

**WEST DUNBARTONSHIRE COUNCIL**  
**Report by the Chief Officer – Resources**  
**Council 30 October 2024**

---

**Subject: General Services Capital Budgetary Control Report 2024/25 to Period 5 (31 August 2024)**

**1. Purpose**

1.1 This report provides an update on the General Services capital financial performance to 31 August 2024.

**2. Recommendations**

2.1 Committee is asked to:

- i) Note the current position of the 2024/25 General Services capital budget.
- ii) Approve £0.231m of additional capital budget for the Posties Park project.
- iii) Approve the revised completion dates detailed in appendix 3.
- iv) Note an in-year variance of (£0.644m) due to £1.625m reprofiling and £0.231m additional budget.

**3. Background**

3.1 On 6 March 2024 the Council approved the updated General Services Capital Plan for 2024/2025 to 2032/33. The three years from 2024/25 to 2026/27 were approved in detail with the remaining years being indicative. The budget agreed was £76.757m for 2024/25 and £318.357m for the project life budget.

3.2 Since then budget adjustments have taken place which result in a revised General Services capital budget as set out in Exhibit 1.

**Exhibit 1: Revised Capital Budget**

	<b>2024/25 (£m)</b>	<b>Project Life (£m)</b>
<b>Capital Budget Agreed 6 March 2024</b>	<b>76.757</b>	<b>318.357</b>
Capital Projects Removed as per P3 Report	<b>(0.09)</b>	(5.202)
Reprofiling Agreed at P3	(15.786)	0
Reprofiling amendments from P3 to P5	0.168	0
Add Res7 Community Capital Fund	0.150	0.150

Add Res8 Community Sports Success Capital Fund	0.250	0.250
Added RR 13 Clyde Mission Catalyst Fund	1.197	2.000
Developers Contributions for Clydebank Can on the Canal	0	0.050
New Scottish Government Funding – Nature Restoration	0.034	0.034
New Scottish Government Funding – Cycling, Walking and Safer Streets	0.389	0.389
Add RR14 Securing site to make safe AT 3 Castlegate Avenue	0.007	0.007
Reduction in Future Years Funding- RR 8 Place Based Investment	0	(0.943)
Add R&N 33 Creation of three new all-weather pitches at Argyll Park, Posties Park and Mountblow playing fields.	0.500	2.250
<b>Revised Capital Budget as at Period 5</b>	<b>63.657</b>	<b>317.342</b>

#### 4. Main Issues

4.1 Progress against the 2024/25 capital plan is detailed in:

Appendix 1 – Project Life Summary by Chief Officer

Appendix 2 – Off Track Projects

Appendix 3 – Changes to Capital Plan for Noting

Appendix 4 – All Approved Projects

4.2 The overall programme summary report at Appendix 1 shows that planned expenditure is higher than the budget agreed by £0.231m (0.07% of budget) due to an anticipated overspend due to Posties Park Project.

4.3 Appendix 2 highlights two projects currently showing as off-track. One due to additional budget required (Posties Park) however we will explore the possibility of recovering the additional costs which, if successful, will remove or reduce the need for additional prudential borrowing. The other project (Heritage Fund) is due to revised completion dates.

4.4 Appendix 3 highlights four projects where the project expenditure requires to be reprofiled but there is no need for additional budget.

4.5 Appendix 4 shows all projects with approved in year and project life budgets as well as anticipated expenditure. It highlights that the 2024/25 budget is £63.657m with current forecast spend of £63.013m, a variance of (£0.644m), of which £1.625m related projects require reprofiling. The spend as at period 5 is £16.439m (26.09%) of the current forecast spend of £63.013m.

4.6 Changes to the capital plan already included in the summarised plan in appendix 4 is:

- Faifley Campus Project previous included within Education Services has moved to Resources.
- Creation of 3 New All-Weather Pitches at Argyll Park and Mountblow playing fields has been added to the capital plan (R&N33). The project was agreed by council in March 2024 as a spend to save project.

## **5. Option Appraisal**

5.1 No option appraisal was required for this report.

## **6. People Implications**

6.1 There are no people implications.

## **7. Financial and Procurement Implications**

7.1 The report notes the projected in-year financial position for capital budgets.

## **8. Risk Analysis**

8.1 The main risks are as follows:

- (a) The reported variances should be viewed in the knowledge that there are a number of variable factors which could arise between now and 31 March which could affect the year end results for capital budgets.
- (b) As a consequence of current market conditions, inflation is at an all-time high and interest rates continue to be volatile. To forecast for the full year costs budget assumptions have been required. These assumptions continue to change regularly and therefore it is likely the projected year end budgetary position will change from that reported.

## **9. Equalities Impact Assessment (EIA)**

9.1 No equalities impact assessment was required in relation to this report.

## **10. Environmental Sustainability**

10.1 No assessment of environmental sustainability was required in relation to this report.

## **11. Consultation**

11.1 All services involved in delivering the capital budgets have been consulted in the compilation of this report.

## **12. Strategic Assessment**

**12.1** Proper budgetary control and sound financial practice are cornerstones of good governance and support Council and officers to pursue the strategic priorities of the Council's current Strategic Plan. This report forms part of the financial governance of the Council.

---

Laurence Slavin  
Chief Officer – Resources  
Date: 30 October 2024

**Person to Contact:** Jackie Thomson  
Council Offices, Church Street, Dumbarton  
E-mail: [jackie.nicolthomson@west-dunbarton.gov.uk](mailto:jackie.nicolthomson@west-dunbarton.gov.uk)

**Appendices:** Appendix 1 - Project Life Summary  
Appendix 2- Off Track Projects  
Appendix 3 - Reprofilling and Acceleration of Projects  
Appendix 4 - Details of all Projects.

**Background Papers:** General Services Capital Plan Update - Council 6 March 2024  
Capital Monitoring Report – Council 28 August 2024

**Wards Affected** All Wards