

1. Update on Capital Expenditure for 2026/27

1.1. The below table details current expenditure against schemes for the current financial year.

Scheme	2026/27 Budget	Accruals	Expenditure	Total	Forecast
	£m	£m	£m	£m	£m
HWRC ACCESS MANAGEMENT					
Roll out of access control measures	£0.020	£0.000	£0.000	£0.000	£0.020
HWRC STRATEGIC REVIEW					
Repairs and upgrades	£0.200	-£0.082	£0.080	-£0.003	£0.200
INFRASTRUCTURE CHANGES					
Food Waste (Improvements at WTS)	£0.000	-£1.160	£0.966	-£0.194	£0.000
Simpler Recycling (improvements at MRFs)	£0.761	-£0.480	£0.359	-£0.121	£0.771
FUTURE WASTE SERVICES					
Preconstruction fees and surveys	£0.600	£0.000	£0.000	£0.000	£0.600
Land Acquisition	£0.000	£0.000	£0.000	£0.000	£1.095
NEW LEASES					
Contracts and Estates Vehicles	£0.000	£0.000	£0.000	£0.000	£0.053
CLOSED LANDFILL SITES					
Apparatus upgrades	£0.100	-£0.011	£0.000	-£0.011	£0.000
MWDA REPLACEMENT ICT & OFFICE EQUIPMENT					
Procurement of IT hardware – laptops, video screens & other office equipment	£0.050	£0.000	£0.000	£0.000	£0.050
TOTALS	£1.731	-£1.734	£1.405	-£0.329	£2.789

2. Food Waste

- 2.1. The Food Waste project was completed at the end of March 2026 in line with the statutory timetable. A number of invoices remain outstanding from the previous year meaning a negative spend is recorded at Month 4.
- 2.2. The remaining balance in the total line represents final snagging invoices and a retainer that is due to the contractor 12 months after completion, which will mean the final payment for the scheme will be made in March 2027.

3. Additional Materials

- 3.1. Whilst the ability to process additional materials in accordance with Simpler Recycling commenced on 1st April 2026, the full extent of the works were completed in June. The total costs of this project are forecast at £1.5m as previously reported.
- 3.2. Similar to the Food Waste project, a number of invoices remain outstanding from the previous year resulting in a negative spend being recorded at Month 4. This also includes a 2.5% retention that will be paid in the 2027/28 financial year.

4. Future Waste Services Programme

- 4.1. The current expectation is the Authority will be spending £0.6m to facilitate planning applications and advance surveys ahead of the Waste Management and Recycling Contract being let in 2029, as per the forecast reported to members on 26th June. Pre-planning applications for all sites subject to major development

were submitted to the relevant Planning Authority in August with feedback expected by the end of September.

- 4.2. Additionally, there are plans to purchase land to enable enhancements and updates to facilities. The Authority currently expects to purchase additional land adjacent to the Gillmoss and Clatterbridge sites this financial year with land acquisitions in respect of Ravenhead and West Kirkby taking place in 2026/27.
- 4.3. These acquisitions bring forward expenditure previously planned for 2029/30 and are the subject of a separate report to this Authority meeting.

5. Closed Landfill Site

- 5.1. Current expectation is that the remediation planned for the bridge in the Sefton Meadows site, is likely to be postponed for this financial year.

6. MWDA Replacement ICT & Office Equipment

- 6.1. The current expectation is that this funding is unlikely to be fully utilised this year, with only a small of required spending to equip new starters during the financial year.

7. New Leases

- 7.1. Under IFRS 16, leases that meet the accounting standard's criteria are recognised on the Balance Sheet as Right-of-Use Assets, with a corresponding lease liability. As these assets are treated as capital expenditure for accounting purposes, any new leases falling within the scope of IFRS 16 must be included within the Authority's capital programme.
- 7.2. The Authority expects to enter into vehicle lease arrangements to support the Estates and Contracts teams in undertaking site visits and carrying out their operational duties.
- 7.3. Based on the current contract terms and the Authority's assessment of the proposed arrangements, these leases are expected to fall within the scope of IFRS 16 and therefore should be included in the Authority's capital programme.

8. Updated Capital Programme

8.1. The below table shows the updated forecast expenditure for the Authority's capital expenditure, updated to reflect estimates of anticipated expenditure on the FWS programme. The overall programme remains at c. £180 million, as previously reported.

Scheme	2025/26 Outturn £m	2026/27 Forecast £m	2027/28 Forecast £m	2028/29 Forecast £m	2029/30 Forecast £m	2030/31 Forecast £m	Total 2026/27 to 2030/31 £m
HWRC ACCESS MANAGEMENT							
Roll out of access control measures	-	0.020	0.020				0.040
HWRC STRATEGIC REVIEW							
Repairs and upgrades	0.086	0.200	0.100	0.100	0.100	0.100	0.600
INFRASTRUCTURE CHANGES							
Carbon woodland planning etc	-						-
Food Waste deliveries by DCs	2.464						-
Simpler Recycling (improvements at MRFs)	0.729	0.771					0.771
FUTURE WASTE SERVICES							
Preconstruction fees and surveys (Authority Funded)	-	0.600	1.000				1.600
Land Acquisition (Authority Funded)		1.095	2.000				3.095
Future Waste Programme (Authority Funded)					60.000	64.500	124.500
Future Waste programme (Externally Funded)	-				21.600	27.600	49.200
NEW LEASES							
Contracts and Estates Vehicles	-	0.053	-	-	-	-	0.053
CLOSED LANDFILL SITES							
Apparatus upgrades	0.036	-	0.100	0.100	0.100	0.100	0.400
MWDA REPLACEMENT ICT & OFFICE EQUIPMENT							
Procurement of IT hardware – laptops, video screens & other office equipment	0.003	0.050	0.050	0.050	0.050	0.050	0.250
TOTALS	3.318	2.789	3.270	0.250	81.850	92.350	180.509
FUNDED BY							
Authority Borrowing /Balances	3.318	2.789	3.270	0.250	60.250	64.750	131.309
Private Sector Funding	-	-	-	-	21.600	27.600	49.200
TOTALS	3.318	2.789	3.270	0.250	81.850	92.350	180.509