

CAPITAL PROGRAMME 2013/14 – OUTTURN REPORT

EXECUTIVE MEMBER: Councillor Gillian Troughton

LEAD OFFICER: Angela George, Financial Services Manager/Darienne Law – Interim Manager

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WHY HAS THIS REPORT COME TO THE EXECUTIVE?

To inform Executive of the provisional capital out turn position for the Capital Programme 2013/14 and the progress made on each capital project.

RECOMMENDATION:

Executive are asked to approve and make recommendations to Council in respect of the following:

- I. Approve the total revised Capital Programme budget of £4,016,582 as detailed in the table at paragraph 2 (which includes additional increase of £94,118 as detailed in section 2.3).
- II. Approve the provisional outturn (subject to audit) of £782,213 as detailed in paragraphs 3 & 4 and Appendix A, resulting in a favourable variance of £3,234,369, which is to be split as detailed in the table in 3.1 and below:-
 - a) Approve £2,911,719 as carry forward requests (summarised in paragraphs 3 & 4 and detailed narrative in paragraph 5) to enable the completion of the outstanding projects in 2014/15 onwards.
 - b) Approve £313,153 underspend to be returned to the Useable Capital Receipts Reserve for use on new projects.
- III. Approve the financing of the capital programme for 2013/14 as set out paragraph 7.
- IV. Note estimated £305,000 VAT Share receipts for 2014 - confirmation of which has been received from Home Group since last reported at quarter 3.
- V. Note the proposed additional capital bid for the extraction of vehicle fumes at Moresby amounting to £22,000 (as presented elsewhere on this agenda) has not been included in the figures throughout this report.

1.0 INTRODUCTION

- 1.1 The monitoring of the capital programme is undertaken and reported to CLT monthly and Executive on a quarterly basis. The Executive received a report at its meeting of 17th February 2014 which set out the monitoring position at 31st December 2013 (period 9). This report provides an update to that earlier report, setting out the financial outturn for the Council's Capital Programme, and provides the provisional outturn position at the year end and narrative in relation to exceptions.
- 1.2 It should be noted that the information contained in this report is provisional prior to the formal audit process. The date for the commencement of the external audit process has yet to be confirmed but is expected at the end of July 2014.
- 1.3 The out-turn position is then used to prepare the Statutory Statement of Accounts for 2013/14 and this will be presented to Members following the completion of the Audit (which has to be concluded by 30 September 2014).

2.0 CAPITAL PROGRAMME BUDGET 2013/14 AND REVISIONS

2.1 The original gross Capital Programme budget of £1,599,524 was approved by Council on 21st February 2013.

2.2 Since the budget approval a number of adjustments were approved to give a revised Capital Programme budget of £3,922,464 as reported at period 9 to 31st December 2013. The reasons for these amendments were reported in detail in previous reports but have also been shown in the table at 2.4 below.

2.3 Members are asked to formally approve an overall increase in budget of £94,118 to allow for the following budget additions/reductions since last reported at quarter 3:-

- a) the receipt of additional external income from St Bees Parish Council for the St Bees Play area Project (+£8,000)
- b) Allocation of previous receipt (external funding) received from DCLG for Empty Homes Clusters (+£101,069) into the capital programme
- c) and a reduction in the capital budget (-£14,951) from Whitehaven THI (capital) to the THI Revenue budget to fund expenses of a revenue nature from existing external income.

This revision takes the Capital Programme from £3,922,464 to a total revised Capital Programme Budget of £4,016,582 for 2013/14. This information has been summarised in the table at 2.4 below:

2.4 The Breakdown of the Revised Capital Programme Budget 2013/14

CAPITAL PROGRAMME BUDGET 2013/14			
	£	£	CUMULATIVE
Original Budget approved at Council 21/02/13		1,599,524	1,599,524
Approved amendments to budget:			
Addition: Approved at Q3 12/13 Capital Report P10 EXE 12/03/13 - £12k from eventual sale of Kells Plots for Kells Drainage	12,000		1,611,524
Addition: Approved at Outturn 12/13 EXE 28/05/13 - Slippage from 2012/13	639,845		2,251,369
Addition: Approved at Outturn 12/13 EXE 28/05/13 - £27,452 to re-instate Millom Cemetery from £121,764 to £149,216	27,452		2,278,821
Addition: Approved External Funding St Bees Play in addition to £40k CBC EXE 18/12/12 - £30,250 CCF, £60k WREN, £5k St Bees Group & £3k additional St Bees Group	89,367		2,368,188
Addition: Approved THI External Funding in addition to CBC £250k EXE 28/05/13 - £394.6k BEC, £659.2k HLF	1,053,800		3,421,988
Addition: Approval for Copeland Pool: receipt and spend of match funding to CBC £263k Capital EXE 12/09/13 £150k Sport England, £300k CCF	450,476		3,872,464
Addition: Approved EXE 19/11/13 £15k increase in relation to Operational Buildings Beacon Lift replacement budget	15,000		3,887,464
Addition: Approved EXE 17/12/13 (Part II) £35k Moresby Depot splitting of services	35,000		3,922,464
Reallocation: External THI funding of £14,951 transferred to revenue to cover revenue costs	- 14,951		3,907,513
Addition: Further external income received re St Bees Play Area from St Bees Parish Council	8,000		3,915,513
Addition: External funding for Empty Homes Clusters	101,069		4,016,582
Current Budget		4,016,582	

3.0 PROVISIONAL OUTTURN SUMMARY 2013/14

3.1 The provisional outturn information and the action on the resulting variance is summarised below:-

Total Revised Capital Programme Budget 2013/14	Provisional Outturn 2013/14	Variance
4,016,582	782,213	3,234,369

Breakdown of favourable variance			
Carry Forward request (to complete project in 2014/15)	Projects Completed Under Budget		Total
	UCRR	External	
2,911,719	313,153	9,497	3,234,369

3.2 Almost 40% of the under spend (£1.29m) is as result of the need to re-profile the THI project now that the scheme is established and underway. There is also the need to re-profile the budget for replacement vehicles project due to the way in which it will be paid for (over a 5 year lease). These are detailed in 4.2 below.

4.0 DETAILED PROVISIONAL OUTTURN 2013/14

4.1 The provisional gross outturn position for the 2013/14 capital programme of £782,213 shows an under spend of £3,234,369, as detailed in the table below and further in Appendix A. The provisional outturn position for 2013/14 after all carry forwards have been taken into account therefore shows an underspend of £313,153 against budget, which will be returned to the Useable Capital Receipts Reserve for use on future projects.

Detailed Provisional Outturn Against the Capital Programme 2013/14

Corporate Department	Annual Budget approved at Q1	Additions or Revisions to budget in year	Amended Budget at Outturn	Provisional Outturn Expenditure	Variance	Virements Appendix A	Carry forwards this report to 2014/15	External Capital Grants not required	Total to write back to reserves
Corporate Resources	324,818	50,000	374,818	125,362	(249,456)	0	74,456	0	175,000
Policy & Transformation	342,041	0	342,041	13,243	(328,798)	0	328,798	0	0
Neighbourhoods	298,483	97,367	395,850	68,546	(327,304)	0	316,007	9,497	1,800
Nuclear, Energy & Planning	1,807	0	1,807	1,807	0	0	0	0	0
Regeneration & Comm	1,311,672	1,590,394	2,902,066	573,255	(2,328,811)	0	2,192,458	0	136,353
TOTAL CAPITAL PROGRAMME	2,278,821	1,737,761	4,016,582	782,213	(3,234,369)	0	2,911,719	9,497	313,153

4.2 This report details a total carry forward to the 2014/15 Capital Programme and beyond of £2,911,719 as shown in Appendix A and as detailed below:

Year	Carry forward request £
2014/2015	2,256,270
2015/2016 (THI & Vehicle)	354,600
2016/2017 (THI & Vehicle)	254,600
2017/2018 (THI & Vehicle)	43,449
2018/2019 (Vehicle)	2,800
TOTAL CARRY FORWARD	2,911,719

- 4.3 The gross expenditure is funded by a combination of external grants and the Council's capital reserves. The make-up of which is set out in paragraph 7.

5.0 CARRY FORWARD REQUESTS

- 5.1 Members are asked to note that whilst this report seeks approval for £2,911,719 slippage to be carried forward, details of individual schemes are only given if significant, and these are detailed in paragraphs 5.2 to 5.5 below totalling **£2,904,298**. Members are also asked to approve the remaining (non-significant) carry forwards amounting to **£7,421** as tabled at 5.6 of this report.

5.2 Corporate Resources

5.2.1 Valuation Data Transfer

The project has been delayed whilst alternative applications are explored. It is requested that the full budget of **£20,000** be carried forward to complete the project in 2014/15.

5.2.2 Beacon Lift

At the time of writing this report, the lift was to be installed during the Beacon shut-down and will be completed prior to its re-opening. The lift replacement ensures the Beacon remains regulation compliant and maintains operational functionality through the present and changing needs of the building. It is requested that the remaining **£46,385** is carried forward to complete the project in 2014/15.

5.2.3 Moresby Depot Generator

There is currently no provision at Moresby depot to provide emergency support should the building suffer loss of power, therefore a generator will be installed at Moresby to ensure business continuity and the current level of service is maintained. In addition the Council's IT systems will be protected through any power surges/outages, future proofing the building and enhancing the asset. Due to a lack of resources within the Department (due to sickness and a vacancy), the project has been delayed. The generator was purchased in February and the Property Department expects the installation during May. It is expected that the installation of the generator will exceed the budget by £3,000, however various small underspends in the department totalling **£3,650** from 2013/14 are requested to be vired to the Operational buildings – contract works to cover this additional cost instead of being returned to reserves.

5.3 Policy and Transformation

5.3.1 Customer Access Strategy

The Change Programme Board instigated a review of the Access Copeland project in the light of concerns about a) the planned delivery of the project not being adequately informed of internal stakeholder issues, b) the impact on existing capacity of the proposals, c) continuous change and improvements in customer based services impacting on requirements, resources and project design and d) progress delays in the first phase of the transformational programme which underpins the self-serve assumptions of the Access Copeland project. The evidence and recommendations from the review resulted in the Change Programme Board concluding that further work was needed in order to fully understand the business changes and processes that need to take place in the reception area and related Copeland Direct resources and location to enable effective customer access as the Council delivers differently. This updated understanding is essential to determine the detailed requirements of the project including space, capacity, services, ICT and best design to enable

our channel shift aspirations. Improving customer privacy in reception remains an important goal and the project is still being actively managed to deliver this in the interim and longer term. It is requested that the remaining **£142,041** is carried forward to allow the future completion of the project.

5.3.2 ICT

In 2013/14 £187k was earmarked to provide improved data storage and to support the Access to Services and Mobile Working projects over two years. It is therefore requested that **£186,757** is carried forward to complete these projects in 2014/15 as planned.

5.4 Neighbourhoods

5.4.1 Millom Cemetery Land Purchase

At the current time, there is approx. 2 years burial space left in the existing cemetery. The project has been delayed pending confirmation of planning approval which was granted at the end of March 2014. Work to purchase land from Millom Town Council is underway and we are ready to commission a drainage scheme for the site with construction work expected to commence towards end of summer 2014. It is requested that the remaining **£143,126** is carried forward to complete the project in the coming year.

5.4.2 Children's Playgrounds – St Bees

Copeland are acting as accountable body for this project on behalf of St Bees Parish Council. Drainage work has been completed by the Councils in-house team and works to start the installation of the play Equipment will commence in May with project completion expected in July. It is therefore requested the remaining **£136,947** is carried forward to complete the project in 2014/15.

5.4.3 Fleet Replacement

The new 3.5 tonne caged tipper vehicle, which replaced a vehicle that had been used in street cleaning for more than 7 years is an integral part of the waste fleet used daily by the team that work to keep Copeland clear of litter and fly tipping. This vehicle has been purchased through a 5 year lease agreement (as opposed to an outright capital purchase). It is requested that **£21,200** of the £23,000 budget is carried forward to pay for the vehicle in subsequent years with the remaining £1,800 being returned to reserves as it is no longer required. The slippage has been calculated at £4.6k each year for 2014/15 to 2018/19 based on the equal instalments method.

5.4.4 Rottington Beck

The purpose of the project at St Bees promenade was to protect the sheet piling adjacent to Rottington Beck, which had suffered significant corrosion to the extent that holes had developed in it, with the aim of extending its life by 50 years. Following completion of the main section of construction, severe flooding from Rottington Beck meant that damage occurred which threatened to undermine the new works. An independent expert reviewed the situation following the flood damage and advised to construct a scour apron primarily to protect the new channel. Following the award of the contract for this work, whilst awaiting Flood Defence Consent from Cumbria County Council, the severe winter storms created a sink hole behind the existing promenade. This was adjacent to the location that the scour apron was to be constructed and reinforced the need for its construction, although for reasons other than it was originally intended for. Following investigations into the cause and extent of the sink hole followed by filling it with concrete, work has commenced on the construction of the scour apron. Subject to tides and the weather, this should be completed by the end of May. Still outstanding from the construction of the original channel, is the

payment of a retention, which is subject to the correction of outstanding defects, which are not as a result of storm damage. Future aspirations would be to remove the risk to the upstream end of the promenade adjacent to Rottington Beck. It is requested that **£14,734** is carried forward to complete the project in 2014/15.

5.5 Regeneration & Community

5.5.1 Copeland Pool Fitness Extension

All pre-start work is now complete with contractors starting on site on early May. The project has a 22 week build programme which should see the new facility open by the end of September. The facility will provide a new 35 station gym, two activity rooms for delivery of fitness classes and improved changing facilities as well as additional car parking. It is requested that **£664,703** is carried forward to complete the project in 2014/15.

5.5.2 Whitehaven THI

This is a five year project which commenced in October 2013 with the award of £659,300 from the Heritage Lottery Fund. Along with funding from BEC (£394,000) and CBC Capital Fund (£250,000), the project will provide grants to property owners in the Whitehaven Old Town Conservation Area, to undertake works to repair their buildings and bring vacant historic floor space back into use. Buildings have been prioritised with the first grant of £550,000 being offered to the Whitehaven Foyer Company, to undertake works to the former YMCA building on Irish Street. The project also allows for skills training programme, to help contractors and local residents learn how to look after and protect the historic building fabric. £100,000 has been allocated for public realm works in the James Street and Market Place areas. The project will compliment Albion Square in improving this gateway to the town and bring new businesses, residents and economic activity into the area. It is requested that **£1,288,849** is carried forward to complete the project in future years. See table at 4.2 for the breakdown of budget per year over the project life.

5.5.3 Housing

Budget: The total 2013/14 budget amounted to £754,090 being £600,000 to be spent on new DFG approvals and £154,090 on approvals carried forward from 2012/13 to be paid 2013/14.

Commitments: Although the budget was increased from £500k to £600k for 2013/14 due to a high increase in demand in 2012/13, the actual commitments made for Disabled Facilities Grants (DFG) in 2013/14 amounted to £473,579. The service is demand led and it is difficult to predict with any accuracy the budget for the following year.

Outturn: The potential outturn (spend) for Housing Grants was £462,801 which includes the carry forward approvals committed in 12/13 but paid in 13/14 of £154,090. Members are requested to approve a carry forward of **£157,337** of which, £76,449 will fund incomplete approvals which are currently work in progress and £80,888 to fund new approvals committed in 2013/14 but will not be paid until 2014/15. The current approved budget of £754,090 less the total funding requirement of £620,138 (i.e. outturn of £462,801 plus £157,337 carry forward into 14/15) results in the sum of £133,952 that can be returned to the Housing Reserve for expenditure on future DFG grant awards.

5.5.4 Empty Homes Clusters

The authority was awarded funding from HCA to bring empty properties back into use as part of a cluster bid with Allerdale and Carlisle. Copeland have brought six properties back into use during 13/14 which are providing affordable housing for our residents and removing 'eyesores' from local communities. As at year end, two further properties had been identified to be brought back into use, the required funding of £20,000 is expected to be

spent within six weeks of the year end. The remainder of the funding will be spent later in 2014/15 and to bring at least another 6 properties back into use at no cost to the Council. In order to fulfil the spending criteria of the grantor, any unspent HCA funding in 2013/14 has been applied to fund DFG's in year with a corresponding amount of capital receipts to be applied to fund the cluster work in 2014/15. It is requested that **£78,569** is carried forward to complete the project in 2014/15.

5.6 **Non-significant Carry Forwards**

Members are also asked to approve the remaining (non-significant) carry forwards of £7,421 as tabled below to enable projects to be completed, resulting in a total carry request of £2,911,719:

Non-significant carry forward requests	To nearest £
Operational Buildings - Moresby Splitting Services	4,421
Mount Pleasant	3,000
Total	7,421

6.0 **CAPITAL PROJECTS COMPLETED IN YEAR**

6.1 A number of projects completed under budget resulting in an under spend to return to the Useable Capital Receipts Reserve of £313,153, which can be used to finance future capital projects. Further details of these completed projects are as follows:

6.2 **Corporate Resources**

6.2.1 Former Kells School Site

There had been some flooding issues to the un-adopted access road adjacent to the former Kells School Site since building works had begun. Approval was sought at Executive on 12th March 2013 to install an additional surface water run off drain, along the North East border of the site. The drain, situated at the rear of 10 properties has since been transferred to the property owners upon completion, leaving the authority with no further liability for the drainage in the future.

6.2.2 St Bees Car Park

Works on St Bees car park were completed under budget in the year maximising capacity for parking at this site.

6.3 **Neighbourhoods**

6.3.1 Moor Row Play Area

The project was completed at £9,496 under budget (externally funded) and has completely enhanced the play facilities for the young people in this area. Any future repairs and insurance costs are now the responsibility of the Community Group, with Copeland still responsible for the basic maintenance of the area and equipment until 2018.

6.4 Nuclear, Energy & Planning

6.4.1 Regeneration Software

The installation of the software enables the full service to move forward through electronic working. It has provided Legal, Development Control & Building Control to generate and store all information electronically and capture it spatially through GIS against all properties in the Borough. Ultimately, the software has resulted in far more accessible and efficient services for all stakeholders. All purchases have been made prior to year end to enable project completion; however, the project has been delayed due to lack of resources in the Department to provide the necessary work to enable project completion within the year.

6.4.2 Building Control Data Capture

The completion of this project has allowed the vast majority of Building Control information to be captured digitally and be easily accessible resulting in a saving of approx. 30 hours per week that was previously spent locating hard copy information resulting in quicker feedback for customers. Additionally all correspondence is now sent out electronically, saving postage/printing costs and allowing customers to address issues identified with their applications instantly.

7.0 **FINANCING OF CAPITAL PROGRAMME 2013/14**

7.1 Utilisation of resources to fund the 2013/14 Capital Programme in the light of the provisional outturn is estimated as follows:

Financing of the Capital Programme 2013/14

Financing	Original Annual Gross Budget	Amended Annual Gross Budget	Provisional Outturn
	£	£	£
Useable Capital Receipts	1,970,357	2,020,357	335,577
Other External Funding	308,464	1,996,225	446,636
Other Reserves & contributions	0	0	0
TOTAL CAPITAL PROGRAMME	2,278,821	4,016,582	782,213

7.2 The table below shows the position of the movement (i.e. use of and new capital receipts) on Usable Capital Receipts during the year, which has been used to fund the capital programme. The general capital receipts of £556,509 detailed below is made up of VAT Share receipts of £230,866 and £325,643 from the sale of assets. The housing capital receipts at £27,204 consist of Home Renewal Grant repayments which fall due upon the sale of any property where alterations have been made as a result of a grant award. The provisional Useable Capital Receipts Reserve balance as at 31st March 2014 is £3,618,998. This does not take into account funding of expenditure which has slipped into 2014/15. The impact of this is set out in paragraph 8.

Movement on Usable Capital Receipts Reserve in 2013/14

Useable Capital Receipts Reserve	Opening Balance 01/04/13	Provisional Outturn Expenditure	Provisional Outturn Income	Net receipt/ payment on Housing Loans	Provisional Closing Balance 31/03/14
	£	£	£	£	£
General Capital Receipts (incl VAT Share)	(2,017,976)	217,062	(556,509)	0	(2,357,423)
Housing Capital Receipts	(1,349,385)	118,515	(27,204)	0	(1,258,075)
Home Loans Repaid	0	0	0	(3,500)	(3,500)
Total Useable Capital Receipts Reserve	(3,367,361)	335,577	(583,713)	(3,500)	(3,618,998)

7.3 When the Council held housing stock a number of mortgages were given and repayments of these loans are received each year. Of these receipts 75% has to be paid over the Department for Communities and Local Government (DCLG) pooling fund, with Copeland retaining 25% as a net receipt. This year the authority received £14k and paid over £10.5k in relation to 2012/13. This has resulted in a net receipt of £3.5k to the useable capital receipts reserve as detailed in the table above.

7.4 Actual capital receipts received in year from the sale of our assets amounted to £325,643 against a revised capital receipts estimate at quarter 3 2013/14 of £672k. A few properties managed to be sold earlier than anticipated through active marketing in the year but the majority of the properties marketed had no interest due to current market conditions. Most of the remaining properties expected to be sold in 2013/14 relate to the former Kells School site, with other assets of the Authority either not in a position to be marketed or currently being prepared to allow them to be marketed.

8.0 REVISED CAPITAL PROGRAMME 2014/15

8.1 Appendix B to this report presents the amended Capital Programme for 2014/15. This takes account of the impact of the 2013/14 outturn.

8.2 The capital programme for 2014/15 approved at 27th February 2014 Council meeting was £1,340,000 to be funded from Useable Capital Receipts General Reserve of £740,000, £339,000 Housing Reserves and £261,000 from external funding. Including £2,911,719 slippage from this report the revised capital programme now stands at £4,251,719, £1,875,314 to be funded from Useable Capital Receipts General Reserve, £574,906 from the Housing Reserve and £1,801,499 from external funding. There is also a proposed capital bid for £22,000 as detailed elsewhere on this agenda to be approved. The bid relates to the extraction of exhaust fumes at the Moresby Depot and if approved the revised capital programme 2014/15 would stand at £4,273,719 and funded by the Useable Capital Receipts Reserve, however this bid has not been included in the figures throughout this report.

8.3 Taking into account the amendments (including slippage) relating to the 2014/15 capital programme set out in this report and the revised forecast receipts from the sale of assets

during 2014/15 of £628,565 and VAT share receipts of £305,000 capital resources as at 31st March 2015 are estimated to be as set out in the table below:

Estimated Useable Capital Receipts Reserve Balance at 31 March 2015

Useable Capital Receipts Reserve	Provisional Opening balance 01/04/14	Revised Capital Programme (Incl Slippage from 2013/14)	14/15 revised capital receipts		Estimated Closing Balance 31/03/15
	£	£	VAT Share	Sale of Assets	£
General Capital Receipts (Incl VAT Share)	(2,160,923)	1,875,314**	(305,000)	(628,565)	(1,219,174)
Housing Capital Receipts	(1,258,075)	574,906	0	0	(683,169)
Land Management Reserve	(200,000)	0	0	0	(200,000)
Total Useable Capital Receipts Reserve	(3,618,998)	2,450,220	(305,000)	(628,565)	(2,102,343)*

*The re-profile of the Vehicles in years 2015/16 to 2018/19 would take first call on this balance (Est £4.6k per year).

**Does not include the proposed capital bid for £22,000 for extraction of exhaust fumes as detailed elsewhere on the agenda.

8.4 The most recent estimate on capital receipts for 2014/15 is £628,525 as stated in the table at 8.3 above. Approximately £382,000 of this relates to the remaining plots at Kells which are anticipated to be completed in 2014/15. £90k of these receipts are contract retentions and rely on Kells Development Group Ltd obtaining the necessary Section 104 and Section 38 agreements which we are informed will be granted in 2014/15 when the remaining capital receipt will be realised.

8.5 Early indications from Home Group regarding anticipated VAT receipts for 2014/15 due to the authority for the year are estimated at £305,000 which is shown in the table above.

9.0 STATUTORY OFFICER COMMENTS

9.1 The Monitoring Officer's comments are: No further comment

9.3 The Section 151 Officer's comments are: Included within report

9.4 Other consultee comments, if any:

10. WHAT ARE THE LEGAL, FINANCIAL AND HUMAN RESOURCES IMPLICATIONS?

10.1 It is imperative that all budgets are monitored monthly with exceptions reported through Corporate Leadership Team and Executive so that management action can be taken to ensure the effective use of resources as planned by the Council.

10.2 The budget monitoring process is fully integrated into the planning process to ensure that Council objectives and priorities as outlined in the Corporate Plan are fully resourced as planned.

10.3 The capital programme assumes funding from the sale of assets. The timing and value of receipts are crucial to the on-going capital programme. Generation of capital receipts presents risks in terms of the timing and value of receipt. The Estates and Valuations Department meets with Finance regularly to review asset sales.

List of Appendices: Appendix A – Detailed Provisional Capital Outturn 2013/14
Appendix B - Revised Capital Programme Budget 2014/15