

4.0 CAPITAL EXPENDITURE OUTTURN AND FINANCING 2025/26

4.1 PURPOSE OF REPORT

4.1.1 This section of the report presents a summary of the actual capital expenditure incurred in 2025/26 against approved budgets including details of the financing of that expenditure.

4.1.2 To note the risks highlighted in relation to the programme going forward into 2026/27.

4.2 SUMMARY

4.2.1 For the purposes of this report, the final capital outturn expenditure for the financial year 2025/26 is compared to the Capital Plan as at Quarter 3 2025/26 which was approved as part of the 2025/26 budget / MTFS suite of reports by Executive on 20/01/26 and Council on 17/02/26.

4.2.2 Moving forward into 2026/27, whilst delivering the approved capital programme, the focus continues to be on establishing the Council's future capital investment needs and priorities which will, in turn, shape future capital planning.

4.2.3 The implementation of a new Finance system and related processes will lead to more robust financial data and reporting of the Capital Plan as budget managers provide forecast information via the system.

4.2.4 The development of a Capital Prioritisation Policy and associated procedures will seek to utilise the functionality of the new Finance system to support the establishment of the Council's future capital investment needs and priorities in the form of a Forward Capital Plan.

4.3 CAPITAL EXPENDITURE IN 2025/26

4.3.1 A comparison of the overall capital expenditure incurred in 2025/26 to the Quarter 3 forecast referred to in **paragraph 4.2.1** is as follows:

2025/26 Capital Plan Outturn Summary	Latest Plan £m	Capital Outturn £m	Variance £m
Gross Capital Spend	268.80	219.30	- 49.50
Grants & Contributions	- 256.70	- 210.50	46.20
Net Capital Spend	12.10	8.80	- 3.30

And by Capital Board:

2025/26 Capital Board - Gross Spend Outturn	Gross Latest Plan £m	Gross Capital Outturn £m	Variance £m
Growth & Regen	17.40	11.60	- 5.80
Highways & Infrastructure	131.00	116.60	- 14.40
Housing	55.10	37.30	- 17.80
Corporate Property & Other	65.30	53.80	- 11.50
Total Capital Plan	268.80	219.30	- 49.50

Further details can be found in the Capital Board appendices A-D.

4.3.2 GROWTH & REGEN

Outturn

The gross capital outturn expenditure of £11.6m overall compared to the latest gross plan of £17.4m has resulted in a £5.8m underspend.

UK Shared/Rural England Prosperity Funding

- Both funds were managed by the York and North Yorkshire Combined Authority in 2025/26 with North Yorkshire Council being responsible for delivering the £4.1m capital element of the programme.
- The full allocation was used to support a range of schemes with a view to increasing investment in local areas and to deliver Council priorities. This funding delivered the Decarbonising Business Sustainability programme and Village halls (community building) grant scheme as well as providing funds for the Voluntary, Community, and Social Enterprise (VCSE) infrastructure and delivering projects within the council's own capital plan. Flexibility within the funding conditions allowed for increased capital spend funded by SPF, resulting in a reduced call on revenue reserves across a number of schemes. The Catterick Garrison Levelling Up (£84k) and the Whitby Old Town Hall (£270k) schemes were awarded additional funds so minimising the pressure on Council resources.

Catterick Garrison Levelling Up Funded Project

- The Land transfer completed in quarter 4 and construction is progressing well with the steel frame being completed on all elevations and both roofing works and window installations have begun including the insulation installations. The bulk of the external works to the public plaza is also complete. Of the £9.9m original estimated expenditure in 2025/26, £7.8m has been spent, leaving £2.1m to be carried forward and added to the programme for 2026/27. The total estimated programme cost for the project is currently £19.9m; this is around £0.2m above the original budget and a recommendation is made to fund this from the Capital Contingency Reserve. A decision on the Building Operator and model will soon be required to allow NYC to tailor the fit-out appropriately.

Selby Park Development Project

- This £353k scheme is to be added to the 2026/27 Capital Plan with funding to be drawn from the P4G Reserve previously approved for the delivery of Towns Regeneration within revenue.

The Station Gateway Project, Scarborough

- Work is underway on the engine sheds at the rear of the station (£2m). The work to the front of the station is due to complete in 2026/27 with the remaining budget being earmarked for interior station works.

Whitby Old Town Hall, Whitby

- There have been delays to this project due to issues with the stonework on the columns which have since been resolved and funded from SPF. This project is set to complete in 2026/27 using the remaining £173k of Towns Fund Grant and some additional revenue reserve funds.

4.3.3 HIGHWAYS & INFRASTRUCTURE

Outturn

The gross capital outturn expenditure of £116.6m compared to the latest gross plan of £131.0m has resulted in a £14.4m underspend.

Highways

- The Local Transport Plan (LTP) Grant funded programme over-delivered by £1.1m, the value of the 2025/26 grant allocation being £60.8m. The overspend was met from the flexible use of Highways-related grants held in Reserve pending receipt of the 2026/27 LTP grant to reimburse.

Major Infrastructure Projects

- Transforming Cities Programme (-£0.2m): Whilst the Skipton scheme has been completed, the Harrogate scheme has been delayed by legal challenges. The Selby scheme has faced delays due to planning and design issues but has recently commenced. Both schemes are complex with potential for time and cost overruns which are at the Council's risk.
- A59 Kex Gill (-12.7m): Lower than forecast payments to the contractor compared to previous programme estimates are because of timing delays rather than reduced spend. The scheme is progressing well 'on the ground' with the new road due to open on 6 July. The contractor continues to take a very commercial approach with total CEs of £10.1m implemented to date and a number of large Compensation Events are yet to be resolved. However, these are nearing agreement and are expected to be within the current budget. £13.4m of contingency budget remains and should be sufficient to fund the three long-running large CEs, remainder of surplus material removal and other CEs arising.

Emerging Issues

- There is a general risk associated with delivering the capital plan within budget as cost inflation and commercial behaviour of contractors continues.
- Kex Gill realignment funding adjustment: further to discussion with the York and North Yorkshire Combined Authority (Y&NYCA), it has been agreed to adjust the funding profile of the Kex Gill capital scheme to secure grant funding and support bus services in revenue. £1.7m of Kex Gill Revenue Reserve will be redirected to fund bus services in 2026/27 in lieu of grant to the same value from the Y&NYCA.

- Scarborough Harbour West Pier: Risks have been identified in relation to securing planning and procurement (timescales and design) with an updated design and cost plan now prepared. A report will be presented in due course.
- Harbour Infrastructure: Several large schemes are in the pipeline, all of which bear the risk of potential cost increases, funding gaps and ongoing annual revenue pressures. These include Eskside Wharf, Scarborough Lighthouse, Roundhead Piles replacement, Whitby West Pier Lighthouse and Whitby Fish Quay.
- Land instability at Olivers Mount/Jacksons Lane, Scarborough: Design work is needed to inform permanent scheme options (temporary works are being funded from revenue).
- Whitby Cliff Lift repairs or demobilisation: There will be a funding requirement when a decision is reached as to what is required. The lift has been closed due to the deterioration of the internal workings.
- Whitby Maritime Hub: Largely complete with tenancies secured. The cost of now fitting out the first floor is £378k with an estimate of £445k for the second floor (subject to value for money assessment), having been omitted from the original approval. The additional costs of £823k are to be met from the Whitby Harbour Reserve with the expectation that revenues generated by the Hub will be credited to the reserve to pay back the investment. A further £126k (total £354k) is required from the Whitby Harbour Reserve to meet additional construction costs in relation to supervision/management and weather-related compensation events.
- West of Harrogate Development: Highways infrastructure work is needed to support the proposed housing development in the area resulting in a multi-year programme estimated at c£40m. s106 developer contributions are intended to fund the work but these are not available up front. The DfT has agreed a loan arrangement to 'cashflow' work ahead of receipt, repayable from the funding once released by the developers.

4.3.4 HOUSING

The gross capital outturn expenditure of £37.3m compared to the latest gross plan of £55.1m has resulted in a £17.8m underspend.

HOUSING REVENUE ACCOUNT

Housing Standards

- Overall activity is tracking behind target by approximately 30%, which equates to (£2.35m) of the £4.06m underspend, the remaining (£1.71m) is linked to the cost of individual works being lower than estimated within the budget. This presents some opportunities to rebase forecast costs in 26/27 and beyond.

Housing Delivery

- £2.79m underspend on budget is to be carried forward to 2026/27. A total of 41 new homes have been delivered in year, with an additional 54 in delivery for 2026/27, and 24 in the following 2 years, at an average cost/unit of £178k v £222k assumed programme funding. This creates some headroom within the programme to consider opportunities that require a higher funding

intervention to meet viability criteria. There are a further 171 identified pipeline opportunities, including potential Joint Venture sites.

Social Housing Decarbonisation Wave 2.2

- This DENZ funded programme closed on 31st March 2026 with an 8-week extension to complete final lodgements approved. Forecast delivery of 133 homes out of an original target 150 will result in an estimated £627k of grant being returned to DENZ (£1.08m carry forward to 2026/27).

Social Housing Decarbonisation Wave 2.3

- £5.57m underspend due to contract mobilisation and supply of homes into the programme. This has now stepped up to full delivery capacity and it is therefore anticipated that year 2 targets will be met. The programme has been extended to March 2030, providing the opportunity to maximise outcomes and delivery.

HOUSING GENERAL FUND

Home Upgrade Grant Scheme 2

- £1.29m underspend following completion of the scheme in 2025/26. Works have been completed in line with the approved grant funded scheme and scheme reconciliation completed with DENZ.

Affordable Housing Initiatives

- £0.7m underspend to be carried forward to continue the programme of approved temporary accommodation development schemes during 2026/27.

Community Led Housing

- £0.5m underspend to be carried forward. The budget is reactive to emerging schemes.

Disabled Facilities Grant

- Underspend of £0.9m. 492 DFG funded completions during the year in comparison to 421 in 2024/25, demonstrating a positive upturn in addressing the referral backlog. The unapplied in year grant has been transferred to reserve to fund future pipeline of referrals. Activity is expected to continue to increase in 2026/27 as a result of increased capacity towards the end of 2025/26.

4.3.5 CORPORATE PROPERTY & OTHER

Outturn

The gross capital outturn expenditure of £53.8m overall, compared to the latest gross plan of £65.3m, has resulted in a £11.5m underspend.

CYPS Programme

The programme was £8m underspent on a gross budget of £23.1m.

- Basic Need Programme (school places) currently under review, substantial proportion of budget held on contingency which has not been fully utilised in year (£1.4m).

- School Condition Programme contingency budgets have not been utilised in year and will be taken forward in the 2026/27 programme which is currently being finalised (£2.7m).

Other

- The Superfast Broadband Project has now completed with £6.5m expenditure related to the remaining project costs and Quickline's Milestone payment linked to phase 4 being capitalised during 2025/26. This will allow the dissolution of Nynet100 to progress.
- Fleet purchases overspent by £3.2m as a result of unpredictable lead times for delivery of various makes and models. The programme is funded from an earmarked reserve, with funds drawn ahead of profiled spend.
- Technology Roadmap underspent by £1.87m, mainly due to delays in expanding cloud infrastructure and identifying savings in relation to in-house changes and license reviews. The scheme is fully funded from revenue contributions, and the underspend will be carried forward to form the basis of the continuing Roadmap programme in 2026/27.

Emerging Issues

- Richmond Pool: The original approved budget of £1.2m (Strategic Capacity Reserve funded) has been increased by £450k, with the increase to be funded from in year Property Maintenance budgets. Works are expected to be finished early Autumn 2026.
- Car Park Acquisition: Crosby Road Car Park in Northallerton was, as part of the redevelopment of the former Prison site (now known as 'Treadmills'), part of a joint venture (JV) that was established between the then Hambleton District Council and the development partner, Wykeland. In order to close the JV, one of the matters outstanding relates to the car park and the Council's proposal to bring ownership back in-house. £350k of Strategic Capacity Unallocated Reserve is therefore requested to fund the acquisition.
- Strategic Land Investment: The Strategic Land Programme consists of 38 land and property assets which are either allocated for development or have short-term development potential. An investment of up to £750k is requested, to be funded from the Strategic Capacity Unallocated Reserve, in relation to 3 priority sites with a view to obtaining outline planning permission that will improve the land value and options for NYC to manage going forward.
- Active & Well-Being Hubs: up to £3m of Strategic Capacity Unallocated Reserve is requested to fund the acquisition of equipment and furniture as set out in the Leisure Investment Strategy. Assessment of the most appropriate method of acquiring sports equipment – purchase or lease – is to be determined. Whilst outright purchase will be funded through capital, any lease costs will be funded in revenue.
- Child Placements: CYPS is working with Housing colleagues to identify potential accommodation arrangements that will eliminate any unregulated/unregistered provision so that all North Yorkshire children are accommodated within safe, registered care arrangements. It is recommended that Executive approve the allocation of £250k from Strategic Capacity Unallocated Reserve to fund the costs of this initial work. The Council is committed to ensure a mixed economy of provision to meet our sufficiency duties. Work is underway to develop and implement a care sufficiency strategy and further proposals will be brought forward requiring

capital investment in order to expand the number and breadth of provision at a later date.

- Subject to Board approval on 15 May, NY Highways are proposing to make a loan repayment of £5m against a balance of £8.5m drawn to date. The company is able to do so having generated efficiencies during the year. The loan facility agreement allows for the repayment amount to be recycled for future drawdowns to fund vehicle replacements.
- Following a successful bid for a new special school in Northallerton in October 2022, the Department for Education (DfE) has now confirmed its intention to commence work. As part of the Council's obligations to provide a suitable site, demolition and associated works are required. Initial discussions with the DfE have indicated a preference for the main contractor to undertake demolition works on the existing buildings to ensure continuity of project management, main contractor and ecologist supervision. Whilst funding has already been approved to pump-prime this project, further funding is likely to be required to deliver the Council's obligations in relation to this project.

4.4 IMPLICATIONS OF 2025/26 CAPITAL UNDERSPENDING AND PROPOSED CARRY FORWARD TO 2026/27

4.4.1 The Council's Financial Procedure Rules allow the carry forward of under/overspends for approved capital expenditure and scheme specific capital income.

4.4.2 The various components of this net £3.3m underspend and the proposed carry forward to 2026/27 is as follows:

Item	£m
2025/26 Q3 Capital Plan (Gross Budget)	268.8
Less 2025/26 Capital Outturn (Gross Spend)	219.3
= Gross Capital underspend	49.5
Less Reduction in Grants and Contributions	- 46.2
= Net Capital underspend	3.3
Less capital Scheme variations not proposed for carrying forward	-
= Adjusted Net Underspend Proposed for Carrying Forward	3.3

4.4.3 This proposed carry forward will not impact on the long-term capital financing arrangements for the Capital Plan as borrowing and use of capital receipts can be used flexibly between years.

4.5 FINANCING OF 2025/26 CAPITAL EXPENDITURE

4.5.1 Total gross capital expenditure of £219.3m in 2025/26, made up of £190.5m General Fund plus £28.8m HRA expenditure, has been financed as follows:

Financing of the 2025/26 Capital Plan	Gross Latest Plan £m	Gross Capital Outturn £m	Variance £m
General Fund			
Gross Capital Spend	225.90	190.50	- 35.40
Grants & Contributions	- 160.00	- 144.40	15.60
Revenue	- 46.40	- 38.50	7.90
Directorate Capital Receipts	- 14.70	- 4.20	10.50
Net Borrowing Requirement - General Fund	4.80	3.40	- 1.40
HRA			
Gross Capital Spend	42.90	28.80	- 14.10
Grants & Contributions	- 6.60	- 5.50	1.10
Revenue	- 18.80	- 14.30	4.50
Directorate Capital Receipts	- 10.20	- 3.60	6.60
Net Borrowing Requirement - HRA	7.30	5.40	- 1.90
Capital Plan Net Borrowing Requirement	12.10	8.80	- 3.30

The overall breakdown of funding used to finance the 2025/26 capital expenditure is as follows:

Item	£m
New Internal Borrowing	8.8
Grants and Contributions	149.9
Revenue	52.8
Capital Receipts (Directorate)	7.8
Total Capital Expenditure to be financed in 2025/26	219.3

- 4.5.2 The figure of £8.8m in the table above is a balancing figure, which effectively represents the increased level of borrowing for capital purposes made from internal sources.
- 4.5.3 The level of internal borrowing required for non-commercial capital expenditure has been minimised through the prioritisation of grants and contributions received by the Council to fund eligible capital expenditure.

4.6 CAPITAL RECEIPTS AND FUTURE AVAILABILITY OF CAPITAL RESOURCES

- 4.6.1 The Council utilises Capital Receipts from the sale of land and property assets to support future new capital investments and/or to reduce capital borrowing. The Council has a benchmark of £5m each year for capital receipts which will be credited to the Capital Receipts Unapplied Reserve to support future capital investments. Additional receipts above this threshold will be used to generate savings via a reduction in the Council's capital borrowing requirement.
- 4.6.2 The current Capital Receipts Unapplied position, after ear-marked receipts have been applied to the financing of capital expenditure and before any decisions have been taken as to recommendations in this report, is as follows:

Capital Receipt Type	£m
General	14.4
General - Earmarked	11.7
HRA General	12.9
HRA 1-4-1 Replacement	6.7
HRA RTB Recycled Capital Grants Fund	-
Shared Ownership	1.0
Total Capital Receipts held in Reserves	46.7

4.6.3 The monitoring of realised capital receipts combined with the forecasting of potential future receipts supports future financing decisions. The timing of future receipts and the amounts realised against forecast remain fluid which brings with it a risk of not achieving receipts as per the forecast. As a result, this is monitored on a regular basis throughout the year.

4.6.4 Looking ahead, the capital investment requirements of the Council are expected to be considerable although further work is needed to refine and prioritise spending in line with the Council Plan and emerging risks. Creating financial capacity whilst balancing the need for a sustainable revenue budget will be an on-going challenge as the medium-term financial strategy is developed and planned savings delivered.

4.7 RECOMMENDATIONS

4.7.1 The Executive is recommended:

- (a) to note the position on capital outturn as detailed in **Appendices A to D**;
- (b) to recommend to the Council, the proposed carry forward to 2025/26 of the net capital underspend totalling £3.3m as set out in **paragraph 4.4.2**;
- (c) to approve the allocation of £200k from the Capital Contingency Reserve to fund the shortfall affecting the Catterick Garrison Levelling Up project as set out in **paragraph 4.3.2**;
- (d) to approve the allocation of £823k from the Whitby Harbour Reserve to fund the fitting out of floors one and two of the Whitby Maritime Hub and a further £126k to meet additional construction costs as set out in **paragraph 4.3.3**;
- (e) to approve the allocation of £750k from the Strategic Capacity Unallocated Reserve to support the Strategic Land Programme as set out in **paragraph 4.3.5**;
- (f) to approve the allocation of £350k from the Strategic Capacity Unallocated Reserve to fund the acquisition of Crosby Road Car Park, Northallerton, as set out in **paragraph 4.3.5**;
- (g) to approve the allocation of up to £3m from the Strategic Capacity Unallocated Reserve to fund the acquisition of leisure equipment to be used in the Active and Well Being Hubs across the county as set out in **paragraph 4.3.5**;

- (h) to approve the allocation of £250k from Strategic Capacity Unallocated Reserve to fund the feasibility costs associated with the identification of potential accommodation arrangements that will eliminate any unregulated/unregistered provision as set out in **paragraph 4.3.5**; and
- (i) to approve the financing of capital expenditure as detailed in **paragraph 4.5.1**.

CAPITAL BOARD OUTTURN 2025/26 - APPENDICES

Appendix A Growth & Regen Capital Board Outturn

Appendix B Highways & Infrastructure Capital Board Outturn

Appendix C Housing Capital Board Outturn

Appendix D Corporate Property & Other Capital Board Outturn

Growth & Regen Capital Board Outturn 2025/26

PROGRAMME OF WORKS	2025/26 CAPITAL OUTTURN		
	BUDGET £000	OUTTURN £000	VARIANCE £000
Economic Development			
Expenditure	3,573.2	128.0	-3,445.2
Income	-3,146.5	-22.1	3,124.4
	426.7	105.8	-320.9
Regeneration			
Expenditure	13,730.8	11,333.0	-2,397.8
Income	-13,730.8	-11,333.0	2,397.8
	0.0	0.0	0.0
Tourism			
Expenditure	80.0	69.5	-10.5
Income	-80.0	-69.5	10.5
	0.0	0.0	0.0
TOTAL NET EXPENDITURE	426.7	105.8	-320.9
Gross Expenditure	17,384.0	11,530.5	-5,853.5

Highways and Infrastructure Capital Board Outturn 2025/26

PROGRAMME OF WORKS	2025/26 CAPITAL OUTTURN		
	BUDGET £000	OUTTURN £000	VARIANCE £000
Highways Annual Programme			
Expenditure - Street Lighting	2,097.5	1,480.5	-617.0
Income - Street Lighting	-638.6	-407.4	231.2
Expenditure - Structural Maintenance of Roads	38,545.9	39,104.2	558.3
Income - Structural Maintenance of Roads	-88.6	-495.3	-406.7
Expenditure - Structural Maintenance of Bridges	4,781.6	4,703.1	-78.5
Income - Structural Maintenance of Bridges	-312.9	-78.6	234.3
Expenditure - Integrated Transport	3,651.0	2,791.1	-859.9
Income - Integrated Transport	-461.9	-448.2	13.7
	47,574.0	46,649.2	-924.8
Non-LTP Programme			
Expenditure - Safer Roads	15.3	85.6	70.3
Income - Safer Roads	-15.3	-85.6	-70.3
Expenditure - NPIF	672.1	2.4	-669.7
Income - NPIF	-626.5	-2.5	624.0
Expenditure - Active Travel	1,210.4	1,093.0	-117.4
Income - Active Travel	-797.6	-837.8	-40.2
Expenditure - Towns Fund	2,909.3	2,084.1	-825.2
Income - Towns Fund	-2,736.8	-2,084.1	652.7
Expenditure - Other Grant Funded - DfT	2,222.7	1,012.9	-1,209.8
Income - Other Grant Funded - DfT	-134.1	-1,009.8	-875.7
Expenditure - Former Grant Funded	631.7	75.1	-556.6
Income - Former Grant Funded	-631.7	-75.1	556.6
Expenditure - Other Funded Schemes	1,296.6	1,208.0	-88.6
Income - Other Funded Schemes	-391.1	-200.8	190.3
	3,625.0	1,265.5	-2,359.5
Central Overheads			
Expenditure	15,213.9	15,570.6	356.7
Income	-0.9	-2.8	-1.9
	15,213.0	15,567.9	354.9
Other Programme Items			
Income	1,785.9	657.1	-1,128.8
	1,785.9	657.1	-1,128.8
Funding			
Expenditure	-6,693.3	0.0	6,693.3
Income	-61,504.6	-64,139.7	-2,635.1
	-68,197.9	-64,139.7	4,058.2
Total Highways	0.0	0.0	0.00

PROGRAMME OF WORKS	2025/26 CAPITAL OUTTURN		
	BUDGET	OUTTURN	VARIANCE
	£000	£000	£000
Parking, Street Scene, Parks & Grounds			
Expenditure	3,362.6	2,179.3	-1,183.3
Income	-3,362.6	-2,179.3	1,183.3
	0.0	0.0	0.0
Flood Risk Management			
Expenditure	2,004.8	1,689.5	-315.3
Income	-2,004.8	-1,689.5	315.3
	0.0	0.0	0.0
Major Projects & Infrastructure			
Expenditure - Major Highways Projects	36,196.0	23,527.7	-12,668.3
Income - Major Highways Projects	-36,196.0	-23,527.7	12,668.3
Expenditure - Electric Vehicle Infrastructure	244.4	1.8	-242.6
Income - Electric Vehicle Infrastructure	-244.4	-1.8	242.6
Expenditure - Transforming Cities	5,858.5	5,641.7	-216.8
Income - Transforming Cities	-5,858.5	-5,641.7	216.8
	0.0	0.0	0.0
Environmental Services			
Expenditure	1,319.2	1,408.4	89.2
Income	-1,290.0	-1,379.2	-89.2
	29.2	29.2	0.0
Coastal Protection			
Expenditure	3,300.5	2,250.8	-1,049.7
Income	-3,300.5	-2,250.8	1,049.7
	0.0	0.0	0.0
Harbours			
Expenditure	12,158.1	10,712.2	-1,445.9
Income	-12,158.1	-10,712.2	1,445.9
	0.0	0.0	0.0
TOTAL NET EXPENDITURE	29.2	29.2	0.00
Gross Expenditure	130,998.8	116,622.1	-14,376.7

Housing Capital Board Outturn 2025/26

PROGRAMME OF WORKS	2025/26 CAPITAL OUTTURN		
	BUDGET £000	OUTTURN £000	VARIANCE £000
Housing (HRA)			
Expenditure	42,915.8	28,814.6	-14,101.2
Income	-35,612.4	-23,505.9	12,106.5
	7,303.4	5,308.7	-1,994.7
Disabled Facilities Grant			
Expenditure	6,346.8	5,493.1	-853.7
Income	-6,346.8	-5,493.1	853.7
	0.0	0.0	0.0
Housing (Non-HRA)			
Expenditure	5,861.8	2,962.8	-2,899.0
Income	-5,861.8	-2,497.6	3,364.2
	0.0	465.2	465.2
TOTAL NET EXPENDITURE	7,303.4	5,773.9	-1,529.5
Gross Expenditure	55,124.4	37,270.5	-17,853.9

Corporate Property & Other Capital Board Outturn 2025/26

PROGRAMME OF WORKS	2025/26 CAPITAL OUTTURN		
	BUDGET £000	OUTTURN £000	VARIANCE £000
Property			
Expenditure - Strategic Property	841.3	685.4	-155.9
Income - Strategic Property	-784.0	-685.4	98.6
Expenditure - Other Property	807.3	620.4	-186.9
Income - Other Property	-807.3	-620.4	186.9
Expenditure - Commercial Property	850.0	308.0	-542.0
Income - Commercial Property	-600.0	-308.0	292.0
Expenditure - Special Projects	0.0	-6.5	-6.5
Income - Special Projects	0.0	6.5	6.5
Expenditure - Basic Need (CYPS)	1,618.2	164.0	-1,454.2
Income - Basic Need (CYPS)	-1,618.2	-164.0	1,454.2
Expenditure - School Condition (CYPS)	8,013.4	5,006.3	-3,007.1
Income - School Condition (CYPS)	-8,013.4	-5,006.3	3,007.1
Expenditure - Capital Planned Maintenance (CYPS)	5,676.6	5,831.1	154.5
Income - Capital Planned Maintenance (CYPS)	-5,676.6	-5,831.1	-154.5
Expenditure - Compliance (CYPS)	650.0	385.6	-264.4
Income - Compliance (CYPS)	-650.0	-385.6	264.4
Expenditure - School Access (CYPS)	170.0	33.1	-136.9
Income - School Access (CYPS)	-170.0	-33.1	136.9
Expenditure - Strategic Capital Management (CYPS)	67.6	67.6	0.0
Income - Strategic Capital Management (CYPS)	-67.6	-67.6	0.0
Income - Grants (CYPS)	0.0	0.0	0.0
Expenditure - Outdoor Education Centres	2,271.2	1,732.3	-538.9
Income - Outdoor Education Centres	-2,271.2	-1,732.3	538.9
Expenditure - HAS EPHs	200.0	381.0	181.0
Income - HAS EPHs	-84.1	-84.1	0.0
Expenditure - Care & Support Hubs	565.0	733.3	168.3
Income Care & Support Hubs	-565.0	-733.3	-168.3
Expenditure - Public Conveniences	386.0	286.3	-99.7
Income - Public Conveniences	-386.0	-286.3	99.7
Expenditure - Regeneration Projects	1,016.0	802.9	-213.1
Income - Regeneration Projects	-1,016.0	-802.9	213.1
Net Property	423.2	297.0	-126.2
Technology			
Expenditure - Technology Roadmap	4,067.0	2,195.6	-1,871.4
Income - Technology Roadmap	-4,067.0	-2,195.6	1,871.4
Expenditure - Projects	701.2	6,502.6	5,801.4
Income - Projects	-701.2	-6,502.6	-5,801.4
Net Technology	0.0	0.0	0.0

PROGRAMME OF WORKS	2025/26 CAPITAL OUTTURN		
	BUDGET £000	OUTTURN £000	VARIANCE £000
Expenditure - Leisure	2,835.8	2,522.3	-313.5
Income - Leisure	-1,010.4	-912.7	97.7
Expenditure - Free Schools (CYPS)	0.0	0.5	0.5
Income - Free Schools (CYPS)	0.0	-0.5	-0.5
Expenditure - Non-Schools (CYPS)	150.0	102.4	-47.6
Income - Non-Schools (CYPS)	-150.0	-102.4	47.6
Expenditure - Early Years (CYPS)	439.2	435.7	-3.5
Income - Early Years (CYPS)	-439.2	-435.7	3.5
Expenditure - Schools Self Help (CYPS)	3,137.1	961.2	-2,175.9
Income - Schools Self Help (CYPS)	-3,137.1	-961.2	2,175.9
Expenditure - Schools Devolved Capital (CYPS)	900.0	325.3	-574.7
Income - Schools Devolved Capital (CYPS)	-900.0	-325.3	574.7
Expenditure - Public Health Prevention Grants	20.7	10.4	-10.3
Income - Public Health Prevention Grants	-20.7	-10.4	10.3
Expenditure - Bereavement	1,047.4	1,016.6	-30.8
Income - Bereavement	-1,047.4	-1,016.6	30.8
Expenditure - Regeneration Projects	266.2	235.6	-30.6
Income - Regeneration Projects	-266.2	-235.6	30.6
Expenditure - Cultural Projects	136.0	108.0	-28.0
Income - Cultural Projects	-136.0	-108.0	28.0
Expenditure - Libraries Non-Property	172.5	169.2	-3.3
Income - Libraries Non-Property	-172.5	-169.2	3.3
Expenditure - Localities	2,390.0	1,963.0	-427.0
Income - Localities	-2,390.0	-1,963.0	427.0
Expenditure - Community Safety	75.0	30.0	-45.0
Income - Community Safety	-75.0	-30.0	45.0
Expenditure - Climate Change	1,704.9	1,364.9	-340.0
Income - Climate Change	-1,704.9	-1,364.9	340.0
Expenditure - Natural Capital	0.0	306.0	306.0
Income - Natural Capital	0.0	-306.0	-306.0
Expenditure - Fleet	8,520.0	11,710.9	3,190.9
Income - Fleet	-8,520.0	-11,710.9	-3,190.9
Expenditure - Zero Emission Bus Grant	1,284.3	1581.4	297.1
Income - Zero Emission Bus Grant	-1,284.3	-1581.4	-297.1
Expenditure - Material Damage	100.0	0.0	-100.0
Net Other Programmes	1,925.4	1,609.7	-315.7
Loans & Investments			
Expenditure - Loans to Limited Companies	14,200.0	5,051.1	-9,148.9
Income - Loans to Limited Companies	-10,000.0	-500.0	9,500.0
Income - Capital Loan Provisions	-2,203.1	-2,224.9	-21.8
Net Loans & Investments	1,996.9	2,326.2	329.3
TOTAL NET EXPENDITURE	4,345.5	4,232.9	-112.6
Gross Expenditure	65,279.9	53,623.5	-11,656.4