

**General Fund Capital Investment Programme (CIP) budget position by service area
Quarter 3 - end of December 2025.**

Capital budget Virements

1. In accordance with the council's financial regulations the following rules associated with capital virements apply (after advice from the Chief Finance Officer):
 - Virements over £1 million require prior Council approval.
 - Virements over £500,000 and up to £1 million require prior Cabinet approval.
 - Corporate Directors can approve virements over £100,000 up to £500,000.
 - Service Directors can approve virements up to £100,000.
2. According to the above financial regulations, the following decisions for changes within the capital programme are required of **Cabinet**:

Approve virement to use the Transforming Cities Fund (TCF) contingency to cover the increased allocation of £844,982 for the Ringwood Road Sea View to Manning Heath scheme.

The TCF programme set a level of contingency for all projects to manage the risk of project scope changes, and other factors such as inflation and wider market demands. Each TCF project as part of the programme was set a level of contingency.

The contingency allowance has been maintained and managed outside of the individual project budgets to ensure any erosion of risk sums were approved and adjusted dependant on the stage of the project. Any completed projects where the full realisation of the contingency allowance was not utilised is used to support the delivery of any remaining projects. The Ringwood Road Sea View to Manning Heath scheme is the largest single value project, the increase to the budget is the adjustment allowance required to support the level of contingency associated with the project, the original allowance for contingency has not exceed the original forecast to date.

Capital investment Programme Summary

3. The tables below show the summary position for capital investment programme (CIP) in the general fund as of 31 December 2025.
4. Summary budget movements are shown in table 1 with the detail by directorate included in table 2. How the programme is funded is included in table 3 followed by narrative detail. The total resources for the 2025/26 capital investment programme have reduced from £173 million to £98.8 million. This is due to capital schemes budget of £74 million reprofiled to future years and reflected in the capital investment plan Medium Term Financial Plan.
5. The total spend to the end of December 2026 is 42% which is below a profiled spend of 75% for this time of the year, however there are some larger schemes which are targeted to be delivered during the winter months with expenditure being incurred during quarter four. It is anticipated that additional slippage may incur which will be reprofiled to 2026/27 after 2025/26 closedown.

Table 1 – Summary of budget movement

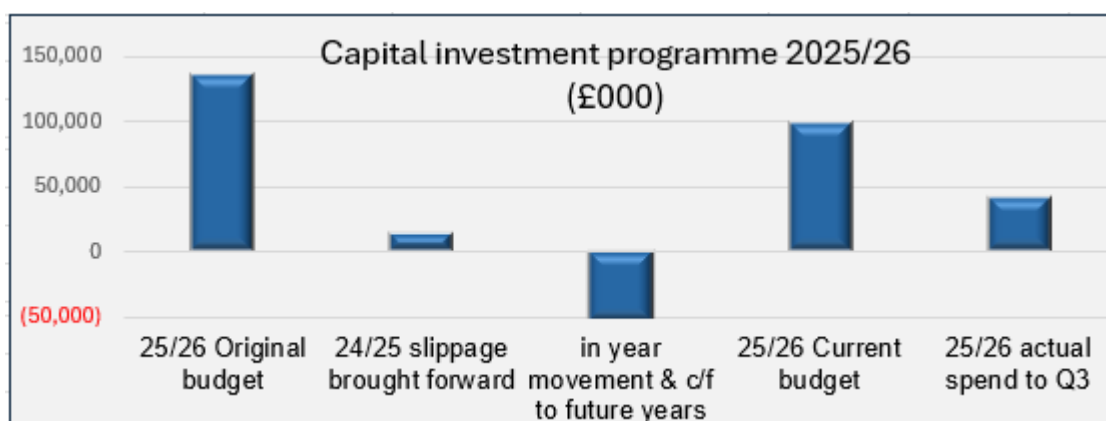


Table 2 – Summary movement and current position by Directorate

Capital Investment Programme 25/26 Monitoring	25/26 Original budget £000	24/25 slippage brought forward £000	in year movement & c/f to future years £000	25/26 Current budget £000	Actual 25/26 £000	% budget consumed
Operations						
Commercial Operations	34,111	838	(19,315)	15,634	5,961	38%
Investment and Development	8,897	495	(1,665)	7,727	1,736	22%
Customer Arts and Property	34,242	6,322	(710)	39,854	21,626	54%
Planning and Transport	12,667	2,334	(7,242)	7,759	1,566	20%
Environment	22,189	2,053	(10,796)	13,446	3,731	28%
	112,106	12,042	(39,728)	84,420	34,620	41%
Children Services						
Education and Skills	16,169	3,214	(12,514)	6,869	3,045	44%
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Wellbeing						
Housing and Community	3,790	(475)	75	3,390	2,316	68%
Adults Commissioning	2,685	92	0	2,777	1,228	44%
	6,475	(383)	75	6,167	3,544	57%
Executive						
IT and Programmes	1,588	202	(445)	1,345	729	54%
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	136,338	15,075	(52,612)	98,801	41,938	42%

Table 3 – Capital Investment programme funding profile

Capital Investment Programme Funding	25/26 Original budget £000	24/25 slippage brought forward £000	in year movement & c/f into future £000	25/26 Current budget £000
Prudential Borrowing	(20,087)	(2,640)	8,583	(14,144)
Capital Receipts (General Fur	(1,165)	(23)	(99)	(1,287)
Reserve Funding (general fun	(557)	(88)	645	0
Reserve Funding (General fur	(920)	(70)	(1,082)	(2,072)
RCCO	0	(1)	(402)	(403)
BCP Funding Requirement	(22,729)	(2,822)	7,645	(17,906)
S106	(458)	(494)	123	(829)
CIL	(4,110)	(340)	6	(4,444)
Non-government grants	(1,053)	(622)	(253)	(1,928)
Government Grants	(107,357)	(9,886)	43,938	(73,305)
Third party contributions	(631)	(911)	1,153	(389)
External Funding Contribution	(113,609)	(12,253)	44,967	(80,895)
	(136,338)	(15,075)	52,612	(98,801)

OPERATIONS (£84.4m)**Commercial Operations - £15.6m**

6. The Flood and Coastal Erosion Risk Management (FCERM) current budget for 2025/26 is £12.4 million funded mainly from Environment Agency grant and Community Infrastructure Levy. The largest scheme Poole Bridge to Hunger Hill flood defence has been reprofiled to future years to comply with environmental and compliance licences leaving £7.7million planned for this financial year's winter months. The majority of the expenditure for Poole Bay Beach management nearly £3 million is also planned over the winter months.
7. Seafront Development projects have a planned expenditure budget of £2.6 million for 2025/26 of which £1.8 million relates to projects funded from the Levelling Up Infrastructure Fund (MHCLG grant). Of these projects, £14.1 million has been reprofiled to future years and reflected in the 2026/27 MTFP. BCP council has received confirmation of an extension to the spending deadline to March 2028. The largest project (Bournemouth Pier works) is currently out to tender; works are expected to start in March 2026 for an 18-month programme. The budget has been reprofiled accordingly.
8. The Canford Cliffs pavilion and beach huts and Mudeford beach house café projects approved by a predecessor authority have not commenced. In accordance with the council capital investment principles, these projects have been removed from the capital programme due to time lag. A review is underway revising the business cases which will be presented to BCP Council for consideration in due course.

Investment & Development - £7.7m (excluding HRA)

9. The overall Towns Fund (MHCLG grant) is £21.7 million of which £4 million is profiled for use during 2025/26 in the general fund with £1.3 million spent to end of December 2025. It is anticipated that the Hawkwood Road community centre build and the high street shop front projects will slip into 2026/27 and will be reprofiled accordingly. The final £8.6 million of the grant is profiled to be spent during 2026/27 (of which £5.5 million will be utilised in the HRA).
10. The council housing acquisition programme is almost complete. There are a few properties with repair works still in progress. The service is finalising the use of the Local Authority Housing Fund 3.
11. Poole Dolphin Leisure Centre development options on refurbishment are being explored with the £0.6 million budget carried into 2025/26 of which £48,000 has been spent to the end of quarter three.
12. Holes Bay delivery route is being explored to seek a development partner to take the project forward with £0.3 million budget carried into 2025/26 of which £68,000 has been spent to end of quarter three.
13. Wessex Fields Infrastructure: The link road is nearing completion with £0.4 million slippage profiled to 2025/26, of which £52,000 has been spent.

Customer Arts and Property - £39.9m

14. The in-house engineering unit manages nearly £33.7 million of the highway's asset management, improvement and travel programme on behalf of the planning and transport directorate with nearly £18 million spent to date (53%), a higher level of expenditure is planned over the winter months. Predicted slippage of £12.3 million has been reprofiled to 2026/27 and has been reflected in the MTFP.
15. The Poole Museums programme of £2.9 million for 2025/26 reached practical completion in September with a small number of post contract works being finalised. The final accounts are being negotiated, therefore the final financial position is not yet known, however there is no further information available to change previous estimates. There have been further delays in the delivery of the project, the effect of this will not be known until the accounts are finalised. The Russell Cotes MEND project originally estimated to spend £0.7 million in 2025/26 is predicting slippage of £0.4 million which has been reprofiled to 2026/27.

16. Approximately £2.3 million estates management and accommodation strategy expenditure is planned for 2025/26 of which £1.1 million is spent to end of December.

Planning and Transport - £7.8m

17. This service leads on the Highways asset management, improvement and sustainable travel programme and transport capital programme management acting as client to the in-house engineering unit within the Customer Arts and Property Directorate.
18. Within the Planning and Transport service direct reporting is £7.8 million profiled spend in 2025/26 including £3 million bus service improvement plan and £3.6 million on network management, sustainable travel and transport improvements. The expenditure incurred up to the end of December was £1.6 million (20%). Any budget remaining following expenditure over the winter months will be carried forward to 2026/27.

Environment - £13.4m

19. The fleet and equipment budget profiled for 2025/26 is £6.6 million after £5 million slippage has been profiled to 2026/27, of this £0.7 million was spent to end of December. Vehicles are replaced, when necessary, therefore the replacement programme may be delayed due to longer vehicle lifecycle. Unused budget will be reprofiled to future years to continue the replacement programme.
20. Sustainable waste and green infrastructure account for £6.5 million, after £6.8 million was reprofiled to 2026/27, actual spend to end of December in this service was £3 million. The plan for play programme initial work has been around planning and procurement activities with more contractual expenditure to take place in the second part of the financial year with likely slippage into 2026/27.

CHILDREN SERVICES (£6.9m)

21. The 2025/26 capital programme has begun to deliver the 3-year children's Services Capital Strategy approved by council in March 2025.
22. The remaining budget in 2025/26 after £16.9 million was reprofiled to future years is £6.9 million of which £3 million was spent up to the end of December. The available funding will be considered as part of the children service capital strategy.

WELLBEING (£6.2m)

Housing and Communities - £3.4m

23. The Disabled facilities Grant usage for disabled adaptations profiled for 25/26 is £2.7 million of which 80% has been spent to the end of quarter three. The service is catching up with backlog of property adaptations and using prior year grant carried forward.
24. The remaining expenditure of £0.7 million relates to CCTV systems, community related activity and tenancy services. £0.1 million has been spent to end of quarter three.

Adults Commissioning £2.8m

25. The majority of spend within this programme relates to the Integrated Community Equipment Store (ICES) funded by the Disabled Facilities Grant with 47% spent to the end of quarter three. The council continues to provide support to the community through this means from an annual allocation from the Better Care Fund pooled budget with Health.

EXECUTIVE & RESOURCES (£1.3m)

IT and Programmes Capital - £1.3m

26. The councils ICT investment programme planned spend for 2025/26 has reduced to £1.3 million mainly on desktop replacement after £0.4 million was reprofiled to 2026/27. The total spend up to the end of December was £0.7 million.