

<b>REPORT TO:</b>		Cabinet	
<b>DATE:</b>		24 June 2026	
<b>PORTFOLIO</b>		Councillor Vanessa Alexander – Resources & Council Operations	
<b>REPORT AUTHOR:</b>		Martin Dyson – Executive Director Resources	
<b>TITLE OF REPORT:</b>		<b>Capital Programme Outturn 2025/26</b>	
<b>EXEMPT REPORT:</b>	<b>No</b>		
<b>KEY DECISION:</b>	<b>No</b>	If yes, date of publication:	

## 1. Purpose of the Report

- 1.1 This report provides an update for Cabinet on the Council's Capital Programme. It sets out the outturn position for 2025/26 including variations to the budgets from those reported to Cabinet in January 2026.

## 2. Recommendations

- 2.1 The Committee notes the outturn position for 2025/26 of £19.904m and slippage into 2026/27 of £36.230m

## 3. 2025/2026 Capital Programme

- 3.1 The Council authorised new additions to the capital programme of £2.726m at its meeting on the 27<sup>th</sup> February 2025.
- 3.2 Since the Council meeting in February 2025, new schemes totalling £30.820m have been approved and added to the programme. The additional expenditure approved is to be fully funded from by external grants and capital receipts.
- 3.3 In addition, the capital spend outturn from 2024/2025 slipped £23.236m into 2025/2026, of which £12.5m relates to the Levelling Up scheme for Accrington Town Centre, the Leisure Estate Investment and Housing Schemes, including Disabled Facilities Grants.
- 3.4 A further £0.633m of capital budgets have been removed from the capital programme. As a result, the total approved Capital programme now totals £56.148m. The table below provides a breakdown:

<b>Capital Budget 2025/26</b>	<b>Amounts £'000</b>
Budget Approvals (Council Feb-25)	2,726
Slippage b/f from 2024-25	23,236
Budget Adjustments in Year	-633
Schemes Approved in Year (QTR1)	29,780
Schemes Approved in Year (QTR2)	681
Schemes Approved in Year (QTR3)	84
Schemes Recommended for Approval (QTR4)	274
<b>Working Capital Programme 2025-28</b>	<b>56,148</b>
Less Approved Slippage into Future Years	-26,310
Less Recommended Additional Slippage into Future Years	-9,920
<b>Working Capital Budget 2025-26</b>	<b>19,919</b>

3.5 The current programme of £56.148m was not capable of being delivered in the current financial year. Therefore, uncompleted elements of £36.230m have been slipped into the future years in which it is expected to be spent.

#### **4. Outturn Position**

4.1 The actual expenditure to 31<sup>st</sup> March 2026 is £19.904m against the latest rephased budget for 2025/2026 of £19.919m. This equates to 99.93% spend.

4.2 Following the rephasing of the programme budgets, the outturn shows a small underspend of £0.015m with most schemes in line with the budgeted profile and spent in year.

4.3 As shown in the table below, £36.230m of budget has been rephased into 2026/2027. £26.076m relates to the scheme at Huncoat Garden Village, £6.454m relates to the Levelling Up scheme for Accrington Town Centre, £0.515m to Oswaldtwistle Civic Theatre Refurbishment Works, £0.635m to works at King George V Playing Pitches and Pavillion, £0.285 to Disabled Facility Grants and the balance to miscellaneous capital schemes.

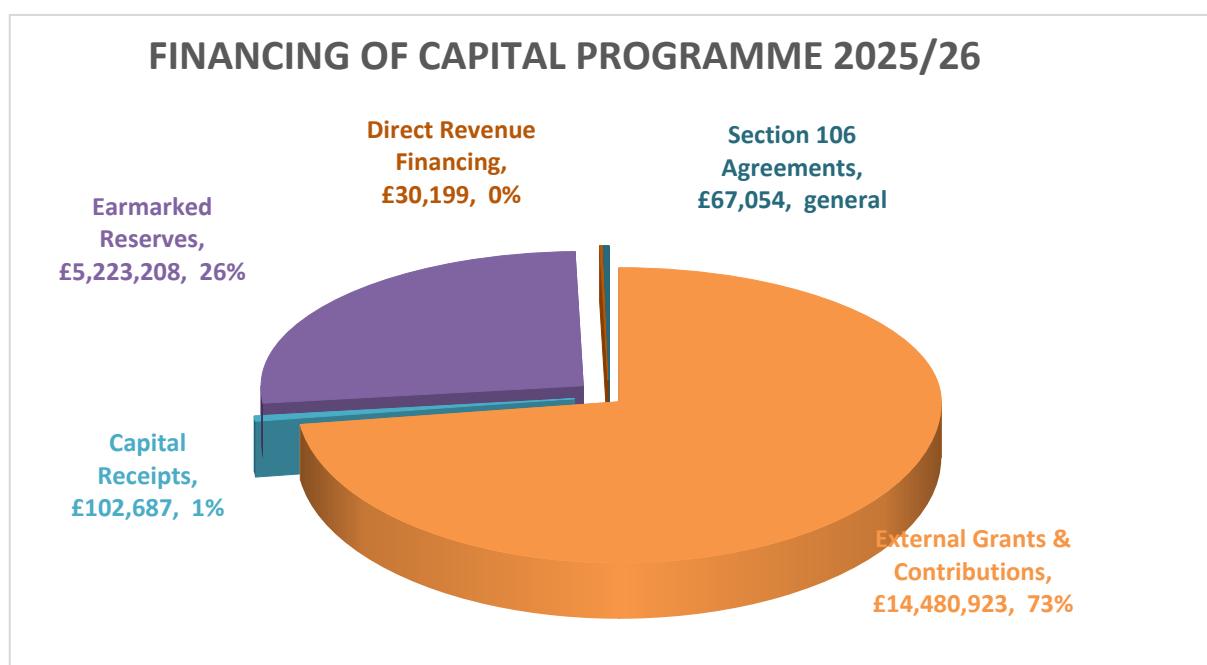
4.4 The significant elements of the programme spent in year are shown in the table below with a more detailed breakdown shown in Appendix A.

Programme Area	Revised Programme (Qtr 4) £000	Slippage into 2026/27 + 2027/28 £000	Programme After Slippage 2025/26 £000	Total Expenditure 2025/26 £000	Variance (Under) / Over Spend £000
Community Projects	741	(114)	627	631	4
Housing Improvement Programme	1,895	(285)	1,610	1,610	(0)
Huncoat Garden Village	29,187	(26,262)	2,925	2,925	-
IT Projects	548	(51)	497	502	5
Leisure Estate Investment	6,921	(588)	6,333	6,333	-
Market Development Works	13,460	(6,454)	7,006	7,006	0
Operational Buildings	1,405	(1,279)	126	111	(15)
Parks & Open Spaces	1,315	(938)	377	368	(9)
Planned Asset Improvements	217	(200)	16	16	-
UK Shared Prosperity Fund	255	(57)	197	197	-
Vehicles & Equipment	206	-	206	206	(0)
<b>Total Capital Expenditure</b>	<b>56,148</b>	<b>(36,230)</b>	<b>19,919</b>	<b>19,904</b>	<b>(15)</b>

4.5 The overall net position is that the Capital Programme at period 9 was forecasting a total spend of £21.861m and the actual outturn of £19.904m is a reduction of £1.957m, which is largely due to delays on schemes which will now be slippage into 2026/27.

4.6 The £19.904m outturn has largely been financed using external grant monies received and the use of capital receipts and reserves held by the council. There has been no use of prudential borrowing in the financing of the programme and there will be no future implications on the revenue budget due to the repayment of principal and interest.

4.7 The funding of the programme in 2025/26 is as follows:



4.6 Close monitoring of the capital programme has been undertaken throughout the year to ensure that the projects are kept in line with spend forecasts and are considered in the council's cash flow forecasts. Deviations from the spending profiles and any financial implications are considered in future treasury and revenue budget forecasts.

**5. Alternative Options considered and Reasons for Rejection**

5.1 Not applicable

**6. Consultations**

6.1 Not applicable

**7. Implications**

<b>Financial implications (including any future financial commitments for the Council)</b>	As outlined in the report.
<b>Legal and human rights implications</b>	Not Applicable
<b>Assessment of risk</b>	Not Applicable
<b>Equality and diversity implications</b> <i>A <a href="#">Customer First Analysis</a> should be completed in relation to policy decisions and should be attached as an appendix to the report.</i>	Not Applicable

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

Council 27th February 2025 – Capital Programme 2025/26

**11. Freedom of Information**

11.1 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 A:

Cost Centre	Scheme Detail	Net Budget Available 2025/26 £'000	Outturn Expenditure 2025/26 £'000	Variance Under/Over Spend £'000
<b>COMMUNITY PROJECTS</b>				
20242	Gt Harwood TC (Greening Project) Accelerator Fund	453	457	5
20268	Mercer Hall Repurposing	120	120	(0)
20253	Newark St Landscaping (Project Phoenix)	37	37	0
20085	Christmas Decoration Replacement	17	17	0
<b>Total</b>	<b>Community Projects</b>	<b>627</b>	<b>631</b>	<b>5</b>
<b>HOUSING IMPROVEMENT PROGRAMME</b>				
20006	Disabled Facilities Grant	981	981	0
20233	DFG - LCC Unit in Gt Harwood	300	300	0
20234	DFG - Health & Wellbeing Board	114	114	0
20007	DFG Affordable Warmth Grant	129	129	0
20011	LCC Affordable Warmth Grant	41	41	0
20008	DFG Emergency Works Grant	37	37	0
20009	DFG Home Security Grant	4	4	0
20211	DFG Hospital Discharge Grant	4	4	0
<b>Total</b>	<b>Housing Improvement Programme</b>	<b>1,610</b>	<b>1,610</b>	<b>0</b>
<b>HUNCOAT GARDEN VILLAGE</b>				
20251	Huncoat Garden Village	2,925	2,925	0
<b>Total</b>	<b>Huncoat Garden Village</b>	<b>2,925</b>	<b>2,925</b>	<b>0</b>
<b>IT PROJECTS</b>				
20258	Civica Migration re Env Health	198	198	0
20255	Nutanix	120	125	5
20042	Tech Refresh Annual Replacement Programme	49	49	0
20046	ICT Replacement Microsoft Dynamics - CRM Digital Services	56	57	0
20256	Committee Management Software	22	22	0
20045	Wi-Fi Upgrade Scaitcliffe House	13	13	0
20044	Computer Aided Facilities Management (CAFM) System	5	5	(0)
20273	Wireless Conference System	34	34	0
<b>Total</b>	<b>IT Projects</b>	<b>497</b>	<b>502</b>	<b>5</b>
<b>LEISURE ESTATE INVESTMENT</b>				
20178	WPF Development Contract	5,674	5,674	0
20230	Hyndburn Leisure Centre Efficiency Works	659	659	0
<b>Total</b>	<b>Leisure Estate Investment</b>	<b>6,333</b>	<b>6,333</b>	<b>0</b>
<b>MARKET DEVELOPMENT WORKS</b>				
20135	Market Hall	2,850	2,850	0
20137	Burton Chambers	2,751	2,751	0
20136	Market Chambers	1,405	1,405	0
<b>Total</b>	<b>Market Development Works</b>	<b>7,006</b>	<b>7,006</b>	<b>0</b>
<b>OPERATIONAL BUILDINGS</b>				
20223	Osw Civic Theatre Refurbishment Works	2	2	0
20048	Fire Safety Improvements - Fire Assessment Building Alterations Various Buildings	4	4	0

Cost Centre		Scheme Detail	Net Budget Available 2025/26 £'000	Outturn Expenditure 2025/26 £'000	Variance Under/Over Spend £'000
20244		Acc Town Hall Roof Access Equipment	3	3	0
20260		Lee Lane Cemetery Tap & Water Supply	3	3	0
20262		Mercer Park Bowling CCTV	36	36	0
20259		Dill Hall Cemetery Road Extension	35	31	(4)
20051		CCTV Upgrade Various Buildings	12	12	0
20031		External Security Improvements	12	0	(12)
20215		Vehicle Security Barrier Willows Lane	4	5	1
20062		Accrington Cemetery Welfare & Depot Facilities	15	15	0
20275		Old Salt Compound Refurbishment	0	1	1
<b>Total</b>	<b>Operational Buildings</b>		<b>126</b>	<b>111</b>	<b>(15)</b>
<b><u>PARKS &amp; OPEN SPACES</u></b>					
20161		King George V Pitches	60	60	0
20265		Gatty Park Play Area Partial Refurbishment	15	15	0
20020		Rhyddings Play Area Partial Refurbishment	91	91	(0)
20029		Knuzden recreation Play Ground	28	28	0
20271		Bullough Park Phase 2	73	73	0
20257		Oak Hill Park Bowling Green Railings	27	27	0
20239		Bullough Park Woodland Enhancement	27	27	0
20264		Lowerfold Park Footpaths	29	29	0
20220		Gatty Park Polytunnels & Greenhouse Replacement	17	17	0
20240		Clayton Woodland Upgrade	6	0	(6)
20177		Milton Close Play Area Gt Harwood	2	2	0
20208		Foxhill Bank Boundary Enhancement	2	2	0
20128		Memorial Park Heritage Lottery Project	0	(3)	(3)
<b>Total</b>	<b>Parks &amp; Open Spaces</b>		<b>377</b>	<b>368</b>	<b>(9)</b>
<b><u>PLANNED ASSET IMPROVEMENTS</u></b>					
20070		Replacement Boilers	3	3	0
20171		Fences	11	11	0
20145		Walls around Parks & Open Spaces	2	2	0
<b>Total</b>	<b>Planned Asset Improvements</b>		<b>16</b>	<b>16</b>	<b>0</b>
<b><u>UK SHARED PROSPERITY FUND</u></b>					
20207		Improve Town Centre Car Parks / Planting	197	197	0
<b>Total</b>	<b>UK Shared Prosperity Fund</b>		<b>197</b>	<b>197</b>	<b>0</b>
<b><u>VEHICLES &amp; EQUIPMENT</u></b>					
20224		Food Waste Collection / Food Caddies	192	192	0
20269		Ride on Mower	7	7	0
20254		Tipper PN13 FEH	4	4	0
20272		Vehicle Trailer CVMU	4	3	(0)
<b>Total</b>	<b>Vehicles &amp; Equipment</b>		<b>206</b>	<b>206</b>	<b>(0)</b>
<b>TOTAL CAPITAL BUDGET 2025/26</b>			<b>19,919</b>	<b>19,904</b>	<b>(15)</b>