

**CAPITAL OUTTURN 2023-24**

Report by Chief Financial Officer

**PURPOSE**

- 1.1 The purpose of the Report is to provide Members with an update on the Capital outturn for 2023-24.

**EXECUTIVE SUMMARY**

- 2.1 At its meeting on 8 February 2023 the Comhairle approved a Capital Programme of £25m. Since the initial programme was set a further £16.7m has been awarded to the Comhairle by the Scottish Government and other funders as detailed below:

<b>PROJECT</b>	<b>£'000</b>
General Capital Grant	3,175
Emerging Energies Technology Fund	2,200
RCGF - Calanais 2025, Loch Carnan	2,150
Transport Scotland - Lochmaddy Pier	2,998
SG - Lionel School Community Hub	1,125
SG - Islands Programme	383
SG - South Ford	946
SG - Targeted Funding Programmes	2,652
Bairns Hoose	451
Shared Prosperity Fund	81
Various other organisations	445
Asset Sales income	93
	<b>16,699</b>

- 2.2 Projects totalling £28.2m were carried forward from the 2018-23 Capital Programme. The delivery of these projects is ongoing, and detail can be seen in the Appendix to the Report.
- 2.3 During 2023-24, £16.2m of expenditure had been incurred, largely on projects carried forward from 2018-23. The full breakdown can be seen in the Appendix to the Report.

**RECOMMENDATION**

- 3.1 It is recommended that the Comhairle note the capital expenditure as in the Appendix to the Report.

Contact Officer: Katherine Smith, Principal Accountant  
Appendix: Capital outturn 2023-24  
Background Papers: None

## IMPLICATIONS

4.1 The following implications are applicable in terms of the Report.

<b>Resource Implications</b>	<b>Implications/None</b>
Financial	This Report provides an update on capital performance.
Legal	Section 35 of The Local Government in Scotland Act 2003.
Staffing	None
Assets and Property	None
<b>Strategic Implications</b>	<b>Implications/None</b>
Risk	Covid and Brexit are likely to have ongoing consequences on the cost of delivering the Capital Programme.
Equalities	None
Corporate Strategy	The Capital Programme is aligned with the Comhairle's Corporate Strategy.
Environmental Impact	None
Consultation	N/A

## BACKGROUND

5.1 In February 2023, the Comhairle agreed a Capital Programme for 2023-28 of £25m. Projects totalling £28.2m were brought forward from the 2018-23 Programme. Taking into account additional funding awarded, capital funded from revenue and the use of prudential borrowing, the 2023-28 Capital Programme now totals £69.9m.

## OUTTURN

6.1 During the year £16.2m was spent on capital projects with £11.5m of that being on projects carried forward from the 2018-23 programme.

6.2 Education, Sport and Children's Services

- £272k spent on the replacement of the surface of the synthetic pitch on Smith Avenue, largely funded by grant from the Scottish Football Association
- £180k spent on the Barra and Vatersay Community Campus
- £435k spent on vehicle replacement for Early Years and ASN

6.3 Integration Joint Board

- £120k spent on works at Ardseileach
- £962k spent on Lewis Residential Care with the buildings now operational
- £107k spent on a generator at TACUN
- £420k spent on Grianan plant room

6.4 Sustainable Development

- £461k paid out in housing adaptation grants
- £110k paid out of the Rural Tourism Infrastructure fund
- £493k of Regeneration Capital grant funding was issued to projects
- £190k was paid out of the Nature Restoration fund

- £495k of Islands Programme funding was paid out to Community Facility Programme, Ionad Hiort and An Taigh Mor.

#### 6.5 Transportation and Infrastructure

- £472k of Recycling Improvement Fund grant was spent, largely on an Electric Refuse Vehicle
- £320k was spent on works at Scalpay bridge and £451k was spent at Loch an Obe
- £6m was spent during the year on the works at Lochmaddy pier with 80% of this funded by grant from Transport Scotland and £133k was spent on Lochmaddy linkspan
- £511k was spent on cleansing vehicle replacements
- £200k was spent on capping and restoration works at Bennadrove landfill site
- £170k of Cycling, Walking, Safer Routes funding was spent in the year
- £1.2m was spent on roads resurfacing, surface dressing and drainage
- £244k of Active Travel funding was spent on projects at Willowglen, North Street, Habost and UHI
- £478k was spent on vehicles including 6 new gritters
- £123k of Electric Vehicle charging points funding was spent in the year

#### 6.6 Policy and Resources

- £93k was raised from the sale of assets including Castlebay Old Co-op and Airidhantuim School

### **GENERAL CAPITAL GRANT**

- 7.1 When the 23-28 capital programme was agreed it was based on an estimated £5m of General Capital Grant per year. The award for 23-24 has been £7,114k. Of the additional £2m, £800k was for the pay award, leaving funding of £1.3m available to be allocated to other projects. At the April series of meetings, it was agreed that the £1.3m would be allocated to roads maintenance. The General Capital Grant for 2024/25 is £1m higher than that included in the initial programme and proposals for utilisation of these funds will be considered at a future meeting.