
Capital Financial Performance 2017/18 - Outturn

Committee considering report:	Executive on 14 June 2018
Portfolio Member:	Councillor Anthony Chadley
Date Portfolio Member agreed report:	31 May 2018
Report Author:	Gabrielle Esplin
Forward Plan Ref:	EX3306a

1. Purpose of the Report

- 1.1 To inform Members of the provisional capital outturn for 2017/18 and the likely impact of this on the 2018/19 capital programme.

2. Recommendation

- 2.1 To ensure that Members are fully aware of the financial performance of the Council.

3. Implications

3.1 Financial:

It should be noted that these figures are provisional and may change as a result of the closedown and External Audit.

3.2 Policy: n/a

3.3 Personnel: n/a

3.4 Legal: n/a

3.5 Risk Management: n/a

3.6 Property: n/a

3.7 Other: n/a

4. Other options considered

- 4.1 N/a – factual report for information.

Executive Summary

5. Introduction

- 5.1 This report presents the provisional capital outturn for the Council for the 2017/18 financial year, subject to the final result of the closedown and External Audit.
- 5.2 Total capital expenditure in 2017/18 was £38m from a revised budget of £49.8m. The budget was revised during the year to take account of funds brought forward from 2017-18, additional grant and section 106 funding allocated during the year and spend re-profiled into 2018-19. Budget changes have been explained in quarterly budget monitoring reports to the Executive and the amounts already agreed to be re-profiled have been incorporated into the 2018/19 capital programme approved by the Council on the 1st March 2018.
- 5.3 A summary of capital spend against budget is shown in the table below; a more detailed breakdown of capital spend and commitments to date and budget changes is shown in Appendix B.

Directorate	Original Budget £000	Revised Budget £000	Amount spent/ committed to 31/3/18 £000
Communities	8,998	6,223	5,457
Environment	20,825	20,114	13,984
Resources	5,671	23,485	18,596
Total all services	35,494	49,822	38,037

- 5.4 The budget remaining unspent at the end of the financial year mainly consists of:
- £4.4m of the budget for commercial property acquisition for the purchase of further property now expected to be completed in July 2018;
 - £4.5m of the Highways and Countryside programme, including 3 resurfacing schemes which were delayed due to bad weather and the Kings Road Link on which the developer is behind schedule, together with delays to the A4 cycle route, Sandford access improvements and a number of smaller schemes;
 - An underspend of £751k on disabled facilities and home repair grants;
 - Underspends on a number of Education schemes (£413k) and Adult Social Care schemes (£309k) most of which are scheduled to continue in 2018/19.

6. Conclusion

- 6.1 Capital Strategy Group (CSG) reviewed the outturn on 17 May and recommended that £11.1m budget should be carried forward within the services to which it has been allocated, to enable the completion of schemes already underway or to cover pressures within those services. The remaining £700k unspent budget consists mostly of the Council's contribution to disabled facilities grants (over and above the government grant received for this purpose) and funds to facilitate the development of the London Road Industrial Estate. We do not expect it to be necessary to add this sum to the funding already available for these schemes in 2018/19. Therefore this can potentially be used to meet any new and unavoidable pressures on the programme.

- 6.2 CSG also agreed to transfer £400k to cover the shortfall in funding for Highwood Copse School, following tendering and retendering of the contract, to be met from the approved budget for 2018/19 for Education schemes now expected to be delayed. This will enable the Highwood Copse scheme to proceed in June 2018.
- 6.3 However this will create pressure on the Education programme in 2019/20 and CSG will review funding for the 2019/20 programme over the coming months, to ensure that all essential schemes can be funded. It is likely that this will be achieved by reallocating the £0.7m remaining unspent budget from 2017/18, by reviewing the strategy for use of capital receipts or by reviewing the existing budget allocations for all services.

7. Appendices

Appendix A – Equalities Impact Assessment

Appendix B – Summary of capital spend, commitments and in year budget changes

Appendix A

Equality Impact Assessment - Stage One

We need to ensure that our strategies, policies, functions and services, current and proposed have given due regard to equality and diversity as set out in the Public Sector Equality Duty (Section 149 of the Equality Act), which states:

- “(1) A public authority must, in the exercise of its functions, have due regard to the need to:**
- (a) eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under this Act;**
 - (b) advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it; This includes the need to:**
 - (i) remove or minimise disadvantages suffered by persons who share a relevant protected characteristic that are connected to that characteristic;**
 - (ii) take steps to meet the needs of persons who share a relevant protected characteristic that are different from the needs of persons who do not share it;**
 - (c) foster good relations between persons who share a relevant protected characteristic and persons who do not share it, with due regard, in particular, to the need to be aware that compliance with the duties in this section may involve treating some persons more favourably than others.**
- (2) The steps involved in meeting the needs of disabled persons that are different from the needs of persons who are not disabled include, in particular, steps to take account of disabled persons' disabilities.**
- (3) Compliance with the duties in this section may involve treating some persons more favourably than others.”**

The following list of questions may help to establish whether the decision is relevant to equality:

- Does the decision affect service users, employees or the wider community?
- (The relevance of a decision to equality depends not just on the number of those affected but on the significance of the impact on them)
- Is it likely to affect people with particular protected characteristics differently?
- Is it a major policy, or a major change to an existing policy, significantly affecting how functions are delivered?
- Will the decision have a significant impact on how other organisations operate in terms of equality?
- Does the decision relate to functions that engagement has identified as being important to people with particular protected characteristics?
- Does the decision relate to an area with known inequalities?
- Does the decision relate to any equality objectives that have been set by the council?

Please complete the following questions to determine whether a full Stage Two, Equality Impact Assessment is required.

What is the proposed decision that you are asking the Executive to make:	No decision
Summary of relevant legislation:	
Does the proposed decision conflict with any of the Council's key strategy priorities?	
Name of assessor:	Melanie Ellis
Date of assessment:	18.1.18

Is this a:		Is this:	
Policy	No	New or proposed	No
Strategy	No	Already exists and is being reviewed	No
Function	No	Is changing	No
Service	No		

1 What are the main aims, objectives and intended outcomes of the proposed decision and who is likely to benefit from it?	
Aims:	
Objectives:	
Outcomes:	
Benefits:	

2 Note which groups may be affected by the proposed decision. Consider how they may be affected, whether it is positively or negatively and what sources of information have been used to determine this. (Please demonstrate consideration of all strands – Age, Disability, Gender Reassignment, Marriage and Civil Partnership, Pregnancy and Maternity, Race, Religion or Belief, Sex and Sexual Orientation.)		
Group Affected	What might be the effect?	Information to support this
Age		
Disability		
Gender Reassignment		
Marriage and Civil		

Partnership		
Pregnancy and Maternity		
Race		
Religion or Belief		
Sex		
Sexual Orientation		
Further Comments relating to the item:		

3 Result	
Are there any aspects of the proposed decision, including how it is delivered or accessed, that could contribute to inequality?	No
Please provide an explanation for your answer:	
Will the proposed decision have an adverse impact upon the lives of people, including employees and service users?	No
Please provide an explanation for your answer:	

If your answers to question 2 have identified potential adverse impacts and you have answered 'yes' to either of the sections at question 3, or you are unsure about the impact, then you should carry out a Stage Two Equality Impact Assessment.

If a Stage Two Equality Impact Assessment is required, before proceeding you should discuss the scope of the Assessment with service managers in your area. You will also need to refer to the [Equality Impact Assessment guidance and Stage Two template](#).

4 Identify next steps as appropriate:	
Stage Two required	
Owner of Stage Two assessment:	
Timescale for Stage Two assessment:	

Name:

Date:

Please now forward this completed form to Rachel Craggs, Principal Policy Officer (Equality and Diversity) (rachel.craggs@westberks.gov.uk), for publication on the WBC website.