



## **POLICY AND RESOURCES COMMITTEE**

**Tuesday, 15 February 2022**

<b>REPORT TITLE:</b>	<b>CAPITAL MONITORING QUARTER 3 2021/22</b>
<b>REPORT OF:</b>	<b>DIRECTOR OF RESOURCES (S151 OFFICER)</b>

### **REPORT SUMMARY**

This report provides an update on the progress of the Capital Programme 2021/22 at the end of December 2021. It recommends that Committee agree the revised 2021/22 Capital Programme of £71.9 million which takes account of re-profiling, virements, additional funding requirements and grant variations identified since the Capital Programme was formally agreed on 1st March 2021.

This matter is a key decision which affects all Wards within the Borough

### **RECOMMENDATION/S**

The Policy and Resources Committee is requested to recommend to Council:

- 1 the approval of the revised Capital Programme of £71.9 million for 2021/22, including the addition of the new grant funding referred to in section 3.4 in this report.
- 2 the approval of additional funding for the schemes referred to in section 3.5 in this report.
- 3 the approval of the virements referred to in Appendix 3 in this report.

## SUPPORTING INFORMATION

### 1.0 REASON/S FOR RECOMMENDATION/S

- 1.1 Regular monitoring and reporting of the Capital Programme enables decisions to be taken faster, which may produce revenue benefits and will improve financial control in Wirral Council.

### 2.0 OTHER OPTIONS CONSIDERED

- 2.1 Other reporting frequencies could be considered, but quarterly reporting is a standard practice.

### 3.0 BACKGROUND INFORMATION

#### 3.1 Capital Programme 2021/22 Position by Directorate

**Table 1: Wirral Council 2021/22 Full Year Capital Budget and Forecast Position**

Programme	Forecast		Variance £m	Variance %
	Q2 £m	Q3 £m		
Adult Care & Health	3.494	1.085	-2.409	-69%
Children, Families & Education	5.705	5.965	0.260	5%
Corporate Schemes	12.071	9.126	-2.945	-24%
Neighbourhoods	23.710	19.685	-4.025	-17%
Regeneration & Place	30.243	33.590	3.347	11%
Resources	2.353	2.473	0.120	5%
<b>Total</b>	<b>77.576</b>	<b>71.924</b>	<b>-5.652</b>	<b>-7%</b>

NB: items of significant scheme variation from Quarter 1 are included below.

#### Capital Programme 2021/22 Position by Committee

**Table 2: Wirral Council 2021/22 Full Year Capital Budget and Forecast Position**

Programme	Forecast		Variance £m	Variance %
	Q2 £m	Q3 £m		
Adult Social Care & Health	3.494	1.085	-2.409	-69%
Children, Young People & Education	5.735	5.995	0.260	5%
Economy, Regeneration & Development	17.519	23.718	6.199	35%
Environment, Climate Emergency & Transport	24.295	19.744	-4.551	-19%
Housing	6.926	7.669	0.743	11%
Policy & Resources	15.982	12.160	-3.822	-24%
Tourism, Communities, Culture & Leisure	3.625	1.553	-2.072	-57%
<b>Total</b>	<b>77.576</b>	<b>71.924</b>	<b>-5.652</b>	<b>-7%</b>

- 3.1.1 Table 1 provides an update on the 2021/22 Capital Programme. A number of variations have arisen since the re-profiled programme was agreed at the end of September 2021. These include the re-profiling of expenditure into and out of the 2021/22 financial year, inclusion of additional grant funded schemes, variations to spend forecasts and the inclusion of potential new capital schemes that are seeking funding via this report. Further detail is provided below.
- 3.1.2 Given the budgetary pressures that the Council faces, a review of the programme continues to try and identify schemes that may no longer be financially viable, essential or deliverable.
- 3.1.3 As a result of the review carried out within Quarter 3, the following schemes in the 2021/22 programme had their funding allocations reduced:
- Telecare & Telehealth Ecosystem – Originally to be funded by Council borrowing, this scheme is now to be financed via an allocation of the Better Care Fund to Adult Care and Health. A reduction of £3.075 million.
  - MHCLG Capitalisation Directive – Central Government had allowed a maximum value of £10.68 million of expenditure to be capitalised through this mechanism. The revised forecast is for this capitalisation to be significantly less. A reduction of £4.325 million.
  - Community Bank – This scheme has now been removed from the programme. A reduction of £0.185 million in 2021/22, with the total reduction of £5.000 million over this and future financial years.
  - HR e-Recruitment Solution – This scheme has now been removed from the programme. A reduction of £0.021 million.
- 3.1.4 The programme review also resulted in the reprofiling of budget into future years of £68.078 million from the originally approved budget in March 2021. During Quarter 3, £8.796 million was reprofiled. It is anticipated that further reductions and/or deferrals of budget will be made as the review continues. Such deferrals will reduce the borrowing costs incurred during 2021/22 and also delays the resultant Minimum Revenue Provision (MRP) charges into future years.
- 3.1.5 Appendix 1 of this report categorises the movement in the forecast programme.

## **3.2 Scheme Updates**

- 3.2.1 Schemes are subject to an ongoing review to ensure that a deliverable programme is in place, that they are compatible with the Wirral Plan 2021/2026 priorities and to try and identify any savings. Current progress on the more significant schemes is provided in the following sections.

### 3.2.2 Adult Social Care & Health

- **Extra Care Housing** - Poppyfields is an extra care development in Saughall Massie which opened in July 2021. It contains 78 self-contained 1 and 2 bedroom apartments to rent to people aged 55 and over. The Housing 21 Upton scheme is not expected to begin on site until planning permission is granted. This is now not expected to commence until 2022/23 therefore the budget has been reprofiled accordingly.
- **Telecare & Telehealth Ecosystem** – The scheme is progressing with over £0.415 million of costs being financed by the NHS that would have previously been incurred by the Council. The scheme was originally to be funded via council borrowing however recent discussions within the Authority have concluded that the scheme can now instead be funded by the Disabled Facilities Grant. This has led to the removal of over £3 million of previously anticipated borrowing from the capital programme. Further scheme cost reduction is expected as negotiations with suppliers result in better value purchasing, along with continued investment from NHS.

### 3.2.3 Children, Families & Education

- **School Condition Allocation (SCA)** –Funding to support condition works, including:
  - £1.055 million worth of Roofing works are scheduled for this year for a number of school sites.
  - £0.350 million of works on school sites including boiler installation, sites include Mount Primary, St George's, Bidston Village C of E Juniors, Heswall Primary, St Bridget's Primary.
  - A significant contribution towards a proposed total cost of £1.600 million is to be allocated from this funding towards the redevelopment of Riverside Primary School (Phase 1).
  - Regarding fire alarm enhancement, schemes totalling £0.200 million have been identified.
  - £5.020 million of reprofiling has been applied due to factors including the availability of contractors and problems with the building supply chain. Associated school capital projects have therefore been on hold/subject to delay, with budget deferred into 2022/23. Scheme costs may increase as a consequence of supply chain issues and budgets will be monitored and aligned accordingly.
- **Transforming Care - Therapeutic Short Breaks**– This scheme involves the purchase of property. A suitable property has been identified and an offer has been made, which was accepted in November 2021. The purchase is still progressing; however, it is not certain that the purchase will be completed by 31 March 2022. Awaiting external valuation and survey.
- **Special Educational Needs and Disabilities** – The investment in the provision of places for pupils. The need for additional classroom requirements by Foxfield are currently being assessed as pupil numbers

increase. The grant awarded to fund this scheme has now been reprofiled into 2022/23 for delivery.

### 3.2.4 Neighbourhoods

- **Street Lighting Column (Replacement or Upgrade)** - A contract was awarded to SSE Contracting Ltd in September 2019 for a two-year fixed term, to include approximately 28,000 lantern replacements and approximately 6,000 column replacements. Further funding of £1.5 million was built into the Capital programme in Quarter 1 to complete the scheme. The scheme is estimated to be 90% complete, with works now in the final stage of the LED programme.
- **Highway Maintenance** – The ‘Hot Road Asphalt’ (HRA), Key Route Network (KRN) and Surface Dressing elements of this scheme have now been completed. The Micro-asphalting schemes are to be finished imminently, with this budget being forecast to be fully utilised within 2021/22.
- **Combined Authority Transport Plan (CATP)** – This grant has been used historically to support the delivery of small-scale works in local areas' transport plans and capital maintenance on the local highway network. Staff relocation has impacted the scheme and consequently caused delay in delivery. Funding has been reprofiled into next financial year to continue with the project.
- **West Kirby Flood Alleviation** – this scheme looks to bring together public realm improvements with flood risk improvements that will not only enhance the environment of South Parade but also reduce flood risk to 70 properties. Following Planning Committee in November 2021 numerous costs are forecast to be incurred within the final quarter of the year, with £1.800 million budget remaining allocated for 2021/22. The conditions set by Natural England only allow for the majority of the construction works to take place between April and October to minimise noise and disturbance within the Dee Estuary, hence the profiling of budget in 2022/23.
- **New Ferry Rangers Community Clubhouse** – the project is due to go out to tender in January 2022. It's estimated the contract will be awarded at the end of March with works to start in April 2022. An initial tender exercise was unsuccessful due to unforeseen high returns as a result of price increases in materials and labour. Increased Capital was secured to ensure sufficient contingency is available hence the delay in commencement.

### 3.2.5 Regeneration & Place

- **Aids, Adaptations and Disabled Facility Grants** – spend is influenced by several factors including referrals received and the extent/value of the adaptations required, with over £7 million forecast for 2021/22. An allocation of the Disabled Facility Grant has been set aside to fund the ‘Telecare/Telehealth’ scheme within Adult Care and Health, replacing the need for the Authority to fund the project via borrowing.

- **Housing Infrastructure Fund Marginal Viability (Northbank)** - Delivery of these works, which are being undertaken by Peel Land and Property, will enable the delivery of 1106 residential units at Wirral Waters including the Urban Splash/Peel development, the Belong Care Village, and the Wirral Waters One (Legacy) project. Work has progressed to remediate, service and provide infrastructure on the land at Northbank. The works are well advanced and scheduled to be complete this financial year.
- **Future High Streets (Birkenhead)** – Grant of £12.000 million received in advance from the Department for Levelling Up, Housing and Communities (DLUHC) in 20/21 as part of the Birkenhead Future High Street programme. Funds were paid as a grant and in advance of signing a grant funding agreement. Currently negotiating a project adjustment and revised spend profile with Government.
- **Birkenhead Regeneration Delivery Fund** - Funding allocated to enable the delivery of the 'Brownfield First' development strategy in support of The Local Plan. Further work is underway to allocate the total budget against individual projects, this work will be completed for an update to be included in the Quarter 4 Report.
- **Wirral Waters Investment Fund (WWIF)**– Current approvals for WWIF grant total £5.850m
  - Marine, Energy & Automotive (MEA) Park Phase 2 - £1.5 million – awaiting updated programme but construction should commence this financial year. (£0.750 million in for 21/22)
  - Egerton Village – £1.750 million – due to start on site this financial year (£0.9 million for 21/22)
  - Green and Civilised Streets - £0.400 million –infrastructure works to Tower Rd. The main contract is now complete with some additional works estimated to be completed in January 2022, subject to material availability.
- **Maritime Knowledge Hub**- A new scheme added into the programme in Quarter 1. The budget for the scheme is £23.0 million. This is funded via £2.2m from the Wirral Waters Investment Fund, £8.85m Liverpool City Region Combined Authority's 'Strategic Investment Fund' (Awaiting formal award in Quarter 3 2021/22) and £11.95m from the Council. £1.7m is forecast for potential spend in Quarter 4 of this financial year. subject to grant approval and Peel meeting certain scheme conditions regarding levels of pre-lets. The remaining budget will be split 50:50 over 2022/23 and 2023/24 to cover the build costs.

### 3.2.6 Resources

- **Enterprise Resource Planning (ERP)** – The Discovery and Design phase is now complete. The project is currently in the Delivery phase. Overall, the project remains on track for the system to go live from 1 Apr 2022. Budget has been profiled into 2022/23 to cover 'Smartbusiness' costs and contingency. A capital bid to enable Phase 2 of the implementation will be submitted as part of the 2022/23 Capital Programme report.

- **Customer Experience Improvements Project** - The 'Customer Access Solution' (CAS) is a project to replace the council's end of life CRM system with a modern customer engagement platform that will modernise service delivery and improve the customer experience. The project is currently in the delivery phase and rated 'green' for budget, schedule and risk. The next tranche of services to be delivered are waste related processes such as Graffiti, Fly tipping etc with these commencing in November 2021. Overall, the project remains on track for June 2022.

### **3.3 Reprofiting of expenditure**

- 3.3.1 Since the approval of the revised Capital Programme as at Quarter 2, a number of schemes have had reprofiled budget into 2022/23 from 2021/22.
- 3.3.2 Regular meetings are held with officers who are responsible for capital projects contained within the programme. During these meetings assessments are made regarding the deliverability of the schemes and their budgetary requirement for the year. These assessments are reflected in the forecast outturn provided through the quarterly update reports to members. Should it be assessed that a scheme will continue into the next financial year, or beyond, budget is reprofiled as deemed appropriate at that time.
- 3.3.3 A review of the Capital Programme is ongoing to identify which schemes can either be delayed, deferred or even withdrawn to reduce the ongoing financial commitments that result from the programme. The progress of this review will be relayed to the Investment & Change Board as part of their monthly Capital review.
- 3.3.4 Those schemes that have encountered significant delays as a result of operational reasons are included with the items of significant variations, summarised in Appendix 2 of this report. A review of the profiling of expenditure within the Capital Programme is continuing and is likely to lead to a further reduction in anticipated spend for the year.
- 3.3.5 All the Leisure Centre related capital projects, have been reprofiled into the financial year 2022/23, pending approval of the Sport and Physical Activity Strategy and associated Action Plans.

### **3.4 Grant Funded Schemes**

- 3.4.1 Since the original 2021/26 Capital programme was approved in March 2021, the Authority has been successful in its application for grant funding to either enable the following schemes to take place or be continued. There is no request for new Council funding to be considered as part of these schemes. In the event of any notable grant awards being achieved in the future, the relevant schemes will be introduced into the capital programme via the regular monitoring reports.
- 3.4.2 **West Kirby Flood Alleviation - £3.835 million**  
An additional £3.300 million of grant funding has been secured from the Departments for Environment, Food & Rural Affairs (DEFRA) towards the increased costs associated with this scheme. A further £0.535 million has also been granted

from the Environment Agency. There will be further budget virements processed in 2022/23, which coupled with these additional grants, will mean the total funding for this scheme will be approximately £9.7 million.

#### **3.4.3 Birkenhead Regeneration Framework - £0.058 million**

Allocated to Wirral Council by 'One Public Estate', who are working with more than 300 councils on projects transforming local communities and public services across the country. Funding has been allocated to support the delivery of the 'Brownfield First' development strategy in support of The Local Plan.

#### **3.4.4 Town Centre Scheme – Liscard - £0.010 million – ‘top-up’**

Issued to the Council by the Liverpool City Region Combined Authority to fund an increased scope of works in the existing capital scheme.

#### **3.4.5 Active Travel Tranche 1 - £0.015 million**

The grant funding from Government supports local transport authorities with producing cycling and walking facilities within the Liverpool City Region.

### **3.5 Recommendations to Full Council: Approval for Funding**

#### **3.5.1 Strategic Acquisition Fund (£5.396m)**

An application for a 'top up' to the existing Strategic Acquisition Fund (SAF). Delivery of Birkenhead's 9 neighbourhoods means that during the next 12 months, the Council will need to be responsive to any opportunities for acquiring land/properties in areas which could support the delivery of the regeneration objectives. The SAF will enable the Council to react quickly to opportunities which will likely have limited timeframes.

There is an investment case to support acquisitions at current market values, to enable the Council to capture values before they increase because of the increased public sector investment.

Applications will be made to the Combined Authority, with two already in progress i.e., National Grid and Northern Trust acquisitions. The SAF will only be utilised where an application is unsuccessful, or to co-fund if a Council contribution is required. Due to the timescales in securing council borrowing the funds need to be in place in advance.

#### **3.5.2 Capitalisation of Regeneration Salaries (£3.200m over two years)**

This capitalisation of staff costs involves critical work to support the delivery of the Regeneration Programme, which includes £108m of secured capital funding that requires a staff structure to ensure that the capital funding is spent as detailed in the Grant Offer letters.

There is the likelihood that further external capital funding will be secured which will require resource and capacity to deliver. Capitalisation of salaries will be undertaken where is allowable under the conditions of the funding received or within the capital regulations



### **3.5.3 Replacement of IT Service Management System (£0.392m over two years)**

The Council's IT Service Management system, called VQSM, was released in 2003 and is an outdated IT Service Management system which does not support the use of the ITIL framework, nor does it support modern agile ways of working. VQSM also runs on Windows 2008 Server which is no longer in support with Microsoft and presents a Cyber Security risk to the Council. This system needs replacing.

The Capital funding will be for the implementation costs and 2 years of licensing as the Council's IT Service Management processes are transformed. The license costs from year 2 will be paid for from revenue freed up through resource vacancies.

### **3.5.4 Upgrade of WiFi Network (£0.202m over two years)**

Wirral Councils existing Wi-Fi network is approaching end of life and requires expenditure to maintain the current service. Rather than spend capital funding replacing a like for like service the proposal is to use funding to build a new Wi-Fi network that is reliable, consistent, flexible, user friendly and can work as part of the wider council network infrastructure. The new network will have the capability for enhanced public offering to support digital inclusion.

### **3.5.5 Defibrillators (£0.067m) – From existing scheme**

To increase the number of Community Public Access Defibrillators (CPADs) units across the Borough from 53 to 98; through a two-phased approach:

The procurement and installation of 31 CPAD units. These will be installed in high footfall locations across our Parks and Leisure service areas.

Changing 14 Automated External Defibrillators (AED) to CPADs – These AED will be relocated from buildings and externally sited to make them Community Public Access Defibrillators.

This approval seeks the re-purposing of previously approved funding from the Health & Safety – Condition Surveys scheme, rather than a new funding request

### **3.5.6 New Brighton Masterplan for Marine Promenade (£0.065m) – From existing scheme**

New Brighton forms part of a wider transformational regeneration programme along the 'Left Bank' of the River Mersey stretching to Bromborough, with a particular focus on the creation of a sustainable, waterfront urban garden community in Birkenhead, underpinned by the Birkenhead 2040 Framework and Local Plan. The Council's Draft Local Plan identifies New Brighton as a priority area for regeneration in recognition of its potential as a high quality mixed-use visitor destination and sustainable community.

In order for BDP to progress with developing the options for public consultation, further work is required to assess the viability and feasibility of key opportunity sites.

This approval seeks the re-purposing of previously approved funding from the

Birkenhead Delivery Fund, rather than a new funding request.

### 3.6 Capitalisation Directive

The Council applied to Central Government for a capitalisation directive known also as 'Exceptional Financial Support.' This would allow the Council to charge to capital additional COVID-19 related costs. Under normal accounting convention such costs would be a revenue item, but the exceptional COVID-19 circumstances have required us to seek capitalisation.

On 30 June 2021, The Policy and Resources Committee resolved that £6.53m of such Exceptional Financial Support be capitalised in relation to the 2020/21 financial outturn. The Department have indicated that they are content to offer a capitalisation direction up to a maximum value of £10.68m for 2021/22, subject to conditions and an external assurance review, the outcome of which is still awaited.

The maximum value of £10.68 million will be included within the programme for 2021/22. Latest forecasts indicate that the amount to be utilised may be £4.325 million lower than this allowable amount and the programme has been updated to reflect this.

### 3.7 Virements

Appendix 3 of this report lists the budget virements that have been proposed where schemes have been identified as not requiring the full budget allocation as originally expected. It is proposed that this resource be reallocated to schemes that require additional resource to fully complete the works.

### 3.8 Capital Funding Requirements

Table 3: Financing the Capital Programme 2021/22

<b>Source of Financing</b>	<b>Programme 30 Sep 2021 £m</b>	<b>Programme 31 Dec 2021 £m</b>	<b>Variance £m</b>
Borrowing	45.725	39.699	-6.026
Grants/Contributions	31.086	30.101	-0.985
Capital Receipts	0.744	2.124	1.380
Revenue/Reserves	0.021	0.000	-0.021
<b>Total</b>	<b>77.576</b>	<b>71.924</b>	<b>-5.652</b>

- 3.8.1 Any re-profiling that reduces borrowing will produce one-off revenue savings. A permanent saving only occurs if schemes cease, otherwise the full budget will be required in 2022/23 when the re-profiled expenditure is incurred.

#### **Revised PWLB Guidance**

- 3.8.2 A number of restrictions remain in place upon Local Authorities in regard to applying to the Public Works Loan Board (PWLB) for new loan agreements. These would

prevent or limit access to PWLB borrowing in any year where the council seeks to use capital expenditure for any scheme with a primarily yield/return objective. The Council's current capital programme does not contain schemes that are primarily focussed on a commercial return. This revised guidance does not impact any of this Authority's current schemes.

3.8.3 HM Treasury published further guidance on PWLB borrowing in August 2021 providing additional detail and clarifications predominantly around the definition of an 'investment asset primarily for yield'. The principal aspects of the new guidance are:

- Capital expenditure incurred or committed to before 26th November 2020 is allowable even for an 'investment asset primarily for yield'.
- Capital plans should be submitted by local authorities via an online Government return. These open for the new financial year on 1st March and remain open all year. Returns must be updated if there is a change of more than 10%.
- An asset held primarily to generate yield that serves no direct policy purpose should not be categorised as service delivery.
- Further detail on how local authorities purchasing investment assets primarily for yield can access the PWLB for the purposes of refinancing existing loans or externalising internal borrowing.
- Additional detail on the sanctions which can be imposed for inappropriate use of the PWLB loan. These can include a request to cancel projects, restrictions to accessing the PLWB and requests for information on further plans.

3.8.4 The aim of these clarifications is to prescribe a proportionate and equitable way of preventing local authorities from using PWLB loans to buy commercial assets primarily for yield, without impeding their ability to pursue service delivery, housing, and regeneration under the prudential regime as they currently do.

### **Capital Receipts**

3.8.5 In accordance with the original Capital Receipts flexibilities introduced by the Government capital receipts generated between 1 April 2016 and 31 March 2022 can be used to support expenditure that is 'Transformational' in nature. In a press release published on 10<sup>th</sup> February 2021, the MHCLG announced that there is to be a 3-year extension period to this flexibility from 2022/23 onwards. Revised guidance will be issued in the near future regarding these flexibilities and conditions attached to the type of expenditure deemed appropriate.

3.8.6 Within the Capital Programme for 2021/22 there is now an increased scope to use up to £2.124 million of capital receipts to fund expenditure that meets the conditions of the flexible receipts allowance. The revised scope is a result of updated forecasts regarding the level of receipts expected within year. The costs are being managed through revenue monitoring as this is more appropriate for operational reasons but will be reported as capital at year end.

3.8.7 An amount of £2.93 million has been added to the Capital Programme for 2022/23 as an estimate of receipts that will be utilised under the Capital Receipts flexibility. This aligns to the assumptions regarding the Revenue budget for 2022/23.

3.8.8 Application of receipts to fund such expenditure is predicated on the realisation of the receipts within this financial year. If the anticipated receipts do not come to fruition, this will cause a subsequent pressure in the revenue budget as the costs will need to remain within the revenue budget for funding, rather than via capital receipts.

#### 4.0 FINANCIAL IMPLICATIONS

4.1 This is the Quarter 3 budget monitoring report, to the end of December 2021 that provides information on the forecast outturn and progress against the capital programme. The Council has systems for reporting and forecasting budgets in place and alongside formal Quarterly reporting to Committee. The financial position is regularly reviewed at each Directorate Management Team and corporately at the Investment & Change Board (ICB).

4.2 The Capital Programme is funded via a number of sources including Council borrowing, capital receipts, grants and revenue contributions. Where the Authority finances capital expenditure by borrowing, it must put aside resources to repay that debt in later years. The amount charged to the revenue budget for the repayment of debt is known as Minimum Revenue Provision (MRP). If the capital programme is delivered as forecast in this report, the Authority will consequently increase its capital debt by £39.7 million (the level of borrowing required to finance the capital schemes covered by this report). This debt is repaid via charges to the revenue budget over the lives of the assets created or enhanced. The revenue impact of the additional £39.7 million of borrowing required to fund all forecast works in 2021/22 is as follows:

**Table 4: MRP Charges to Revenue Relating to 2021/22 Debt Funded Capital**

	2022/23 £m	2023/24 £m	2024/25 £m	2025/26 £m
Additional revenue cost	1.331	1.352	1.374	1.396

Note – MRP repayments from revenue only start the year after the capital expenditure has taken place i.e., for spend incurred in 2021/22, the first MRP repayments will be charged in the 2022/23 revenue accounts.

4.3 It is estimated that these costs will peak in 2028/29 at £1.464 million reflecting the fact that the principal repayment associated with debt (the Minimum Revenue Provision) increases over the expected life of the asset funded from borrowing. Any reprofiling or ‘slippage’ of debt funded capital spend will delay the associated MRP being charged to the revenue budget.

4.4 Included within the figures in Table 4 is the impact of the proposed new bids detailed in 3.5. The following table isolates the revenue impact of the additional borrowing required to fund all new bids in this report:

**Table 5: Additional MRP costs to fund new bids**

	2022/23	2023/24	2024/25	2025/26
	£m	£m	£m	£m
Additional revenue cost	0.080	0.168	0.171	0.174

It is estimated that the associated MRP charge will peak in 2071/72 at £0.266 million.

## **5.0 LEGAL IMPLICATIONS**

- 5.1 The Council must set the budget (of which the Capital Programme is part of) in accordance with the provisions of the Local Government Finance Act 1992 and approval of a balanced budget each year is a statutory responsibility of the Council. Sections 25 to 29 of the Local Government Act 2003 impose duties on the Council in relation to how it sets and monitors its budget. These provisions require the Council to make prudent allowance for the risk and uncertainties in its budget and regularly monitor its finances during the year. The legislation leaves discretion to the Council about the allowances to be made and action to be taken.
- 5.2 Members must bear in mind their fiduciary duty to the council taxpayers of Wirral. Members must have adequate evidence on which to base their decisions on the level of quality at which services should be provided.
- 5.3 Where a service is provided pursuant to a statutory duty, it would not be lawful to fail to discharge it properly or abandon it, and where there is discretion as to how it is to be discharged, that discretion should be exercised reasonably.
- 5.4 The report sets out the relevant considerations for Members to consider during their deliberations and Members are reminded of the need to ignore irrelevant considerations. Members have a duty to seek to ensure that the Council acts lawfully. Members must not come to a decision which no reasonable authority could come to; balancing the nature, quality and level of services which they consider should be provided, against the costs of providing such services.
- 5.5 There is a particular requirement to take into consideration the Council's fiduciary duty and the public sector equality duty in coming to its decision.
- 5.6 The public sector equality duty is that a public authority must, in the exercise of its functions, have due regard to the need to: (1) eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under the Equality Act 2010; (2) advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it; and (3) foster good relations between persons who share a relevant protected characteristic and persons who do not share it.
- 5.7 Any decision made in the exercise of any function is potentially open to challenge if the duty has been disregarded. The duty applies both to Full Council when setting the budget and to Committees when considering particular decisions.

5.8 Once a budget is in place, Council has delegated responsibility to the Policy and Services Committees to implement it. The Committees may not act contrary to the Budget without consent of Council other than in accordance with the Procedure Rules set out at Part 4(3) of the Constitution.

5.9 It is essential, as a matter of prudence that the financial position continues to be closely monitored. In particular, Members must satisfy themselves that sufficient mechanisms are in place to ensure both that savings are delivered, and that new expenditure is contained within the available resources. Accordingly, any proposals put forward must identify the realistic measures and mechanisms to produce those savings.

## **6.0 RESOURCE IMPLICATIONS: STAFFING, ICT AND ASSETS**

6.1 There are no staffing, IT or asset implications arising directly from this report.

## **7.0 RELEVANT RISKS**

7.1 The possibility of failure to deliver the Capital Programme will be mitigated by the monthly review by a senior group of officers, charged with improving performance. The Capital & Assets Group has been disbanded; however, the Investment & Change Board receive a monthly report on the Capital programme and associated issues for review.

7.2 The possible failure to deliver the Revenue Budget is being mitigated by:

- (i) Senior Leadership / Directorate Teams regularly reviewing the financial position.
- (ii) Availability of General Fund Balances.
- (iii) Where possible, reprofiling of 2021/22 projected Capital expenditure

7.3 In terms of individual scheme specific risks, these are identified as part of the original business case application and any potential risks to deliverability should be flagged as part of the ongoing scheme review process.

7.4 A risk register for Capital activity is currently under development with Internal Audit & Risk with the aim of a draft being available in Quarter 4 of 2021/22.

## **8.0 ENGAGEMENT/CONSULTATION**

8.1 This is an in-year report. Consultation takes places as part of considering the capital programme and over the planning and implementation of the specific schemes within the Programme.

## **9.0 EQUALITY IMPLICATIONS**

9.1 There are no equality implications directly from this report.

## **10.0 ENVIRONMENT AND CLIMATE IMPLICATIONS**

10.1 Capital bids are welcomed that support the Council's Climate Emergency Plan that was compiled following the declaration of a Climate Emergency by the Council in

May 2019. Within the existing capital programme there are projects that positively contribute to environmental issues. The environmental and climate implications, both positive and negative, are reported for each scheme separately to the relevant policy an service committee

## **11.0 COMMUNITY WEALTH IMPLICATIONS**

- 11.1 The Community Wealth Building Strategy is a key part of how the Authority will tackle economic, social and health inequalities across the borough and make a major contribution to improving the economic, social and health outcomes on the Wirral. Schemes contained within the Capital programme include several regeneration projects that look to improve the economic outlook for the borough, including job creation, training facilities and enhanced transport links. The Community Wealth Building implications are reported for each scheme separately to the relevant policy and service committee
- 11.2 The programme also includes projects that focus on environmental initiatives such as energy efficient buildings, sustainable and green travel infrastructure, energy efficient street lighting, urban tree planting etc.

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## **APPENDICES**

- Appendix 1 Movement Between Q2 Forecast and Q3 Forecast Position  
Appendix 2 Summary of Significant Programme Variations in Quarter 3  
Appendix 3 Proposed Virements  
Appendix 4 Revised Capital Programme 2021/22

## **BACKGROUND PAPERS**

Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice on Local Authority Accounting in the UK 2020/21.  
Local Government Act 2003 and subsequent amendments.  
Local Government (Capital Finance and Accounting) Regulations 2008.  
Accounts and Audit (England) Regulations 2015.

## **SUBJECT HISTORY**

<b>Council Meeting</b>	<b>Date</b>
<b>Budget Council – 2021/26 Capital Programme</b>	<b>1st March 2021</b>
<b>Budget Council - 2021/22 Capital Financing Strategy</b>	<b>1st March 2021</b>
<b>P&amp;R Committee - 2020/21 Capital Outturn Report</b>	<b>30th June 2021</b>
<b>P&amp;R Committee – 2021/22 Capital Monitoring Q1</b>	<b>1st September 2021</b>
<b>P&amp;R Committee – 2021/22 Capital Monitoring Q2</b>	<b>10th November 2021</b>

## Appendix 1

### Movement Between Q2 Forecast and Q3 Forecast Position

<b>Programme</b>	<b>Forecast Q2 £m</b>	<b>Additional Grant £m</b>	<b>Funding Adjustments £m</b>	<b>New Bids £m</b>	<b>Scheme Reduction £m</b>	<b>Reprofiling to Future Yrs £m</b>	<b>Forecast Q3 £m</b>
Adult Care & Health	3.494	-	-0.743	-	-3.075	1.409	1.085
Children, Families & Education	5.705	-	-	-	-	0.260	5.965
Corporate Schemes	12.071	-	0.055	-	-3.000	-	9.126
Neighbourhoods	24.580	3.835	-0.192	0.067	-	-8.605	19.685
Regeneration & Place	29.373	0.083	0.803	5.376	-0.185	-1.860	33.590
Resources	2.353	-	-	0.141	-0.021	-	2.473
<b>Total</b>	<b>77.576</b>	<b>3.918</b>	<b>-0.077</b>	<b>5.584</b>	<b>-6.281</b>	<b>-8.796</b>	<b>71.924</b>



## Appendix 2

### Summary of Significant Programme Variations in Quarter 3

Area	Scheme	Forecast		Variance	Comment
		Forecast Q2 £m	Q3 £m	from Q2 £m	
Adult Care and Health	Extra Care Housing	2.874	0.374	-2.500	The Housing 21 Upton scheme is not expected to begin on site until planning permission is granted when £2.764m will be paid. This is now forecast to take place in 22/23 therefore the budget has been reprofiled.
Children, Families & Education	Basic Needs	0.600	0.900	0.300	Budget originally reprofiled into 22/23 has been brought back into the current year to finance higher than originally forecast activity within 21/22.
	High Needs Provision Capital	0.500	0.927	0.427	Investment plan to provide 137 high needs places in special schools. Works scheduled include those at Pensby Park Resource Centre to provide 66 SEN places and the Home Education Service relocation. A further 71 places are to be delivered across other sites. Budget reprofiled to account for this.
	Special Educational Needs and Disabilities	0.500	0.000	-0.500	Total £829K grant has now been re-profiled into 2022/23 to deliver additional classroom provision at Foxfield School. This requirement is currently being assessed but works are not anticipated to start until 22/23, therefore budget is reprofiled.

Area	Scheme	Forecast	Forecast	Variance	Comment
		Q2 £m	Q3 £m	from Q2 £m	
Corporate Schemes	MHCLG Capitalisation Directive	10.680	6.355	-4.325	Forecasts at Q3 indicate that the capitalisation directive requirement are to reduce.
	Bridges excluding Dock Bridge	0.000	0.608	0.608	Lingham lane bridge will not now go ahead due to high cost to repair, budget will be utilised for other schemes.Q3 reprofiling of £143K as 5% contribution to Network Rail bridge strengthening works are now due in 22-23.
Neighbourhoods	Bridges-Lingham Lane Bridge	0.350	0.000	-0.350	Budget merged into 'Bridges excluding Dock Bridge'
	Bridges-Network rail	0.401	0.000	-0.401	Budget merged into 'Bridges excluding Dock Bridge'
	Moreton Sandbrook Drainage	0.440	0.025	-0.415	£415K to be reprofiled into 22/23 as planning permission will not be agreed within this financial year.
	Northbank West Cycle Scheme	0.000	0.266	0.266	Scheme completed on site with the exception of snagging. £266k of budget reallocated to this scheme from 'Sustainable Transport Enhancement Package' per agreement from the funding organisation, Merseytravel.
	Sustainable Transport Enhancement Package	0.625	0.359	-0.266	See Comment above.
	Future Golf - Project 1.1	0.460	0.120	-0.340	There has been a delay in the tender process, therefore budget has been reprofiled into 22/23.

Area	Scheme	Forecast Q2 £m	Forecast Q3 £m	Variance from Q2 £m	Comment
<b>Neighbourhoods</b>	New Ferry Rangers Community Clubhouse	1.052	0.010	-1.042	Scheme due to go out to tender in January 2022, estimated to award contract end of March with start in April. An initial tender exercise was unsuccessful due to unforeseen high returns as a result of price increases in materials and labour. Increased Capital was secured recently to ensure sufficient contingency is available hence the delay.
	Parks Machinery	0.552	0.000	-0.552	Remaining budget reprofiled into 22/23. Grass cutting arrangements have changed with impacts upon the machinery which is ordered. Review of machinery requirements ongoing.
	Parks Vehicles	0.250	0.000	-0.250	As above, budget reprofiled into 22/23 as vehicle requirements are aligned with modified working practices.
	Play Area Improvements	0.467	0.234	-0.233	Procurement changes have lead to ordering delays. Budget reprofiled into 22/23.
<b>Regeneration &amp; Place</b>	Energy Efficient Buildings	0.450	0.000	-0.450	Scheme of works TBC after asset consolidation and staff relocation(ACSR) conclusion and service reviews. Budget reprofiled accordingly.
	Health & Safety - Condition Surveys	1.000	0.200	-0.800	Scheme of works TBC after asset consolidation and staff relocation(ACSR) conclusion and service reviews. Budget reprofiled accordingly.

Area	Scheme	Forecast Q2 £m	Forecast Q3 £m	Variance from Q2 £m	Comment
Regeneration & Place	Moreton Youth Club & Library	0.500	0.020	-0.480	Work to begin on site 22-23, only fees estimated in 21-22, £480K budget reprofiled into 22-23. Awaiting public consultation to confirm planning application progress, due early Spring.
	Aids, Adaptations and Disabled Facility Grants	6.386	7.252	0.866	Amount of grant funding available increased due to revised lower costs associated with the 'Telecare/Telehealth' project. Any grant unspent this financial year will be rolled over to the next financial year.
	Home Improvements	0.250	0.000	-0.250	This scheme is now fully funded from the Disabled Facility Grants funding, as per scheme above.
	Active Travel Tranche 2	0.681	0.181	-0.500	The scheme is in delivery - some reprofiling into 22/23 required due to delays in materials being able to be secured and objections received during consultation.
	Connecting Wirral Waters: Detailed Design	0.610	0.060	-0.550	Tender now awarded to secure consultant support for detailed design of mass transit scheme. Budget reprofiled accordingly.
	New Ferry Regeneration Strategic Acquisitions	0.280	1.180	0.900	A £900k budget virement is sought from the 'Strategic Acquisition Fund' to allow further investment in this scheme.
	Strategic Acquisition Fund	1.070	4.781	3.711	As above, £900k virement to 'New Ferry Acquisitions'. This variance also includes the funding associated with the new bid, which is summarised in 3.5 of this report.

## Appendix 3

### Proposed Virements

Directorate	Scheme	Proposed Virement £'m	Proposed Reallocation	Reason
Neighbourhoods	Monks Ferry Slipway	0.040	Coronation Park Sustainable Drainage	Coronation Park scheme received £180k grant from the Environment Agency. The cost of this scheme may exceed this grant amount therefore it is proposed to reallocate the residual budget from Monks Ferry Slipway (scheme completed).
Regeneration & Place	Health & Safety - Condition Surveys	0.750	Woodchurch Sports Pavillion	Temporary virement approved via Officer Decision Notice to secure external grant funding towards the project.
Regeneration & Place	Strategic Acquisition Fund	0.900	New Ferry Strategic Acquisitions Fund	As part of the regeneration of New Ferry, further funds are required to purchase potential additional sites.

## Appendix 4

### Revised Capital Programme at Quarter 3 2021/22

Scheme	2021/22			2022/23	2023/24	2024/25
	Q2 Forecast £000	Q3 Forecast £000	Variance £000	Budget £000	Budget £000	Budget £000
<b>Adult Care and Health</b>						
Better Care Fund (Disabled Facilities Grant)	0	0	0	433	0	0
Citizen and Provider Portal/Integrated I.T.	112	112	0	0	0	0
Extra Care Housing	2,874	374	-2,500	4,967	0	0
Liquidlogic - Early Intervention & Prevention	125	125	0	125	0	0
Telecare & Telehealth Ecosystem	383	474	91	1,500	1,120	0
<b>Total Adult Care and Health</b>	<b>3,494</b>	<b>1,085</b>	<b>-2,409</b>	<b>7,025</b>	<b>1,120</b>	<b>0</b>
<b>Children, Families &amp; Education</b>						
Basic Needs	600	900	300	388	0	0
Children's System Development	423	423	0	403	0	0
School Condition Allocation (SCA)	2,564	2,564	0	7,520	2,500	2,500
Family support	0	0	0	157	0	0
Healthy Pupils Capital Fund	18	18	0	0	0	0
High Needs Provision Capital	500	927	427	120	0	0
PFI	0	33	33	52	0	0
School remodelling and additional classrooms (School Place Planning)	500	500	0	437	0	0
Special Educational Needs and Disabilities	500	0	-500	829	0	0
Transforming Care - Therapeutic Short Breaks	600	600	0	266	0	0
<b>Total Children, Families &amp; Education</b>	<b>5,705</b>	<b>5,965</b>	<b>260</b>	<b>10,172</b>	<b>2,500</b>	<b>2,500</b>

Scheme	2021/22			2022/23	2023/24	2024/25
	Q2	Q3	Variance	Budget	Budget	Budget
	Forecast	Forecast				
<b>Corporate Schemes</b>						
Capitalisation of Salaries	647	647	0	0	0	0
MHCLG Capitalisation Directive	10,680	6,355	-4,325	0	0	0
Transformational Capitalisation	744	2,124	1,380	2,930	0	0
<b>Total Corporate Schemes</b>	<b>12,071</b>	<b>9,126</b>	<b>-2,945</b>	<b>2,930</b>	<b>0</b>	<b>0</b>
<b>Neighbourhoods</b>						
Aids to Navigation	40	40	0	0	0	0
Allotment Sites Expansion	127	127	0	0	0	0
Arrowe Park Sports Village Redevelopment Feasibility Study	25	25	0	0	0	0
Beach Cleaning - Replacement of equipment	122	28	-94	94	0	0
Birkenhead Park World Heritage Project Team	85	0	-85	85	0	0
Bridges excluding Dock Bridge	0	608	608	143	0	0
Bridges-Lingham Lane Bridge	350	0	-350	0	0	0
Bridges-Network rail	401	0	-401	0	0	0
Catering Provision, West Kirby Sailing Centre-Leisure 21-22	95	95	0	0	0	0
Cemetery Extension & Improvements (Frankby)	171	71	-100	100	0	0
Coastal Defence - Meols Feasibility Study	100	30	-70	70	0	0
Combined Authority Transport Plan (CATP)	1,659	1,659	0	1,000	0	0
Coronation Park Sustainable Drainage	182	32	-150	190	0	0
Defibrillators	0	67	67	0	0	0
Dock Bridges replacement	517	317	-200	200	0	0
Fitness Equipment	0	0	0	4	0	0
Food Waste	0	0	0	0	3,200	0

Scheme	2021/22			2022/23	2023/24	2024/25
	Q2	Q3	Variance	Budget	Budget	Budget
	Forecast £000	Forecast £000	£000	£000	£000	£000
<b>Neighbourhoods (Continued)</b>						
Future Golf - Project 1.1	460	120	-340	340	0	0
Highway Maintenance	4,313	4,313	0	0	0	0
Highways Asset Management System	133	77	-56	56	0	0
Key Route Network	88	88	0	0	0	0
Key Route Network (LGF3) - Operate Key Roads / Routes Efficiently	361	361	0	0	0	0
Key Route Network 21/22	537	537	0	0	0	0
Lyndale Ave Parking & Safety Measures	150	150	0	0	0	0
Mersey PK & Ilchester Parks improvements	4	4	0	0	0	0
Modernisation of CCTV System	170	170	0	0	0	0
Monks Ferry Slipway	40	0	-40	0	0	0
Moreton Sandbrook Drainage	440	25	-415	415	0	0
New Brighton Gym Equipment	162	162	0	0	0	0
New Ferry Rangers Community Clubhouse	1,052	10	-1,042	1,042	0	0
Northbank West Cycle Scheme	0	266	266	0	0	0
Parks Machinery	552	0	-552	2,635	0	0
Parks Vehicles	250	0	-250	1,071	0	0
Play Area Improvements	467	234	-233	233	0	0
Plymyard Playing Field	0	0	0	147	0	0
Quick Win Levy	45	45	0	0	0	0



Scheme	2021/22			2022/23	2023/24	2024/25
	Q2	Q3	Variance	Budget	Budget	Budget
	Forecast	Forecast				
<b>Neighbourhoods (Continued)</b>						
Removal of remaining analogue CCTV circuits-21-22	233	233	0	0	0	0
Solar Campus 3G	375	375	0	0	0	0
Sustainable Transport Enhancement Package	625	359	-266	0	0	0
Street Lighting Column - Replacement or Upgrade	5,203	5,203	0	0	0	0
Street Lighting -Illuminated Lighting and Signage	182	182	0	182	0	0
Studio refurbishment Les Mills classes	138	138	0	0	0	0
Studio refurbishment Les Mills classes new bid	88	88	0	0	0	0
Surface Water Management Scheme	90	90	0	0	0	0
Thermal mapping	10	10	0	0	0	0
Tower Road National Productivity Investment Fund (NPIF)	534	534	0	0	0	0
Town Link Viaduct	332	332	0	0	0	0
Tree Strategy	115	115	0	57	34	0
Urban Tree Challenge Fund	318	226	-92	299	0	0
West Kirby Flood alleviation	1,800	1,800	0	7,174	0	0
Williamson Art Gallery Catalogue	73	35	-38	38	0	0
Wirral Country Park Car Park Surfacing	210	170	-40	40	0	0
Wirral Way Widening	134	134	0	0	0	0
Woodchurch Rd Drainage	80	0	-80	80	0	0
Woodchurch Sports Pavillion	0	0	0	750		
<b>Total Neighbourhoods</b>	<b>24,580</b>	<b>19,685</b>	<b>-4,895</b>	<b>16,512</b>	<b>3,234</b>	<b>0</b>

Scheme	2021/22			2022/23	2023/24	2024/25
	Q2	Q3	Variance	Budget	Budget	Budget
	Forecast	Forecast				
<b>Regeneration &amp; Place</b>						
65 The Village	164	164	0	0	0	0
Active Travel Tranche 1	188	113	-75	90	0	0
Active Travel Tranche 2	681	181	-500	1,500	0	0
Aids, Adaptations and Disabled Facility Grants	6,386	7,252	866	1,600	0	0
Arrowe Country Park - New Machine Shed & Wash Bay	186	0	-186	186	0	0
Arrowe Country Park Depot: Re-Surfacing, Material Bays & Electronic Er	40	0	-40	40	0	0
Bebington Oval Facility Upgrade	0	0	0	701	0	0
Birkenhead Park Depot Resurfacing	30	30	0	0	0	0
Birkenhead Park Event Infrastructure	0	0	0	164	0	0
Birkenhead Regeneration Delivery Fund	2,599	2,512	-87	1,350	0	0
Birkenhead Regeneration Framework	667	667	0	85	0	0
Business Investment Fund	955	955	0	0	0	0
Capitalisation of Regen Salaries	0	1,600	1,600	1,600	0	0
Castleway & Leasowe Early Years	30	30	0	1,170	0	0
Clearance of Land Schemes	10	10	0	380	0	0
Community Bank	185	0	-185	0	0	0
Concerto Asset Management System	38	38	0	0	0	0
Connecting Wirral Waters: Detailed Design	610	60	-550	550	0	0
Consolidated Library Works Fund	100	0	-100	290	0	0
Depot Welfare Improvements	200	50	-150	230	0	0

Scheme	2021/22			2022/23	2023/24	2024/25
	Q2	Q3	Variance	Budget	Budget	Budget
	Forecast	Forecast				
	£000	£000	£000	£000	£000	£000
<b>Regeneration &amp; Place (Continued)</b>						
Empty Property Grant Scheme	210	337	127	310	310	310
Energy efficient buildings	450	0	-450	900	0	0
Eureka	100	100	0	0	0	0
Floral Pavilion	0	0	0	175	0	0
Future High Streets - Birkenhead	3,318	3,318	0	7,133	14,130	0
Future High Streets - New Ferry	529	529	0	2,685	0	0
Health & Safety - Condition Surveys	1,000	133	-867	2,856	2,500	2,500
Heswall Day Centre	127	0	-127	127	0	0
Hind Street Movement Strategy Project 21-22	123	123	0	0	0	0
Home Improvements	250	0	-250	0	0	0
Housing Infrastructure Fund (Enabling Infrastructure)	21	21	0	0	0	0
Housing Infrastructure Fund Marginal Viability (Northbank)	3,748	3,748	0	40	0	0
Hoylake Golf works depot demolish and replace	50	50	0	54	0	0
Landican Chapels	119	119	0	0	0	0
Leasowe Leisure Centre/Evolutions	0	0	0	1,720	0	0
Legislative Compliance	44	44	0	0	0	0
Leisure Capital Improvement Programme	0	182	182	660	0	0
Lever Sports Pavilion	0	0	0	80	0	0
Major Infrastructure Development & Strategic Transport Forward Plannir	200	200	0	262	0	0
Maritime Knowledge hub	1,700	1,700	0	10,650	10,650	0
Moreton Youth Club & Library	500	20	-480	980	0	0
New Brighton Masterplan for Marine Promenade	0	65	65	0	0	0

Scheme	2021/22			2022/23	2023/24	2024/25
	Q2 Forecast £000	Q3 Forecast £000	Variance £000	Budget £000	Budget £000	Budget £000
<b>Regeneration &amp; Place (Continued)</b>						
New Ferry Regeneration Strategic Acquisitions	280	1,180	900	320	118	0
Office Quarter Building Fit-Out	196	196	0	660	4,613	0
Onstreet Residential Chargepoint Scheme	102	102	0	0	0	0
Parks and Countryside (Equalities Act)	25	25	0	430	0	0
People's Pool Feasibility Study	72	5	-67	67	0	0
Pool Covers	72	0	-72	72	0	0
Property Pooled Plus I.T System	70	70	0	0	0	0
Soft Play Areas Leisure Centres	0	0	0	410	0	0
Strategic Acquisition Fund	1,070	4,781	3,711	2,619	1,800	0
Sustainable Urban Development - Leasowe to Seacombe Corridor	150	150	0	991	0	0
Transport Advisory Group Business Case-A41 Corridor North	50	50	0	215	0	0
Transport Advisory Group Business Case-Wirral Waters outline	131	131	0	0	0	0
Town Centre scheme - Liscard	316	326	10	0	0	0
Town Centre scheme - New Ferry	177	177	0	0	0	0
Town Fund Birkehead	115	115	0	0	0	0
Washdown Facilities	97	97	0	0	0	0
West Kirby Concourse/Guinea Gap Reception upgrade / improve	0	0	0	351	0	0
West Kirby Marine Lake/Sailing Centre – accommodation	229	229	0	0	0	0
West Kirby Masterplan	0	0	0	70	10	0
Wirral Tennis Centre - Facility Upgrade	0	0	0	766	0	0
Wirral Waters Investment Fund	1,605	1,605	0	1,645	5,205	4,500
<b>Total Regeneration &amp; Place</b>	<b>29,373</b>	<b>33,590</b>	<b>4,217</b>	<b>47,117</b>	<b>39,336</b>	<b>7,310</b>

Scheme	2021/22			2022/23	2023/24	2024/25
	Q2	Q3	Variance	Budget	Budget	Budget
	Forecast	Forecast				
<b>Resources</b>						
Access Wirral	51	0	-51	0	0	0
Creative & Digital Team - specialist software and hardware	0	0	0	15	0	0
Customer Experience Improvements Project	561	612	51	856	0	0
Digital Corporate Storage - upgrade & refresh technologies	66	66	0	0	0	0
Enterprise Resource Planning	1,418	1,418	0	3,235	0	0
HR e-Recruitment Solution	21	0	-21	0	0	0
Legal Case Management System	60	60	0	0	0	0
Replacement of ITSM	0	61	61	331	0	0
Upgrade of WIFI Network	0	80	80	122	0	0
Worksmart I.T.	176	176	0	0	0	0
<b>Total Resources</b>	<b>2,353</b>	<b>2,473</b>	<b>120</b>	<b>4,559</b>	<b>0</b>	<b>0</b>
<b>Total Capital Budget</b>	<b>77,576</b>	<b>71,924</b>	<b>-5,652</b>	<b>88,315</b>	<b>46,190</b>	<b>9,810</b>

