

Borough Council of
**King's Lynn &
West Norfolk**



RESOURCES AND PERFORMANCE – AUDIT AND RISK COMMITTEE

**Monday 9 June 2014
at 6.00 pm**

Committee Suite
King's Court
Chapel Street
King's Lynn
Norfolk PE30 1EX



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Borough Council of
**King's Lynn &
West Norfolk**



King's Court, Chapel Street, King's Lynn, Norfolk, PE30 1EX.
Telephone: 01553 616200
Fax: 01553 691663

30 May 2014

Dear Member

Resources and Performance – Audit and Risk Committee

You are invited to attend a special meeting of the above-mentioned Committee which will be held on **Monday 9 June 2014 at 6.00 pm** in the **Committee Suite, King's Court, Chapel Street, King's Lynn**, to discuss the business shown below.

Yours sincerely

Chief Executive

AGENDA

1. Apologies for absence

To receive any apologies for absence.

2. Minutes

To approve the minutes of the meeting held on 27 May 2014 (**To Follow**).

3. Declarations of Interest

Please indicate whether the interest is a personal one only or one which is also prejudicial. A declaration of a personal interest should indicate the nature of the interest and the agenda item to which it relates. In the case of a personal interest, the Member may speak and vote on the matter. If a prejudicial interest is declared, the Member should withdraw from the room whilst the matter is discussed.

4. **Urgent Business Under Standing Order 7**

To consider any business which, by reason of special circumstances, the Chairman proposes to accept as urgent under Section 100(b)(4)(b) of the Local Government Act 1972.

5. **Members Present Pursuant to Standing Order 34**

Members wishing to speak pursuant to Standing Order 34 should inform the Chairman of their intention to do so and on what items they wish to be heard before the meeting commences. Any Member attending the meeting under Standing Order 34 will only be permitted to speak on those items which have been previously notified to the Chairman.

6. **Chairman's Correspondence** (if any)

7. **Cabinet's Forward Decision List for 11 June 2014**

The following items are on the Cabinet Forward Decision List for consideration on the 11 June 2014 and have been identified for consideration by the Panel.

(i) **Revenue Outturn 2013/2014** (attached at pages 1 to 22)

Panel Members are invited to consider the report and to make any appropriate recommendations to Cabinet.

(ii) **Capital Programme and Resources 2013/2017**
(attached at pages 23 to 50)

Panel Members are invited to consider the report and to make any appropriate recommendations to Cabinet.

8. **Committee's Work Programme 2014/2015**

To consider the Work Programme (pages 51 to 52).

9. **Date of Next Meeting**

To note that the next ordinary meeting of the Resources and Performance - Audit and Risk Committee will take place on **Tuesday 24 June 2014**.

To: Panel Members: Panel Members – Councillors P Beal (Chairman), J Collop, P Cousins, I Gourlay, H Humphrey (Vice-Chairman), M Langwade, C Manning, A Morrison, J M Tilbury, A Tyler, D Tyler, G Wareham, T de Winton, A Wright and Mrs S Young

Portfolio Holder:

Councillor N Daubney, Leader and Portfolio Holder for Resources – Agenda Items 7(i) and (ii).

Chief Executive

Deputy Chief Executive and Executive Director, Finance and Resources

All Other Executive Directors

Audit Manager

Press

Officers: The following Officers are invited to attend in respect of the items listed below:

Agenda Item 7

Lorraine Gore, Chief Financial Officer
Toby Cowper, Principal Accountant

REPORT TO CABINET

Open		Would any decisions proposed :		
Any especially affected Wards	Mandatory/	(a) Be entirely within Cabinet's powers to decide	YES	
	Operational	(b) Need to be recommendations to Council	NO	
		(c) Be partly for recommendations to Council and partly within Cabinet's powers –	NO	
None				
Lead Member: Cllr N Daubney E-mail:		Other Cabinet Members consulted:		
		Other Members consulted:		
Lead Officer: Toby Cowper E-mail: toby.cowper@west-norfolk.gov.uk Direct Dial: 01553 616523		Other Officers consulted: Management Team. Service Managers.		
Financial Implications YES	Policy/Personnel Implications NO	Statutory Implications (incl S.17) YES	Equal Opportunities Implications NO	Risk Management Implications NO
If not for publication, the paragraph(s) of Schedule 12A of the 1972 Local Government Act considered to justify that is (are) paragraph(s)				

Cabinet Date: 11 June 2014

REVENUE OUTTURN 2013/2014

Summary

The report sets out in summary the revenue outturn of 2013/2014 for the General Fund (council tax accounts). The report shows details of the major differences between actual costs/income and the revised estimates for 2013/2014 reported in February 2014 monitoring.

The accounts show actual Borough spend of £19,021,737 which is £28,433 less than the February Revised Estimate for 2013/2014. This additional saving will be held within the General Fund balance that is carried forward to 2014/2015.

Recommendation

It is recommended that Cabinet approves:

- 1. The revenue outturn and proposed transfers to reserves for 2013/2014.**
- 2. The principle of the calculation for the provision of bad debts and appeals on the Business Rates Retention scheme.**

Reason for Decision

To approve revenue outturn for 2013/2014 of the Council prior to the external audit of accounts which commences in July 2014.

1 Introduction

- 1.1 This report sets out the revenue outturn of the Council’s budget for 2013/2014, the details of which will be used to form the Statement of Accounts later in the year.
- 1.2 The Statement of Accounts for 2013/2014 will be taken to Cabinet on the 10 September 2014, for approval by Council on the 25 September 2014. (By law, the approval and publishing of the Statement of Accounts has to be completed by the 30th September 2014).

2 Final Outturn 2013/2014

- 2.1 The revised estimate (in the tables below) has been adjusted from the one reported in the February 2014 monitoring report to allow for the central service recharges. These adjustments are only between service areas and have no “bottom line” effect.

	As reported in February monitoring	Adjusted Estimate for Outturn	Movement
	£	£	£
Corporate	3,195,240	4,149,390	954,150
Democracy	1,249,370	1,216,350	(33,020)
Services Areas:			
Central and Community Services	3,437,820	2,108,780	(1,329,040)
Chief Executive	1,860,170	1,896,640	36,470
Commercial Services	5,900,550	6,618,360	717,810
Environment and Planning	1,560,260	1,862,510	302,250
Resources	945,170	296,550	(648,620)
	18,148,580	18,148,580	0

This recharge of support services is required by accounting guidelines to more properly reflect the full cost of a service. The ‘net’ impact on the accounts is nil.

2.2 The following table uses the revised estimate adjusted in 2.1 to compare to the actual outturn for 2013/2014.

	Revised Estimate 2013/14	Actual 2013/14	Difference Revised to Actual
	£	£	£
Corporate	4,149,390	5,132,431	983,041
Democracy	1,216,350	1,138,742	(77,608)
Services Areas:			
Central and Community Services	2,108,780	1,745,683	(363,097)
Chief Executive	1,896,640	1,980,474	83,834
Commercial Services	6,618,360	6,489,645	(128,715)
Environment and Planning	1,862,510	1,753,252	(109,258)
Resources	296,550	230,762	(65,788)
Service Area Totals	18,148,580	18,470,989	322,409
Financing Adjustment	(3,173,600)	(3,533,427)	(359,827)
Internal Drainage Boards	2,591,150	2,591,146	(4)
Special Expenses	164,450	173,428	8,978
Council Tax Support to Parishes	141,230	141,241	11
Borough Spend	17,871,810	17,843,377	(28,433)
Contribution to Business Rates	360,000	360,000	0
Retention Reserve			
Contribution (from)/to Balances	818,360	846,793	28,433
	19,050,170	19,050,170	0

The table shows a net Borough spend for 2013/2014 of £17,843,377 which is £28,433 less than the revised budget set at £17,871,810.

2.3 Service managers over the year ending 31 March 2014 have continued to look for opportunities to produce budget savings that support the Council's drive for reduction in costs. These savings have been reported as part of the monthly monitoring process. In setting the estimates for 2013/2014, in February 2013, it was anticipated that £369,360 would be added to the general fund balance. Out-turn figures show that there will in fact be a contribution of £846,793 to balances which arises from savings in the year of £449,000 Appendix 1. A number of the budget savings were 'one-offs' and will not necessarily be repeated in future years.

2.4 The 2013/2014 outturn is within budget and allows the Council to set aside funds for a variety of future demands in addition to carrying forward a General Fund balance that is higher than originally estimated.

3. The major differences in the revised estimates and the actual costs are as follows:

The following pages show the major differences in the revised estimates and the actual costs. Under each budget heading the format shows “Movements to be explained”, which are outlined as major variances in the narrative that follows. The Summary heading may also show “Legal Commissioning”, this is where the services have used the corporate legal commissioning budget to cover the costs of legal advice. This represents a transfer of charges between the services and the legal team which is the corporate budget holder.

The Budget heading summaries also show items for “Additional Transfers to Reserves” and “Grants Transferred to Reserves”. These sums are listed separately at Appendix 2 with the relevant comments.

Two other categories appear in certain Budget heading summaries, “REFCUS” and “Unsupported Borrowing”. Both of these items deal with an accounting requirement that shows what the Council, for budget purposes, treats as Capital items as properly being recorded as revenue spending. There is no impact on the accounts of the Council or Council Tax as the charges are reversed out as a part of the Financing Adjustment as shown in paragraph 3.8.

3.1 CORPORATE SERVICES – Deficit £983,041

	£
Movements to be explained	(159,944)
Legal Commissioning	17,790
Grants transferred to reserves (<i>Appendix 2</i>)	60,000
Additional transfers to reserves (<i>Appendix 2</i>)	1,065,195
Deficit	983,041

The major variances are as follows:

- **Adjustments to Bad Debt provisions and historic balances written off**
£50,269 net charge to revenue. The General Fund bad debt provision is made up of a provision for aged debtors (£302,259), a provision against Housing Benefits overpayments (£244,597) and a provision for Leisure membership cancelled contracts (£81,602).
- **Corporate Projects - Leisure Trust**
(£95,195) underspend due to a spend to date of £44,805 against the original £140,000 set aside for the Leisure Trust project. The remaining (£95,195) has been carried forward and will be used in 2014/2015.
- **Section 31 Grants – Flood Relief**
(£60,000) additional income: The Council received section 31 grants (Flood Relief), totalling £94,331, as a result of the storm surge event on the 6 December 2013. £60,000 of this grant funding is to be carried forward and will be used in 2014/2015, for support of medium/small businesses in accordance with the Government scheme.

- **Corporate Cost and Provisions**
(£112,270) Surplus due to: The corporate provision for long term sickness cover has a surplus of (£39,800) at year end. The Salaries On-Cost holding account (used to smooth out fluctuation in National Insurance payments and employers pension contributions) has a surplus of (£72,470) at year end.
- **Microsoft software licence fees transferred from Capital**
£50,000 charge to revenue due to changes in the way the council pays for its Microsoft software licence fees. This cost has been transferred from Capital expenditure to Revenue expenditure.

Summary of movement to be explained

	£
Bad Debt Provision	50,269
Corporate Projects - Leisure Trust	(95,195)
Section 31 Grants – Flood Relief	(60,000)
Corporate Cost and Provisions	(112,270)
Microsoft licence fees	50,000
Other	7,252
TOTAL	(159,944)

3.2 DEMOCRACY – Surplus (£77,608)

	£
Movement to be explained	(118,608)
Grants transferred to reserves (<i>Appendix 2</i>)	19,000
Additional transfer to reserves (<i>Appendix 2</i>)	22,000
Surplus	(77,608)

The major variances are as follows:

- **Register of Electors**
(£41,148) Surplus mainly due to additional Government Grant received towards the cost of individual electoral registration. Grant carried forward for use in 2014/2015.
- **Parish and Borough Elections**
(£11,360) underspent on Parish and Borough Elections.
- **Member Services**
(£44,846) The overall underspend is mainly due to lower than estimated expenditure on members allowances and travel. The original estimates 2013/2014 included provision for a 1% increase in members’ allowances. Council agreed that there would be no increase in members’ allowances for 2013/2014.
- **Support of the Democratic Process**
(£17,268) Surplus due to a variety of small budget underspends

Summary of movement to be explained

	£
Register of Electors	(41,148)
Parish and Borough Elections	(11,360)
Members Services	(44,846)
Support of the Democratic Process	(17,268)
Other	(3,986)
TOTAL	(118,608)

3.3 CENTRAL & COMMUNITY - Surplus (£363,097)

	£
Movements to be explained	(130,211)
REFCUS (<i>Appendix 3</i>)	(261,171)
Additional transfer to reserves (<i>Appendix 2</i>)	28,285
Surplus	(363,097)

The major variances are as follows:

- **Personnel Services**
(£36,656) Surplus mainly due to a (£24,000) underspend against the corporate training holding account.
- **Community Safety and Nuisance**
(£57,359) due to a one-off underspend on salaries.
- **Printing and Graphics**
(£14,271) due to additional external income achieved in year.

Summary of movement to be explained

	£
Personnel Services	(36,656)
Community Safety and Nuisance	(57,359)
Printing and Graphics	(14,271)
Other	(21,925)
TOTAL	(130,211)

3.4 CHIEF EXECUTIVE - Deficit 83,834

	£
Movements to be explained	(179,100)
REFCUS (<i>Appendix 3</i>)	150,000
Legal Commissioning	(61,666)
Grants transferred to reserves (<i>Appendix 2</i>)	85,901
Additional transfers to reserves (<i>Appendix 2</i>)	88,699
Deficit	83,834

The major variances are as follows:

- **Legal Services**
(£18,436) Surplus mainly due to staff turnover and additional income.
- **Economic Regeneration**
(£80,645) Surplus mainly due to additional grant income received in year of £70,000. Grant carried forward for use in 2014/2015.
- **Housing Options**
(£74,533) Surplus mainly savings in agency staffing costs and homelessness prevention costs.

Summary of movement to be explained

	£
Legal Services	(18,436)
Economic Regeneration	(80,645)
Housing Options	(74,533)
Other	(5,486)
TOTAL	(179,100)

3.5 COMMERCIAL SERVICES - Surplus (£128,715)

	£
Movements to be explained	(513,950)
REFCUS*	82,761
Legal Commissioning	4,893
Unsupported Borrowing	(78,196)
Grants transferred to reserves (<i>Appendix 2</i>)	90,000
Additional Transfers to Reserves (<i>Appendix 2</i>)	285,777
Surplus	(128,715)

The major variances are as follows:

- **Car Parks**
(£222,770) Additional income on car parking operations for the year 2013/2014
- **CCTV**
(£90,000) Surplus due to an upfront contribution from Breckland District Council to be Carried forward to be applied in 2014/2015
- **Cleaning and Street Sweeping**
(£66,066) Surplus Mainly due to: (£24,000) underspend footway lighting repairs, (£14,000) Dog Warden service minor savings and increased income (£7,000) reduced disposal costs for abandoned vehicles.
- **Guildhall and Arts Centre**
(£26,757) Surplus due to additional show income and rental income
- **Refuse & Recycling**
(£39,297) Surplus due to volatility of volume and value of recycling credits
- **Leisure Services**
(£62,634) Surplus mainly due to: (£26,000) savings against utilities, (£13,000) underspend on advertising and (£35,000) saving on Lynnsport repairs.

Summary of movement to be explained

	£
Car Parks	(222,770)
CCTV	(90,000)
Cleaning and Street Sweeping	(66,066)
Guildhall and Arts Centre Vancouver Centre	(26,757)
Refuse & Recycling	(39,297)
Leisure Services	(62,634)
Other	(6,426)
TOTAL	(513,950)

3.6 ENVIRONMENT AND PLANNING – Surplus (£109,258)

	£
Movements to be explained	(264,742)
Legal Commissioning	52,864
Additional Transfers to Reserves (<i>Appendix 2</i>)	102,620
Surplus	(109,258)

The major variances are as follows:

- **Planning Services and Development Control**
(£121,768) Surplus mainly due to additional planning fees income (£73,624) and a saving against salaries of (£36,538)

- **Flood Defence / Hunstanton Promenade**
(£89,000) Underspend due to the planned repairs to Hunstanton Promenade being delayed because of the storm surge event on the 6 December 2013
- **Food Hygiene and Public Health**
(£23,966) Surplus mainly due budget saving against professional fees
- **Pollution Monitoring**
(£17,007) Due to a variety of minor budget underspends and additional income
- **Licencing**
(£7,580) Mainly due to additional income generated through the new licencing of scrap metal

Summary of movement to be explained

	£
Planning Services	(121,768)
Flood Defence	(89,000)
Food Hygiene and Public Health	(23,966)
Pollution Monitoring	(17,007)
Licencing	(7,580)
Other	(5,421)
TOTAL	(264,742)

3.7 RESOURCES– Surplus (£65,788)

	£
Movements to be explained	(582,341)
Legal Commissioning	25,954
REFCUS (<i>Appendix 3</i>)	345,297
Unsupported Borrowing (<i>Appendix 3</i>)	18,492
Grants transferred to reserves (<i>Appendix 2</i>)	60,697
Additional Transfers to Reserves (<i>Appendix 2</i>)	66,113
Surplus	(£65,788)

The major variances are as follows:

- **Financial Services**
(£27,576) Surplus mainly due to the General Ledger development budget being carried forwards to 2014/2015 to cover the cost of system upgrades and multi company functionality.
- **Internal Audit**
(£21,126) Surplus mostly due to staff turnover saving
- **Property Services**
(£38,730) Surplus mainly due to additional income generated in year and a budget saving against professional fees

- **General Properties**
(£17,824) Surplus mainly due to additional rental income generated in year
- **Office Accommodation**
(£13,132) Surplus mainly due to additional rental income generated in year
- **Revenues and Benefits**
(£454,126) Surplus due to (£157,367) additional court cost recovered and a variance of (£296,759) against the benefits claim.

Summary of movement to be explained

	£
Financial Services	(27,576)
Internal Audit	(21,126)
Property Services	(38,730)
General Properties	(17,824)
Office Accommodation	(13,132)
Revenues and Benefits	(454,126)
Other	(9,827)
TOTAL	(582,341)

3.8 Financing Adjustment – (£359,827)

The major element of the surplus can be explained as follows

	£
Net deficit in interest payments	134,322
REFCUS - Revenue expenditure funded from capital under statute (<i>Appendix 3</i>)	(216,887)
MRP - A decrease in Minimum Revenue Provision	(251,980)
Unsupported Borrowing	(25,282)
TOTAL	(359,827)

4 Business Rates Retention Scheme

The Financial year 2013/2014 saw the introduction of the Business Rates Retention Funding arrangements and as part of the closure of the accounts it will be necessary to prepare a return (NNDR3) to Government on the level of growth or reduction in the rateable values of businesses in the Borough.

4.1 Business Rates, Bad Debt and Appeals Provision

The detail of the return to Government also includes any provisions to be made to offset bad debts and potential appeals by business against the level of rateable value set by the Valuation Office.

Bad Debt Provision

The Council already has in place bad debt provisions for Business Rates and Council Tax. The provision is called upon in the event of a debt being treated as uncollectable. This can occur through a variety of events including where a business goes into administration or bankruptcy. Normal practice in setting a policy for Bad Debt Provisions is for a percentage to be set against the value of debt dependent upon the age of the debt. The table below shows the proposed arrangements for 2013/2014 and future years.

NNDR Bad Debt Provision	Year that the arrears were incurred	Bad Debt allowance calculated as a percentage of total arrears outstanding for the year.	Provision
First year	2013/2014	33.0%	£ 222,663.39
Second year	2012/2013	50.0%	£ 96,027.23
Older than two years	2011/2012 and before	100.0%	£ 135,557.44
TOTAL PROVISION			£ 454,248.06

This means that a sum equivalent to the amount calculated by using the table will be charged to the accounts and held in reserves to be used to offset the cost of writing off bad debts in the future.

Business Rates Appeals Provision

The introduction of the Business Rates Retention Scheme has passed on an element of reward and risk from the Government to the Council. If the Business Rates collectable increases, then the Council will gain a share of the higher level of income. However, if the Business Rates collectable reduces then the Council will directly share in the loss of income.

The major risk of loss of rates collectable comes from closure of a major business or more likely from appeals by a high business rate payer against their rateable valuation.

The Council, like all others, will need to provide for such potential losses along the lines similar to the Bad Debt Provision. This provision will be made up of two parts: in year appeals and backdated appeals.

The Council's suggested methodology for calculating these provisions is set out below:

IN YEAR NNDR APPEALS PROVISION POLICY / CALCULATION

Rateable value of all outstanding appeals at 31 March 2013	40,842,080
X Historic success rate of appeals against the council	29.27% *
<hr/>	
Rateable value of potentially successful appeals	11,955,356
<hr/>	
X Historic reduction in rateable value from successful appeals	10.64% *
<hr/>	
Reduction in rateable value of potentially successful appeals	1,272,399
<hr/>	
X Current year NNDR multiplier	0.471
<hr/>	
Value of reduction in rateable value of potentially successful appeals	599,300
<hr/>	
+ An allowance for new appeals which may be received in 2014/2015 and impact on 2013/2014	
Estimated rateable value of appeals received in any one year	26,391,193*
X Historic success rate of appeals against the council	29.27% *
<hr/>	
Rateable value of potentially successful appeals	7,725,270
<hr/>	
X Historic reduction in rateable value from successful appeals	10.64% *
<hr/>	
Reduction in rateable value of potentially successful appeals	822,194
<hr/>	
X Current year NNDR multiplier	0.471
<hr/>	
Value of reduction in rateable value of potentially successful average appeals	387,254
<hr/>	
+ Adjustment for Local knowledge (see paragraph 4.2)	
<hr/>	
90% of King's Lynn power station 2013/2014 charge (10% already picked up in the calculation above, total provision 100%)	1,107,227
<hr/>	
<hr/>	
TOTAL	£2,093,781
<hr/>	

* Note: The percentages and averages used in these calculations are based on historic appeals information provided to the Council by the District Valuation Office as at the 31/3/2014.

BACKDATED NNDR APPEALS PROVISION POLICY/ CALCULATION

Rateable value of outstanding appeals dated 12 months prior to 31 March 2013	39,839,930
X Historic success rate of appeals against the council	29.27% *
Rateable value of potentially successful appeals	11,553,580
X Historic reduction in rateable value from successful appeals	10.64% *
Reduction in rateable value of potentially successful appeals	1,229,638
X Preceding year NNDR multiplier	0.458
Value of reduction in rateable value of potentially successful appeals dated 12 months prior to 31 March 2013	563,174
+ An allowance for new appeals which may be received in 2014/2015 and impact on 2012/2013	
Estimated rateable value of appeals received in any one year	26,391,193 *
X % of appeals backdated to preceding year	97.5% *
Average rateable value with 2013/2014 impact removed	25,743,628
X Historic success rate of appeals against the council	29.27%*
Rateable value of potentially successful appeals	7,535,714
X Historic reduction in rateable value from successful appeals	10.64%*
Reduction in rateable value of potentially successful appeals	802,020
X Preceding year NNDR multiplier	0.458
Value of reduction in rateable value of potentially successful appeals dated 12 months prior to 31 March 2013	367,325
+ Adjustment for Local knowledge	
90% of King's Lynn power station pre 2013/2014 charge	4,311,344
90% of adjustments for another reason (Property's that have been demolished or no longer exists)	20,251
(10% already picked up in the calculation above, total provision 100%)	4,331,595
TOTAL	5,262,094

* Note: The percentages used in these calculations are based on historic appeals information provided to the Council by the District Valuation Office as at the 31/3/2014.

4.2 Adjustment for local information (King's Lynn Power Station)

A case is due to be considered by the Appeals court in respect of Peterborough power station which has had its rateable value reduced to £1. The District Valuation Officer is appealing against the new valuation but the court case will not be heard until after October 2014 and the determination is not expected until early 2015. This means that the Council must, at this time, take a view on the potential risk of the Valuation Office losing its appeal. It is proposed to act cautiously and provide for a successful appeal by Centrica PLC. The potential loss will be charged to the 2013/2014 accounts as part of the provision.

In the case of the Council's accounts for 2013/2014, it is intended to provide prudent cover in the event of a successful appeal by the King's Lynn power, station, owned by Centrica PLC, in reducing its rateable value from £1,230,252 in 2013/2014 to £1.

A successful appeal would have backdated implications to 2005 (date of ratings list the appeal is against) with an estimated cost of £6,020,634, as at the 31/3/2014, to the Collection Fund. The council would then be liable for a 40% share of this estimated cost, that is £2,408,253.

This will bring into play the funding safety net whereby the Council in 2013/2014 will see its rates collection reduce below the base line funding level set by the Government. The Council will be liable to cover the first £365,000 of losses and the Government will pick up the remainder of the loss. The Financial Plan for 2013/2014 included a budget of £360,000 to cover this eventuality.

4.3 King's Lynn power station appeal out comes

- a) If the King's Lynn power station appeal by the Valuation Officer is unsuccessful and the rateable value is reduced to £1 during 2014/2015.
- The collection fund will draw down on the provisions set aside within 2013/2014. The accounting adjustments for this will be part of the 2015/2016 Statement of Accounts.
 - The council may have to incur the temporary cashflow costs of having to refund Centrica PLC.
 - There will be no in year funding implications to the council or the NNDR pool that the Council has entered into
 - The ongoing reduction in the rateable value has already been allowed for in the councils estimates of NNDR growth so that there will be no adverse effect on future years funding levels.

- b) If the King’s Lynn power station appeal by the Valuation Officer is successful and the rateable value is not reduced.
- The 2013/2014 provisions set aside within the collection fund will be written back. The accounting adjustments for this will be part of the 2015/2016 Statement of Accounts.
 - There will be a surplus payment in the following financial year, the Council, Norfolk County Council, the Government and the Norfolk NNDR pool will all receive a proportion.
 - The power station will be included in the Councils rateable value growth projections for future years funding levels

4.4 Business Rates Retention Scheme Outturn for 2013/2014

	£
KL&WN outturn for 2013/2014 Deficit	2,090,863
Additional collected for renewable energy (100% retained by BCKL&WN)	(329,248)
SUB TOTAL	1,761,615
Statutory financing adjustment to the General Fund to reverse the impact on the 2013/2014 Statement of Accounts	(1,761,615)
SUB TOTAL	0
Section 31 Government grant (small business rate relief) payment on account	(427,963)
Government safety net payments on losses incurred	(1,297,548)
Transfer to Earmarked Reserves to offset accounting adjustments in 2015/2016	(1,725,511)
Total impact on the Council for 2013/2014	0

Although there are significant sums involved with the calculation of the ‘Business Rates Retention’ scheme outturn for 2013/2014 the impact on the financial year will be nil. The funds transferred to the Earmarked Reserve will be required to fund the deficit payment in 2015/2016. Please see appendix 4 for the timeline of NNDR returns.

5. General Fund Working Balance

The underspend on the budget for 2013/2014 results in an increase to the General Fund working balance of £28,433 which provides for a revised balance of the General Fund as at 31 March 2014 of £4,719,368.

6. Policy Implications

The Council will be asked to adopt the Bad Debt and Appeals provisions policies for the ongoing accounting requirements as part of the approval of the Statement of Accounts in September 2013.

7. Statutory Considerations

The external audit of the accounts will be starting in July 2014 and the final version of the Statement of the Accounts for 2013/2014 must have been approved and publishing by the 30th September 2014. This year the external audit of the accounts will be carried out by Ernst and Young LLP.

8. Consultations

Leader of Council
Management Team
Service Managers

9. Access to Information

Council Agenda/Minutes
Council Financial Plan 2013 – 2017
Monthly Monitoring Reports

Monitoring report budget adjustments 2013/2014

Appendix 1

Detail	Monitoring Report	£
Hunstanton Promenade and Seawall - remedial works	May	89,000
Leisure Services - additional income	August and October	(75,000)
Turnover savings - amount achieved in excess of £75,000 target	September	(21,270)
Reduction in rental income from Council owned King's Lynn town centre shops	September	40,000
Internal Drainage Board Levies	September	(13,260)
Utility Costs - overall reduction	October	(9,410)
Insurance Recharge - reduction	October	(9,040)
License fees - reduction for sex establishments	October	6,750
Computer software maintenance costs - shared services	October	(26,120)
Cost Reduction Programme	November	(16,290)
Cost of living award	November	(94,640)
Refuse and Recycling	November	164,260
Strategic Housing	November	(49,980)
Pay Contingency	November	(90,000)
Storm Surge Repair Costs	November	100,000
Training Holding Account	November	(28,000)
Internal Drainage Boards	December	(6,230)
Turnover Savings	December	(84,000)
South Quay Pontoon	January	1,870
Corn Exchange	January	(50,000)
Sport and Recreation	January	(60,000)
Resort Services	January	(25,000)
Building Control and Property Services	January	(12,890)
Non-National Domestic Rates (NNDR)	January	(86,230)
To Capital Reserves	January	85,000
To Capital Reserves	February	500,000
Turnover Savings	February	(165,110)
Payroll Fees	February	(11,000)
Training Holding Account	February	(30,000)
National Non Domestic Rates (NNDR)	February	(44,000)
Economic Development	February	(20,000)
Town Centre Manager	February	20,000
Corn Exchange	February	(40,000)
Arts Centre	February	(16,500)
Public Cleansing	February	(12,000)
Open Space – Trees and Walks	February	(17,000)
Lynnsport	February	20,000

Monitoring report budget adjustments 2013/2014 - continued

Appendix 1

Conservation and Heritage	February	(6,000)
Major Planning Appeals	February	(19,000)
Section 106 Contributions	February	20,180
Development Control Planning Fees	February	(120,000)
Shops and Offices	February	(19,500)
Industrial Units	February	27,930
General Properties	February	(17,530)
Revenues and Benefits	February	(210,590)
Corporate GIS	February	(18,400)
Total Reduction in Borough Spend		(449,000)

Proposed Transfers to Reserves as at 31 March 2014

Appendix 2

As part of closing the accounts the opportunity has been taken to set up additional transfers to reserves:

Portfolio	Service	Amount to reserve £	Reserve Description	Reason to support proposed transfer
Grants received in year and transferred to Earmarked reserves	Corporate	£60,000	Section 31 grants - Flood	Section 31 grants - flood - Needed to fund flood repair work next year
	Individual Electoral Reg	£19,000	Election Reserve	Individual Electoral Registration - to fund additional spend
	Economic Development	£70,000	Kings Lynn - The Future	Balance of grant monies for future years
	Housing Standards	£10,585	Care & Repair, WN Insulation	Balance of grant monies/income for future years
	Housing Standards - Warmer West Norfolk	£2,047	Hsg Stds - Warmer West Norfolk	Balance of grant monies for future years
	Rough Sleeper Fund	£3,269	Housing Options	Balance of grant monies for future years
	CCTV	£90,000	CCTV Reserve	Development of contract with Breckland District Council
	Revenues and Benefits	£60,697	Welfare Reform Funding	Ongoing
	Sub Total	£315,598		
Corporate	Events	£20,000	HANSE Event	Funding required for Hanse Event
	Leisure Trust Project	£95,195	Corporate Projects	Balance of Leisure Trust project to be used in 2014/201
	Corporate contribution to capital	£700,000	Revenue Contribution to Capita	Revenue contribution to capital to fund future capital projects
	Corporate contribution to capital	£75,000	Revenue Contribution to Capita	To fund new steel flood gates on Hunstanton Promenade
	Corporate contribution to capital	£25,000	Revenue Contribution to Capita	To fund additional waste bin requirements
	Corporate contribution to 'invest to save'	£150,000	Corporate Project Reserve	Contribution to the corporate project reserve to fund 'invest to save' initiatives
	Sub Total	£1,065,195		
Democracy	Register of Electors	£22,000	Election Reserve	Individual Electoral Registration - to fund additional spend
	Sub Total	£22,000		
Chief Executive	Economic Development	£10,700	Kings Lynn - The Future	Funding required for Hanse Event

AGENDA ITEM 7(i)

	Housing Options Programme	£58,000	Homelessness Strategy	Required to fund staffing costs for service
	Head of Legal Services	£20,000	Commissioning Reserve	Monies to fund recruitment costs
	Sub Total	£88,700		
Commercial Services	Lynnsport Sports Centre	£40,000	Lynnsport Sports Centre	Agreed Feb monitoring - works not completed, suppliers not able to deliver before 31/3/14
	Oasis Sports Centre	£1,250	Oasis Sports Centre	Agreed Feb monitoring - suppliers not able to deliver before 31/3/14
	Oasis Sports Centre	£3,500	Oasis Sports Centre	Replacement Pool Grates - Health & Safety Requirement
	Downham Market Sports Centre	£6,000	Downham Market Sports Centre	Alterations Female Changing Rooms
	St James Swimming Pool	£6,000	St James Swimming Pool	Repairs fitness changing rooms due to leaks
	Sports Development	£3,798	Mini Kandoo Club	Mini Kandoo Club - 'Funding From Dows carry forward to support club
	King's Lynn Markets	£13,000	Car Parks Reserve	For future market promotions
	Car Parks	£152,229	Car Parks Reserve	Resurfacing repairs and NNDC Capital spend
	Car Parks	£60,000	CCTV Reserve	ADPRO CCTV system
	Sub Total	£285,777		
Environment and Planning	Emergency Response	£3,620	Coastal Emergencies	Delay in delivery of equipment
	Air Quality	£10,000	Air Quality	New Station and replace existing - 'Capital Contribution
	Coastal Defence	£89,000	Coastal Defence	Remedial works Hunstanton Promenade and Seawall - Year 1 as reported to cabinet 9 April 2013
	Sub Total	£102,620		
Resources	Office Accommodation	£23,874	Office Accommodation	Service surplus to office accommodation reserve
	Accountancy	£31,840	Financial Ledger Development	To fund future planned expenditure
	Industrial Estate	£3,222	Industrial Services	Admin fee to fund future spend
	Upwell Car Park	£6,673	Upwell Car Park	To fund future costs
	Sub Total	£65,609		
	TOTAL	£1,945,499		

Glossary of accounting terms used within this report

Appendix 3

- **Unsupported Borrowing**

A form of capital finance funded by revenue either by increased income or a reduction in costs. There is not Government grant to support this form of funding.

- **Revenue Expenditure Funded from Capital Under Statute (REFCUS)**

Capital expenditure that does not result in a new or enhanced asset in the Authority's accounts. An example is improvement grants made to individuals. These are charged to the Income and Expenditure Account and reversed out as part of the Financing Adjustment.

Timeline for the Business Rates Retention Scheme

Appendix 4

2013/2014 Estimate This estimate is the cash amount that the Council will receive in Business Rates for 2013/2014	NNDR1	January 2013
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2014/2015 Estimate This estimate is the cash amount that the Council will receive in Business Rates for 2014/2015 Additional estimate of the Business Rates surplus or deficit for 2013/2014 that the Council will receive as cash in 2014/2015 regardless of what the actual financial position is at 31 March 2014.	NNDR1	January 2014
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2013/2014 Actual outturn return to government	NNDR3	May 2014
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2015/2016 Estimate This estimate is the cash amount that the Council will receive in Business Rates for 2015/2016 Additional estimate of the Business Rates surplus or deficit for 2014/2015 that the Council will receive as cash in 2014/2015 regardless of what the actual financial position is at 31 March 2015. Also included will be an adjustment for any difference between the 2013/2014 actual outturn and the estimated outturn.	NNDR1	January 2015
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2014/2015 Actual outturn return to government	NNDR3	May 2014
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REPORT TO CABINET

Open		WOULD ANY DECISIONS PROPOSED :		
Any especially affected Wards None	Mandatory	(a) Be entirely within Cabinet's powers to decide	YES	
		(b) Need to be recommendations to Council	NO	
		(c) Be partly for recommendations to Council and partly within Cabinet's powers	NO	
Lead Member: Councillor Nick Daubney E-mail: cllr.nick.daubney@west-norfolk.gov.uk		Other Cabinet Members consulted:		
		Other Members consulted:		
Lead Officer: Lorraine Gore E-mail: lorraine.gore@west-norfolk.gov.uk Direct Dial: 01553 616432		Other Officers consulted: Management Team		
Financial Implications YES	Policy/Personnel Implications NO	Statutory Implications (incl S.17) NO	Equal Opportunities Implications NO	Risk Management Implications YES

Date of meeting: 11 June 2014

Capital Programme and Resources 2013-2017

Summary

The report provides details of the outturn of the 2013/2014 capital programme and outlines amendments and rephrasing to the spending on schemes, revising the programme for 2014/2017. The capital programme outturn for 2013/2014 totalled £9,477,218 against an approved budget of £12,662,100. It has been necessary to rephrase a total of £2,801,830 of scheme costs to future years. Capital receipts generated in the year totalled £1,298,268 of which £1,293,890 were useable.

RECOMMENDATION

- 1) that Cabinet note the outturn of the capital programme for 2013/2014 of £9,477,218.
- 2) that the financing arrangements for the 2013/2014 capital programme be approved.
- 3) that Cabinet approve the revised 2014/2017 capital programme as detailed in the report.

Reason for Decision

To report the outturn 2013/2014 for the Capital Programme and update members on capital spending and resources for 2014-2017.

1 Introduction

- 1.1 This report presents the outturn of the 2013/2014 capital programme and provides details of amendments and rephasing resulting from under and overspends and their impact on the 2014/2017 programme. The report also outlines the financing of the 2013/2014 programme.

2 Capital Programme 2013/2014

- 2.1 The full capital programme for 2013/2014 is shown at Appendix 1 and provides details of the outturn for individual schemes, together with amendments and rephasing to/from future years.
- 2.2 A full updated Capital Programme 2013/2014 of £12,659,700 was reported at the Cabinet meeting on 5 February 2014 and approved by Council on 27 February 2014. Since that date a further amendment to the programme has been reported as part of the monthly monitoring.

Capital Programme 2013/2014 (Council 27 February 2014)	£ 12,659,700
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Amendment Approved

A transfer was made from the St James' Pool planned maintenance budget to capital reserves as an additional contribution towards the costs of the boiler replacement (Budget monitoring report January 2014)	2,400
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Revised Capital Programme 2013/2014	<u>12,662,100</u>
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- 2.3 The final figures for the outturn on the capital programme show that it will be necessary to carry forward a further £2,801,830 as schemes carry over to future years. In a number of cases there were over or under spends which net to an £383,052 underspend across the overall capital programme.

The main schemes where underspends are reported are detailed in the table below and on those schemes which require funding within the overall capital programme this underspend will not be carried forward.

	£
Townscape Heritage Development Phase	10,196
NORA Project	33,995
Housing Joint Venture - due to the recovery of prior year costs from Norfolk County Council	238,307
Private Sector Housing Assistance	280,802
ICT Microsoft Enterprise Agreement – transferred to revenue	50,000
	613,300

AGENDA ITEM 7(ii)

In addition there are a number of schemes which come with resources ie reserves where the capital programme was not updated and amended to fully reflect the actual costs. The main schemes are detailed in the table below. The apparent overspend was to be met from earmarked reserves/grants unapplied/S106 funds and there is no impact on the bottom line funding of the capital programme.

Scheme	Funding	£
Affordable housing scheme	Fully financed from developer contributions held in reserves	132,500
Grounds Maintenance Equipment	Financed from repairs and renewals reserve	10,501
Replacement Play Equipment	Financed from Section 106 funding held in reserves	17,496
Refuse and Recycling – replacement bins	Funded from unsupported borrowing	8,618
Hunstanton Regeneration – Town Team	Contribution received in prior year and held in grants unapplied	10,000
ICT – Revenues and Benefits system and financial ledger upgrade	Financed from earmarked reserves	50,377
		229,492

- 2.4 The table below shows the summary of the programme and actual spend to 31 March 2014. The detailed outturn for the Capital Programme 2013/2014 is presented at Appendix 1.

Table 1

	2013/2014 Budget £'000	2013/2014 Outturn £'000	Rephase To/(From) 2014/2016 £'000	2013/2014 Variance and Amend- ments £'000
Major Projects	6,236	4,591	1,369	(276)
Central and Community Services	2,251	1,581	522	(148)
Chief Executive	569	596	(14)	13
Commercial Services	2,701	2,053	678	30
Environment and Planning	6	5	0	(1)
Resources	899	651	247	(1)
Capital Programme Outturn	12,662	9,477	2,802	(383)

2.5 The main areas for the proposed rephasing are detailed below. The detailed outturn is presented at Appendix 1.

Major Projects

Sports Pavilion, Kings Way

Project delayed due to legal issues with register of title, works to be undertaken in 2014/2015 and balance of budget provision/grant of £59,550 to be carried forward to meet the cost of the works.

Nar Ouse Regeneration Area (NORA)

It is proposed to carry forward budget provision of £52,000 to 2014/2015 to fund the final payment due on the community centre.

Access Road Edward Benefer Way/Lynnsport

Site survey work started in April 2014 and preliminary drawings are being prepared. The project group including the Council, King's Lynn Internal Drainage Board and Norfolk County Council has been set up to progress the project. The budget provision of £80,000 will be rephased to 2014/2015.

Lynnsport – Resiting Hockey Pitch

Resubmitting grant application in June 2014, decision expected in September 2014 and works would start in December 2014 with the scheme completing in 2015/2016. The budget provision of £159,500 will be carried forward to 2014/2015 and £50,000 to 2015/2016.

Major Housing Development – Procurement Phase

The first stage of the procurement has been completed. Site clearance works have been undertaken at Marsh Lane and ground investigation works on all the sites. Further site investigation works across all the sites will be required to inform the second stage of the procurement process. The balance of the budget provision of £32,000 will be rephased to 2014/2015.

Mintlyn Crematorium – Replacement Cremators and Building Works

The tender for the replacement cremators is complete and works will be undertaken in 2014/2015. The tender for the works to car parking, fencing and paths has commenced. The balance of the budget provision of £64,000 will be carried forward to 2014/2015.

Joint Venture NORA Housing

Phase 1 of this project is on-going, the first completed houses are expected to be ready in September 2014 and the site is being marketed with active interest. Eleven properties have been reserved at the time of writing, three private sales and eight affordable units to Freebridge Community Housing . The balance of the budget of £852,500 will be carried forward to 2014/2015 to meet the on-going costs of this project

Central and Community Services

Private Sector Renewal Assistance

These budgets are committed for grant applications that are either approved but the works are not yet complete, applications are being assessed or cases on the waiting list. Budget provision of £521,900 is to be carried forward to 2014/2017.

Chief Executive

Hunstanton Regeneration

Budget provision of £18,000 for the Hunstanton town centre enhancement scheme previously rephased to 2014/2015 has been brought forward into 2013/2014 to meet the cost of works completed in this year.

Commercial Services

Arts Centre Roof Repairs

Maintenance works have been undertaken in 2013/2014 and there is no immediate requirement for more extensive remedial works to be carried out. The budget of £32,500 will be rephased to 2015/2016.

Car Parks – Replacement of pay and display machines

The pay and display machines were installed during 2013, the balance of the budget provision of £18,000 will be carried forward to 2014/2015 to meet the costs of electronic data integration and for tariff and regulatory information boards.

Car Parks – Counting Machines Hunstanton and King's Lynn

The equipment has been ordered and delivery is expected in June 2014. The budget of £20,000 will be carried forward to meet costs incurred in 2014/2015.

CCTV – Control room upgrade

The control room upgrade will take place after the wireless transmission/camera upgrade included in 2014/2015 programme. The budget provision of £70,000 is to be carried forward to meet the cost of the works.

Downham Market Leisure Centre – Toilet Refurbishment

These works will now be carried out during 2014/2015 and budget provision of £15,000 is to be carried forward to meet the cost of the works.

Grounds Maintenance Vehicles

The balance of the budget provision of £77,900 will be carried forward to 2014/2015 to meet the cost of the on-going vehicle replacement programme.

Leisure Card – Gladstone upgrade and replacement card printers

The budget provision of £18,500 is to be carried forward to 2014/2015 to meet the cost of the project which will complete during 2014/2015.

Lynnsport – Extension of Car park

The works to the car park are linked to the requirements of the major housing project and the budget provision of £10,000 will be carried forward to 2014/2015.

Lynnsport – Retractable Seating

Scheme delayed following survey of existing equipment and consideration of replacement options. The equipment will be replaced during 2014/2015 and the budget provision of £24,000 is to be carried forward to 2014/2015.

Lynnsport – Front Entrance

The works to the front entrance are on-going and the balance of the budget provision of £24,200 will be carried forward to 2014/2015 to meet the cost of the works.

Princess Theatre

The works and equipment will now be undertaken in 2014/2015 and the budget of £41,000 will be carried forward.

Resort – Refurbishment of Crazy Golf Course

These works will now be undertaken in late 2014/2015 prior to the 2015 summer season. The budget of £18,500 will be rephased to 2014/2015.

Resort – Promenade Flood Defence Gates

These works will be undertaken in 2014/2015 and the budget of £75,000 will be carried forward to 2014/2015.

Public Conveniences – Improvements

The balance of budget provision of £13,500 will be carried forward to 2014/2015 to meet the costs of the on-going programme of improvement works.

Public Cleansing Sweeper

The replacement sweeper was delivered in April 2014 and budget provision of £134,700 will be carried forward to 2014/2015.

Neighbourhood Teams Vehicles

Budget provision of £74,300 will be carried forward to 2014/2015 to meet the cost of the on-going vehicle replacement programme.

Resources

Sewage Treatment Works – Refurbishment

The balance of the budget provision of £69,000 will be carried forward to 2014/2015 to complete the on-going programme of works.

Sewage Treatment Works – Decommission Redundant Sites

The balance of the budget provision of £30,000 will be carried forward to 2014/2015 to complete the on-going programme of works.

DDA – Stage 2 works

The work on the disabled access at King's Lynn Minster will be undertaken during 2014/2015 and the budget provision of £20,000 is to be carried forward to meet the cost of these works.

ICT Development Programme

A number of ICT projects have not progressed during 2013/2014 as originally planned. It is proposed to rephase budget provision of £94,100 to 2014/2015, mainly for the continued work on the desktop refresh, ledger upgrade and multi-company functionality in preparation for the new leisure arrangements.

King’s Court – Toilet Refurbishment

The balance of the budget provision of £34,400 will be carried forward to 2014/2015 to meet the costs of the completion of the refurbishment works to the ground and first floor toilets.

- 2.6 Total capital receipts generated in 2013/2014 from preserved right to buy sales of former council houses, land sales, sale of vehicles, repayment of grants and mortgage principal repayments were £1,298,266. Mortgage principal payments and repayments of discount on former council house sales are subject to pooling and 75% is repaid to the Government (£4,378 in 2013/2014). The useable element of the capital receipts was £1,293,888. The table below shows the summary of useable capital receipts generated in 2013/2014.

Table 2

	2013/2014	2013/2014
	Budget	Outturn
	£'000	£'000
Council Houses Preserved Right to Buy	148	504
General Fund - Land	787	761
Repayment of Grants	0	28
Mortgage Principal Repayments	2	1
Total	937	1,294

- 27 As part of the housing stock transfer agreement the Council receives a share of the VAT recovered by Freebridge Community Housing on its development programme works. The income received under the VAT sharing agreement is classified as capital receipts, and £627,371 was received during 2013/2014.

3 Financing of the Capital Programme 2013/2014

- 3.1 The following table details the sources of finance used to fund capital spending during the year. The strategy adopted in financing is designed to make full use of all specific grants and thereby protect future allocations. Funding is taken from capital and revenue reserves for those specific schemes identified with resources. The strategy is then to make full use of useable capital receipts and the balance of funding to be taken from capital and revenue reserves.

Table 3

	£
Total Capital Programme Outturn to be Funded 2013/2014	10,071,932
Less Third Party Contributions	(594,714)
Capital Programme Expenditure to be Funded	9,477,218
Sources of Finance:	
Specific Capital Grant	581,717
NCC share of NORA Housing Joint Venture	1,588,140
Unsupported Borrowing	1,754,713
Temporary Borrowing	1,588,140
Capital Reserves	1,898,931
Grant from Reserves	515,819
Capital Receipts in year	1,293,888
Capital Receipts balance	1,097,254
Capital Receipts VAT Shelter	462,000
Capital Creditors	325,998
Capital Debtors	(1,629,382)
Total	9,477,218

- Specific capital grants are those for Disabled Facilities Grants (DFGs) – paid directly from Government as a contribution to the costs of the DFGs.
- Unsupported Borrowing is that level of loans taken on by the Council and paid from within the budgets of services. During 2013/2014 unsupported borrowing was used to purchase vehicles and equipment where previously lease payments were made. In effect the lease payments now pay the debt charge. No help is available from Government to pay the costs – therefore they are classed as unsupported.

- Capital Reserves have been previously set aside for particular schemes, in some cases regular annual contributions are made to the reserves (e.g. sports and arts facilities, offices).
 - Capital grants and contributions are amounts held in reserves for affordable housing schemes and S106 funds.
 - Capital Receipts come from the sale of assets and the preserved rights from the sale of former council houses. Following the housing stock transfer the Council receives a share of the VAT recovered by Freebridge Community Housing from the housing improvement works which is classified as a capital receipt.
- 3.2 The capital debtors and creditors represent payments that will be made or received during 2014/2015. The net sum is actually funded from capital reserves when payments are made/income received in 2014/2015.
- 3.3 The Joint Venture NORA Housing scheme is reported in the Council's capital programme under major projects. The Capital Finance and Accounting (England)(Amendment) Regulations 2012 (SI 2012/265) provides for 'acquisition, production or construction of assets for use by, or disposal to, a person other than the local authority' to be counted as capital expenditure and properly financed from capital resources. For accounting purposes under the Code of Practice on Local Authority Accounting in the UK the expenditure has to be reported in the Council's balance sheet under inventories. It is intended that the properties being constructed will be sold and none of units will be retained for use by the Council. If properties remain unsold these will be transferred at cost to the Local Authority Housing Company (see separate report on the agenda). The total expenditure on the project in 2013/2014 was £3,176,280, of which 50% is met by Norfolk County Council under the Joint Venture arrangements. The Council's contribution of £1,588,140 has been funded by temporary borrowing.

4 Minimum Revenue Provision

- 4.1 A requirement of capital controls is that details of the minimum revenue provision (MRP) calculation are reported to Cabinet. The MRP is the minimum amount that must be charged to the Council's revenue accounts each year as a provision to repay debt. Changes to the basis of calculating MRP were made by the Local Authorities (Capital Finance and Accounting) (Amendment) (England) Regulations 2008. A local authority is required to calculate an amount of MRP which they consider to be prudent, prepare a statement of its policy on making MRP and submit it to full Council. The Treasury Management Strategy 2013-2014 approved at Council on 28 March 2013 set out the policy proposals for the Borough for 2013/2014.

- 4.2 The amount of MRP charged to the accounts in 2013/2014 is £338,020 against a budget of £590,000. The actual MRP charge 2013/2014 has been calculated in accordance with the Council's policy based on the capital financing requirement as at 1 April 2013. The reduction in MRP charged in 2013/2014 is due to a correction made during the closedown of the 2012/2013 accounts in the capital financing requirement balance brought forward as at 1 April 2012.
- 4.2 The Council's approved capital programme 2014-2017 includes a number of key major projects. In addition there are other major projects which are currently being developed, including the major housing project, an essential element of which is the access road at Lynnsport. The options for funding these projects are being examined but it may be necessary to include contributions from Council resources. These projects will be subject to separate reports to Cabinet. As detailed in the Revenue Outturn Report the overall outturn position for 2013/2014 is lower than estimated and it is proposed to take this opportunity to make a revenue contribution to capital of £700,000. A transfer will be made to capital reserves to provide funding to support the delivery of these key projects in future years.

5 Capital Programme 2014/2017

- 5.1 The Capital Programme 2014/2017 was approved by Council on 27 February 2014. As detailed at section 2 above, it is proposed to carry forward budget provision of £2,801,830 from 2013/2014 to 2014/2015 (£2,519,330), 2015/2016 (£182,500) and 2016/2017 (£100,000).
- 5.2 In addition it is proposed to bring forward budget provision of £20,000 from 2015/2016 to 2014/2015 on the Disability Discrimination Act (DDA) works to Council buildings to meet the cost of replacing the accessibility lift at Lynnsport.
- 5.3 The following amendments have been included in the capital programme 2014/2015 and detailed at Appendix 2:

Oasis Swimming Pool – As reported in the January 2014 monitoring report £60,000 has been transferred from general fund savings to reserves to fund the replacement air handling unit at the Oasis.

Resort – Flood Gates – As reported in the January 2014 monitoring report an additional £25,000 has been transferred from general fund savings to reserves to increase the budget provision for the new flood gates in Hunstanton. The total budget in 2014/2015 is £100,000.

CCTV Control Room – the approved capital programme includes budget provision for the CCTV control room upgrade. To accommodate the expansion of the service to include Breckland Council, additional work is required as part of the control room upgrade. Breckland Council has provided £60,000 to fund these works and the capital programme has been increased accordingly.

CCTV Remote Monitoring – A number of the Council’s sites, including the multi-story car park have remote CCTV monitoring systems. These systems are coming to the end of life. It is proposed to procure a replacement solution for the individual site systems which will also ensure compatibility with the central CCTV monitoring platform. As part of the closedown of the revenue accounts a transfer to reserves of £60,000 has been made to fund this capital project.

ICT Microsoft Enterprise Agreement – The budget has been removed from the capital programme and transferred to revenue (£50,000 in each year for 2014/2015, 2015/2016 and 2016/2017).

- 5.5 Joint Venture – NORA Housing – The capital programme includes only construction costs and capital receipts for phase 1 of the development – a separate report will be required to Cabinet for approval before construction can proceed to phases 2 and 3.
- 5.6 Major Housing Development – Cabinet at the meeting on 30 July 2013 approved capital budget provision of £168,000 to take the major housing development to the procurement award stage. A further report will be required to Cabinet to consider and evaluate the risk and financial implications of the bids and consider the final proposals. The capital programme will need to be updated at that stage with the costs of any works required to progress the major housing development.
- 5.7 Table 4 shows in summary form the proposed programme 2014/2017 after allowing for rephasing and amendments. Details of the individual schemes for 2014/2017 are given at Appendix 2.

Table 4

	2014/2015 £'000	2015/2016 £'000	2016/2017 £'000
Major Projects	12,449	1,681	2,129
Central and Community Services	1,618	1,537	1,622
Chief Executive	81	60	60
Commercial Services	2,120	687	1,187
Environment and Planning	43	0	0
Resources	843	330	185
Total	17,154	4,295	5,183

6 Capital Resources 2014-2017

- 6.1 Table 5 below provides details of the revised estimated capital resources for 2014/2017 updated after funding the 2013/2014 capital programme, and including amendments and rephasing as detailed above.

Table 5

	2014/2015	2015/2016	2016/2017	Total
	£'000	£'000	£'000	£'000
Sources of Finance:				
Specific Capital Grants	604	604	604	1,812
Capital Receipts Housing	150	150	150	450
Capital Receipts General	3,639	1,900	200	5,739
External Borrowing	1,970	0	0	1,970
Resources for Specific Schemes:				
Reserves	1,604	321	410	2,335
Unsupported Borrowing	1,024	712	587	2,323
S106 Funds	1,545	26	0	1,571
Reserves:				
Capital Reserves	0	0	537	537
VAT Shelter	148	582	2,695	3,425
Joint Venture – NORA Housing				
Sale Receipts	7,965	0	0	7,965
Internal Borrowing	(1,496)	0	0	(1,496)
Total Resources Available	17,154	4,295	5,183	26,632
Revised Capital Programme	17,154	4,295	5,183	26,632
(Available)/Shortfall in Funding	0	0	0	0

6.2 The funding for the period 2014/2017 was agreed by Council in 27 February 2014. The above table does contain some changes. Where schemes within the programme have been rephased the funding has followed and the figures changed accordingly.

7. Equality Impact Assessment

7.1 The Council has a statutory requirement to carry out Equality Impact Assessments (EIAs) as part of the service planning and policy proposal processes. This includes significant policy or significant changes to a service and includes potential capital bids, revenue growth bids and proposed reductions in service.

7.2 The Council may be required to carry out an impact assessment if the proposal impacts on any of the following:

- Equalities (including impact on issues of race, gender, disability, religion, sexual orientation, age)
- Community cohesion (whether there is a potential positive or negative impact on relations between different communities)

8 Financial Implications

8.1 The financing arrangements for the capital programme are within budget. Where rephasing to/from 2014/2015 is to be made then the funding will follow. As previously noted the MRP charge for 2013/2014 can be met from within the overall revenue outturn for the year.

8.2 The revenue implications of all capital schemes will be met from within existing budgets.

9. Risk Implications and Sensitivity Analysis

9.1 Risk is inherent in any projection of future funding. The estimated resources available to fund the capital programme 2014-2015 and the risk implications and sensitivity/consequences are detailed in the table below. The level of risk is based on the impact on the funding of the capital programme if the resources are not achieved at the estimated level or at the time expected.

Source of Funding	Risk Implications and Sensitivity	Level of Risk
Capital Grant	<p>Risk The capital grant and specific grant included in the resources is a contribution towards housing capital expenditure and Disabled Facilities Grants (DFG). The level of grant included for 2014/2015 is based on the confirmed level of grant. The level of grant is confirmed by Central Government annually and can vary from year to year.</p> <p>Sensitivity/Consequences This funding represents 7% of total general fund resources in 2014/2015.</p>	Low

Source of Funding	Risk Implications and Sensitivity	Level of Risk
Capital Receipts	<p>Risk Capital receipts represent 53% of the general fund resources available over the 3 year period 2014-2017. The actual amount and timing of capital receipts can vary significantly. The achievement of capital receipts is monitored and reported in the monthly monitoring reports to ensure no over commitment.</p> <p>Sensitivity/Consequences Capital receipts represent a high proportion of the total general fund resources available to fund the capital programme. The actual level of capital receipts that are achieved is sensitive to market conditions including demand for land and buildings, values and interest rates. The sum total of capital receipts included in the funding table of £6.1m plus £7.9m of sales receipts from the housing joint venture, is a challenging target in the current economic climate. In the event that capital receipts are not achieved at the level or within the year estimated it may be necessary to take on additional temporary borrowing at the prevailing interest rates.</p>	High
Unsupported Borrowing	<p>Risk The proposed capital programme 2014-2017 includes unsupported borrowing for the purchase of equipment and vehicles.</p> <p>Sensitivity/Consequences The Council will enter into unsupported borrowing where it can demonstrate that financial savings can be achieved by outright purchase of equipment, as opposed to the use of an operating lease and the payment of an annual lease.</p>	Low
Reserves	<p>Risk Contributions from reserves are based on actual balances as at 1 April 2014.</p> <p>Sensitivity/Consequences The reserves are available and as such the sensitivity is low.</p>	Low

9.2 Experience shows that the costs of schemes can also vary. Expenditure on the capital programme is included as part of the monthly monitoring report. Any significant variations on individual schemes will be reported and appropriate action taken

10 Policy Implications

The establishment and management of the capital programme are in accordance with the Council's Capital Strategy 2009.

11 Statutory Consideration

None

12 Consultations

Management Team

13 Access to Information

Cabinet Reports
Background Papers (Government Circulars etc)
Financial Plan 2013-2017
Monthly Monitoring Reports 2013/2014

AGENDA ITEM 7 (ii)

Capital Programme 2013-2014				Appendix 1
Scheme Title	Revised Programme 2013/2014	Outturn 2013/2014	Rephasing To/(From) 2014/2015 and 2015/2016	Variance and Amendments
	£	£	£	£
<u>Major Projects</u>				
<u>S106 Funded Projects</u>				
Tesco Gaywood original allocation £50,000				
Car Parks and Visitor Signage		18,201	(18,200)	1
Tesco Hardwick original allocation £898,790				
CCTV - Extend / upgrade system	20,000	3,689	16,310	(1)
Sainsbury Hardwick original allocation £822,500				
Car Park Intelligent Signage	100,000	86,150	13,850	(0)
Environmental Enhancements:				
Inner Purfleet	70,000	73,650	(3,650)	
Bus Station Improvements		6,140	(6,140)	
CCTV - Extend/upgrade system		3,689	(3,690)	(1)
Total S106 Funded Projects	190,000	191,519	(1,520)	(1)
<u>Other Major Projects</u>				
Sports Pavilion, Kingsway - Replacement	149,250	15,446	133,800	(4)
<i>Third Party Contribution - Sport England</i>	(74,250)		(74,250)	
Net Expenditure - Sports Pavilion, Kingsway	75,000	15,446	59,550	(4)
Town Hall / Archive	186,000	181,783	10,500	6,283
<i>Third Party Contribution - Heritage Lottery Grant</i>	(126,000)	(126,000)		
Net Expenditure - Town Hall / Archive	60,000	55,783	10,500	6,283

AGENDA ITEM 7 (ii)

Scheme Title	Revised Programme 2013/2014	Outturn 2013/2014	Rephasing To/(From) 2014/2015 and 2015/2016	Variance and Amendments
	£	£	£	£
<u>Other Major Projects Contd</u>				
Townscape Heritage Development Phase	60,260	40,034		(20,226)
<i>Third Party Contribution - Townscape Heritage</i>	(37,760)	(27,730)		10,030
Net Expenditure - Townscape Heritage Project	22500	12,304		(10,196)
Tuesday Market Place Refurb	915,400	895,941	10,000	(9,459)
<i>NCC Contribution to St Lighting</i>	(10,000)	(3,157)		6,843
Net Expenditure - Tuesday Market Place	905,400	892,784	10,000	(2,616)
Nar Ouse Regeneration Area				
Remediation	50,000	28,700		(21,300)
Millienium Community Construction	60,000	7,950	52,000	(50)
Landscaping	30,000	36,822		6,822
Marketing	10,000			(10,000)
Other Project Costs	40,000	30,534		(9,466)
Total Nar Ouse Regeneration Area	190,000	104,005	52,000	(33,995)
Joint Venture / Housing Developments	60,000	78,266		18,266
<i>NCC Contribution</i>		(256,573)		(256,573)
Net Expenditure - Joint Venture/Housing Development	60,000	(178,307)		(238,307)
Road Widening Works adjacent to QE Hospital	300,000	299,969		(31)
<i>Third Party Contribution</i>	(100,000)	(100,000)		
Net Expenditure - Road Widening adjacent QE hospital	200,000	199,969		(31)
Access Road - Edward Benefer Way / Lynnsport (shovel ready)	80,000		80,000	
Lynnsport - Works to allow development of Land				
Lynnsport - Resite hockey pitch	210,000	500	209,500	
Major Housing Development - Procurement Phase	85,000	55,047	32,000	2,047
Mintlyn Crematorium - Replace existing 3 Cremators	130,000	65,853	64,000	(148)
Total Other Major Projects	2,017,900	1,223,383	517,550	(276,967)

AGENDA ITEM 7 (ii)

Scheme Title	Revised Programme 2013/2014	Outturn 2013/2014	Rephasing To/(From) 2014/2015 and 2015/2016	Variance and Amendments
	£	£	£	£
<u>Joint Venture - NORA Housing</u>				
Phase 1 - Ground and Infrastructure Works	634,440			
Phase 1 - Construction	2,371,890	2,920,641		
Phase 1 - Project Fees	208,400	255,639		
Phase 1 - Land				
Phase 1 - NCC Contributions	(100,000)			
Phase 2 and 3 - Ground and Infrastructure Works	912,970			
Total Joint Venture - NORA Housing	4,027,700	3,176,280	852,500	1,081
Total Major Projects	6,235,600	4,591,181	1,368,530	(275,888)
<u>Operational Schemes</u>				
<u>Central and Community Services</u>				
Community Projects	20,000	20,000		
Disabled Facilities grants	746,200	484,990	429,500	168,290
Adapt Grant	967,800	520,581	75,000	(372,219)
Home Repair Assistance Loan	60,000	255	17,400	(42,345)
Emergency Repair Grant	6,000	1,301		(4,699)
Additional Adaptation Assistance Loan	10,000	2,000		(8,000)
Careline Grant	30,000	25,972		(4,028)
Safe and Secure Grant	30,000	12,200		(17,800)
Total Private Sector Housing Assistance	1,850,000	1,047,298	521,900	(280,802)
Warmer West Norfolk	185,500	185,673		173
Affordable Housing		132,500		132,500
WNP - Fairstead Centre Point Resurfacing	45,600	45,328		(272)
COWA - New University Build	150,000	150,000		
Total Central and Community Services	2,251,100	1,580,799	521,900	(148,401)

AGENDA ITEM 7 (ii)

Scheme Title	Revised Programme 2013/2014	Outturn 2013/2014	Rephasing To/(From) 2014/2015 and 2015/2016	Variance and Amendments
	£	£	£	£
<u>Chief Executive</u>				
Public Art - Maritime Trail	10,000	7,528		(2,472)
Hunstanton Regeneration				
Town Centre Enhancement	285,740	305,865	(18,000)	2,125
<i>Third Party Contribution</i>		(1,959)		(1,959)
Sailing Club Project	82,760	82,762		2
Town Team	10,000	6,300	3,700	
<i>Grant</i>	(10,000)			10,000
Net Expenditure - Hunstanton Regeneration	368,500	392,968	(14,300)	10,168
King's Lynn Waterfront / Regeneration Projects	15,000	15,671		671
Pontoons	175,700	180,202		4,502
Total Chief Executive	569,200	596,368	(14,300)	12,868
<u>Commercial Services</u>				
Arts Centre Roof Repairs	32,500		32,500	
Car Parks - Pay & Display Machine Replacement	89,600	71,538	18,000	(62)
Car Parks - Counting Machine - Hunstanton	10,000		10,000	
Car Parks - Counting Machine - Kings Lynn	10,000		10,000	
Car Parks - Decrim (NCC)		1,679		1,679
<i>NCC Contribution</i>		(1,679)		(1,679)
Net Expenditure Decrim		(0)		(0)
CCTV Control Room Upgrade	70,000		70,000	
CCTV Wireless Transmission and Camera Replacement		1,805	(1,800)	5
Corn Exchange - Emergency Lights	7,100	740		(6,360)
Corn Exchange - Refurb / replace café / bar furniture including outside furniture and extend bars	80,000	97,187		17,187
Corn Exchange - Front of House Heating	30,000	14,776		(15,224)
Corn Exchange - Replace rooftop chiller unit	49,200	49,224		24
Corn Exchange - Repoint brickwork				
Downham Market Leisure Ctr - Refurb Toilets	15,000		15,000	
Downham Market Leisure Centre - Flooring Replacement	20,000	14,799	5,200	(1)
Grounds Maintenance Equipment	40,220	50,721		10,501
Grounds Maintenance Vehicles	124,490	46,568	77,900	(22)

AGENDA ITEM 7 (ii)

Scheme Title	Revised Programme 2013/2014	Outturn 2013/2014	Rephasing To/(From) 2014/2015 and 2015/2016	Variance and Amendments
	£	£	£	£
<u>Commercial Services continued</u>				
Leisure Card - Gladstone server Platform Upgrade / learn 2 system	41,100	22,564	18,500	(36)
Lynnsport - Car Park & Path Repairs		4,955	(5,000)	(45)
Lynnsport - Replacement PA system	19,600	19,275		(325)
Lynnsport - Equipment	10,000	10,374		374
Lynnsport - Extension / layout existing car park	10,000		10,000	
Lynnsport - Female changing room refurbishment	15,000	10,951	4,000	(49)
Lynnsport - Fire Alarm System Upgrade	8,600	1,120	7,500	20
Lynnsport - Retractable seating	25,000	643	24,000	(357)
Lynnsport - Sports Hall - Retractable Dividing Wall	10,000	10,756		756
Lynnsport - Front Entrance	40,000	15,835	24,200	35
Play Activities	11,000	7,763		(3,237)
Play Areas - Replacement Equipment	30,000	44,296	3,200	17,496
Walks - Acquisition of land		750		
Princess Theatre	41,000		41,000	750
Resort - Refurb Crazy Golf Course	18,500		18,500	
Resort - Vinyl & Banner printer	12,000	15,449		3,449
Resort - Promenade flood defence gates	75,000		75,000	
St James Pool - Replacement automatic entrance doors and windows	270			(270)
St James Pool - Boiler Replacement	92,400	92,381		(19)
Public Conveniences - Improvements	24,000	10,494	13,500	(6)
Refuse - Black 240 litre bins for new contract	1,299,000	1,299,297		297
Refuse - Communal Waste Containers	45,000	43,467		(1,533)
Refuse - Brown Composting bins (replacements)	37,100	37,864		764
Refuse - Green Recycling bins		2,604		2,604
Refuse - Trade Bins	10,600	17,087		6,487
Public Cleansing Sweepers / Vehicles	165,100	28,000	134,700	(2,400)
Neighbourhood Teams vehicles and equipment	74,280		74,300	20
New Nursery Hardwick Narrows		2,150	(2,000)	150
King's Lynn Depot - Fencing	2,000	1,600		(400)
Hardwick Rd Cemetery - Replacement Bridge	6,000	5,434		(566)
Total Commercial Services	2,700,660	2,052,466	678,200	30,006

AGENDA ITEM 7 (ii)

Scheme Title	Revised Programme 2013/2014	Outturn 2013/2014	Rephasing To/(From) 2014/2015 and 2015/2016	Variance and Amendments
	£	£	£	£
<u>Environment and Planning</u>				
Decommission flood warning sirens	6,000	5,075		(925)
Total Environment and Planning	6,000	5,075		(925)
<u>Resources</u>				
Estate Roads - Resurfacing (former HRA)	10,500	11,545		1,045
STW - Refurb / connect to public sewer	134,000	142,348	69,000	77,348
<i>Third Party Contribution</i>		(77,616)		(77,616)
Net Expenditure STW Refurbishment	134,000	64,732	69,000	(268)
STW - Decommission redundant sites / Refurb pumping stations	50,000	15,347	30,000	(4,653)
DDA stage 2 works	20,000		20,000	
Stock Condition Priority Works	29,000	26,656		(2,344)
ICT Development Programme	424,040	380,317	94,100	50,377
ICT Microsoft Enterprise Agreement	50,000			(50,000)
King's Court - Relocate Post Room to Ground Floor		244		244
King's Court - Front Doors / Lobby	25,000	19,957		(5,043)
King's Court - Toilet Refurbs	140,000	105,598	34,400	(2)
King's Court - Lightning Protection	17,000	18,838		1,838
Salix Energy Efficiency Projects		8,095		8,095
Total Resources	899,540	651,328	247,500	(712)
Total Operational Schemes	6,426,500	4,886,036	1,433,300	(107,164)
Total Capital Programme	12,662,100	9,477,218	2,801,830	(383,052)

Capital Programme 2014-2017			Appendix 2
Scheme Title	Revised Programme 2014/2015	Revised Programme 2015/2016	Programme 2016/2017
	£	£	£
Major Projects			
S106 Funded Projects			
Tesco Gaywood original allocation £50,000			
Expenditure to 31 March 2014 £27,300			
Car Parks and Visitor Signage	6,800		
To be allocated public realm enhancements		15,900	
Tesco Hardwick original allocation £898,790			
Expenditure to 31 March 2014 £3,690			
Bus Station Improvements	500,000		
Market Contributions - Enhancing KL markets	90,000		
Town Centre Promotion - Marketing/events	50,000		
CCTV - Extend / upgrade system	55,100		
Town Centre public realm / signage / shop frontage improvements:			
Saturday market place refurbishment	190,000		
To be allocated public realm enhancements		10,000	
Sainsbury Hardwick original allocation £822,500			
Expenditure to 31 March 2014 £169,630			
Car Park Intelligent Signage	103,850		
Environmental Enhancements:			
To be allocated environmental enhancements	26,350		
Bus Station Improvements	493,860		
CCTV - Extend/upgrade system	28,810		
Total S106 Funded Projects	1,544,770	25,900	

AGENDA ITEM 7(ii)

Scheme Title	Revised Programme 2014/2015	Revised Programme 2015/2016	Programme 2016/2017
	£	£	£
Other Major Projects			
Sports Pavilion, Kingsway - Replacement	308,050		
<i>Third Party Contribution - Sport England</i>	(148,500)		
Net Expenditure - Sports Pavilion, Kingsway	159,550		
Town Hall / Archive	110,500	2,436,850	
Saturday Market Place Enhancements	160,000		
<i>Third Party Contribution - NCC public realm</i>	(60,000)		
<i>Third Party Contribution - Fundraising</i>		(181,850)	
<i>Third Party Contribution - Heritage Lottery Grant</i>		(1,845,000)	
Net Expenditure - Town Hall / Archive	210,500	410,000	
Townscape Heritage Development Phase	7,500		
Townscape Heritage Initiative	200,000	400,000	400,000
Heritage Lottery Funding	(100,000)	(200,000)	(200,000)
Net Expenditure - Townscape Heritage Initiative	(200,000)	(400,000)	(400,000)
Tuesday Market Place Refurb	10,000		
Nar Ouse Regeneration Area			
Remediation	25,000	25,000	
Millienium Community Construction	52,000		
Utilities			1,900,000
Landscaping	30,000	30,000	29,000
Marketing	10,000		
Other Project Costs	40,000	40,000	
Total Nar Ouse Regeneration Area	157,000	95,000	1,929,000
Joint Venture / Housing Developments	60,000		
Access Road - Edward Benefer Way / Lynnsport (shovel ready)	361,170		
Lynnsport - Works to allow development of Land	200,000		
Lynnsport - Resite hockey pitch	369,500	50,000	
Major Housing Development - Procurement Phase	115,000		
Enterprise Centre - Ground Works	150,000	100,000	
Enterprise Centre	500,000	500,000	
Mintlyn Crematorium - Replace existing 3 Cremators	2,034,000	300,000	
Total Other Major Projects	4,434,220	1,655,000	2,129,000

AGENDA ITEM 7(ii)

Scheme Title	Revised Programme 2014/2015	Revised Programme 2015/2016	Programme 2016/2017
	£	£	£
<u>Joint Venture - NORA Housing</u>			
Phase 1 - Ground and Infrastructure Works	652,430		
Phase 1 - Construction	4,240,540		
Phase 1 - Project Fees	138,490		
Phase 1 - Land	500,000		
Phase 1 - NCC Contributions			
Phase 2 and 3 - Ground and Infrastructure Works	938,860		
Total Joint Venture - NORA Housing	6,470,320		
Total Major Projects	12,449,310	1,680,900	2,129,000
<u>Operational Schemes</u>			
<u>Central and Community Services</u>			
Community Projects	50,000	50,000	50,000
Disabled Facilities grants	779,500	700,000	750,000
Adapt Grant	625,000	600,000	650,000
Home Repair Assistance Loan	77,400	60,000	60,000
Emergency Repair Grant	6,000	6,000	6,000
Additional Adaptation Assistance Loan	10,000	10,000	10,000
Careline Grant	30,000	30,000	30,000
Safe and Secure Grant	30,000	30,000	30,000
Total Private Sector Housing Assistance	1,557,900	1,436,000	1,536,000
Careline - Replacement vehicles			26,260
Careline - Replacement alarm units	10,000	10,000	10,000
Care and Repair - Vehicles		41,000	
Total Central and Community Services	1,617,900	1,537,000	1,622,260

AGENDA ITEM 7(ii)

Scheme Title	Revised Programme 2014/2015	Revised Programme 2015/2016	Programme 2016/2017
	£	£	£
<u>Chief Executive</u>			
Tourist Signs A47	25,000		
Hunstanton Regeneration			
Town Centre Enhancement	22,000	60,000	60,000
Town Team	3,700		
Net Expenditure - Hunstanton Regeneration	25,700	60,000	60,000
King's Lynn Waterfront / Regeneration Projects	30,000		
Total Chief Executive	80,700	60,000	60,000
<u>Commercial Services</u>			
Arts Centre Roof Repairs		32,500	
Car Parks - Pay & Display Machine Replacement	18,000		
Car Parks - Counting Machine - Hunstanton	10,000		
Car Parks - Counting Machine - Kings Lynn	10,000		
Car Parks - Resurfacing	224,500	50,300	209,000
Car Parks - Electronic Handhelds			30,000
Car parks - Vehicles		10,700	
CCTV Control Room Upgrade	130,000		
CCTV Wireless Transmission and Camera Replacement	258,200		
CCTV Remote Monitoring System	60,000		
Corn Exchange - Auditorium remedial works			20,000
Corn Exchange - Internal decoration / refurbishment			80,000
Corn Exchange - Front of House / toilets - refurb / replacement equipment / redec	29,000		
Corn Exchange - Replace current house lighting system			20,000
Corn Exchange - Replace flying trusses		10,000	
Corn Exchange - Replace Followspots		15,000	
Corn Exchange - Repoint brickwork			20,000

AGENDA ITEM 7(ii)

Scheme Title	Revised Programme 2014/2015	Revised Programme 2015/2016	Programme 2016/2017
	£	£	£
<u>Commercial Services Contd</u>			
Downham Market Leisure Ctr - Air Conditioning Fitness Suite			25,000
Downham Market Leisure Ctr - Hot Water Calorifier			10,000
Downham Market Leisure Ctr - Refurb Toilets	15,000		
Downham Market Leisure Centre - Ladies Changing Room Refurb	15,000		
Downham Market Leisure Centre - Flooring Replacement	5,200		
Downham Market leisure Centre - Replacement Fitness Equipment		100,000	
Downham Market Leisure Centre - Replacement Spin Bikes		20,000	
Grounds Maintenance Equipment	43,370	71,690	63,480
Grounds Maintenance Vehicles	77,900	63,700	309,790
Guildhall - Replace lighting system	20,000		
Leisure Card - Gladstone server Platform Upgrade / learn 2 system	33,500		
Lynnsport - Car Park & Path Repairs	36,000		
Lynnsport - Floor / Surface Replacement - General areas / Athletic track / Gymnastics		84,000	
Lynnsport - Barn / track area asphalt / slabs replacement	10,000		
Lynnsport - Equipment		8,880	
Lynnsport - Extension / layout existing car park	200,000		
Lynnsport - Female changing room refurbishment	4,000		
Lynnsport - Fire Alarm System Upgrade	7,500		
Lynnsport - Fitness Area - replacement air conditioning	10,000		
Lynnsport - Fitness equipment spin bikes			11,000
Lynnsport - Replacement of Track Sweeper	10,000		
Lynnsport - Retractable seating	24,000		
Lynnsport - Skatepark replacement ramps			50,000
Lynnsport - Sports Hall - Heating Replacement	15,000		
Lynnsport - Front Entrance	24,200		
Lynnsport - Parking Barrier			12,000
Oasis - Air Handling Unit	60,000		
Oasis - Cafeteria & Poolside Furniture		20,000	
Oasis - Fitness Equipment Replacement			125,000
Oasis - Funcastle Vinyl products replacement		15,000	
Oasis - Plant Room Refurbishment			37,500
Oasis - Pool Covers / Jacuzzi Refurb	20,000		

AGENDA ITEM 7(ii)

Scheme Title	Revised Programme 2014/2015	Revised Programme 2015/2016	Programme 2016/2017
	£	£	£
<u>Commercial Services contd</u>			
Play Areas - Replacement Equipment	33,200	30,000	30,000
Princess Theatre	41,000		
Resort - Beach Safety Signage		15,000	
Resort - Refurb Crazy Golf Course	18,500		
Resort - Promenade flood defence gates	100,000		
St James Pool - Floor / surface replacements	14,000		
St James Pool - Fitness Equipment			60,000
Public Conveniences - Improvements	41,000		
Refuse - Black bins			30,800
Refuse - Brown Composting bins (replacements)	15,000	15,000	15,000
Refuse - Green Recycling bins	60,000	28,000	28,000
Street Lighting - Saturday market places KL	10,000		
Public Cleansing Sweepers / Vehicles	195,000	84,400	
Public Cleansing Equipment		12,530	
Neighbourhood Teams vehicles and equipment	74,300		
New Nursery Hardwick Narrows	118,000		
St Edmunds Church DMkt - Relocating grave stones	30,000		
Hardwick Rd Cemetery - Replacement Bridge			
Total Commercial Services	2,120,370	686,700	1,186,570
<u>Environment and Planning</u>			
Environmental Monitoring	42,800		
Total Environment and Planning	42,800		

AGENDA ITEM 7(ii)

Scheme Title	Revised Programme 2014/2015	Revised Programme 2015/2016	Programme 2016/2017
	£	£	£
<u>Resources</u>			
Estate Roads - Resurfacing (former HRA)	10,500	10,000	10,000
STW - Refurb / connect to public sewer	209,000		
STW - Decommission redundant sites / Refurb pumping stations	55,000	25,000	25,000
DDA stage 2 works	40,000		
Health and Safety - Council Facilities	15,000		
Stock Condition Priority Works		145,000	
ICT Development Programme	244,100	150,000	150,000
King's Court - Relocate Post Room to Ground Floor	15,000		
King's Court - Toilet Refurbs	34,400		
Historic Town Wall	10,000		
Works to Oldsunway Bridge	20,000		
North Lynn Industrial Estate - 1-8 Brygen Rd reroof	150,000		
Hardwick Industrial Estate unit 55/56 - Externalise drainage downpipes	40,000		
Total Resources	843,000	330,000	185,000
Total Operational Schemes	4,704,770	2,613,700	3,053,830
Total Capital Programme	17,154,080	4,294,600	5,182,830

AUDIT AND RISK COMMITTEE WORK PROGRAMME 2014/2015**29 April 2014**

- 5.30 pm: 1st Item - Fraud – (training/briefing session – all Members invited to attend):
- Single Fraud Investigation Service Update
- Cabinet Report: Anti-Fraud and Anti-Corruption Strategy, Whistleblowing Policy and Fraud Response Plan

27 May 2014

- Q4 Progress Report.
- Fraud report – BEU and NFI
- Corporate Risk Monitoring Report (October 2013 to March 2014)

9 June 2014

- Final Accounts and Statement of Accounts for year ended 31 March 2013: Revenue Outturn, Capital Programme and Resources

22 July 2014

- Q1 Progress Report
- Annual Report
- Effectiveness Reviews
- Business Continuity

9 September 2014

- Special Meeting – to consider the Statement of Accounts 2012/2013
- Annual Governance Statement

25 November 2014

- Q2 Progress Report
- Fraud Report – BEU and NFI
- External Annual Audit Letter – to be presented by the Council’s External Auditor
- Mid-Year Treasury Report

24 February 2015

- Q3 Progress Report
- Strategic Audit Plan

24 March 2015

Forthcoming Items

Business Continuity/Emergency Planning Training (45 mins) – 1st item – training session – open to all Members) – date to be determined.