

<u>AGENDA ITEM</u>			
REPORT TO:		Resources Overview & Scrutiny Committee	
DATE:		10 December 2025	
PORTFOLIO		Councillor Vanessa Alexander – Resources & Council Operations	
REPORT AUTHOR:		M Dyson – Executive Director of Resources	
TITLE OF REPORT:		Capital Programme Monitoring 2025/26 – 2027/28 - Quarter 2 Update to 30th September 2025	
EXEMPT REPORT:	No		
KEY DECISION:	No	If yes, date of publication:	

1. **Purpose of the Report**

- 1.1. The purpose of this report is to provide an update on the delivery and financial performance of the capital programme as at Quarter 2 of 2025/26, highlighting progress against budget, identifying any variances, risks or slippage, and forecasting the expected outturn. It supports effective decision-making, ensures transparency and accountability, and informs any necessary adjustments to project timelines, funding allocations, or future financial planning.

2. **Recommendations**

- 2.1. That Members note the financial position of the Capital Budget at Q2 of the 2025/26 financial year, as shown in **SECTION 4**.
- 2.2. That Members approve the in-year addition to the Capital Programme of £0.681m of capital projects, as shown in **APPENDIX 1**.

3. **2025/26 Capital Budget**

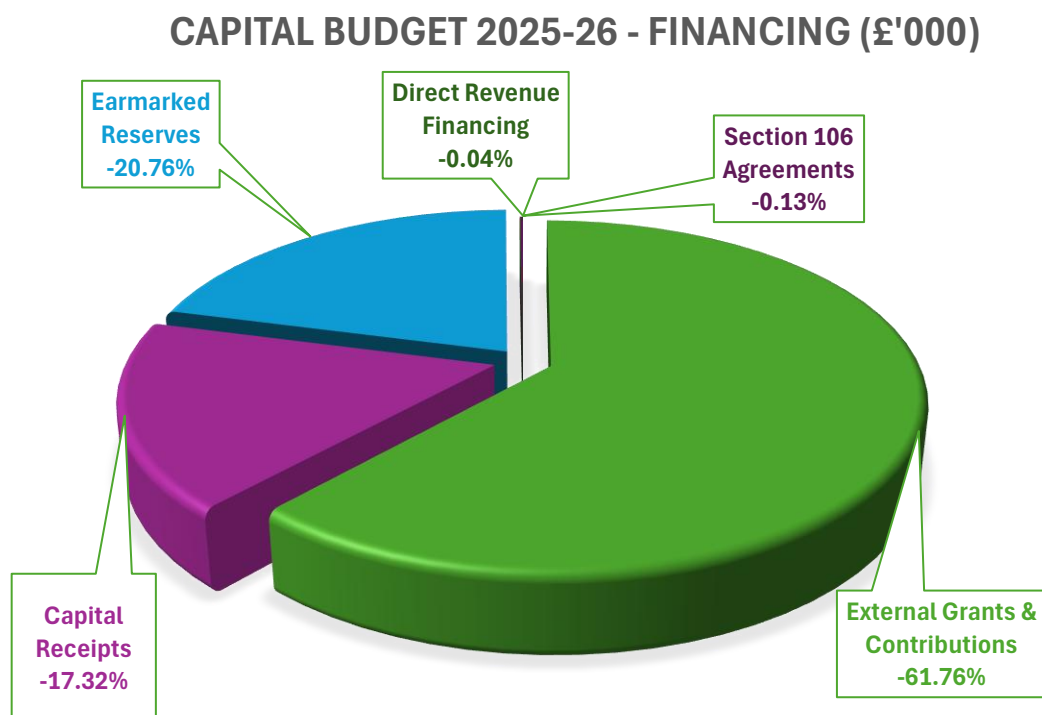
- 3.1. The Capital Budget for 2025/26 is Year One of the Capital Programme 2025/26 – 2027/28.
- 3.2. At the Council meeting on the 27th of February 2025, Members approved a capital budget for 2025/26 of £2.726m.
- 3.3. A further £23.236m was added to this budget from rephased capital projects carried forward from 2024/25. Of this, £19.370m relates to major projects, such as the Levelling Up funded schemes for Accrington town centre and Leisure Estate Investment programme.

- 3.4. Ad hoc budget adjustments have reduced the Capital programme by £0.157m. Of which, £0.178m was removed from the Capital Programme relating to a UKSPF funding adjustment. A further £0.021m of capital receipts funding was added, which was brought forward from 2024/25.
- 3.5. Approval was received at Q1 to add a further £29.780m to the capital programme. Of which, £29.187m is for the scheme at Huncoat Garden Village (HGV), which is fully funded from external grants. £0.500m relates to the addition of solar panels at Market Hall, which is funded from reserves. £0.094m relates to several smaller projects.
- 3.6. This report requests a further £0.681m to be added to the Capital Programme at Q2. £0.115m relates to Park & Open Spaces, on projects such as improvements at Lowerfold Park and Bullough Park, which are mostly funded by grants, contributions, and earmarked reserves.
- 3.7. £0.120m is the Council's contribution to the repurposing of Mercer Hall and £0.010m is for the purchase of vehicles & equipment funded from a revenue contribution. A further £0.250m for Market Development Works and £0.128m for Leisure Estate Investment has also been added. These works are funded by earmarked reserves.
- 3.8. Additional funding of £0.028m has been allocated to the Lee Lane Cemetery tap project and a new capital project has been added for £0.030m to proceed with the installation of a wireless conference system. Details of all in-year budget adjustments can be found in **APPENDIX 1**.
- 3.9. Several projects have been identified to be rephased into future years of the Capital Programme, which total £26.310m. Of which, HGV is £26.076m.
- 3.10. Therefore, the Capital Budget for 2025/26 now totals £29.957m, as shown in **Table 1** below:
- 3.11. **Table 1** – Capital Budget 2025/26 Reconciliation:

Capital Budget 2025/26	Amounts £'000
Budget Approvals (Council Feb-25)	2,726
Slippage b/f from 2024-25	23,236
Budget Adjustments in Year	-157
Schemes Approved in Year (QTR1)	29,780
Schemes Recommended for Approval (QTR2)	681
Proposed Capital Programme 2025-28	56,267
Less Approved Slippage into Future Years	-26,310
Proposed Capital Budget 2025-26	29,957

- 3.12. A more detailed set of tables showing movements by service area can be found in **APPENDIX 2**.

3.13. The proposed financing of the Capital Budget of £29.957m for 2025/26 is shown in **Chart 1** below:



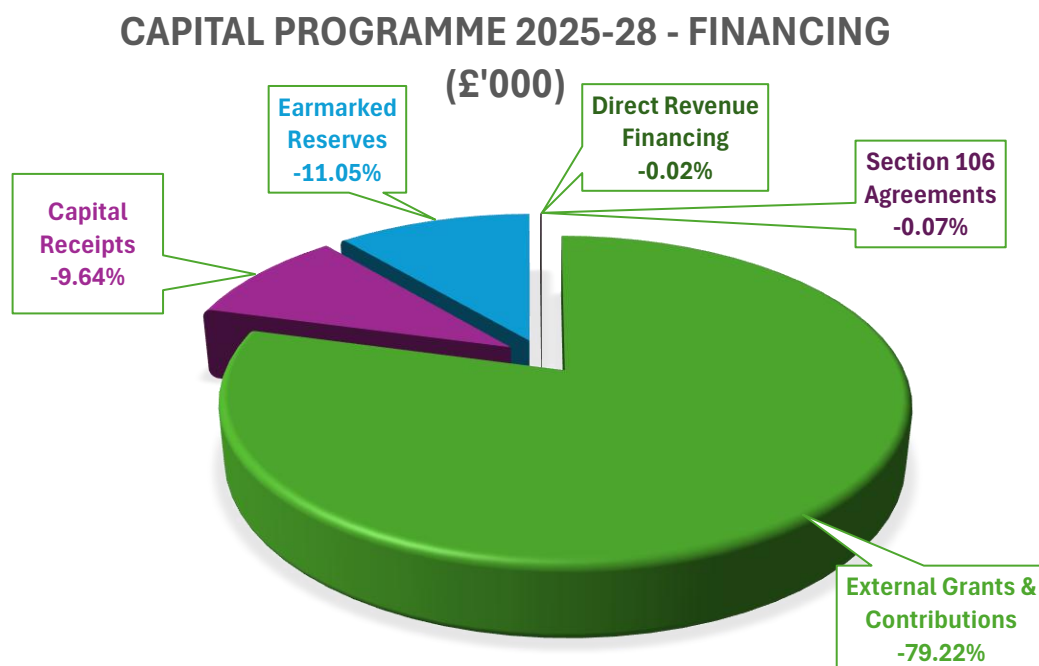
3.14. Following all budget adjustments as detailed above has resulted in a proposed revised Capital programme of £56.267m, which can be seen in **Table 2** below:

3.15. **Table 2** – Capital Programme Budgets by Service Area:

Programme Area - Budgets	Proposed Capital Budget 2025/26 £'000	Proposed Capital Budget 2026/27 £'000	Proposed Capital Budget 2027/28 £'000	Proposed Capital Programme £'000
Community Projects	728	0	0	728
Housing Improvement Programme	1,769	0	0	1,769
Huncoat Garden Village	3,110	22,261	3,815	29,186
IT Projects	527	0	0	527
Leisure Estate Investment	6,921	0	0	6,921
Market Development Works	13,349	0	0	13,349
Operational Buildings	1,156	234	0	1,390
Parks & Open Spaces	1,246	0	0	1,246
Planned Asset Improvements	217	0	0	217
UK Shared Prosperity Fund	255	0	0	255
Vehicles & Equipment	680	0	0	680
Total Approved Capital Spend Budgets	29,957	22,495	3,815	56,267

3.16. As shown above, £22.495m has been rephased to 2026/27 and £3.815m to 2027/28, reflecting the forecasted expenditure in those years.

3.17. The proposed financing of the Capital Programme of £56.267m for 2025/26 – 2027/28 is shown in **Chart 2** below:



4. 2025/26 Capital Budget - Q2 Forecast Outturn

4.1. As of 30 September 2025, actual and committed expenditure totals £12.598m, representing 42.05% of the rephased 2025/26 budget of £29.957m. **Table 3** below shows the committed expenditure and forecasted outturn by service area.

4.2. **Table 3** - 2025/26 Capital Budget - Q2 Forecast Outturn:

Programme Area - Budgets	Proposed Capital Budget 2025/26 £'000	Actuals & Commitments - Q2 £'000	Forecast Outturn - Q2 £'000	Forecast Variance - Q2 £'000
Community Projects	728	410	628	99
Housing Improvement Programme	1,769	841	1,619	150
Huncoat Garden Village	3,110	2,682	3,006	105
IT Projects	527	430	522	6
Leisure Estate Investment	6,921	4,827	6,521	400
Market Development Works	13,349	2,383	6,469	6,879
Operational Buildings	1,156	46	717	439
Parks & Open Spaces	1,246	547	941	305
Planned Asset Improvements	217	4	100	117
UK Shared Prosperity Fund	255	177	255	0
Vehicles & Equipment	680	251	271	409
Total Approved Capital Spend Budgets	29,957	12,598	21,048	8,909

4.3. Further forecast expenditure of £8.450m is anticipated before the end of the financial year, resulting in a total forecast outturn figure of £21.048m. This represents 70.26% of

the allocated budget and an underspend of £8.909m against the 2025/26 proposed budget.

- 4.4. Of the £8.909m underspend on the 2025/26 budget, £8.481m is due to natural slippage of capital projects, or where projects have not commenced - mainly due to the absence of funding. Subject to Cabinet approval at year end, these projects will be rephased to subsequent years.
- 4.5. The largest area of slippage relates to the LUF-funded Market Development Works. While a more detailed cashflow is being developed by the contractor, initial estimates propose that £6.879m of budget will be slipped into next year. Further details of all proposed slippage can be found in **APPENDIX 3**.
- 4.6. A further £0.428m of the £8.909m underspend on the 2025/26 budget relates to completed or closed projects. This is a net amount consisting of a £0.443m underspend and a £0.015m overspend. Subject to Cabinet approval at year end, any the funding of any underspends will be released to fund other capital projects.
- 4.7. Of the £0.443m underspend, £0.409m relates to capital costs for expanding food waste collection rounds. The original project bid was based on the government grant's terms, which supported capital purchases like food caddies and waste vehicles. However, instead of buying food waste vehicles outright, the Council leased new refuse collection vehicles that were adapted for food waste. This approach aligns with the Council's vehicle leasing policy. As a result, the unused portion of the grant will be used to offset the capital financing costs of these leased vehicles.
- 4.8. The capital programme is closely monitored throughout the financial year to ensure spending stays in line with forecasts and is accurately reflected in the Council's cash flow. Any significant variances will be reviewed, and their financial impact will be factored into future treasury management and budget planning.
- 4.9. A more detailed breakdown of the forecast outturn for 2025/26 is shown in **Appendix 3**.

5. Major Schemes

- 5.1. The Capital Programme includes several major schemes that require robust and continuous monitoring to ensure they are delivered on time, within budget, and that all external funding is both secured and claimed promptly. The following have been identified as key major schemes currently requiring close oversight:
- 5.2. **Market Development Works** – The redevelopment of Market Hall, Market Chambers, and Burton Chambers remains a significant challenge for the Council. However, enhanced monitoring and management arrangements have ensured that key milestones are being met, with the project progressing on time and within budget.
- 5.3. The programme has a remaining budget of £13.349m. This is funded by £10.617m from the Levelling Up Fund and other grants, the majority of which have already been claimed. The balance of £2.732m will be met from available capital receipts and revenue reserves, ensuring the Council has the necessary resources in place to deliver the scheme as planned.

- 5.4. At the time of writing, the contractor is working with the Council to finalise the spend profile. Nonetheless, the programme remains on track for completion in Q2 of the 2026/27 financial year.
- 5.5. **Leisure Estate Investment** – Comprises two key projects: the construction of the Cath Thom Leisure Centre and efficiency works at Hyndburn Leisure Centre. The overall programme budget is £6.921m, which includes provision for future pitch drainage works.
- 5.6. Construction of the Cath Thom Leisure Centre is now complete, with final accounts and outstanding project costs currently being finalised, with any minor overspends covered by the £0.128m underspend reserve previously approved by Cabinet.
- 5.7. The Hyndburn Leisure Centre project is expected to underspend by approximately £0.100m this year. This, along with the £0.300m allocated for pitch drainage works is expected to be slipped into the 2026/27 financial year.
- 5.8. **Huncoat Garden Village** – Huncoat Garden Village remains a major strategic scheme for the Council, fully funded by a £29.186 million grant from Homes England. Forecast expenditure is phased over three financial years, with £3.110m in 2025/26, £22.261m in 2026/27, and £3.800m in 2027/28.
- 5.9. Current activity is focused on progressing key preparatory work, including planning, legal, and land acquisition processes. Consultants are supporting the Council across several workstreams, including the residential relief road design, compulsory purchase order (CPO) documentation, landowner negotiations, and overall programme management. These activities are essential to enabling delivery of the scheme in line with the agreed programme.

6. Funding Risks

6.1. Capital Receipts

- **Capital Receipts and Funding Position**

At Q2 2025/26, the Council has a Capital Receipts balance of £2.666m. The latest Capital Programme requires £4.989m - leaving a shortfall of £2.323m over the Capital Programme period 2025/26 – 2027/28.

- **2025/26 Forecast**

For 2025/26, the forecast requirement at Q2 is £2.079m. However, of the £2.666m total available, £1.719m is earmarked for Market Development Works and £0.153m for fire compliance works, which will both be delivered in 2026/27. Therefore, only £0.794m is available for 2025/26. It is proposed that the shortfall in 2025/26 is funded from eligible grants and earmarked reserves.

- **Future Requirements and Risks**

In 2026/27, a further £1.000m in Capital receipts is required to fund all approved projects. Funding for these future commitments has not yet been identified and excludes any new capital bids submitted for that year. Progress is being made on planned asset

disposals to generate the necessary receipts, but delays may require temporary use of reserves or pausing elements of the programme.

- **Next Steps**

Officers will continue to review the Council's operational asset base to identify further disposal opportunities. The funding strategy and associated risks will be monitored closely to ensure the programme remains deliverable and financially sustainable.

This is a high-level risk.

6.2. External Grants and Contributions

- **Levelling Up Project (LUF)** – this scheme is primarily funded through a government grant, supplemented by a contribution from Lancashire County Council. A total of £10.617m in grant funding is required to complete the scheme. To date, the Council has received £9.634m, with further claims being submitted on a quarterly basis to help manage cash flow effectively.

To support local authorities, the government has prepaid certain elements of the grant, easing short-term cash flow pressures.

- **Huncoat Garden Village** – The Council has been awarded a government grant of £29.187m to support this scheme. Grant claims are submitted monthly, following the incurrence of eligible expenditure, to help manage the Council's cash flow.

To date, the Council has received over £2.0m in grant funding. The government has structured the grant to allow for prepayment of certain elements, further supporting local authority cash flow management.

- **Disabled Facilities Grant** – the Council receives grant funding from the Better Care Fund via Lancashire County Council, which includes £1.360m of funding for 2025/26. All grant funding has been received.
- **Leisure Estate Investment Programme** – The Council was successful in obtaining external funding of around £2.64m from Sport England. Most of this grant has already been received by the Council, with the remainder to be claimed at a later stage of this scheme.
- **Pride of Place Impact Fund** - The Council has been awarded £1.5m through the Pride in Place Impact Fund. As of November 2025, no decisions have been made regarding allocation. Schemes will be developed collaboratively with officers, Cabinet, the local MP, and the community to ensure the funding delivers maximum benefit across the borough. All funds must be spent by 31 March 2027.

This is a low-level risk.

7. Conclusion

- 7.1. The Capital Programme has grown substantially over the past two financial years and now totals £56.267m. While approximately 79% of this funding is secured through external grants and contributions, the increased scale and complexity of the programme are placing significant demands on the Council's staffing and delivery capacity.
- 7.2. To ensure successful delivery within agreed timescales and budgets, it is essential that all projects are strategically planned, adequately resourced, and appropriately phased. Effective programme management and coordination will be critical to maintaining progress and achieving intended outcomes.
- 7.3. The Programme will continue to be carefully monitored, and it may require further revisions in its phasing in the future.

8. Alternative Options considered and Reasons for Rejection

8.1. Not applicable

9. Consultations

9.1. Not applicable

10. Implications

Financial implications (including mainstreaming)	As outlined in this report
Legal and human rights implications	None
Assessment of risk	None
Equality and diversity implications <i>A <u>Customer First Analysis</u> should be completed in relation to policy decisions and should be attached as an appendix to the report.</i>	None

11. Local Government (Access to Information) Act 1985: **List of Background Papers**

11.1. Council 27th February 2025 – Capital Programme 2025/26

12. Freedom of Information

12.1. The report does not contain exempt information under the Local Government Act 1972, Schedule 12A and all information can be disclosed under the Freedom of Information Act 20.

APPENDIX 1

Approved since Feb 2025 Cabinet							
Programme Area	Project Name	Cost Centre	Reason	Quarter 1 (£'000)	Quarter 2 (£'000)	Quarter 3 (£'000)	Total (£'000)
Parks & Open Spaces	Oak Hill Park Bowling Green Railings	20257	New Scheme	40			40
Vehicles & Equipment	Tipper PN13 FEH	20254	Vehicle	4			4
Community Projects	Newark St Landscaping (Project Phoenix)	20253	New Scheme	40			40
Market Development Works	Market Hall Solar Panels	20266	New Scheme	500			500
Huncoat Garden Village	Huncoat Garden Village	20251	New Scheme	29,187			29,187
Community Projects	Gt Harwood TC (Greening Project) Accel Fund	20242	Funding	10			10
Operational Projects	Lee Lane Cemetery Tap & Water Supply	20260	Funding		28		28
IT Projects	Wireless Conference System	tbc	New Scheme		30		30
Leisure Estate Investment	WPF Development Contract	20178	Funding		128		128
Market Development Works	All Schemes - market Hall/Burtons etc	All	Funding		250		250
Parks & Open Spaces	Bullough Park Woodland Enhancement PH1	20239	Funding		9		9
Parks & Open Spaces	Lowerfold Park Footpaths	20264	Funding		9		9
Parks & Open Spaces	Lowerfold Park Pavilion Upgrade	20270	New Scheme		23		23
Parks & Open Spaces	Bullough Park Woodland Enhancement PH2	20271	New Scheme		74		74
Community Projects	Mercer Hall Repurposing	20268	New Scheme		120		120
Vehicles & Equipment	Ride on Mower	20269	Vehicle		7		7
Vehicles & Equipment	Vehicle Trailer CVMU	20272	Vehicle		4		4
	Schemes added in year			29,780	681	0	30,462
UK Shared Prosperity Fund	Improve Town Centre Car Parks / Planting	20207	Adjustment	-178			-178
Market Development Works	Market Chambers	20136	Adjustment		21		21
	Budget adjustments in year			-178	21	0	-157
	Total movements in year			29,603	703	0	30,305

APPENDIX 2

Programme Area - Budgets	Budget Approvals (Council Feb-25)	Slippage b/f from 2024/25	Budgets Adjustments in Year	Schemes Approved in Year (QTR1)	Schemes Recommended for Approval (QTR2)	Proposed Capital Programme	Less Approved Slippage into Future Years	Proposed Capital Budget 2025/26
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Community Projects	87	471		50	120	728	0	728
Housing Improvement Programme	1,360	409		0	0	1,769	0	1,769
Huncoat Garden Village	0	0		29,187	0	29,187	-26,076	3,110
IT Projects	420	78		0	30	527	0	527
Leisure Estate Investment	0	6,793		0	128	6,921	0	6,921
Market Development Works	0	12,577	21	500	250	13,349	0	13,349
Operational Buildings	512	850		0	28	1,390	-234	1,156
Parks & Open Spaces	120	971		40	115	1,246	0	1,246
Planned Asset Improvements	50	167		0	0	217	0	217
UK Shared Prosperity Fund	178	255	-178	0	0	255	0	255
Vehicles & Equipment	0	666		4	10	680	0	680
Total Approved Capital Spend Budgets	2,726	23,236	-157	29,780	681	56,267	-26,310	29,957

Programme Area - Financing	Budget Approvals (Council Feb-25)	Slippage b/f from 2024/25	Budgets Adjustments in Year	Schemes Approved in Year (QTR1)	Schemes Recommended for Approval (QTR2)	Proposed Capital Programme	Less Approved Slippage into Future Years	Proposed Capital Budget 2025/26
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
External Grants & Contributions	-1,590	-13,843	178	-29,216	-106	-44,577.1	26,076	-18,500.7
Capital Receipts	-949	-4,350	-21	-40	-62	-5,421.4	234	-5,187.7
Earmarked Reserves	-187	-5,005	0	-520	-507	-6,219.2	0	-6,219.2
Direct Revenue Financing	0	0	0	-4	-7	-10.6	0	-10.6
Section 106 Agreements	0	-39	0	0	0	-39.0	0	-39.0
Total Approved Capital Spend Budgets	-2,726	-23,236	157	-29,780	-681	-56,267	26,310	-29,957

APPENDIX 3

Cost Centre	Scheme Detail	Approved Budget £'000	Slippage B/Fwd £'000	In-Year Approvals £'000	Budget / Funding Adj £'000	Slippage C/Fwd £'000	Approved Net Budget £'000
20242	Gt Harwood TC (Greening) Accelerator Fund	0	440	10	0	0	450
20268	Mercer Hall Repurposing	0	0	120	0	0	120
20032	War Memorial Restoration Programme	55	0	0	0	0	55
20253	Newark St Landscaping (Project Phoenix)	0	0	40	0	0	40
20225	Local Area Management Capital Improvement Schemes	0	31	0	0	0	31
20085	Christmas Decoration Replacement	20	0	0	0	0	20
20267	Maden Street Clock Tower Lighting Replacement	12	0	0	0	0	12
Total	Community Projects	87	471	170	0	0	728
20006	Disabled Facilities Grant	1,360	0	0	(428)	0	932
20233	DFG - LCC Unit in Gt Harwood	0	300	0	0	0	300
20234	DFG - Health & Wellbeing Board	0	28	0	222	0	250
20007	DFG Affordable Warmth Grant	0	0	0	150	0	150
20011	LCC Affordable Warmth Grant	0	52	0	0	0	52
20008	DFG Emergency Works Grant	0	22	0	28	0	50
20009	DFG Home Security Grant	0	0	0	25	0	25
20211	DFG Hospital Discharge Grant	0	7	0	3	0	10
Total	Housing Improvement Programme	1,360	409	0	(0)	0	1,769
20251	Huncoat Garden Village	0	0	29,187	0	(26,076)	3,110
Total	Huncoat Garden Village	0	0	29,187	0	(26,076)	3,110
20258	Civica Migration re Env Health	198	0	0	0	0	198
20255	Nutanix	120	0	0	0	0	120
20042	Tech Refresh Annual Replacement Programme	50	0	0	0	0	50
20046	ICT Replacement Microsoft Dynamics - CRM Digital Services	0	39	0	0	0	39
20256	Committee Management Software	35	0	0	0	0	35
20045	Wi-Fi Upgrade Scaitcliffe House	17	0	0	0	0	17
20245	Assure Software Planning/Building Control	0	17	0	0	0	17
20043	Financial System Software	0	17	0	0	0	17

Total Forecast £'000	Forecast Variance £'000	Forecast Under/Over Spend	Forecast Slippage
448	(1)	(1)	0
120	0	0	0
0	(55)	0	(55)
40	0	0	0
0	(31)	0	(31)
20	0	0	0
0	(12)	0	(12)
628	(99)	(1)	(98)
932	0	0	0
300	0	0	0
100	(150)	0	(150)
150	0	0	0
52	0	0	0
50	0	0	0
25	0	0	0
10	0	0	0
1,619	(150)	0	(150)
3,006	(105)	0	(105)
3,006	(105)	0	(105)
198	0	0	0
125	5	5	0
50	0	0	0
39	0	0	0
32	(3)	(3)	0
17	0	0	0
17	0	0	0
10	(7)	0	(7)

20044	Computer Aided Facilities Management (CAFM) System	0	5	0	0	0	5
tbc	Wireless Conference System	0	0	30	0	0	30
Total	IT Projects	420	78	30	0	0	527
20178	WPF Development Contract	0	5,727	128	0	0	5,855
20230	Hyndburn Leisure Centre Efficiency Works	0	767	0	0	0	767
20227	Wilsons Playing Fields Sports Pitch Drainage	0	300	0	0	0	300
Total	Leisure Estate Investment	0	6,793	128	0	0	6,921
20135	Market Hall	0	5,962	0	0	0	5,962
20137	Burton Chambers	0	4,443	0	0	0	4,443
20136	Market Chambers	0	1,112	250	21	0	1,383
20238	Market Hall Façade Works	0	500	0	0	0	500
20266	Market Hall Solar Panels	0	0	500	0	0	500
20237	Market Hall Fire Compliance Works	0	322	0	0	0	322
20059	Internal Development of Market Hall - Replace Passenger Lift	0	239	0	0	0	239
Total	Market Development Works	0	12,577	750	21	0	13,349
20223	Osw Civic Theatre Refurbishment Works	250	267	0	0	0	517
20048	Fire Safety Improvements - Fire Assessment Building Alterations Various Buildings	0	228	0	0	0	228
20244	Acc Town Hall Roof Access Equipment	65	65	0	(65)	0	65
20260	Lee Lane Cemetery Tap & Water Supply	52	0	28	0	0	80
20165	Fire Assessment Building Alterations Acc Crematorium	0	50	0	0	0	50
20262	Mercer Park Bowling CCTV	45	0	0	0	0	45
20263	Bullough Park Pavilion Demolition	40	0	0	0	0	40
20259	Dill Hall Cemetery Road Extension	35	0	0	0	0	35
20246	Fence at Acc Cemetery	0	30	0	0	0	30
20261	Crematorium - Internal Repairs and Decoration	25	0	0	0	0	25
20051	CCTV Upgrade Various Buildings	0	24	0	0	0	24
20031	External Security Improvements	0	12	0	0	0	12
20215	Vehicle Security Barrier Willows Lane	0	4	0	0	0	4
20053	Acc Town Hall External Improvements	0	169	0	65	(234)	0
20062	Accrington Cemetery Welfare & Depot Facilities PH2	0	0	0	0	0	0
20250	QE Room Roof	0	0	0	0	0	0

5	(0)	(0)	0
30	0	0	0
522	(6)	1	(7)
5,855	0	0	0
667	(100)	0	(100)
0	(300)	0	(300)
6,521	(400)	0	(400)
3,296	(2,665)	0	(2,665)
1,716	(2,727)	0	(2,727)
1,346	(37)	0	(37)
0	(500)	0	(500)
111	(389)	0	(389)
0	(322)	0	(322)
0	(239)	0	(239)
6,469	(6,879)	0	(6,879)
325	(192)	0	(192)
75	(153)	0	(153)
65	0	0	0
80	0	0	0
0	(50)	0	(50)
45	0	0	0
40	0	0	0
31	(4)	(4)	0
30	0	0	0
0	(25)	0	(25)
6	(18)	(18)	0
0	(12)	(12)	0
4	0	0	0
0	0	0	0
15	15	15	0
0	0	0	0

Total	Operational Buildings	512	850	28	0	(234)	1,156
20161	King George V Pavillion and Pitches	0	595	0	0	0	595
20221	Leeds Liverpool Canal Cycle Path	0	235	0	0	0	235
20265	Gatty Park Play Area Partial Refurbishment	100	0	0	0	0	100
20020	Rhyddings Play Area Partial Refurbishment	0	91	0	0	0	91
20271	Bullough Park Phase 2	0	0	74	0	0	74
20257	Oak Hill Park Bowling Green Raulings	0	0	40	0	0	40
20239	Bullough Park Woodland Enhancement	0	21	9	0	0	30
20264	Lowerfold Park Footpaths	20	0	9	0	0	29
20270	Lowerfold Park Pavilion Upgrade	0	0	23	0	0	23
20220	Gatty Park Polytunnels & Greenhouse Replacement	0	20	0	0	0	20
20240	Clayton Woodland Upgrade	0	6	0	0	0	6
20177	Milton Close Play Area Gt Harwood	0	2	0	0	0	2
20208	Foxhill Bank Boundary Enhancement	0	2	0	0	0	2
20128	Memorial Park Heritage Lottery Project	0	0	0	0	0	0
20159	Mercer Park Play Area CLM	0	0	0	0	0	0
Total	Parks & Open Spaces	120	971	155	0	0	1,246
20226	Planned Asset Improvement Programme - Not Defined	50	72	0	0	0	122
20070	Replacement Boilers	0	48	0	0	0	48
20171	Fences	0	28	0	0	0	28
20145	Walls around Parks & Open Spaces	0	19	0	0	0	19
Total	Planned Asset Improvements	50	167	0	0	0	217
20207	Improve Town Centre Car Parks / Planting	178	255	0	(178)	0	255
20138	Accrington PAL's Garden	0	0	0	0	0	0
Total	UK Shared Prosperity Fund	178	255	0	(178)	0	255
20224	Food Waste Collection / Food Caddies	0	666	0	0	0	666
20269	Ride on Mower	0	0	7	0	0	7
20254	Tipper PN13 FEH	0	0	4	0	0	4
20272	Vehicle Trailer CVMU	0	0	4	0	0	4
Total	Vehicles & Equipment	0	666	14	0	0	680
TOTAL CAPITAL BUDGET 2025/26		2,726	23,236	30,462	(157)	(26,310)	29,957

717	(439)	(19)	(420)
595	0	0	0
40	(195)	0	(195)
0	(100)	0	(100)
91	0	0	0
74	0	0	0
40	0	0	0
30	0	0	0
29	0	0	0
23	0	0	0
10	(10)	0	(10)
6	0	0	0
2	0	0	0
2	0	0	0
0	0	0	0
0	0	0	0
941	(305)	0	(305)
50	(72)	0	(72)
3	(45)	0	(45)
28	0	0	0
19	0	0	0
100	(117)	0	(117)
255	0	0	0
0	0	0	0
255	0	0	0
256	(409)	(409)	0
7	0	0	0
4	0	0	0
4	0	0	0
271	(409)	(409)	0
21,048	(8,909)	(428)	(8,481)