience programme where recent upgrades to the 'MyWilts app' have significantly improved the customer experience and efficiencies for Council staff and third-party contractors.

56. Within the Business as Usual capital budget, the Devices for Personas project will replace the aging laptop estate. Phase 1 (2023) deployment has delivered five hundred and fifty of one thousand, two hundred new laptops to date. Phase 2 is due to commence late 2023 and Phase 3 thereafter.
57. The Other Infrastructure budget line was implemented to cover miscellaneous ICT and technology equipment that required replacing across the Council. Hybrid meeting room equipment continues to be reviewed and updated as more people return to the office and feedback received. Audio visual equipment for use in the Council's democratic meetings including new microphones, cameras and internet streaming technologies have been provided in both the Council chamber and key cabinet meeting rooms. The service is currently planning procurement for the replacement of audio visual equipment for Area Board meetings and the Coroners Court in Salisbury. Overall the programme of work is on target.
58. The Get Well capital budget line funds Project 99 which was instigated to improve the failing server and network estate. The majority of actions from the Phase 2 business case for new monitoring systems have been implemented with computers and storage having supportable hardware supplier warranties. An off-site backup solution is in place and replacement hardware for the Cyber Recovery Data Centre is ready for testing. The Mitel telephone infrastructure has had its first upgrade in seven years, with a support contract in place. The final element of P99, the upgrading of life expired network equipment, is underway. The print refresh project has achieved a reduction in printer numbers in hub buildings by approximately 50%. At other satellite sites reducing printer numbers to a minimum whilst maintaining operational effectiveness is underway. This has saved budget and resources helping Wiltshire Council meet its climate change objectives.
59. As part of the financial review and final revenue position for the year staff costs totalling £0.203m were not capitalised in 2022/23 to create more capacity in the capital budget for 2023/24. Across the five ICT programme areas £2.201m is requested to be slipped into future years. Slippage is primarily due to staff recruitment and capacity, continued global shortages of ICT equipment and supply chain issues which frequently leads to suppliers unable to meet original delivery dates and delays in supplier invoicing.

Housing Revenue Account (HRA)

60. £2.058m and £0.654m has been brought forward for Phase 3.2 and 3.4 of the HRA Council House Build Programme respectively.
61. The table below shows the capital programme summary position for the Housing

Revenue Account. The total spend for 2022/23 was £16.734m against a budget of £28.890m, this results in slippage of £12.156m that is requested to roll forward into 2023/24.

62. Appendix B shows the breakdown of the capital budget adjustments in quarter four. For HRA £2.058m and £0.654m has been brought forward for Phase 3.2 and 3.4 of the HRA Council House Build Programme respectively.

Table 6 – Capital Programme 2022/23, HRA

Scheme Name	Final Budget 2022/2023	Total Spend 2022/2023	Budget Remaining 2022/2023	Underspend (Budget Removed)	Budget Slipped to Future Years
	£m	£m	£m	£m	£m
Housing Revenue Account Total	28.890	16.734	12.156	0.000	12.156

63. The HRA Capital programme consists of two elements, planned capital maintenance and the council house build programme. The planned capital maintenance of the existing housing stock covers bathrooms, kitchens, roofs, boilers etc. and the Council House Build programme, which has been split into different phases, is planned to deliver one thousand homes over the next ten years. 2022/23 was the third year of the programme. The underspend budget of £6.512m is requested to roll forward to 2023/24, included within this is a budget allocation of £4.6m which has been ringfenced for the adoption of roads and footpaths to the Highways Infrastructure.
64. The Council House Build programme completed forty-four units in 2022/23 with a further nineteen units commencing works on site. The outturn slippage of £5.644m is due to various factors including the complex nature of the programme which impacts the ability to deliver all expenditure and include complex contract negotiations, contaminated land remediation, length of planning and conveyancing processes, sites delays caused by weather, material supply chains and the difficulties seen in the labour market.

Place

65. The table below shows the capital programme summary position for Place Directorate. The total spend for 2022/23 was £34.940m against a budget of £50.527m, which results in slippage of £9.876m that is requested to roll forward into future years.
66. Appendix B shows the breakdown of the capital budget adjustments in quarter four. For Place Services £1.302m budget was brought forwards from future years to accommodate accelerated spend in Highways and Transport and a

slight overspend in Leisure, Culture and Communities. A total of £1.593m has been added to the programme budgets in 2022/23 in quarter four, £1.314m additional grant, £0.012m contributions from third parties and £0.267m S106 and Town/Parish contributions.

67. £0.053m has been removed from the CIL Funded Schemes budget in 2022/23 as the feasibility studies have completed and the remainder is no longer required. This will release CIL funding commitment which will then be available for allocation to other projects. £8.784m (£4.585m in 2022/23 and £4.199m in 2023/24) of external grant funding has been removed from the West Ashton Urban Extension Project as the Council is withdrawing from the HIF fund due to the developer being unable to enter into the necessary Section 106 agreement in advance of the project funding deadline which expired on 31 March 2023. A total of £2.305m budget has been removed from the Wiltshire Online Programme (£0.737m in 2022/23 and £1.568m in 2023/24) as phase one and two are complete, with £0.706m grant paid back to BDUK in line with the agreed investment ratios.

Table 7 – Capital Programme 2022/23, Place Services

Scheme Name	Final Budget 2022/2023	Total Spend 2022/2023	Budget Remaining 2022/2023	Underspend (Budget Removed)	Budget Slipped to Future Years
	£m	£m	£m	£m	£m
Highways & Transport Total	36.444	31.325	5.119	(0.053)	5.066
Economy & Regeneration Total	12.112	2.619	9.493	(5.322)	4.171
Environment Total	0.863	0.413	0.450	0.000	0.450
Leisure Culture & Communities Total	1.108	0.583	0.525	(0.336)	0.189
Corporate Director - Place	50.527	34.940	15.587	(5.711)	9.876

Highways & Transport

68. Parking Services have capital funding to deliver the replacement parking machine programme. A delay to the tender process has delayed implementation and the project is now projected to deliver all machines in 2023/24, the underspend of £0.127m is requested to be slipped to allow the programme to complete.
69. Fleet provides the necessary vehicles for the council to carry out its services including provision of snow blowers, waste vehicles, carbon neutral pool car fleet, replacement electric vehicles, mini-buses, and vans. There have been no replacement waste vehicles purchased during 2022/23 as the service is carrying out work to assess the feasibility of operating alternative fuel vehicles. However, orders have now been placed for four 12 tonne collection vehicles which will be brought into service during 2023/24.
70. The Council has taken delivery of an automated key tracking system for pool

car keys, five electric cars and two electric panel vans, whilst orders are in place for an additional five electric cars and thirty electric vans that are due to be delivered between June and September 2023 as well as six SUVs, two mobile libraries and two minibuses. Whilst orders are in place and spend is committed, there is currently a twelve-to-eighteen-month delay on the delivery of vehicles due to microchip and lorry chassis delays and build time. The underspend of £2.312m is therefore requested to be rolled forward to future years.

71. The Integrated Transport programme is also funded by DfT grant and covers design and implementation of a range of safety engineering schemes and projects to improve economic growth, road safety and traffic management. This includes new and improvement works to existing signing, traffic signals, street furniture, crossings and cycleway/footway implementation and improvements. Overall, the majority of projects included within the works programme were completed, however there is £0.706m slippage of projects requested to transfer into future years.
72. Approximately two hundred Local Highways and Footpath Improvement Groups schemes have been investigated, designed and delivered. The underspend in 2022/23 of £0.795m is requested to be moved to future years due to increase in demand for projects, staffing resource issues and prioritisation of schemes by the Groups. For 2022/23 £0.400m of spend was funded from CIL. It is recommended that Cabinet approves the allocation of £0.800m CIL from the strategic fund to fund £0.400m in 2023/24 and £0.400m in 2024/25 budgets, to replace the funding of LHFIG budgets currently approved to be funded by borrowing.
73. The LED Street Lighting project converts streetlights to LED and is delivering energy and maintenance savings that will cover the cost of borrowing for the programme and deliver additional revenue savings. The programme was overspent due to additional unforeseen costs with heritage style lanterns, this overspend has been covered by the Structural Maintenance and Bridges budget.
74. Included within Highways & Transport are the Structural Maintenance and Bridges programmes. These are funded by grant from the Department for Transport (DfT) and the schemes cover maintaining, improving and renewing carriageways and footways including reconstruction, resurfacing, surface dressing and patching. The grant funding is also used for lighting column and traffic signal replacement and re-decking, resurfacing, masonry repair and strengthening of bridges. It ensures the renewal, repair and preventative maintenance of carriageway/footway and land drainage infrastructure to prevent flooding.
75. Overall, the majority of projects included within the works programme for 2022/23 were completed whilst managing inflationary pressures, end of Ringway contract, and the mobilisation of Milestone contract. The overall underspend in this area of £0.579m is requested to be slipped to future years.
76. Three hundred Real Time Passenger Information digital signs have now been

implemented across the county and this project is in the final stages of delivery, slippage of £0.355m will be required in early 2023/24 for completion.

77. The Major Road Network schemes are progressing. Traffic modelling has been advanced to assess proposals for an alternative scheme for the A338 Salisbury Junction Improvements and detailed design and procurement has been advanced to facilitate early contractor appointment and delivery in 2024. £0.070m has been brought forward from future years to accommodate this. The A350 Melksham Bypass scheme is on hold pending the outcome of the National Highways M4 to Dorset Coast Connectivity Study. £1.217m has been brought forward to accelerate the A350 Chippenham Bypass (phase 4 and 5) scheme.
78. £0.003m has been brought forward from 2023/24 to commence preparatory works for the Dunnes Lane Car Park expansion in Castle Coombe. This is a new capital funded project for 2023/24.

Economy & Regeneration

79. There are three significant schemes included in the 2022/23 programme under Economy & Regeneration; £4.585m for West Ashton Urban Extension Project, £1.124m for Salisbury Future High Street and £5.024m for Trowbridge Future High Street with the latter two having year end slippage.
80. In 2021/22 the Council secured £8.784m of Housing Infrastructure Funding (HIF) from Homes England to support the costs of road infrastructure required to deliver 2,200 new houses at West Ashton, Trowbridge aligned with a scheme being brought forward by a developer. The intention was for the grant to be repaid to the Council by the developer as new homes were built and then occupied, with the Council reinvesting the funding in further residential projects where there were viability issues, as agreed with Homes England.
81. The project has been delayed due to negotiations by the developer in agreement and execution of the Section 106 agreement to grant the scheme planning permission. The project funding is bound by a deadline which expired on 31 March 2023.
82. The Council continued to progress planning and funding negotiations with Homes England, providing a revised delivery plan in December 2022 based on revised information from the developer. In addition, the section 106 agreement was required to be completed by 31 January 2023. £4.199m budget was re-profiled in the capital programme to 2023/24.
83. The developer has confirmed they were not in a position to sign the section 106 agreement before the deadline. This meant that the submitted delivery plan to spend the HIF by 31 March 2023 was no longer achievable. In light of these developments and the inability to draw down funding, the Council has continued to work with Homes England to withdraw from the Grant Agreement. £8.784m of external funding therefore needs to be removed from the capital programme, £4.585m in 2022/23 and £4.199m in 2023/24.

84. Salisbury Future High Street programme focuses on the Station Forecourt and Fisherton Street Gateway schemes in Salisbury to enhance the public realm and improve accessibility, making it easier, safer, and more convenient to travel into the city centre. In addition, a Heritage Living project will create a number of apartments in unoccupied spaces above shops and redevelop a vacant listed building.
85. Cost inflation and partner delivery issues have impacted the programme timescales for the Station Forecourt works, but detailed designs are being progressed and Network Rail approvals being arranged. The Fisherton Gateway Scheme design is being finalised, with the appointed contractor reviewing temporary traffic management arrangements and works programme. The delivery mechanism with a third party to enable the development of a number of apartments in a grade II listed building in the city centre is currently being established.
86. The Trowbridge Future High Streets Fund will deliver a range of projects that aim to strengthen the sustainability of Trowbridge town centre by creating a more diverse offer and increasing footfall. Ensuring this long-term sustainability involves maximising the use of some key buildings, bringing vacant retail units back into use, as well as improving connectivity, the public realm and active travel opportunities within the town centre.
87. There has been good public and stakeholder engagement regarding the Highways and Public Realm projects with detailed design and further engagement scheduled for the coming months. Planning and Listed Building consent have been achieved for the Trowbridge Town Hall refurbishment works and this project is moving into detailed design. Discussions continue with the Trowbridge Town Hall Trust regarding the asset transfer process. The River Biss project is being managed by Wiltshire Wildlife Trust and is at detailed design stage with further engagement taking place during Spring 2023. Approximately 60% of grant funds have been approved to town centre developers and landlords through the Vacant Units Fund.
88. Both Future High Street programmes have slippage requirements to future years; £0.343m for Salisbury and £3.445m for Trowbridge. Both programmes are affected by cost inflation and timescales associated with ensuring good design development. Discussions are ongoing with DLUHC regarding the requirement for grant funding to be defrayed by April 2024, as many of the associated projects will still be in construction beyond this date.
89. Economy and Regeneration has recently been successful with a bid for UK Shared Prosperity Fund grant and £1.591m has been awarded over three years. The allocation of £0.165m for 2022/23 has not been spent due to a three month slippage in receiving the Government funding agreement and is therefore requested to be rolled forward to 2023/24.
90. The Wiltshire Online project contract closure completed in 2022/23 for phase one and two of the programme. £2.305m budget is not required and can now be

removed from the programme, £0.737m in 2022/23 and £1.568m in future years. £0.706m grant has been paid back to BDUK in line with agreed investment ratios.

Environment

91. Waste Services includes numerous capital projects that fund the provision of essential assets such as recycling bins, black boxes, wheelie bins, and subsidised food waste digesters, as well as supporting one off projects to help deliver service changes at HRCs (bag sorting and DIY waste disposal at household recycling centres), and the installation of emissions control equipment at a strategic waste treatment facility. Funding is also allocated to deliver compliance projects in respect of the council's closed landfill sites.
92. In total £0.450m is requested to be moved to future years. This reflects a lower requirement for waste containers in year and deliveries being delayed for orders placed for recycling boxes and wheelie bins. A delay arising from the interpretation of new regulatory requirements in the implementation of emission controls at the waste treatment facility, the need to support an amended savings delivery programme in respect of HRCs service changes, and staff capacity issues stalling progress on the closed sites project.
93. Whilst there has been no spend during 2022/23 on the Closed Landfill Site projects consultancy work to inform the proposals for projects is being progressed. Consultants will be procured to manage the Monument Hill reedbed project. For Redlynch a position report with recommendations is due from consultants which will inform the scale of works and costs.
94. The Household Recycling Centre (HRC) schemes supports two revenue budget savings projects. Due to staff capacity issues these projects were not delivered in 2022/23, but now form part of the 2023/24 to 2025/26 medium term financial strategy. To support this work on-site infrastructure assessments have taken place which will inform what equipment and infrastructure is required to deliver these projects on each of the HRC sites. The £0.100m funding for these projects has been consolidated to Waste Services to aid monitoring.

Leisure, Culture and Communities

95. One hundred and fifty-five community led capital projects have been grant funded across the eighteen Area Boards with a total spend of £0.306m. The £0.336m underspend has been removed from the programme.
96. The contract for the provision of fitness equipment has now been awarded. Installation of any procured fitness equipment is linked to the pipeline of projects. Leisure have also used this capital to provide new spin bikes and other bulk leisure equipment for several sites. £0.012m has been brought forward on the Fitness Equipment for Leisure Centres programme from future years to offset a slight overspend on additional fitness and sports equipment.

97. The Libraries Self-Service programme has been reprofiled to deliver library digital transformation improvements that will benefit library customers as identified in the library transformation strategy. Furniture and equipment were purchased to facilitate the move of Durrington Library and a WiFi printing module purchased to allow customers to print from their own devices. £0.077m is requested to be rolled forward to future years due to delays in scoping the library review and supplier capacity issues with the upgrade to the Open+ building management system in Calne and Devizes Libraries.
98. Work to deliver a new leisure centre for Trowbridge is continuing. External consultants have completed Sport England’s Strategic Outcomes Planning Model which has provided a robust, evidence led assessment of need. This process has identified the appropriate facility mix and location of the new provision to meet the Council’s business plan objectives and core outcomes and the needs of the local community. The underspend in 2022/23 of £0.026m is requested to be rolled forwards to future years.
99. A planned pipeline of leisure facility improvements has been developed and robust business cases produced for the priority facilities to be improved with design team consultants being appointed to progress designs. Over the course of the year, budgets have been re-profiled based on RIBA build stages which will ensure more accurate reporting. The underspend against Leisure requirements programme in 2022/23 of £0.086m is requested to be rolled forwards into future years.

Capital Programme 2022/23 Funding

100. The Capital Programme for 2022/23 has been financed as shown in the table below based on actual spend.

Table 8 – Capital Programme 2022/23 Funding

Funding	£'m
Grants	42.353
Other Contributions	0.768
S106 Contributions	5.008
CIL Contributions	2.308
HRA	18.608
General Fund Receipts	4.046
Right To Buy Housing Receipts	0.299
Shared Ownership Income	0.782
Stone Circle Capital Loan	11.667
Borrowing funded by Revenue Savings	0.762
Borrowing	41.779
Total Capital Spend Programme 2022/23	128.380

101. The two borrowing amounts that total £42.541m, together with historic Council borrowing, will generate a Minimum Revenue Provision (MRP) charge, which is the amount councils have to statutorily set aside to repay the debt. For 2023/24

this charge to revenue will be £15.795m. This is lower than the 2023/24 budget, that was set at £18.344m based on the capital programme forecast as at quarter three and will result in a saving in 2022/23 of £2.549m.

102. In line with the Council's Minimum Revenue Provision policy, MRP is not set aside in respect of the Stone Circle Loans as the expectation is that the funds lent will be repaid in full at a future date. This position is monitored through the companies' Business Plans and Accounts and reviewed annually. If it was determined that the loan or any part of the loan would not be repaid then MRP would need to be applied or the loan value impaired as appropriate. The Stone Circle Loans were reviewed alongside the Business Plan in 2022/23 and the ability to repay determined as likely, and therefore no MRP or loan impairment is required to be accounted for in 2022/23 or currently proposed for 2023/24.
103. In 2022/23 £5.797m of capital receipts was brought forward from previous years asset sales and in year a further £2.043m was recognised. In addition to funding £4.046m of the capital programme from capital receipts as shown in the table above, £0.766m was allocated to fund transformational activity under the Flexible Use of Capital Receipts regulation. This spend and the schemes are reported within the Final Year End Financial Position 2022/23 Revenue report. As at 31st March 2023 the remaining balance on Capital Receipts was £3.028m.

Overview & Scrutiny Engagement

104. Regular reports are taken to Overview & Scrutiny relating to the Council's financial position. This report is being considered by Financial Planning Task Group at its meeting on 7 July 2023 and by Overview and Scrutiny Management Committee at its meeting on 26 July 2023.

Safeguarding Implications

105. None have been identified as arising directly from this report.

Public Health Implications

106. None have been identified as arising directly from this report.

Procurement Implications

107. None have been identified as arising directly from this report.

Equalities and diversity impact of the proposals

108. None have been identified as arising directly from this report.

Environmental and Climate Change Considerations

109. Schemes are included within the Capital Investment Programme that support the council's commitment to become carbon neutral by 2030, such as the Property Carbon Reduction Programme, Fleet, LED Street Lighting and Carbon Reduction Projects.

Risks that may arise if the proposed decision and related work is not taken

110. If the Council fails to take actions to address forecast shortfalls, overspends or increases in its costs it will need to draw on reserves. The level of reserves is limited and a one-off resource that cannot be used as a long term sustainable strategy for financial stability.
111. The approval of the requests to roll-forward underspends will set aside funds to manage the slippage in the delivery of approved schemes and ensures that approved schemes are able to be delivered successfully.

Risks that may arise if the proposed decision is taken and actions that will be taken to manage these risks

112. Ongoing budget monitoring and management forms part of the control environment and is a mitigating process to ensure early identification and action is taken. This control has been effective during the year and as a result the risk managed, with the effect of significant amounts being set aside in reserves to help support financial risks in future years.

Financial implications – Section 151 Officer Commentary

113. This report is the final report on the Councils capital budgets for the financial year 2022/23.
114. The Councils capital programme started out at £307.115m, over the course of the financial year it has reduced by over £126m to a final budget of £181.114m in recognition of programmes re-profiling and changes to the programme.
115. Whilst this position was highly predictable based on historic performance, the final year end position contains further profiling into later years of £39.438m, with the final capital spend being £128.380m. Where the profiling can, to a certain extent, be contextualised the focus of improving the profiling position is an ongoing improvement area for 2023/24.
116. The initial capital programme set for 2022/23 was extremely ambitious and more than double what the Council had ever delivered in one financial year. The initial sum of £307.115m noted above did not include any outturn slippage from 2021/22 and so this increased the sum further. A new governance process for the capital programme was implemented mid-way through 2022/23. This process has started to challenge services areas and provide greater assurance on deliverability and profiling of the capital programme. Whilst this is driving the programme to a more realistic level, there are opportunities to address profiling and phasing of projects and to gain further clarity of some of the challenges with

delivery.

117. In 2023/24 the Council has an approved programme, subject to the approval of slippage and reprogramming, of £199.127m. This level of investment and the schemes within the programme will once again need to be reviewed by Cabinet, to ensure they are aligned with future policy direction and confirm the profiling and phasing. This will be updated in the quarter one report to Cabinet in September 2023.

Legal Implications

118. None have been identified as arising directly from this report.

Workforce Implications

119. No workforce implications have been identified as arising directly from this report. In 2022/23 services have encountered issues with recruitment and retention which has led to delays on programmes and hence driven increased programme slippage. Ongoing budget monitoring and management, of which this report forms part of the control environment, is a mitigating process to ensure early identification of variances and action is taken so that impacts to the workforce are minimised.

Options Considered

120. Budget monitoring forms part of the financial control environment and it is important to provide reporting on all aspects of financial management and performance to Cabinet and the public, including delivery to plans, variances and risks and impacts.

Conclusions

121. The report supports effective decision making and ensures a sound financial control environment.

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Appendices

Appendix A: Capital Programme Report 2022/23

Appendix B: Capital Programme Adjustments Quarter Four 2022/23

Background Papers

The following documents have been relied on in the preparation of this report:

Wiltshire Council's Financial Plan Update 2022/23, Medium Term Financial Strategy 2025/26 and Capital Programme and Strategy Full Council, 15 February 2022

[Agenda for Council on Tuesday 15 February 2022, 10.30 am | Wiltshire Council](#)

Financial Year 2022/23 - Quarter Three Capital Budget Monitoring Cabinet, 31 January 2023

[Agenda for Cabinet on Tuesday 31 January 2023, 10.00 am | Wiltshire Council](#)

APPENDIX A – CAPITAL PROGRAMME REPORT 2022/23 (page 1)

Scheme Name	22/23 Budget Approved Q3	Budget Movements between Schemes	Additional Budgets added to the Programme (Section 1 Appendix B)	Budget Drawn Back from Future Years	Final Budget 2022/2023	Total Spend 2022/2023	Budget Remaining 2022/2023	Underspend (Budget Removed)	Budget Slipped to Future Years
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Whole Life Pathway									
Sensory Stimulation & Development Play Equipment	0.020	0.000	0.000	0.000	0.020	0.000	0.020	0.000	0.020
Whole Life Pathway Total	0.020	0.000	0.000	0.000	0.020	0.000	0.020	0.000	0.020
Ageing & Living Well									
Disabled Facilities Grants	2.700	0.000	0.000	0.561	3.261	3.261	0.000	0.000	0.000
Ageing & Living Well Total	2.700	0.000	0.000	0.561	3.261	3.261	0.000	0.000	0.000
Education & Skills									
Access and Inclusion	0.076	0.000	0.000	0.000	0.076	0.059	0.017	0.000	0.017
Army Rebasing	0.012	0.069	0.000	0.000	0.081	0.081	0.000	0.000	0.000
Basic Need	7.063	(0.069)	0.290	0.000	7.284	6.240	1.044	0.000	1.044
Stonehenge School Replacement of Lower Block	2.538	0.000	0.000	0.000	2.538	1.389	1.149	0.000	1.149
Devolved Formula Capital	0.658	0.000	1.371	0.000	2.029	2.028	0.001	0.000	0.001
Schools Maintenance & Modernisation	5.178	0.000	0.000	0.000	5.178	4.716	0.462	0.000	0.462
Early Years & Childcare	0.032	0.000	0.000	0.000	0.032	0.000	0.032	0.000	0.032
Early Years Buildings	0.121	0.000	0.000	0.000	0.121	0.000	0.121	0.000	0.121
Silverwood Special School	16.715	0.000	0.000	0.000	16.715	15.088	1.627	0.000	1.627
SEND Special School Capacity & Alternative Provision	0.403	0.000	0.000	0.000	0.403	0.210	0.193	0.000	0.193
High Needs Provision Capital Allowance	3.617	0.000	0.000	0.000	3.617	1.275	2.342	0.000	2.342
Education & Skills Total	36.413	0.000	1.661	0.000	38.074	31.086	6.988	0.000	6.988
Families & Children's Service									
Childrens Homes	1.100	0.000	0.000	0.000	1.100	0.764	0.336	0.000	0.336
Families & Children's Total	1.100	0.000	0.000	0.000	1.100	0.764	0.336	0.000	0.336
Corporate Director - People	40.233	0.000	1.661	0.561	42.455	35.111	7.344	0.000	7.344

APPENDIX A – CAPITAL PROGRAMME REPORT 2022/23 (page 2)

Scheme Name	Quarter 3 Budget	Budget Movements between Schemes	Additional Budgets added to the Programme (Appendix B)	Budget Drawn Back from Future Years	Final Budget 2022/2023	Total Spend 2022/2023	Budget Remaining 2022/2023	Underspend (Budget Removed)	Budget Slipped to Future Years
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Finance									
Corporate	0.272	(0.074)	0.000	0.000	0.198	0.000	0.198	0.000	0.198
Evolve Project	3.746	0.000	0.000	0.000	3.746	1.243	2.503	0.000	2.503
Finance Total	4.018	(0.074)	0.000	0.000	3.944	1.243	2.701	0.000	2.701
Assets & Commercial Development									
Affordable Housing including Commuted Sums	0.536	0.000	0.000	0.000	0.536	0.396	0.140	0.000	0.140
Capital Receipt Enhancement	1.184	0.000	0.000	0.000	1.184	1.161	0.023	0.000	0.023
Lackham College Land Purchase	1.300	0.074	0.000	0.000	1.374	1.374	0.000	0.000	0.000
Depot & Office Strategy	3.255	0.000	0.000	0.000	3.255	2.089	1.166	0.000	1.166
Facilities Management Operational Estate	4.506	0.000	0.000	0.492	4.998	4.998	0.000	0.000	0.000
Gypsies and Travellers Projects	0.150	0.000	0.000	0.000	0.150	0.008	0.142	0.000	0.142
Housing Infrastructure Fund (HIF)	9.377	0.000	0.000	0.000	9.377	1.793	7.584	(7.584)	0.000
Porton Science Park	4.157	0.000	0.000	0.000	4.157	3.585	0.572	0.000	0.572
Health and Wellbeing Centres - Live Schemes	6.011	0.000	0.000	0.000	6.011	5.815	0.196	0.000	0.196
Non-Commercial Property Purchases	0.134	0.000	0.000	0.000	0.134	0.099	0.035	0.000	0.035
Property Carbon Reduction Programme	2.846	0.000	0.000	0.000	2.846	2.211	0.635	0.000	0.635
Park & Ride Solar Panel Canopies	0.300	0.000	0.000	0.000	0.300	0.006	0.294	0.000	0.294
Public Sector Decarbonisation Scheme Projects	0.073	0.000	0.566	0.000	0.639	0.616	0.023	0.000	0.023
Facilities Management Investment Estate	0.630	0.000	0.000	0.000	0.630	0.246	0.384	0.000	0.384
Social Care Infrastructure & Strategy	0.034	0.000	0.000	0.000	0.034	0.000	0.034	0.000	0.034
Assets & Commercial Development Total	34.493	0.074	0.566	0.492	35.625	24.397	11.228	(7.584)	3.644

APPENDIX A – CAPITAL PROGRAMME REPORT 2022/23 (page 3)

Scheme Name	22/23 Budget Approved Q3	Budget Movements between Schemes	Additional Budgets added to the Programme (Section 1 Appendix B)	Budget Drawn Back from Future Years	Final Budget 2022/2023	Total Spend 2022/2023	Budget Remaining 2022/2023	Underspend (Budget Removed)	Budget Slipped to Future Years
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Capital Loans									
Stone Circle Housing Company Loan	10.833	0.000	0.000	0.000	10.833	10.540	0.293	0.000	0.293
Stone Circle Development Company Loan	2.350	0.000	0.000	0.000	2.350	1.127	1.223	0.000	1.223
Capital Loans Total	13.183	0.000	0.000	0.000	13.183	11.667	1.516	0.000	1.516
Information Services									
ICT Applications	3.045	0.000	0.000	0.000	3.045	1.864	1.181	0.000	1.181
ICT Business as Usual	1.514	0.000	0.000	0.000	1.514	1.219	0.295	0.000	0.295
ICT Other Infrastructure	0.830	0.000	0.000	0.000	0.830	0.403	0.427	0.000	0.427
ICT Get Well	0.952	0.000	0.000	0.000	0.952	0.704	0.248	0.000	0.248
Microsoft Cloud Navigator	0.148	0.000	0.000	0.000	0.148	0.098	0.050	0.000	0.050
Information Services Total	6.489	0.000	0.000	0.000	6.489	4.288	2.201	0.000	2.201
Corporate Director - Resources	58.183	0.000	0.566	0.492	59.241	41.595	17.646	(7.584)	10.062

APPENDIX A – CAPITAL PROGRAMME REPORT 2022/23 (page 4)

Scheme Name	Quarter 3 Budget	Budget Movements between Schemes	Additional Budgets added to the Programme (Appendix B)	Budget Drawn Back from Future Years	Final Budget 2022/2023	Total Spend 2022/2023	Budget Remaining 2022/2023	Underspend (Budget Removed)	Budget Slipped to Future Years
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Highways & Transport									
Churchyards & Cemeteries	0.028	0.000	0.000	0.000	0.028	0.000	0.028	0.000	0.028
CIL Funded Schemes	0.053	0.000	0.000	0.000	0.053	0.000	0.053	(0.053)	0.000
Farmers Roundabout	0.000	0.034	0.000	0.000	0.034	0.034	0.000	0.000	0.000
Parking Contactless Machines	0.127	0.000	0.000	0.000	0.127	0.000	0.127	0.000	0.127
Fleet Vehicles	2.711	0.000	0.000	0.000	2.711	0.399	2.312	0.000	2.312
Highway flooding prevention and Land Drainage schemes	0.000	0.730	0.051	0.000	0.781	0.781	0.000	0.000	0.000
Integrated Transport	3.894	0.000	1.219	0.000	5.113	4.407	0.706	0.000	0.706
Local Highways and Footpath Improvement Groups	1.356	0.000	0.122	0.000	1.478	0.683	0.795	0.000	0.795
LED Street Lighting	0.762	0.703	0.000	0.000	1.465	1.465	0.000	0.000	0.000
Structural Maintenance & Bridges	21.865	(0.967)	0.036	0.000	20.934	20.355	0.579	0.000	0.579
Churchfields Depot Drainage and Traffic Management	0.081	0.000	0.000	0.000	0.081	0.018	0.063	0.000	0.063
Passenger Transport RTP1	0.692	0.000	0.000	0.000	0.692	0.337	0.355	0.000	0.355
Drainage Improvements	0.500	(0.500)	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Major Road Network M4 Junction 17	0.290	0.000	0.000	0.000	0.290	0.213	0.077	0.000	0.077
A338 Salisbury Junction Improvements MRN	0.059	0.000	0.000	0.070	0.129	0.129	0.000	0.000	0.000
A350 Chippenham Bypass (Ph 4&5) MRN	1.091	0.000	0.000	1.217	2.308	2.308	0.000	0.000	0.000
A3250 Melksham Bypass LLM - Full Scheme	0.218	0.000	0.000	0.000	0.218	0.193	0.025	0.000	0.025
Dunnes Lane Car Park, Castle Coombe	0.000	0.000	0.000	0.003	0.003	0.003	0.000	0.000	0.000
Highways & Transport Total	33.727	0.000	1.428	1.290	36.445	31.325	5.120	(0.053)	5.067
Economy & Regeneration									
Chippenham Station HUB	0.204	0.000	0.000	0.000	0.204	0.095	0.109	0.000	0.109
Corsham Mansion House	0.048	0.000	0.000	0.000	0.048	0.000	0.048	0.000	0.048
Salisbury Future High Streets	1.124	0.000	0.000	0.000	1.124	0.781	0.343	0.000	0.343
Trowbridge Future High Streets	5.024	0.000	0.000	0.000	5.024	1.579	3.445	0.000	3.445
UK Shared Prosperity Fund Projects	0.000	0.000	0.165	0.000	0.165	0.000	0.165	0.000	0.165
West Ashton Urban Extension Project	4.585	0.000	0.000	0.000	4.585	0.000	4.585	(4.585)	0.000
Carbon Reduction Projects	0.070	0.000	0.000	0.000	0.070	0.035	0.035	0.000	0.035
Wiltshire Ultrafast Broadband	0.063	0.000	0.000	0.000	0.063	0.063	0.000	0.000	0.000
Wiltshire Online	0.829	0.000	0.000	0.000	0.829	0.066	0.763	(0.737)	0.026
Economy & Regeneration Total	11.947	0.000	0.165	0.000	12.112	2.619	9.493	(5.322)	4.171

APPENDIX A – CAPITAL PROGRAMME REPORT 2022/23 (page 5)

Scheme Name	Quarter 3 Budget	Budget Movements between Schemes	Additional Budgets added to the Programme (Appendix B)	Budget Drawn Back from Future Years	Final Budget 2022/2023	Total Spend 2022/2023	Budget Remaining 2022/2023	Underspend (Budget Removed)	Budget Slipped to Future Years
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Environment									
Waste Services	0.763	0.100	0.000	0.000	0.863	0.413	0.450	0.000	0.450
HRC Savings Infrastructure	0.100	(0.100)	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Environment Total	0.863	0.000	0.000	0.000	0.863	0.413	0.450	0.000	0.450
Leisure Culture & Communities									
Area Boards Grants	0.642	0.000	0.000	0.000	0.642	0.306	0.336	(0.336)	0.000
Fitness Equipment for Leisure Centres	0.064	0.000	0.000	0.012	0.076	0.076	0.000	0.000	0.000
Libraries - Self Service	0.121	0.000	0.000	0.000	0.121	0.044	0.077	0.000	0.077
Other Schemes including cross cutting systems	0.019	0.000	0.000	0.000	0.019	0.019	0.000	0.000	0.000
Trowbridge Leisure Centre	0.100	0.000	0.000	0.000	0.100	0.074	0.026	0.000	0.026
Leisure Requirements	0.150	0.000	0.000	0.000	0.150	0.064	0.086	0.000	0.086
Leisure Culture & Communities Total	1.096	0.000	0.000	0.012	1.108	0.583	0.525	(0.336)	0.189
Corporate Director - Place	47.632	0.000	1.593	1.302	50.527	34.940	15.587	(5.711)	9.876
2022/2023 Capital Programme General Fund Total	146.049	0.000	3.820	2.355	152.224	111.646	40.578	(13.296)	27.282

APPENDIX A – CAPITAL PROGRAMME REPORT 2022/23 (page 6)

Capital Programme Budget Movements 2022/2023 Quarter 4									
Scheme Name	Quarter 3 Budget	Budget Movements between Schemes	Additional Budgets added to the Programme (Appendix B)	Budget Drawn Back from Future Years	Final Budget 2022/2023	Total Spend 2022/2023	Budget Remaining 2022/2023	Underspend (Budget Removed)	Budget Slipped to Future Years
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Housing Revenue Account									
HRA - Council House Build Programme	0.038	0.000	0.000	0.000	0.038	0.000	0.038	0.000	0.038
HRA - Council House Build Programme (Phase 2)	1.552	0.000	0.000	0.000	1.552	1.283	0.269	0.000	0.269
HRA - Council House Build Programme (Phase 3.1)	6.541	(0.140)	0.000	0.000	6.401	3.171	3.230	0.000	3.230
HRA - Council House Build Programme (Phase 3.2)	1.157	0.000	0.000	2.058	3.215	3.215	0.000	0.000	0.000
HRA - Council House Build Programme (Phase 3.3)	2.857	0.140	0.000	0.000	2.997	0.890	2.107	0.000	2.107
HRA - Council House Build Programme (Phase 3.4)	0.000	0.000	0.000	0.654	0.654	0.654	0.000	0.000	0.000
HRA - Refurbishment of Council Stock	14.033	0.000	0.000	0.000	14.033	7.521	6.512	0.000	6.512
Housing Revenue Account Total	26.178	0.000	0.000	2.712	28.890	16.734	12.156	0.000	12.156
2022/2023 Capital Programme General Fund and Housing Revenue Account Total	172.227	0.000	3.820	5.067	181.114	128.380	52.734	(13.296)	39.438

**APPENDIX B – CAPITAL PROGRAMME ADJUSTMENTS Quarter Four 2022/23
(Page 1)**

CHIEF FINANCE OFFICER (CFO) - EXERCISE OF DELEGATED POWERS & REQUESTS FOR ADDITIONAL RESOURCES WITHIN THE CAPITAL PROGRAMME			
Cabinet Meeting	12th July 2023		
Financial Year:	2022/2023		
SECTION 2 - DELEGATED CFO POWERS			
<i>"Schemes within the capital programme which require the reprogramming of expenditure between years due to scheme not progressing as originally anticipated or other circumstances"</i>			
Project Name:	CHBP Phase 3.4		
Budget Change:	2022/2023	2023/2024	2024/2025
	0.654	(0.654)	0.000
Reason:	Reverse slippage to match overspend in 22/23		
Funding Source:	HRA / Capital Receipts / S106 / Grant		
Project Name:	CHBP Phase 3.2		
Budget Change:	2022/2023	2023/2024	2024/2025
	2.058	(2.058)	0.000
Reason:	Reverse slippage to match overspend in 22/23		
Funding Source:	HRA / Capital Receipts / S106 / Grant		
Project Name:	Fitness Equipment for Leisure Centres		
Budget Change:	2022/2023	2023/2024	2024/2025
	0.011	(0.011)	0.000
Reason:	Reverse slippage to match overspend in 22/23		
Funding Source:	Borrowing		
Project Name:	Dunns Lane CP Castle Coombe		
Budget Change:	2022/2023	2023/2024	2024/2025
	0.003	(0.003)	0.000
Reason:	Reverse slippage to match spend due to early start to project		
Funding Source:	Borrowing		
Project Name:	A350 Chippenham Bypass (Ph 4&5) MRN		
Budget Change:	2022/2023	2023/2024	2024/2025
	1.217	(1.217)	0.000
Reason:	Reverse slippage to match overspend in 22/23		
Funding Source:	Grant DfT		

**APPENDIX B – CAPITAL PROGRAMME ADJUSTMENTS Quarter Four 2022/23
(Page 2)**

Project Name:	A338 Salisbury Junction Improvements MRN		
Budget Change:	2022/2023	2023/2024	2024/2025
	0.070	(0.070)	0.000
Reason:	Reverse slippage to match overspend in 22/23		
Funding Source:	Grant DfT		
Project Name:	Facilities Management Operational Estate		
Budget Change:	2022/2023	2023/2024	2024/2025
	0.492	(0.492)	0.000
Reason:	Reverse slippage to match overspend in 22/23		
Funding Source:	Borrowing		
Project Name:	Disabled Facilities grants		
Budget Change:	2022/2023	2023/2024	2024/2025
	0.561	(0.561)	0.000
Reason:	Reverse slippage to match overspend in 22/23		
Funding Source:	Grant funded		
Total Re-programming between years	5.067	(5.067)	0.000
In the exercise of my delegated powers (Section 1 and 2), I hereby authorise the amendments to the Capital Programme summarised above.			
CHIEF FINANCE OFFICER:	Andy Brown		
DATE:	Jul-23		

**APPENDIX B – CAPITAL PROGRAMME ADJUSTMENTS Quarter Four 2022/23
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CHIEF FINANCE OFFICER (CFO) - EXERCISE OF DELEGATED POWERS & REQUESTS FOR ADDITIONAL RESOURCES WITHIN THE CAPITAL PROGRAMME			
Cabinet Meeting	12th July 2023		
Financial Year:	2022/23		
SECTION 2 - DELEGATED CFO POWERS			
<i>"Schemes within the capital programme which require the reprogramming of expenditure between years due to scheme not progressing as originally anticipated or other circumstances"</i>			
Project Name:	West Ashton Urban Extension Project		
Budget Change:	2022/23	2023/24	2024/25
	(4.585)	(4.199)	0.000
Reason:	Project not proceeding		
Funding Source:	Grant DLUC Homes England		
Project Name:	Wiltshire Online		
Budget Change:	2022/23	2023/24	2024/25
	(0.737)	(1.568)	0.000
Reason:	Project completed		
Funding Source:	Borrowing / Contributions		
Project Name:	CIL Funded Schemes		
Budget Change:	2022/23	2023/24	2024/25
	(0.053)	0.000	0.000
Reason:	Returning unused CIL funding to pot		
Funding Source:	CIL contributions		
Project Name:	Housing Infrastructure Fund (HIF)		
Budget Change:	2022/23	2023/24	2024/25
	(7.584)	0.000	0.000
Reason:	Project not proceeding in year budget removed		
Funding Source:	CIL contributions		
Total Re-programming between years	(12.959)	(5.767)	0.000
<p>In the exercise of my delegated powers (Section 1 and 2), I hereby authorise the amendments to the Capital Programme summarised above.</p> <p>CHIEF FINANCE OFFICER: Andy Brown</p> <p>DATE: Jul-23</p>			

**APPENDIX B – CAPITAL PROGRAMME ADJUSTMENTS Quarter Four 2022/23
(Page 4)**

POWERS & REQUESTS FOR ADDITIONAL RESOURCES WITHIN THE CAPITAL PROGRAMME			
Cabinet Meeting	12th July 2023		
Financial Year:	2022/23		
SECTION 1 - DELEGATED CFO POWERS			
"Adjustment/addition of scheme in the capital programme which has no effect on the net funding position of the programme i.e. Additional resources available in the form of Grant, Section 106 contributions etc which fund the addition "			
Project Name:	UK Shared Prosperity Fund Projects		
Budget Change:	2022/23	2023/24	2024/25
	0.166	0.400	1.025
Funding Source:	UKSPF grant		
Reason for movement:	New Grant funding secured		
Project Name:	Integrated Transport		
Budget Change:	2022/23	2023/24	2024/25
	0.934	0.000	0.000
Funding Source:	DfT Grant		
Reason for movement:	Active Travel Grant 22/23		
Project Name:	Integrated Transport		
Budget Change:	2022/23	2023/24	2024/25
	0.001	0.000	0.000
Funding Source:	Organisation Contribution		
Reason for movement:	Chipp Cycle Network Development Contribution		
Project Name:	Integrated Transport		
Budget Change:	2022/23	2023/24	2024/25
	0.125	0.000	0.000
Funding Source:	S106 contributions		
Reason for movement:	Developer Contributions		
Project Name:	Integrated Transport		
Budget Change:	2022/23	2023/24	2024/25
	0.011	0.007	0.000
Funding Source:	Organisation Contribution		
Reason for movement:	Organisation Contribution		
Project Name:	Local Highways and Footpath Improvement Groups		
Budget Change:	2022/23	2023/24	2024/25
	0.122	0.011	0.000
Funding Source:	Parish & Town Council Contributions		
Reason for movement:	Local Council payments towards schemes		
Project Name:	Structural Maintenance & Bridges		
Budget Change:	2022/23	2023/24	2024/25
	0.036	0.000	0.000
Funding Source:	Insurance Payout		
Reason for movement:	SM & Bridges Insurance claim settlement		

**APPENDIX B – CAPITAL PROGRAMME ADJUSTMENTS Quarter Four 2022/23
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Project Name:	Devolved Formula Capital		
Budget Change:	2022/23	2023/24	2024/25
	0.035	0.000	0.000
Funding Source:	DfE Connect Grant		
Reason for movement:	Connect the Classroom grant (school award)		
Project Name:	Integrated Transport		
Budget Change:	2022/23	2023/24	2024/25
	0.050	0.000	0.000
Funding Source:	DfT grant award		
Reason for movement:			
Project Name:	Integrated Transport		
Budget Change:	2022/23	2023/24	2024/25
	0.040	0.000	0.000
Funding Source:	Organisation Grant Contribution		
Reason for movement:	National Highways Contribution		
Project Name:	Integrated Transport		
Budget Change:	2022/23	2023/24	2024/25
	0.020	0.000	0.000
Funding Source:	Town & Parish Contributions		
Reason for movement:	Local Area Contributions to Works		
Project Name:	Land Drainage 22-23		
Budget Change:	2022/23	2023/24	2024/25
	0.051	0.000	0.000
Funding Source:	Environment Agency Grant		
Reason for movement:			
Project Name:	Integrated Transport		
Budget Change:	2022/23	2023/24	2024/25
	0.038	0.000	0.000
Funding Source:	Environment Agency Grant		
Reason for movement:	Grant towards necessary works		
Project Name:	Basic Need		
Budget Change:	2022/23	2023/24	2024/25
	0.290	0.106	0.000
Funding Source:	S106 contributions		
Reason for movement:	Developer Contributions to Education Works		
Project Name:	Public Sector Decarbonisation Schemes		
Budget Change:	2022/23	2023/24	2024/25
	0.566	0.000	0.000
Funding Source:	Grant funded		
Reason for movement:			
Project Name:	Devolved Formula Capital		
Budget Change:	2022/23	2023/24	2024/25
	1.335	0.000	0.000
Funding Source:	DfE DFC Grant		
Reason for movement:	Extra payment from DfE for 22/23		
Total Delegated Changes Approved by Section 151 Officer	3.820	0.524	1.025
<p>In the exercise of my delegated powers (Section 1 and 2), I hereby authorise the amendments to the Capital Programme summarised above.</p>			
CHIEF FINANCE OFFICER:	Andy Brown		
DATE:	Jul-23		