
NORTH AYRSHIRE COUNCIL

2 June 2026

Cabinet

Title: Capital Programme Performance to 31 March 2026

Purpose: To advise Cabinet of progress in delivering the Capital Investment Programme 2025/26.

Recommendation: That Cabinet agrees to:

- (a) note the revisions to budgets outlined in the report;
- (b) note (i) the General Services and HRA revised budgets at 31 March 2026; and (ii) the net expenditure to 31 March 2026;
- (c) approve the virement proposal noted within the HRA programme detailed in appendix 2.

1. Executive Summary

- 1.1 The General Services Capital Investment Programme 2025/26 to 2033/34 was approved by Council on 26 February 2025. The Housing Revenue Account (HRA) Capital Investment Programme 2025/26 sits within the updated HRA Business Plan and was approved by Council on 12 February 2025.
- 1.2 This report identifies the current programme for 2025/26, taking account of adjustments made to the initial budgets. The report presents the revised budgets and actual expenditure to 31 March 2026.
- 1.3 At Period 12 the General Fund is reporting a break even position against a revised budget of £59.499m. The HRA is reporting a net underspend of (£0.560m) against a revised budget of £37.477m.
- 1.4 Within the General Fund, adjustments to funding have resulted in net reduction to the overall capital programme of (£0.954m), primarily related to Scottish Government Grant for Arran Youth Foundation and Brodick Hall and accounting adjustments to transfer funding to the General Fund Revenue budget.
- 1.5 Reviews of individual project plans have identified several adjustments to the current profiles. As a result, projects totalling (£21.007m) have been reprofiled for delivery in 2026/27 and beyond. These have been partly offset by the acceleration of £12.332m to 2025/26 from future years.

- 1.7 Within the HRA Capital Programme, a review of delivery timescales has resulted in the re-profiling of (£6.481m) of works for delivery in 2026/27 and beyond, partly offset by the acceleration of £2.000m from future years.
- 1.8 Ongoing uncertainty arising from inflationary pressures and construction cost volatility continue to impact on the Capital Programme. The risk profile is also impacted by recent global events including the middle east conflict which has the potential to have a significant inflationary effect and current Bank of England forecasts indicate an increase in interest rates through 2026 is likely. Financial risks have been identified across several high value projects. Council has provided for a degree of mitigation within the overall 10-year General Services Capital Investment Programme and the HRA Capital Investment Programme. Projects will continue to be monitored closely with cost increases met initially from the additional flexibility built into the programme and considered as part of the closure of the year end Revenue Budget process. Any requirement for further borrowing not met from a funding source will be a matter for Council to consider.

2. Background

General Fund

- 2.1 The following table outlines the movements in the 2025/26 General Services budget:

General Services Capital	2025/26 £ million
Budget as at 31 January 2026	69.128
Changes to Funding	0.883
Other Revisions to the Programme	(1.837)
Revised Budget	68.174
Alterations to phasing of projects 2025/26 to 2026/27	(21.007)
Alterations to phasing of projects 2026/27 to 2025/26	12.332
Budget as at 31 March 2026	59.499

2.2 Changes to Funding

The capital programme has been updated to reflect the following changes to funding:

Funding Body	Amount £ million	Project
Scottish Government Grant	0.382	Arran Youth Foundation
Scottish Government Grant	0.324	Brodick Hall
Dept for Transport	0.271	Depot charging scheme
SPT	0.072	Road Safety Improvement Fund
Active Travel	0.009	B714
LTA Tennis Foundation	0.002	Brodick Tennis Courts
Active Travel grant - Downturned	(0.002)	Girdle Toll to Irvine Town AT Route
Doveyard Ltd - Downturned	(0.003)	Roads Remediation

Active Travel grant - Downturned	(0.009)	Links to Eglinton Park
Scottish Government Grant - Downturned	(0.163)	20mph Implementation
Total Funding Adjustments	0.883	

2.3 Other Revisions to the Programme

Funding Source	Amount £ million	Project
CFCR	0.050	Vehicles
CFCR	0.037	Great Harbour Phase 1
CFCR	0.026	AGD Marine Tourism
Capital Receipts	0.014	Vehicle Insurance Recoveries
CFCR	0.010	AGD Phase 2 Maritime Mile
Transfer to Revenue	(0.002)	PBIP Beith Kirk
Transfer to Revenue	(0.005)	RTPI North Coast & Garnock Valley
Transfer to Revenue	(0.006)	Repurposing Property (VDLF)
Transfer to Revenue	(0.008)	Repurposing Property (PBIP)
Transfer to Revenue	(0.010)	Repurposing Property (NAVT)
Transfer to Revenue	(0.025)	Kildonan Hall
Transfer to Revenue	(0.026)	Millport Town Hall Phase 2
Transfer to Revenue	(0.029)	VDLF
Transfer to Revenue	(0.030)	Cumbræ Youth Forum
Transfer to Revenue	(0.045)	PBIP
CFCR	(0.057)	General
Transfer to Revenue	(0.144)	PBIP Community Project
Transfer to Revenue	(0.289)	Island Pit Stops
Transfer to Revenue	(0.356)	Garrison House
Transfer to Revenue	(0.417)	UK Shared Prosperity
Transfer to Revenue	(0.525)	Improvement Grants
Total Other Adjustments	(1.837)	

2.4 Alterations to the Phasing of Projects

A review of individual project plans has identified a requirement to re-profile (£21.007m) of works for delivery in 2026/27 and beyond.

Project	Amount £ million
Arran Youth Foundation Centre	(0.382)
CCTV Review	(0.252)
Abbey Tower	(0.067)
Brodick Tennis Courts	(0.020)
Total Communities & Housing	(0.721)
Ardrossan new Build	(4.608)

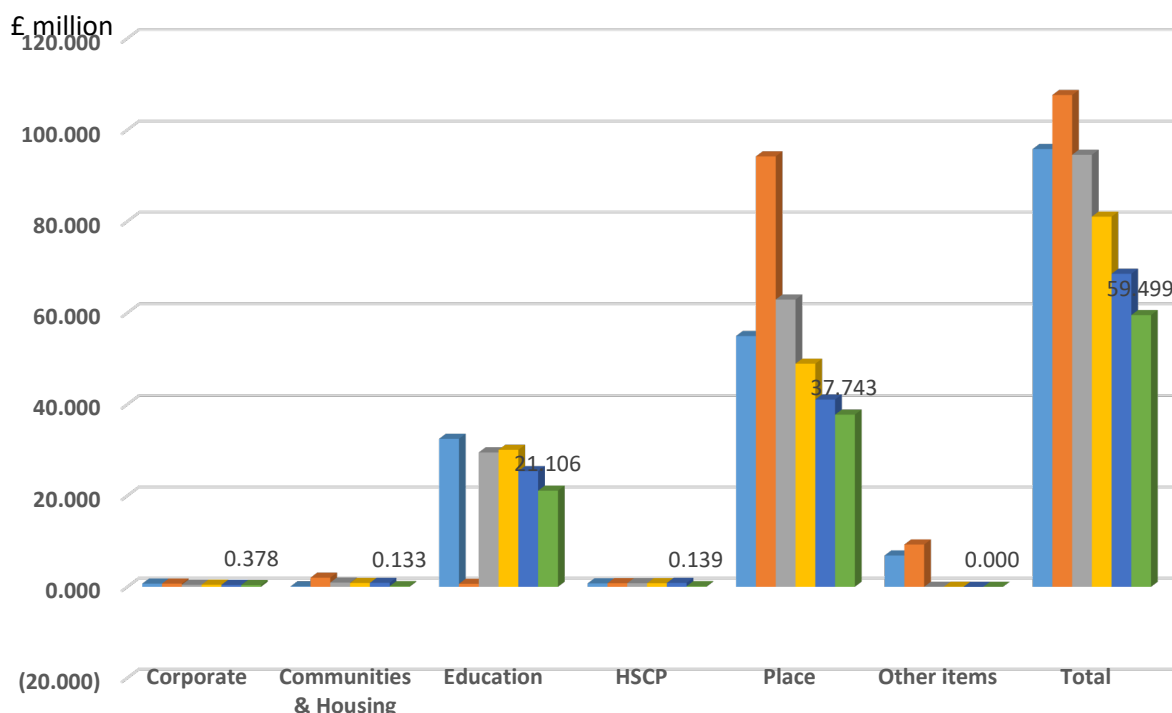
UFSM	(0.113)
Schools ICT	(0.030)
Total Education	(4.751)
Eclipse CAH system	(0.153)
Other Minor Movements	(0.033)
Total HSCP	(0.186)
Flexibility	(3.737)
Other Minor Movements	(0.001)
Total Other	(3.738)
AGD i3 Flexible Space	(4.630)
AGD I3 DPMC Phase 2	(1.000)
AGD Marine Tourism Cumbrae	(0.746)
LBPR	(0.610)
AGD Coastal Hub Phase 1	(0.441)
Millburn FPS	(0.405)
AGD I3 DPMC Phase 1	(0.337)
Brodick Hall	(0.324)
Cemeteries	(0.266)
Coastal Adaptation	(0.258)
Millport Pier	(0.215)
Bridges Infrastructure	(0.211)
Long Drive	(0.202)
Nature Restoration Fund	(0.175)
PLI	(0.170)
UK Shared Prosperity Fund	(0.160)
Marine Tourism Lochranza	(0.130)
Goldcraigs Refurb	(0.128)
PBIP	(0.112)
Irvine High Street	(0.099)
Access Park Network Prog	(0.089)
Mont Park Neighbourhood Centre	(0.081)
Fleet Decarbonisation	(0.080)
Lochshore Garden Activity Hub	(0.080)
Lighting	(0.070)
Montgomerie Park Masterplan	(0.062)
Lochshore Garbock Hub	(0.060)
Parking Charges, DPE	(0.054)
Portland Road	(0.050)
Other Minor Movements	(0.335)
Total Place	(11.580)
ICT Investment Fund	(0.026)
Telephony	(0.005)
Total Corporate Services	(0.031)
Alterations 2025/26 to 2026/27	(21.007)

These adjustments have been partly offset by the acceleration of £12.332m of expenditure to 2025/26 from future years.

Project	Amount £ million
Flexibility	4.872
Total Other	4.872
Other Minor Movements	0.009
Total Education	0.009
AGD Projects	5.237
AGD I3 DPMC Phase 2	1.000
Millburn FPS	0.635
Active Travel Ter 1	0.225
B714	0.145
Local Regeneration Fund	0.139
Roads Improvements	0.070
Total Place	7.451
Alterations 2026/27 to 2025/26	12.332

2.5 These adjustments have resulted in a revised 2025/26 budget at 31 March 2026 of £59.499m, a net reduction of (£9.629m).

2.6 The following graph illustrates the movement in each programme on a service basis compared to the revised programme:



2.7 The impact on budgeted funding, elements of which are related to the profile of expenditure reported above, is a reduction of £9.629m from the revised budget, including:

Category	Amount £ million	Comments
General Capital Grant	(0.071)	Rephased and revised contributions
Borrowing	(1.115)	Rephased aligned to projected expenditure
Specific Grant	(8.241)	Rephased and revised contributions
CFCR	0.066	Rephased and revised contributions
Other Grants	0.222	Rephased and revised contributions
Capital Receipts	(0.490)	Realigned capital receipts
Total Funding Adjustments	(9.629)	

2.8 Capital Expenditure to 31 March 2026

The projections are summarised by service in the following table:

Service / Category	Approved Budget 2025/26 £ million	Carry Forwards and Adjustments £ million	Revised Budget 2025/26 £ million	Projected Expenditure / Income to 31 March 2026 £ million	Projected Variance Over / (Under) £ million
Corporate Services	0.409	(0.031)	0.378	0.378	0.000
Communities & Housing	0.866	(0.733)	0.133	0.133	0.000
Education	25.975	(4.869)	21.106	21.106	0.000
HSCP	0.850	(0.711)	0.139	0.139	0.000
Place	41.046	(3.303)	37.743	37.743	0.000
Other Items	(0.018)	0.018	(0.000)	(0.000)	0.000
Total Expenditure	69.128	(9.629)	59.499	59.499	0.000
General Grants	(10.395)	0.071	(10.324)	(10.324)	0.000
Specific Grants	(18.570)	8.241	(10.329)	(10.329)	0.000
Use of Reserve Funds	0.000	0.000	0.000	0.000	0.000
CFCR	(0.358)	(0.066)	(0.424)	(0.424)	0.000
Capital Receipts	(1.650)	0.490	(1.160)	(1.160)	0.000
Other Grants & Contributions	(1.133)	(0.222)	(1.355)	(1.355)	0.000

Prudential Borrowing	(37.022)	1.115	(35.907)	(35.907)	0.000
Total Income	(69.128)	9.629	(59.499)	(59.499)	0.000

2.9 Ongoing uncertainty and areas of cost risk remain across a number of projects. While some mitigation was built into the Capital Programme in the form of flexibility budgets at February 2025, totalling £23.6m over the next few years, cost pressures may exceed this provision. To further address this risk, Council approved additional flexibility of £15.0m from 2026/27 on 25 February 2026. The risk profile however, is also impacted by recent global events including the middle east conflict which has the potential to have a significant inflationary effect and current Bank of England forecasts indicate an increase in interest rates through 2026 is likely. These risks will be quantified as interest rates are monitored and individual projects are financially completed and tendering exercises are finalised, with the impact on the costs of the programme being monitored and reported to Cabinet as appropriate. Projects will continue to be monitored closely with cost increases met initially from the additional flexibility built into the programme and considered as part of the closure of the year end Revenue Budget process. Any requirement for further borrowing not met from a funding source will be a matter for Council to consider. Information on the progress on all projects can be found in Appendix 1.

Housing Revenue Account

2.10 The following table outlines the movements in the 2025/26 HRA Capital budget:

Housing Revenue Account	2025/26 £m
Budget as at 31 January 2026	41.958
Alterations to phasing of projects 2025/26 to 2026/27	(6.481)
Alterations to phasing of projects 2026/27 to 2025/26	2.000
Budget as at 31 March 2026	37.477

2.11 Alterations to the Phasing of Projects

A review of the timescale for delivery of capital projects has identified a requirement to re-profile (£6.481m) of works for delivery in 2026/27 and beyond, including:

Project	Amount £ million
Contingency	(3.287)
Acquisitions (open market)	(0.327)
Ayrshire Central Site	(0.288)
Kings Arms (113-115 High St)	(0.257)
Harbourside	(0.152)
Garnock Academy Site	(0.143)

Laburnum Avenue	(0.108)
Montgomerie Park	(0.107)
James McFarlane site	(0.065)
Stanecastle Site	(0.048)
Total Alterations to New Builds	(4.782)
Solar Panels	(0.422)
Saltcoats MSF Investment	(0.187)
Wallfloor Rendering	(0.171)
EWI	(0.165)
Roofing	(0.144)
Smoke Detector Programme	(0.081)
Windows	(0.038)
Other Minor Adjustments	(0.038)
Total Alterations to Stock Improvements	(1.246)
Estate Based Regeneration	(0.310)
Lift replacement	(0.093)
Sheltered Housing Units	(0.050)
Total Alterations to Other Capital Works	(0.453)
Alterations 2025/26 to 2026/27	(6.481)

2.12 This has been partly offset by the acceleration of £2.000m of project expenditure for delivery during 2025/26, including:

Project	Amount £ million
Other Minor Adjustments	0.018
Total Alterations to New Builds	0.018
Kitchens	0.032
Slippage	1.945
Other Minor Adjustments	0.005
Total Alterations to Stock Improvements	1.982
Alterations 2026/27 to 2025/26	2.000

2.13 These adjustments have resulted in a revised 2025/26 budget at 31 March 2026 of £37.477m.

2.14 The impact on budgeted funding is a reduction of (£4.481m) from the approved budget:

Project	Amount £ million
Capital Grants	4.269
Other Capital Receipts	0.143
Affordable Housing Contribution	(0.272)
Prudential Borrowing	(8.621)
Total Funding Adjustments	(4.481)

2.17 In addition to the adjustments noted above, Appendix 2 highlights proposed virements which are required from contingency to meet overspends in Management recharges, and other capital works and from Bathrooms planned to Wet rooms planned to reflect the composition of works.

2.18 Cost pressures will continue to be monitored and a review of any potential impact on the Business Plan and Capital Programme will be undertaken to address any identified issues. Further information on the progress of all projects can be found in Appendix 2.

3. Proposals

3.1 It is proposed that Cabinet agrees to:

- (a) note the revisions to budgets outlined in the report;
- (b) note (i) the General Services and HRA revised budgets at 31 March 2026; and (ii) the net expenditure to 31 March 2026;
- (c) approve the virement proposal noted within the HRA programme detailed in appendix 2.

4. Implications/Socio-economic Duty

Financial

4.1 The financial implications are as outlined in the report. Expenditure will continue to be closely monitored to ensure early action is taken regarding any projected underspends or overspends.

Human Resources

4.2 None.

Legal

4.3. None.

Equality/Socio-economic

4.4 None.

Climate Change and Carbon

4.5 None.

Key Priorities

4.6 This report directly supports the Council Plan 2023 to 2028 by focusing our investment on priorities, managing risk and supporting delivery of key priorities.

Community Wealth Building

4.7 None.

Islands Communities Impact Assessment (ICIA)

4.8 None.

United Nations Rights of the Child (UNCRC)

4.9 None.

Consumer Duty

4.10 None.

5. Consultation

5.1 Progress as outlined in this report has been approved by Executive Directors.

Mark Boyd
Head of Service (Finance)

For further information please contact **Natalie Graham, Senior Manager Corporate Finance (Financial Management)**, on **01294 324533**.

Background Papers

Capital Programme and Treasury Management Performance to 30 June 2025 - Cabinet 2
September 2025

Capital Programme and Treasury Management Performance to 31 August 2025 - Cabinet
28 October 2025

Capital Programme and Treasury Management Performance to 30 November 2025 -
Cabinet 27 January 2026

Capital Programme and Treasury Management Performance to 31 January 2026 - Cabinet
17 March 2026

Project Description	TOTAL PROJECT				CURRENT YEAR 2025/26							
	Total Project Budget	Cumulative Expenditure to date	Total Project Forecast	Projected Over/ (Under) Spend	Total Revised Budget 2025/26	Brought / Carry Forward to 2026/27	Total Revised Budget 2025/26	Actual Expenditure to 31st March 2026	Projected Expenditure to 31st March 2026	Actual Over/ (Under) Spend for 2025/26	True Over/ (Under) Spend	
	£	£	£	£	£	£	£	£	£	£	£	
EXPENDITURE												
Education												
Nursery Education	4,076,308	4,076,308	4,076,308	0	82,516	0	82,516	82,516	82,516	0	0	
Primary Schools	45,767,469	38,500,384	45,767,469	0	2,524,329	(1)	2,524,328	2,524,328	2,524,328	0	0	
Secondary Schools	117,358,721	25,407,705	117,358,721	0	17,500,335	0	17,500,335	17,500,335	17,500,335	0	0	
Schools Other	1,292,172	1,260,674	1,292,172	0	998,418	1	998,419	998,419	998,419	0	0	
SUB TOTAL	168,494,670	69,245,070	168,494,670	0	21,105,598	0	21,105,598	21,105,598	21,105,598	0	0	
Communities & Housing												
Information & Culture	647,464	139,298	647,464	0	132,736	(0)	132,736	132,736	132,736	0	0	
SUB TOTAL	986,269	139,298	986,269	0	132,736	(0)	132,736	132,736	132,736	0	0	
Corporate Services												
Council IT Strategy	9,832,380	3,754,316	9,832,380	0	378,000	0	378,000	378,000	378,000	0	0	
SUB TOTAL	9,832,380	3,754,316	9,832,380	0	378,000	0	378,000	378,000	378,000	0	0	
Health & Social Care												
Management & Support	1,657,281	874,790	1,657,281	0	139,644	0	139,644	139,644	139,644	0	0	
SUB TOTAL	6,265,358	5,470,941	6,265,358	0	139,644	0	139,644	139,644	139,644	0	0	
Place												
Roads	112,772,041	79,854,249	112,772,041	0	12,469,245	(0)	12,469,245	12,469,245	12,469,245	0	0	
Streetscene	5,408,446	3,428,513	5,408,446	0	786,429	0	786,429	786,429	786,429	0	0	
Transport	8,761,707	4,029,794	8,761,707	0	3,908,293	(0)	3,908,293	3,908,293	3,908,293	0	0	
Waste Services	13,492,976	13,444,027	13,492,976	0	171,485	0	171,485	171,485	171,485	0	0	
Renewable Energy	15,956,436	15,743,235	15,956,436	0	2,367,742	(0)	2,367,742	2,367,742	2,367,742	0	0	
Office Accommodation	1,785,731	1,090,217	1,785,731	0	1,090,218	(1)	1,090,217	1,090,217	1,090,217	0	0	
Other Property	4,490,577	3,356,587	4,490,577	0	2,507,135	(0)	2,507,135	2,507,135	2,507,135	0	0	
Economic Development & Regeneration	196,686,417	90,731,629	196,686,417	0	14,265,301	1	14,265,302	14,265,302	14,265,302	0	0	
Completed Projects	6,508,081	6,508,081	6,508,081	0	177,088	0	177,088	177,088	177,088	0	0	
SUB TOTAL	365,862,412	218,186,330	365,862,412	0	37,742,936	(0)	37,742,936	37,742,936	37,742,936	0	0	
Other												
Other	24,858,909	0	24,858,909	0	0	0	0	0	0	0	0	
SUB TOTAL	24,858,909	0	24,858,909	0	0	0	0	0	0	0	0	
Total Project Expenditure	576,299,998	296,795,956	576,299,998	0	59,498,914	0	59,498,914	59,498,914	59,498,914	0	0	
Total Project Income					(59,498,914)	(0)	(59,498,914)	(59,498,914)	(59,498,914)	0	0	
Total Net Expenditure					0	0	0	0	(0)	0	0	

The following classifications have been used to highlight financial performance against budget

- On Target (+0.5% of budget)
- Slightly off target (+ 0.5% to 2% of budget, or £0.125m, whichever is less)
- Significantly off target (+2% or more of budget, or £0.500m, whichever is less)

The following classifications have been used to highlight delivery performance against original timescales set

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Capital Programme Funding 2025/26

Funding Description	Approved Budget at Cabinet Feb 2025	Carry Forward from 2024/25	Changes after Capital Refresh Feb 2025	Approved budget at Period 1 used as revised starting point 2025/26	Total Changes in Year	Changes at Capital Refresh Feb 2026	Revised Budget 25/26	Actual Income to 31st March 2026	Projected Income to 31st March 2026	Variance
	£	£	£	£	£		£	£	£	£
CAPITAL BORROWING										
Prudential Borrowing	54,463,198	16,882,663	2,656,651	74,002,512	(47,076,362)	8,979,671	35,905,821	35,905,822	35,905,822	1
SUB TOTAL	54,463,198	16,882,663	2,656,651	74,002,512	(47,076,362)	8,979,671	35,905,821	35,905,822	35,905,822	1
SCOTTISH GOVERNMENT FUNDING										
Specific Capital Grants										
Local Authority Direct Award					41,337		41,337	41,337	41,337	(0)
Vacant & Derelict Land Funding	3,397,568	238,809	358,499	3,994,876	(3,924,982)		69,894	69,894	69,894	0
Scottish Government Grant - AGD Great Harbour Ph 1	2,737,842	(29,141)	451,870	3,160,571	(302,732)		2,857,839	2,857,839	2,857,839	(0)
UK Government Grant - AGD DPMC Ph 1					(337,440)	1,000,000	662,560	662,560	662,560	(0)
Ardrossan Promenade	0	1,307		1,307	(1)		1,306	1,306	1,306	0
Islands Pit Stops	0	67,540	440,000	507,540	(473,766)		33,774	33,774	33,774	0
Place Based Investment Programme	316,043	136,857	251,385	704,285	(582,917)		121,368	121,368	121,368	(0)
UK Government Grant - B714 Improvements	17,553,389	(229,290)		17,324,099	(13,206,034)		4,118,065	4,118,065	4,118,065	(0)
UK Government Ayrshire 5GIR	0	281,711		281,711	575,000		856,711	856,711	856,711	0
UK Government - Local Regeneration Fund Funding Commercial & Road Safety Improvement Fund	0			0	573,703	139,304	713,007	713,007	713,007	(0)
20 mph Implementation					404,314		404,314	404,314	404,314	0
					448,281		448,281	448,281	448,281	0
Capital Grants										
Flooding	(2,206,000)			(2,206,000)	0		(2,206,000)	0	0	2,206,000
General Capital Grant	10,573,000		(454,000)	10,119,000	1,958,395	454,000	12,531,395	10,325,395	10,325,395	(2,206,000)
SUB TOTAL	39,038,920	687,972	1,047,754	40,774,646	(15,337,544)	(4,783,251)	20,653,851	20,653,850	20,653,850	(1)
CFCR	0	0	0	0	423,908	0	423,908	423,908	423,908	(0)
General CFCR				0	(56,180)		(56,180)	(56,180)	(56,180)	
Vehicles				0	70,650		70,650	70,650	70,650	
Locality Based Property Review				0	49,000		49,000	49,000	49,000	
Salt Dome Goldcraigs				0	115,000		115,000	115,000	115,000	
Street Furniture				0	2,161		2,161	2,161	2,161	
Waste Compactors				0	171,485		171,485	171,485	171,485	
AGD - GH Phase 2 Maritime Mile				0	9,792		9,792	9,792	9,792	
AGD - Marine Tourism Arran				0	12,750		12,750	12,750	12,750	
AGD - Marine Tourism Cumbrae				0	12,750		12,750	12,750	12,750	
Great Harbour Phase 1				0	36,500		36,500	36,500	36,500	
Grants & Contributions	101,099	99,437	85,000	285,536	1,069,080	0	1,354,616	1,354,617	1,354,617	1
Quarry Road Phase 1 - IRBC	0	19,827		19,827	0		19,827	19,827	19,827	0
AGD - Great Harbour - Sustrans	0			0	(10)		(10)	(10)	(10)	0
AGD - Great Harbour - FCC Communities Foundation	0			0	40,000		40,000	40,000	40,000	0
AGD - Great Harbour - Sportscotland	0			0	135,000		135,000	135,000	135,000	0
AGD - Great Harbour - LT Funding	0			0	40,000		40,000	40,000	40,000	0
B777 Corridor Improvements - Active Travel Tier 2	0			0	25,995		25,995	25,995	25,995	0
Old Caledonian Railway Saltcoats Ph 2 - Active Travel Tier 2					49,979		49,979	49,979	49,979	0
B714 Sharpill to NCN AT Route - Active Travel Tier 2					170,321		170,321	170,321	170,321	0
Cumbrae AT Route - Active Travel Tier 2					49,963		49,963	49,963	49,963	0
Girdle Toll to Irvine Town AT Route - Active Travel Tier 2					77,909		77,909	77,909	77,909	(0)
Irvine to Drybridge AT Route - Active Travel Tier 2					8,000		8,000	8,000	8,000	0
Links to Eglinton Park - Active Travel Tier 2	0			0	105,800		105,800	105,800	105,800	0
NCN7 Valefield/Glegarnock Bridge - Walk Wheel Cycle Trust	0			0	60,959		60,959	60,959	60,959	0
Panel Reinstatement Works	0	40,189		40,189	0		40,189	40,189	40,189	0
Roads Remediation Works	0	39,651		39,651	(3,023)		36,628	36,628	36,628	0
NCN7 Crossing Improvements Walk Wheel Cycle Trust					39,724		39,724	39,724	39,724	0
Brodick Tennis Courts - LTA Tennis Foundation				0	80,235		80,235	80,235	80,235	0
Brodick Tennis Courts - KA Leisure Contribution					52,500		52,500	52,500	52,500	0
UFSM West Kilbride PS - Persimmons Contribution					50,000		50,000	50,000	50,000	0
Depot Charging Scheme - Department of Transport					271,597		271,597	271,597	271,597	(0)
Capital Receipts	1,500,000	837,950	0	2,337,950	(1,190,042)	12,810	1,160,718	1,160,718	1,160,718	(0)
Sale of Land and Buildings	1,500,000	837,950		2,337,950	(1,515,140)	12,810	835,620	835,620	835,620	
Sale of Vehicles	0			0	73,257		73,257	73,257	73,257	
Insurance Recoveries (Vehicles)	0			0	24,345		24,345	24,345	24,345	
Salt Dome - Insurance Recovery					227,496		227,496	227,496	227,496	
SUB TOTAL	2,304,806	937,387	(618,707)	2,623,486	302,946	12,810	2,939,242	2,939,243	2,939,243	1
TOTAL CAPITAL PROGRAMME FUNDING	95,806,924	18,508,022	3,085,698	117,400,644	(62,110,960)	4,209,230	59,498,914	59,498,914	59,498,914	0

EDUCATION

Project Description	TOTAL PROJECT				2025/26 BUDGETS					COMPLETION DATES		MILESTONE	DELIVERY STATUS		Comments
	Total Project Budget	Cumulative Expenditure to date	Total Project Forecast	Projected Over/ (Under) Spend	Total Revised Budget 2025/26	Actual Expenditure to 31st March 2026	Actual Over/ (Under) Spend for 2025/26	True Over/(Under) Spend	Brought / Carry Forward to 2026/27	Original Target	Revised Forecast	Current Project Stage	Delivery Status Financial	Delivery Status Physical	
	£	£	£	£	£	£	£	£	£						
Nursery Education															
Early Years Programme															
MARRESS HOUSE	4,076,308	4,076,308	4,076,308	0	82,516	82,516	0		0	Complete	Complete	Complete	Complete	Complete	
Total Nursery Education	4,076,308	4,076,308	4,076,308	0	82,516	82,516	0		0						
Primary Schools															
MOORPARK PRIMARY	14,885,024	14,885,024	14,885,024	0	2,137,057	2,137,057	(0)		(0)	Complete	Complete	Complete	Complete	Complete	
MONTGOMERIE PARK SCHOOL	22,848,999	22,164,969	22,848,999	0	18,256	18,256	(0)		(0)	Complete	Complete	Complete	Complete	Complete	
FAIRLIE PRIMARY SCHOOL	542,444	100,712	542,444	0	95,712	95,712	(0)		(0)	31-Aug-26	31-Aug-26	Feasibility	On Target	On Target	
UFSM ARDEER PRIMARY SCHOOL	17,634	16,851	17,634	0	812	813	1		1	Complete	Complete	Complete	Complete	Complete	
UFSM CORSEHILL PRIMARY SCHOOL	147,940	147,940	147,940	0	10,725	10,725	0		0	Complete	Complete	Complete	Complete	Complete	
UFSM GARNOCK COMMUNITY CAMPUS	54,043	54,043	54,043	0	38	38	(0)		(0)	Complete	Complete	Complete	Complete	Complete	
UFSM HAYOCKS PRIMARY SCHOOL	94,984	94,984	94,984	0	1,941	1,941	(1)		(1)	Complete	Complete	Complete	Complete	Complete	
UFSM LOUDOUN-MONTGOMERY PRIMARY SCHOOL	2,082,541	128,972	2,082,541	0	77,510	77,510	(0)		(0)	31-Dec-26	31-Dec-26	Feasibility	On Target	On Target	
UFSM WEST KILBRIDE PRIMARY SCHOOL	4,047,764	413,700	4,047,764	0	181,921	181,921	0		0	31-Aug-27	31-Aug-27	On Site	On Target	On Target	
UFSM WHITEHIRST PARK PRIMARY	52,893	52,894	52,893	0	357	357	0		0	Complete	Complete	Complete	Complete	Complete	
Total Primary Education	45,767,469	38,500,384	45,767,469	0	2,524,329	2,524,328	(1)		0						
Secondary Schools															
KILWINNING LEARNING ENVIRONMENT	2,770,121	2,770,120	2,770,121	0	2,534	2,534	(0)		(0)	Complete	Complete	Complete	Complete	Complete	
ARDROSSAN NEW BUILD	114,588,600	22,637,585	114,588,600	0	17,497,801	17,497,801	0		0	Autumn 2027	Winter 2027	On Site	Slightly off target	Slightly off target	
Total Secondary Education	117,358,721	25,407,705	117,358,721	0	17,500,335	17,500,335	0		0						
Schools Other															
CO2 MONITORS IN SCHOOLS	298,000	266,501	298,000	0	4,246	4,246	0		0	31-Mar-26	31-Mar-26	Planning	On Target	On Target	
SCHOOLS ICT INVESTMENT *	994,172	994,172	994,172	0	994,172	994,172	0		0	31-Mar-26	31-Mar-26	On-going	On Target	On Target	
Total Schools Other	1,292,172	1,260,674	1,292,172	0	998,418	998,419	1		0						
Total Education	168,494,670	69,245,070	168,494,670	0	21,105,598	21,105,598	0		0						

COMMUNITIES & HOUSING

Project Description	TOTAL PROJECT				2025/26 BUDGETS					COMPLETION DATES		MILESTONE	DELIVERY STATUS		Comments
	Total Project Budget	Cumulative Expenditure to date	Total Project Forecast	Projected Over/ (Under) Spend	Total Revised Budget 2025/26	Actual Expenditure to 31st March 2026	Actual Over/ (Under) Spend for 2025/26	True Over/(Under) Spend	Brought / Carry Forward to 2026/27	Original Target	Revised Forecast	Current Project Stage	Delivery Status Financial	Delivery Status Physical	
	£	£	£	£	£	£	£	£	£						
Information & Culture															
BRODICK TENNIS COURTS	153,055	132,736	153,055	0	132,736	132,736	(0)		(0)	30-Sep-25	31-May-26	Construction	On Target	On Target	
Total Information & Cultural	647,464	139,298	647,464	0	132,736	132,736	(0)	0	(0)						
Total Communities & Housing	986,269	139,298	986,269	0	132,736	132,736	(0)	0	(0)						

CORPORATE SERVICES

Project Description	TOTAL PROJECT				2025/26 BUDGETS					COMPLETION DATES		MILESTONE	DELIVERY STATUS		Comments
	Total Project Budget	Cumulative Expenditure to date	Total Project Forecast	Projected Over/(Under) Spend	Total Revised Budget 2025/26	Actual Expenditure to 31st March 2026	Actual Over/(Under) Spend for 2025/26	True Over/(Under) Spend	Brought / Carry Forward to 2026/27	Original Target	Revised Forecast	Current Project Stage	Delivery Status Financial	Delivery Status Physical	
	£	£	£	£	£	£	£	£	£						
Council IT Strategy															
ICT INVESTMENT FUND	4,915,581	1,870,326	4,915,581	0	358,403	358,403	0		0	31-Mar-26	31-Mar-26	On-going	On Target	On Target	
TELEPHONY	303,693	298,883	303,693	0	19,597	19,597	0		0	31-Mar-28	31-Mar-28	Implementation	On Target	On Target	
Total IT Strategy	9,832,380	3,754,316	9,832,380	0	378,000	378,000	0	0	0						
Total Corporate Services	9,832,380	3,754,316	9,832,380	0	378,000	378,000	0	0	0						

HEALTH & SOCIAL CARE

Project Description	TOTAL PROJECT				2025/26 BUDGETS					COMPLETION DATES		MILESTONE	DELIVERY STATUS		Comments
	Total Project Budget	Cumulative Expenditure to date	Total Project Forecast	Projected Over/(Under) Spend	Total Revised Budget 2025/26	Actual Expenditure to 31st March 2026	Actual Over/(Under) Spend for 2025/26	True Over/(Under) Spend	Brought / Carry Forward to 2026/27	Original Target	Revised Forecast	Current Project Stage	Delivery Status Financial	Delivery Status Physical	
	£	£	£	£	£	£	£	£	£						
Management & Support															
ECLIPSE	536,058	382,993	536,058	0	139,644	139,644	0		0	14-Jan-27	31-Mar-27	Construction	On Target	On Target	
Total Health & Social Care	6,265,358	5,470,941	6,265,358	0	139,644	139,644	0	0	0						

PLACE

Project Description	TOTAL PROJECT				2025/26 BUDGETS					COMPLETION DATES		MILESTONE	DELIVERY STATUS		Comments
	Total Project Budget	Cumulative Expenditure to date	Total Project Forecast	Projected Over/(Under) Spend	Total Revised Budget 2025/26	Actual Expenditure to 31st March 2026	Actual Over/(Under) Spend for 2025/26	True Over/(Under) Spend	Brought / Carry Forward to 2026/27	Original Target	Revised Forecast	Current Project Stage	Delivery Status Financial	Delivery Status Physical	
	£	£	£	£	£	£	£	£	£						
Roads															
ROADS IMPROVE/RECONSTRUCTION *	3,853,578	3,853,578	3,853,578	0	3,853,578	3,853,578	(0)		(0)	31-Mar-26	31-Mar-26	Multiple Projects	On Target	On Target	
ROAD SAFETY IMPROVEMENT FUND	404,314	404,314	404,314	0	404,314	404,314	0		0	Complete	Complete	Complete	Complete	Complete	
ROADS REMEDIATION WORKS	36,628	36,628	36,628	0	36,628	36,628	0		0	31-Mar-26	31-Mar-26	In Development	On Target	On Target	
20MPH IMPLEMENTATION	448,281	448,281	448,281	0	448,281	448,281	0		0	Complete	Complete	Complete	Complete	Complete	
LIGHTING *	900,727	900,727	900,727	0	900,727	900,727	(0)		(0)	31-Mar-26	31-Mar-26	Multiple Projects	On Target	On Target	
UPPER GARNOCK FPS	18,579,086	18,579,085	18,579,086	0	205,336	205,336	(0)		(0)	Complete	Complete	Complete	Complete	Complete	
MILLPORT COASTAL FPS	41,794,797	41,794,797	41,794,797	0	984,849	984,849	0		0	Complete	Complete	Complete	Complete	Complete	
MILLBURN FPS	4,684,650	1,570,825	4,684,650	0	1,197,211	1,197,211	(0)		(0)	31-Jul-26	31-Jul-26	Tender	On Target	On Target	
BRIDGES INFRASTRUCTURE PROG *	272,605	272,605	272,605	0	272,605	272,605	0		0	31-Mar-26	31-Mar-26	Multiple Projects	On Target	On Target	
LARGS PROMENADE SEAWALL	4,698,482	4,698,483	4,698,482	0	6,581	6,581	0		0	Complete	Complete	Complete	Complete	Complete	
COASTAL ADAPTATIONS	315,000	41,070	315,000	0	41,070	41,070	0		0	31-Mar-29	31-Mar-29	In Development	On Target	On Target	
B714 UPGRADE	34,749,635	7,023,752	34,749,635	0	4,118,065	4,118,065	(0)		(0)	31-Aug-27	31-Aug-27	Tender	On Target	On Target	
Total Roads	112,772,041	79,854,249	112,772,041	0	12,469,245	12,469,245	(0)	0	(0)						
Streetscene															
CMTY, KILBIRNIE - WALLS	119,675	119,675	119,675	0	700	700	0		0	Complete	Complete	Complete	Complete	Complete	
CMTY, BEITH - WALLS	162,395	162,395	162,395	0	760	760	0		0	Complete	Complete	Complete	Complete	Complete	
CMTY, ABBEY TOWER - WALLS	159,357	159,357	159,357	0	37,484	37,484	(0)		(0)	Complete	Complete	Complete	Complete	Complete	
CMTY, STEV HAWKHILL - WALLS	89,670	89,670	89,670	0	4,291	4,291	0		0	Complete	Complete	Complete	Complete	Complete	
CMTY, WEST KILBRIDE - WALLS	110,397	110,397	110,397	0	35,592	35,592	0		0	Complete	Complete	Complete	On Target	On Target	
CMTY, IRVINE OP CHURCH - WALLS	15,243	6,998	15,243	0	4,223	4,223	0		0	Future years	Future years	Feasibility Works	On Target	On Target	
CMTY, DREGHORN - WALLS	19,227	19,227	19,227	0	5,676	5,676	0		0	Future years	Future years	Feasibility Works	On Target	On Target	
CMTY, STEV HIGH KIRK - WORKS	30,802	25,732	30,802	0	1,028	1,028	0		0	Future years	Future years	Feasibility Works	On Target	On Target	
CMTY, KILBIRNIE - NEW	1,501,663	554,521	1,501,663	0	426,013	426,013	0		0	30-Sep-25	30-Sep-26	Tender Awarded	On Target	On Target	
CMTY, ARDOSSAN - EXTENSION	1,000	1,000	1,000	0	1,000	1,000	0		0	Future years	Future years	Feasibility Works	On Target	On Target	
CMTY, NEW STREET STEV - WALLS	1,515	1,515	1,515	0	1,515	1,515	0		0	Complete	Complete	Complete	Complete	Complete	
STREET FURNITURE IMPROVEMENT	225,511	225,511	225,511	0	2,585	2,585	0		0	31-Mar-26	31-Mar-26	Planning	On Target	On Target	
PARK ENABLING WORKS	149,895	149,415	149,895	0	1,700	1,700	0		0	31-Mar-26	31-Mar-26	Planning	On Target	On Target	
RENEWAL OF PLAY PARKS	1,411,000	849,665	1,411,000	0	263,862	263,862	0		0	31-Mar-27	31-Mar-27	Construction	On Target	On Target	
Total Streetscene	5,408,446	3,428,513	5,408,446	0	786,429	786,429	0	0	0						
Transport															
VEHICLES *	3,409,343	3,409,343	3,409,343	0	3,409,343	3,409,343	(0)		(0)	31-Mar-26	31-Mar-26	Ongoing	On Target	On Target	
FLEET DECARBONISATION	5,352,364	620,451	5,352,364	0	498,950	498,950	0		0	31-Mar-26	31-Mar-26	Ongoing	On Target	On Target	
Total Transport	8,761,707	4,029,794	8,761,707	0	3,908,293	3,908,293	(0)	0	(0)						
Waste Services															
WASTE COMPACTORS	171,485	171,485	171,485	0	171,485	171,485	0		0	Complete	Complete	Complete	Complete	Complete	
Total Waste Services	13,492,976	13,444,027	13,492,976	0	171,485	171,485	0	0	0						
Renewable Energy															
SOLAR PV INVESTMENT - NETHERMAINS	8,290,950	8,290,950	8,290,950	0	887,693	887,693	(0)		(0)	Complete	Complete	Complete	Complete	Complete	
SOLAR PV INVESTMENT - SHEWALTON	5,954,484	5,915,974	5,954,484	0	1,025,813	1,025,813	(0)		(0)	Complete	Complete	Complete	Complete	Complete	
NON DOMESTIC ENERGY EFFICIENCY PROGRAMME	1,000,001	1,000,001	1,000,001	0	45,951	45,951	0		0	Complete	Complete	Complete	Complete	Complete	
NATURE RESTORATION FUND	711,001	536,309	711,001	0	408,285	408,285	(0)		(0)	31-Aug-24	31-Mar-26	Planning	On Target	On Target	
Total Renewable Energy	15,956,436	15,743,235	15,956,436	0	2,367,742	2,367,742	(0)	0	(0)						
Office Accommodation															
PLI GOWANLEA DAY SERVICES	28,844	28,843	28,844	0	28,844	28,843	(1)		(1)	Complete	Complete	Complete	Complete	Complete	
PLI CENTRAL AVE STREETSCENE DEPOT	3,825	3,825	3,825	0	3,825	3,825	0		0	Complete	Complete	Complete	Complete	Complete	
PLI GOLDCRAIGS DEPOT	169,887	13,265	169,887	0	13,265	13,265	0		0	Complete	Complete	Complete	Complete	Complete	
PLI CALEDONIA PRIMARY	670,765	332,410	670,765	0	332,410	332,410	(0)		(0)	31-Mar-26	30-Jun-26	Construction	On Target	On Target	
PLI DALRY PRIMARY SCHOOL	220,000	22,756	220,000	0	22,756	22,756	(0)		(0)	19-Dec-25	31-Aug-26	Construction	On Target	On Target	
PLI FAIRLIE PRIMARY SCHOOL	7,531	7,531	7,531	0	7,531	7,531	(0)		(0)	Complete	Complete	Complete	Complete	Complete	

PLACE

Project Description	TOTAL PROJECT				2025/26 BUDGETS					COMPLETION DATES		MILESTONE	DELIVERY STATUS		Comments
	Total Project Budget	Cumulative Expenditure to date	Total Project Forecast	Projected Over/(Under) Spend	Total Revised Budget 2025/26	Actual Expenditure to 31st March 2026	Actual Over/(Under) Spend for 2025/26	True Over/(Under) Spend	Brought / Carry Forward to 2026/27	Original Target	Revised Forecast	Current Project Stage	Delivery Status Financial	Delivery Status Physical	
PLI HAYOCKS PRIMARY SCHOOL	373,262	369,970	373,262	0	369,970	369,970	0		0	Complete	Complete	Complete	Complete	Complete	
PLI SKELMORLIE PRIMARY SCHOOL	1,942	1,942	1,942	0	1,942	1,942	0		0	Complete	Complete	Complete	Complete	Complete	
PLI ST LUKES PRIMARY SCHOOL	21,477	21,477	21,477	0	21,477	21,477	(0)		(0)	Complete	Complete	Complete	Complete	Complete	
PLI ST WINNINGS PRIMARY SCHOOL	27,333	27,333	27,333	0	27,333	27,333	0		0	Complete	Complete	Complete	Complete	Complete	
PLI WEST KILBRIDE PRIMARY SCHOOL	94,562	94,562	94,562	0	94,562	94,562	0		0	Complete	Complete	Complete	Complete	Complete	
PLI ARDROSSAN ACADEMY	54,005	54,005	54,005	0	54,005	54,005	(0)		(0)	Complete	Complete	Complete	Complete	Complete	
PLI AUCHENHARVIE ACADEMY*	269	269	269	0	269	269	(0)		(0)	Complete	Complete	Complete	Complete	Complete	
PLI KILWINNING ACADEMY	21,134	21,134	21,134	0	21,134	21,134	0		0	Complete	Complete	Complete	Complete	Complete	
PLI WEST KILBRIDE EARLY YEARS	3,232	3,232	3,232	0	3,232	3,232	(0)		(0)	Complete	Complete	Complete	Complete	Complete	
PLI ARRAN OUTDOOR CENTRE	5,181	5,181	5,181	0	5,181	5,181	(0)		(0)	Complete	Complete	Complete	Complete	Complete	
PLI ANAM CARA	50	50	50	0	50	50	0		0	Complete	Complete	Complete	Complete	Complete	
PLI BRODICK HWRC	21,505	21,505	21,505	0	21,505	21,505	0		0	Complete	Complete	Complete	Complete	Complete	
PLI THE PORTAL	48,132	48,132	48,132	0	48,132	48,132	0		0	Complete	Complete	Complete	Complete	Complete	
PLI IRVINE WASTE TRANSFER	12,795	12,795	12,795	0	12,795	12,795	0		0	Complete	Complete	Complete	Complete	Complete	
Total Office Accommodation	1,785,731	1,090,217	1,785,731	0	1,090,218	1,090,217	(1)	0	(1)						
Other Property															
LBPR - TRINITY CHURCH	1,490	1,490	1,490	0	630	630	0		0	Complete	Complete	Complete	Complete	Complete	
LBPR IRVINE LIBRARY	50,967	50,968	50,967	0	12,893	12,893	0		0	Complete	Complete	Complete	Complete	Complete	
LBPR BRIDGEGATE HOUSE	2,172	2,172	2,172	0	197	197	0		0	Complete	Complete	Complete	Complete	Complete	
LBPR CUNNINGHAME HOUSE	238,000	109,292	238,000	0	51,739	51,739	(0)		(0)	31-Mar-27	31-Mar-27	Construction	On Target	On Target	
LBPR CUNNINGHAME HOUSE GRD EAST/4TH WEST	1,248,118	1,095,545	1,248,118	0	1,012,179	1,012,179	0		0	31-Mar-26	30-May-26	Construction	On Target	On Target	
LBPR CUNNINGHAME HOUSE GRD WEST	201,777	173,673	201,777	0	9,583	9,583	0		0	Complete	Complete	Complete	Complete	Complete	
LBPR - THE TOWNHOUSE	25,000	9,360	25,000	0	5,781	5,780	(1)		(1)	31-Jul-25	30-Apr-26	Construction	On Target	On Target	
LBPR THE CIRCUIT	311,571	248,327	311,571	0	227,379	227,379	(0)		(0)	31-Mar-27	30-May-26	Construction	On Target	On Target	
EMERGENCY CONTROL CTR	158,000	153,438	158,000	0	(1,451)	(1,451)	0		0	Complete	Complete	Complete	Complete	Complete	
GOLDCRAIGS REFURBISHMENT	1,163,495	1,035,446	1,163,495	0	841,689	841,688	(1)		(1)	Complete	Complete	Complete	Complete	Complete	
SALT DOME GOLDCRAIGS	346,516	346,516	346,516	0	346,516	346,516	0		0	31-Mar-26	31-Mar-26	Planning	On Target	On Target	
Total Property	4,490,577	3,356,587	4,490,577	0	2,507,135	2,507,135	(0)	0	(0)						
Regeneration															
ISLANDS PIT STOPS	218,321	33,774	218,321	0	33,774	33,774	0		0	31-Jul-25	31-Jul-26	In development	On Target	On Target	
PLACE BASED INVESTMENT PROGRAMME (PBIP)	225,551	49,373	225,551	0	18,596	18,596	0		0	31-Mar-27	31-Mar-27	In development	On Target	On Target	
AYRSHIRE 5GIR	4,366,000	4,366,000	4,366,000	0	856,711	856,711	0		0	Complete	Complete	Complete	Complete	Complete	
PBIP – KILWINNING ABBEY IMPROVEMENTS	264,559	55,016	264,559	0	54,660	54,660	(0)		(0)	31-Mar-25	31-Dec-26	Construction	On Target	On Target	
LOCHSHORE HUB PLAY AREA	355,000	303,592	355,000	0	4,838	4,838	(0)		(0)	Complete	Complete	Complete	Complete	Complete	
PBIP GALT HOUSE	49,444	49,444	49,444	0	8,328	8,328	0		0	Complete	Complete	Complete	Complete	Complete	
IRVINE HIGH STREET	2,837,315	2,738,228	2,837,315	0	211	211	0		0	Complete	Complete	Complete	Complete	Complete	
MONTGOMERIE PARK MASTERPLAN	4,218,597	1,959,236	4,218,597	0	87,845	87,845	0		0	31-Mar-30	31-Mar-30	In development	On Target	On Target	
LOCHSHORE, KILBIRNIE	2,101,881	2,015,480	2,101,881	0	30,424	30,424	0		0	31-May-25	01-Dec-26	In development	On Target	On Target	
LOCHSHORE GARNOCK HUB	4,170,999	4,110,507	4,170,999	0	11,938	11,938	0		0	Complete	Complete	Complete	Complete	Complete	
VDLF - KYLE ROAD PHASE 2	4,525,506	190,782	4,525,506	0	41,627	41,627	0		0	31-Mar-27	31-Mar-28	In development	On Target	On Target	
VDLF - ANNICKBANK PH 3	1,948,996	1,944,450	1,948,996	0	5,919	5,919	(0)		(0)	Complete	Complete	Complete	Complete	Complete	
LUF3 - ANNICKBANK	6,074,602	140,661	6,074,602	0	60,566	60,566	(0)		(0)	31-Mar-27	31-Mar-28	In development	On Target	On Target	
LOCHSHORE GARDEN/ACTIVITY HUB	827,075	44,917	827,075	0	44,917	44,917	0		0	31-Dec-26	31-Dec-26	In development	On Target	On Target	
PBIP DOCKHEAD STREET	250,000	8,358	250,000	0	8,358	8,358	0		0	31-Mar-26	31-Mar-27	In development	On Target	On Target	
PBIP HAYOCKS HALL COMMUNITY LARDER	32,500	806	32,500	0	806	806	0		0	31-Mar-27	31-Mar-27	In development	On Target	On Target	
PBIP CRANBERRY MOSS COMMUNITY CENTRE	32,500	131	32,500	0	131	131	0		0	31-Mar-27	31-Mar-27	In development	On Target	On Target	
PBIP EGLINTON PARK IMPROVEMENTS	10,000	833	10,000	0	833	833	0		0	31-Mar-27	31-Mar-27	In development	On Target	On Target	
ACTIVE TRAVEL TIER 1	848,823	3,779,771	848,823	0	848,823	848,823	0		0	31-Mar-26	31-Mar-27	Various	On Target	On Target	
ACCESS PATH NETWORK PROGRAMME	77,906	77,906	77,906	0	77,906	77,906	(0)		(0)	31-Mar-26	31-Mar-27	Various	On Target	On Target	
LOCAL AUTHORITY DIRECT AWARD	41,337	41,337	41,337	0	41,337	41,337	0		0	Complete	Complete	Complete	Complete	Complete	
ARDROSSAN PROMENADE	1,206	787,900	1,206	0	1,206	1,206	0		0	Complete	Complete	Complete	Complete	Complete	
B777 CORRIDOR IMPROVEMENTS	137,766	137,766	137,766	0	25,995	25,995	0		0	Complete	Complete	Complete	Complete	Complete	
SALTCOATS OLD CAL RAILWAY PH2	49,979	49,979	49,979	0	49,979	49,979	0		0	Complete	Complete	Complete	Complete	Complete	
BUS INFRASTRUCTURE FUND	288,000	246,993	288,000	0	246,993	246,993	0		0	31-Mar-26	30-Jun-26	Construction	On Target	On Target	
NCN7 CROSSING IMPROVEMENTS	39,724	39,724	39,724	0	39,724	39,724	0		0	Complete	Complete	Complete	Complete	Complete	

PLACE

Project Description	TOTAL PROJECT				2025/26 BUDGETS					COMPLETION DATES		MILESTONE	DELIVERY STATUS		Comments
	Total Project Budget	Cumulative Expenditure to date	Total Project Forecast	Projected Over/(Under) Spend	Total Revised Budget 2025/26	Actual Expenditure to 31st March 2026	Actual Over/(Under) Spend for 2025/26	True Over/(Under) Spend	Brought / Carry Forward to 2026/27	Original Target	Revised Forecast	Current Project Stage	Delivery Status Financial	Delivery Status Physical	
B714 SHARPHILL TO NCN AT ROUTE	170,321	170,321	170,321	0	170,321	170,321	0		0	Complete	Complete	Complete	Complete	Complete	
CUMBRAE AT ROUTE	49,963	49,963	49,963	0	49,963	49,963	0		0	Complete	Complete	Complete	Complete	Complete	
GIRDLE TOLL TO IRVINE TOWN AT ROUTE	77,909	77,909	77,909	0	77,909	77,909	(0)		(0)	Complete	Complete	Complete	Complete	Complete	
IRVINE TO DRYBRIDGE AT ROUTE	8,000	8,000	8,000	0	8,000	8,000	0		0	Complete	Complete	Complete	Complete	Complete	
LINKS TO EGLINTON PARK	273,976	273,976	273,976	0	105,800	105,800	0		0	Complete	Complete	Complete	Complete	Complete	
NCN7 VALEFIELD/GLENGARNOCK BRIDGE	64,460	64,460	64,460	0	60,960	60,960	(1)		(1)	Complete	Complete	Complete	Complete	Complete	
LONG DRIVE	956,620	349,573	956,620	0	349,573	349,573	(0)		(0)	31-Mar-26	31-May-26	Construction	On Target	On Target	
RIVERSIDE WAY	867,180	5,662	867,180	0	5,662	5,662	(0)		(0)	31-Mar-26	31-Aug-26	In development	On Target	On Target	
STRATEGIC INVESTMENT ROUTE	2,386,826	188,667	2,386,826	0	188,667	188,667	(1)		(1)	31-Mar-27	31-Mar-27	Construction	On Target	On Target	
KYLE ROAD AT ROUTE	1,073,678	64,111	1,073,678	0	64,111	64,111	0		0	31-Mar-26	31-Aug-26	In development	On Target	On Target	
Total Regeneration	50,258,442	30,026,340	50,258,442	0	3,683,411	3,683,411	0	0	0						
Ayrshire Growth Deal															
AGD - I3 DPMC PHASE 1	1,000,000	662,560	1,000,000	0	389,871	389,871	0		0	31-Mar-26	31-Mar-26	Delivery	On Target	On Target	
AGD - I3 DPMC PHASE 2	6,225,000	336,924	6,225,000	0	22,557	22,557	(0)		(0)	31-Mar-29	31-Mar-30	Feasibility	On Target	On Target	
AGD - I3 FLEXIBLE BUSINESS SPACE PHASE 1	4,897,985	4,897,985	4,897,985	0	53,084	53,084	0		0	Complete	Complete	Complete	Complete	Complete	
AGD - I3 FLEXIBLE BUSINESS SPACE PHASE 2	6,156,259	487,209	6,156,259	0	131,559	131,559	0		0	31-Mar-29	31-Mar-29	Multiple Projects	On Target	On Target	
AGD - HUNTERSTON - CENTRE OF LOW CARBON ENERGY & AGD - GH PHASE 1 COASTAL HUB	12,040,000	302,730	12,040,000	0	34,997	34,997	0		0	31-Mar-30	30-Nov-30	Feasibility	On Target	Slightly off target	
AGD - GH PHASE 2 MARITIME MILE	4,873,946	4,589,852	4,873,946	0	3,079,024	3,079,024	(0)		(0)	31-Mar-29	31-Mar-27	Delivery	On Target	On Target	
AGD - IMSE	7,996,866	111,812	7,996,866	0	111,812	111,812	0		0	31-Mar-29	31-Mar-29	Design	On Target	On Target	
AGD - MARINE TOURISM ARRAN	15,275,000	243,166	15,275,000	0	68,559	68,559	0		0	31-Mar-30	31-Mar-30	Feasibility	On Target	On Target	
AGD - MARINE TOURISM CUMBRAE	4,571,992	293,108	4,571,992	0	86,348	86,348	(0)		(0)	31-Mar-29	31-Mar-30	Feasibility	On Target	Significantly off	
AGD - MARINE TOURISM CUMBRAE	4,796,278	310,180	4,796,278	0	103,795	103,795	0		0	31-Mar-29	31-Mar-30	Design	On Target	Significantly off	
AGD - BUILDING DIGITAL CAPITAL	4,630,000	11,882	4,630,000	0	11,882	11,882	0		0	31-Mar-30	31-Mar-30	Design	On Target	On Target	
Total Ayrshire Growth Deal	82,108,625	12,523,125	82,108,625	0	4,093,488	4,093,489	1	0	1						
Growth & Investment															
ARDROSSAN HARBOUR INTERCHANGE	4,127,113	607,991	4,127,113	0	5,511	5,511	(0)		(0)	1st Qtr 2026	TBC	Design	On Hold	On Hold	
ARDROSSAN NORTH SHORE	48,888,716	47,158,412	48,888,716	0	6,479,171	6,479,171	(0)		(0)	Complete	Complete	Complete	Complete	Complete	
VDLF - HARBOUR MASTERS OFFICE	158,740	158,740	158,740	0	3,720	3,720	0		0	Complete	Complete	Complete	Complete	Complete	
Other Growth & Investment	64,319,350	48,182,164	64,319,350	0	6,488,402	6,488,402	(0)	0	(0)						
Total Economic Development & Regeneration	196,686,417	90,731,629	196,686,417	0	14,265,301	14,265,302	1	0	1						
Completed Projects															
QUARRY ROAD PHASE 1	3,129,917	3,129,918	3,129,917	0	177,088	177,088	0		0	Complete	Complete	Defects Period	Complete	Complete	
Total Completed Projects	6,508,081	6,508,081	6,508,081	0	177,088	177,088	0	0	0						
Total Place	365,862,412	218,186,330	365,862,412	0	37,742,936	37,742,936	(0)	0	(0)						

OTHER BUDGETS

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Project Description	TOTAL PROJECT				2025/26 BUDGETS			Comments
	Total Project Budget	Cumulative Expenditure to date	Total Project Forecast	Projected Over/ (Under) Spend	Total Revised Budget 2025/26	Actual Expenditure to 31st March 2026	Over/ (Under) Spend for 25/26	
	£	£	£	£	£	£	£	
FLEXIBILITY / IMPROVEMENT FUND	24,858,909	0	24,858,909	0	0	0	0	
CORE INFRASTRUCTURE INVESTMENT	2,001,000	0	2,001,000	0	0	0	0	
<u>Total Other Budgets</u>	26,859,909	0	26,859,909	0	0	0	0	

Project Description	TOTAL PROJECT				CURRENT YEAR 2025/26 - Period 12					DELIVERY STATUS		Narrative
	Total Project Budget	Cumulative Expenditure to date	Total Project Forecast	Projected Over/ (Under) Spend	Total Revised Budget 2025/26	Actual Expenditure to 31 March 2026	Virement Request	Carry /Brought Forward to /From Future Years	True Over/ (Under) Spend	Delivery Status Financial	Delivery Status Physical	
EXPENDITURE												
Council House Building												
Afton Court	1,335,654	1,249,279	1,249,898	(85,756)						Complete	Complete	Complete.
Flatt Road	20,178,000	19,706,151	19,709,046	(468,954)	0	0				Complete	Complete	Complete
Friars Lawn	2,199,628	2,085,562	2,085,598	(114,030)	0	0				Complete	Complete	Complete
Garrier Court	2,335,551	2,414,910	2,348,027	12,476	0	0				Complete	Complete	Complete
Harbourside	14,622,742	14,334,446	14,622,742	0	152,530	500		(152,030)		Complete	Complete	Complete - carry forward required due to reimbursement of funds to the general fund and Scottish Government for abnormal works that cost less than projected.
James McFarlane Site	4,784,118	1,042,008	4,784,118	0	271,868	207,279		(64,589)		Complete	Complete	Complete - project still under DLP, carry forward required to cover any additional works which may be required during this period.
Laburnum Ave/Newhouse Dr (Regen 1a&b)	3,274,506	1,390,770	2,953,449	(321,057)	257,091	149,058		(108,033)		Complete	Complete	Complete - not financially complete due to contractor going in to administration.
Largs Police Station	2,769,301	2,749,762	2,769,301	0	1,258	1,618			360	Complete	Complete	Complete
Stancastle Site	7,854,314	1,410,323	7,854,314	0	353,849	306,142		(47,707)		Complete	Complete	Complete - project still under DLP, carry forward required to cover any additional works which may be required during this period.
St Beya Gardens	3,691,052	3,689,345	3,691,052	0	0	0			0	Complete	Complete	Complete
St Michael's Wynd	13,996,769	14,097,411	14,087,664	90,895	0	0			0	Complete	Complete	Complete
Ukraine Buy Backs		0			0	0			0	Complete	Complete	Complete
St Mary's Primary, Largs	6,528,399		6,553,916	25,517	474,703	47,564			(427,139)	Complete	Complete	Complete
Towerlands Primary School	8,579,943	8,574,482	8,579,943	0	0	0						Complete
Ayrshire Central Site	49,841,415	18,469,660	49,841,415	0	15,570,238	15,281,909		(288,329)		On Target	On Target	Work continues to progress on site and is currently expected to complete during winter 2027. In year slippage due to additional services required which weren't picked up during the initial surveys and the delay in the de-watering of the site due to the weather.
Bourtrees Hill Village	10,037,524	310,067	10,037,524	0	128,176	122,999		(5,177)		On Target	On Target	Demolition of Crofthead Court complete. Professional fees only to be incurred during 2025/26.
Fullarton Street (High Flats)	13,302,808	114,693	13,302,808	0	70,000	81,363		11,363		On Target	On Target	Projected spend during 2025/26 is for statutory consents & consultancy fees only.
Garnock Academy Site	12,092,889	5,835,046	12,092,889	0	5,293,737	5,150,334		(143,403)		On Target	On Target	Work continues to progress on site and Ashleigh (Scotland) Limited hope to complete works by late summer 2026, amended from spring 2026 due to utilities delays. First handovers took place April 2026.
Kings Arms (113-115 High Street)	2,982,159	1,515,293	2,982,159	0	1,438,438	1,181,152		(257,286)		On Target	Significantly off target	McLaughlin Construction have submitted an updated programme and now expect to complete the Irvine town centre project during spring 2026. Contractor delays has caused in-year slippage.
Montgomerie Park (Both Phases)	49,739,946	5,200,514	49,739,946	0	250,000	143,284		(106,716)		On Target	Slightly off target	Infrastructure works delay due to phasing of works alongside adjacent sites. Final plan consultation event took place in August 2025.
St Michaels Phase 3	13,996,769	0	13,996,769	0	0	0		0				
Nelson Street Regeneration	1,079,858	3,726	1,079,858	0	5,000	3,726		(1,274)		On Target	On Target	Tender application with Scottish Government for review/ approval.
Acquisition Houses-Open Market	1,273,080	327,269	1,273,080	0	654,177	327,269		(326,908)		On Target	On Target	
Harbour Street	0	0	0	0	0	0		0		On Target	On Target	Project removed from the SHIP 2025-2030 as at 3 December 2024.
Grange Court, Stevenston	1,532,642	20,882	1,532,642	0	25,000	20,882		(4,118)		On Target	On Target	Demolition of existing flats currently out to tender.
Future Years Projects		0			0	0		0				
Nursery Place	1,775,219	0	1,775,219	0	25,000	0		(25,000)				Final plans consultation event to be scheduled.
Corsehillhead (Shadow Programme)	2,032,906	0	2,032,906	0	0	0		0		On Target	On Target	Project in SHIP 2026-2031 Shadow Programme
James Reid Site (Shadow Programme)	11,820,675	17,026	11,820,675	0	501	17,026		16,525		Significantly off target	Significantly off target	Project in SHIP 2026-2031 Shadow Programme
Internal Management Charges	1,489,046	1	1,489,046	0	(10,070)	1	10,070			On Target	On Target	
Regeneration Project 1e Consultants Fees		25,649			0	25,649		25,649				
Contingency	4,012,524	0	2,988,321		3,305,562	0	(18,674)	(3,286,888)				
House Building - General		3,210			0	3,210	3,210					
					0	0		0				
					0	0		0				
					0	0		0				
SUB TOTAL	269,159,437	104,584,275	267,274,325	(860,908)	28,267,058	23,070,967	(5,394)	(4,763,920)	(426,778)			

Project Description	TOTAL PROJECT				CURRENT YEAR 2025/26 - Period 12					DELIVERY STATUS		Narrative
	Total Project Budget	Cumulative Expenditure to date	Total Project Forecast	Projected Over/ (Under) Spend	Total Revised Budget 2025/26	Actual Expenditure to 31 March 2026	Virement Request	Carry /Brought Forward to /From Future Years	True Over/ (Under) Spend	Delivery Status Financial	Delivery Status Physical	
Improvements to existing stock												
Wet Room - Void	382,334	275,487	275,487	(106,847)	382,334	275,487			(106,847)	On Target	On Target	lower projected unit nos than budgeted
Bathrooms - Void	488,879	399,940	399,940	(88,939)	488,879	399,940			(88,939)	On Target	On Target	lower projected unit nos than budgeted
Wet Room - Planned	119,644	165,880	165,880	46,236	119,644	165,880	40,879	5,357		On Target	On Target	
Bathrooms - Planned	195,545	154,666	154,666	(40,879)	195,545	154,666	(40,879)			On Target	On Target	
Secondary bathrooms planned	8,542	0	0	(8,542)	8,542	0		(8,542)				
Electrical Rewiring	920,438	1,002,099	1,002,099	81,661	920,438	1,002,099			81,661	On Target	On Target	Overspend includes anticipated additional voids
Heating	1,909,516	1,937,082	1,937,082	27,566	1,909,516	1,937,082			27,566	On Target	On Target	Increase in both heating systems and voids
Kitchens	1,815,386	1,846,915	1,846,915	31,529	1,815,386	1,846,915		31,529		On Target	On Target	
Kitchens - Void	1,106,741	1,091,231	1,091,231	(15,510)	1,106,741	1,091,231			(15,510)	On Target	On Target	Reduction in anticipated voids
Roofing	781,956	637,975	637,975	(143,981)	781,956	637,975		(143,981)		On Target	On Target	Carry forward due to adverse weather
Wallfloor rendering	1,107,217	936,231	936,231	(170,986)	1,107,217	936,231		(170,986)		On Target	On Target	Carry forward due to adverse weather
EWI	339,435	174,919	174,919	(164,516)	339,435	174,919		(164,516)		On Target	On Target	Carry forward due to adverse weather
Window Replacement	420,795	350,925	350,925	(69,870)	420,795	350,925		(38,371)	(31,499)	On Target	On Target	underspend due to lower average cost. Cf for potential future year 2627
Saltcoats MSF Investment	222,079	35,258	35,258	(186,821)	222,079	35,258		(186,821)		On Target	On Target	
Smoke Detector Programme	523,551	442,141	442,141	(81,410)	523,551	442,141		(81,410)		On Target	On Target	
Energy Efficiency	10,000	5,229	5,229	(4,771)	10,000	5,229		(4,771)		On Target	On Target	may be a future carry forward beyond 2627. Still awaiting updated guidance from Scottish Govt re SHNZS
Path Finder Project	25,000	0	0	(25,000)	25,000	0		(25,000)		Significantly off target	Significantly off target	Difficulty in gaining access to properties to allow the work to be carried out. PMI are to identify new addresses.
Solar Panels	2,813,735	2,391,293	2,391,293	(422,442)	2,813,735	2,391,293		(422,442)		On Target	On Target	Carry forward due to adverse weather
HRA Slippage	(1,945,479)	0	0	1,945,479	(1,945,479)	0		1,945,479				
SUB TOTAL	13,190,793	11,847,271	11,847,271	(1,343,522)	11,245,314	11,847,271	0	735,525	(133,569)			
Other Capital works												
Estate Based Regeneration	1,481,785	1,171,906	1,171,906	(309,879)	1,481,785	1,171,906		(309,879)		On Target	On Target	Underspend across various projects to be carried forward
Lift Replacement	612,513	519,543	519,543	(92,970)	612,513	519,543		(92,970)		On Target	On Target	
Sheltered Housing Units	351,516	301,750	301,750	(49,766)	351,516	301,750		(49,766)		Slightly off target	On Target	Final account agreed for Barnett court. Underspend to be added to overall SHU budget
High Flats Demolition	0	0	0	0	0	0		0		On Target	On Target	
Other Capital Works	0	5,394	5,394	5,394	0	5,394	5,394					
SUB TOTAL	2,445,814	1,993,200	1,993,200	(452,614)	2,445,814	1,998,594	5,394	(452,614)	0			
Total Expenditure	271,605,251	106,577,475	269,267,525	(1,313,522)	41,958,186	36,916,831	0	(4,481,009)	(560,347)			
Income												
Affordable Housing Contributn					(721,008)	(449,200)		271,808				
CFCR					(8,348,729)	(8,348,729)						
Capital Grants					(10,104,000)	(14,372,671)		(4,268,671)				
Prudential Borrowing					(21,971,251)	(12,789,841)		8,621,064	560,347			Reduced borrowing required to reflect rephasing and projected underspends
Use of Reserves					(721,620)	(721,620)						
Sale of Assets					(11,684)	(15,599)		(3,915)				Capital receipts.
Other Capital Income					(79,894)	(219,171)		(139,277)				
SUB TOTAL					(41,958,186)	(36,916,831)	0	4,481,009	560,347			
Total Project Expenditure	271,605,251	106,577,475	269,267,525	(1,313,522)	41,958,186	36,916,831	0	(4,481,009)	(560,347)			
Total Project Income					(41,958,186)	(36,916,831)	0	4,481,009	560,347			

