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# 2019/20 Capital Programme Financial Performance Report Quarter One

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<b>Committee considering report:</b>	Executive
<b>Date of Committee:</b>	5 September 2019
<b>Portfolio Member:</b>	Councillor Jeff Cant
<b>Date Portfolio Member agreed report:</b>	15 August 2019
<b>Report Author:</b>	Shannon Coleman-Slaughter
<b>Forward Plan Ref:</b>	EX3799

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## 1. Purpose of the Report

- 1.1 The financial performance reports provided to Members throughout the financial year reports on the under or over spend against the Council's approved capital budget.
- 1.2 This report presents the Quarter One financial performance for Members to note, no decisions are required.

## 2. Recommendation

- 2.1 Not applicable.

## 3. Implications

- 3.1 **Financial:** Any potential capital slippage during 2019/20 will be monitored in year and impacts on the 2020/21 capital programme reviewed by the Capital Strategy Group (CSG).
- 3.2 **Policy:** Not applicable
- 3.3 **Personnel:** Not applicable
- 3.4 **Legal:** Not applicable
- 3.5 **Risk Management:** Any significant delays in project delivery impact on the provisional budget for 2020/21 and subsequent years. Not fully utilising the Commercial Property budget (£35 million) will result in the Property Investment Strategy not being fully invested and compromising budgeted revenue returns in 2019/20 and planned returns for 2020/21.
- 3.6 **Property:** Not applicable
- 3.7 **Other:** Not applicable

#### 4. Other options considered

4.1 Not applicable

## Executive Summary

### 5. Introduction / Background

- 5.1 The financial performance report provided to Members on a quarterly basis during the financial year, details progress against the current years capital programme, and key capital schemes identified as high risk.
- 5.2 A capital budget for 2019/20 of £75 million was set by Council in March 2019 with funding of £20.8 million from external grants, £5.4 million section 106 contributions and Community Infrastructure Levy and with £48.8 million planned to be funded from borrowing.
- 5.3 During the year budget changes may occur, mainly as a result of budgets brought forward from the previous financial year, additional grants and section 106 allocations received in year and spend re-profiled into 2020/21. The revised budget at Quarter One is £88.1 million. As part of the yearend process for 2018/19 £8.5 million of slippage was agreed by CSG and is now included within the 2019/20 budget allocation. Appendix D gives a breakdown of programme slippage by service and all other changes to the capital budget.

### 6. Proposals

- 6.1 None

### 7. Conclusions

- 7.1 At the end of Quarter One expenditure of £48.4 million has been forecast against the revised budget of £88.1 million, an overall underspend of £39.6 million, 45% of the budget.

Directorate Summary	Current Budget	Quarter One		Quarter Two		Quarter Three		Change in Forecast from Last Quarter
		Forecast Spend in Year	Forecast (under)/Over Spend	Forecast Spend in Year	Forecast (under)/Over Spend	Forecast Spend in Year	Forecast (under)/Over Spend	
	£'000	£'000	£'000	£'000	£'000			£'000
People	18,605	16,963	(1,642)					
Place	30,282	27,282	(3,000)					
Resources	39,215	4,215	(35,000)					
Totals	88,102	48,460	(39,641)	0	0	0	0	0

- 7.2 The key areas contributing to the underspend position are:

- (1) Commercial Property (within Finance and Property Services, Resources Directorate), is forecasting a £35 million underspend. Executive agreed in June 2019 to review the property investment strategy. Until the strategy review is complete, forecasting is based on the likelihood that the Commercial Property budget of £35 million will not be spent in year and the full budget is forecast as an underspend at Quarter One.

- (2) Development and Planning (within the Place Directorate), is forecasting a £3 million underspend relating to the redevelopment of Four Houses Corner, purchase of temporary accommodation and anticipated usage of the Disabled facilities Grant.
- (3) Education Services (within the People Directorate), is forecasting £1.8 million underspend primarily relating to delays in the Willink expansion (at feasibility stage), Speenhamland two form entry expansion and the East Area Pupil Referral Unit redevelopment. This is partially offset by an overspend forecast by Adult Social Care of £154k relating to use of Occupational Therapists capitalised as part of the corporate mitigation programme in 2018/19.

## 8. Appendices

- 8.1 Appendix A – Data Protection Impact Assessment
- 8.2 Appendix B – Equalities Impact Assessment
- 8.3 Appendix C – Supporting Information
- 8.4 Appendix D – 2019/20 Budget Changes

## Appendix A

### Data Protection Impact Assessment – Stage One

The General Data Protection Regulations require a Data Protection Impact Assessment (DPIA) for certain projects that have a significant impact on the rights of data subjects.

Should you require additional guidance in completing this assessment, please refer to the Information Management Officer via [dp@westberks.gov.uk](mailto:dp@westberks.gov.uk)

Directorate:	Resources
Service:	Finance & Property
Team:	Accountancy
Lead Officer:	Andy Walker
Title of Project/System:	Capital Programme Financial Performance Monitoring
Date of Assessment:	18.7.19

**Do you need to do a Data Protection Impact Assessment (DPIA)?**

	Yes	No
<b>Will you be processing SENSITIVE or “special category” personal data?</b>  Note – sensitive personal data is described as “data revealing racial or ethnic origin, political opinions, religious or philosophical beliefs, or trade union membership, and the processing of genetic data, biometric data for the purpose of uniquely identifying a natural person, data concerning health or data concerning a natural person’s sex life or sexual orientation”	<input type="checkbox"/>	<b>X</b>
<b>Will you be processing data on a large scale?</b>  Note – Large scale might apply to the number of individuals affected OR the volume of data you are processing OR both	<input type="checkbox"/>	<b>X</b>
<b>Will your project or system have a “social media” dimension?</b>  Note – will it have an interactive element which allows users to communicate directly with one another?	<input type="checkbox"/>	<b>X</b>
<b>Will any decisions be automated?</b>  Note – does your system or process involve circumstances where an individual’s input is “scored” or assessed without intervention/review/checking by a human being? Will there be any “profiling” of data subjects?	<input type="checkbox"/>	<b>X</b>
<b>Will your project/system involve CCTV or monitoring of an area accessible to the public?</b>	<input type="checkbox"/>	<b>X</b>
<b>Will you be using the data you collect to match or cross-reference against another existing set of data?</b>	<input type="checkbox"/>	<b>X</b>
<b>Will you be using any novel, or technologically advanced systems or processes?</b>  Note – this could include biometrics, “internet of things” connectivity or anything that is currently not widely utilised	<input type="checkbox"/>	<b>X</b>

**If you answer “Yes” to any of the above, you will probably need to complete [Data Protection Impact Assessment - Stage Two](#). If you are unsure, please consult with the Information Management Officer before proceeding.**

## Appendix B

### 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.

<b>What is the proposed decision that you are asking the Executive to make:</b>	To note report
<b>Summary of relevant legislation:</b>	N/a
<b>Does the proposed decision conflict with any of the Council's key strategy priorities?</b>	No
<b>Name of assessor:</b>	Andy Walker
<b>Date of assessment:</b>	18.7.19

Is this a:		Is this:	
Policy	No	New or proposed	No
Strategy	No	Already exists and is being reviewed	No
Function	Yes	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?	
<b>Aims:</b>	To inform re financial performance against agreed capital programme
<b>Objectives:</b>	To inform re financial performance against agreed capital programme
<b>Outcomes:</b>	To inform re financial performance against agreed capital programme
<b>Benefits:</b>	To inform re financial performance against agreed capital programme

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	Not applicable	Not applicable
Disability		



Gender Reassignment		
Marriage and Civil Partnership		
Pregnancy and Maternity		
Race		
Religion or Belief		
Sex		
Sexual Orientation		
<b>Further Comments relating to the item:</b>		

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

<b>4 Identify next steps as appropriate:</b>	
<b>Stage Two required</b>	N/a
<b>Owner of Stage Two assessment:</b>	
<b>Timescale for Stage Two assessment:</b>	

Name: Andy Walker

Date: 18.7.19

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