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 £m	26/27 Expenditure @ M6 £m	26/27 Forecast £m
HWRC ACCESS MANAGEMENT			
Roll out of access control measures	**£0.020**	**£0.000**	**£0.020**
HWRC STRATEGIC REVIEW			
Repairs and upgrades	**£0.200**	**-£0.003**	**£0.200**
INFRASTRUCTURE CHANGES			
Food Waste	**£0.000**	**-£0.171**	**£0.000**
Simpler Recycling (improvements at MRFs)	**£0.761**	**£0.060**	**£0.771**
FUTURE WASTE SERVICES			
Preconstruction fees and surveys	**£0.600**	**£0.000**	**£0.600**
Land Acquisition	**£0.000**	**£0.000**	**£0.305**
NEW LEASES			
Contracts and Estates Vehicles	**£0.000**	**£0.000**	**£0.053**
CLOSED LANDFILL SITES			
Apparatus upgrades	**£0.100**	**-£0.001**	**£0.000**
MWDA REPLACEMENT ICT & OFFICE EQUIPMENT			
Procurement of IT hardware – laptops, video screens & other office equipment	**£0.050**	**£0.000**	**£0.069**
TOTALS	**£1.731**	**-£0.115**	**£2.018**

2. **Food Waste**

2.1. The negative amount shown in the table is an accounting adjustment for costs not yet invoiced, rather than a saving against the scheme. It relates principally to final snagging works and the contractual retention, with the final payment expected in March 2027.

3. **Additional Materials**

3.1. The improvements required to enable the Authority's facilities to process additional materials were completed in June 2026. The project remains forecast to be delivered within the approved budget of £1.5 million.

3.2. There continues to be a delay between work being completed and invoices being received from the contractor, although the outstanding payments have reduced since the previous report. The scheme also includes a contractual retention of 2.5%, which is expected to be paid in 2027/28.

4. **Future Waste Services Programme**
   4.1. There has been some slippage in the anticipated timetable for the land transactions reported previously.

   4.2. The lease of additional land at Clatterbridge is anticipated to complete during 2026/27. However, the proposed land purchase at Gillmoss is now expected to complete in 2027/28, once planning permission is obtained. An initial payment will be made this financial year, with the remaining balance payable upon obtaining planning permission.

   4.3. The updated capital programme reflects the revised anticipated timing of this expenditure

5. **Closed Landfill Site**
   5.1. Based on current workloads and priorities, the planned bridge remediation works at the Sefton Meadows site are unlikely to be undertaken during 2026/27. The position will remain under review should capacity become available later in the financial year.

6. **MWDA Replacement ICT & Office Equipment**
   6.1. The Authority is planning to refresh its information technology (IT) equipment, including replacing staff laptops that are reaching the limits of their current capability.
   6.2. The Authority has engaged its IT provider in purchasing 40 Laptops with up-to-date specifications, which is forecast to cost £0.069m and will be purchased in this financial year.

7. **Updated Capital Programme**
   7.1. The table below presents the Authority's updated capital expenditure forecast. It reflects the latest anticipated timing of expenditure, including revised estimates for the Future Waste Services Programme and other schemes where expenditure is expected to move between financial years.
   7.2. The overall programme is forecast at £180.458m, virtually unchanged from the £180.509m forecast in the previous report.

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)		**0.305**	**2.720**				**3.025**
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	**0.069**	**0.050**	**0.050**	**0.050**	**0.050**	**0.269**
TOTALS	3.318	**2.018**	**3.990**	**0.250**	**81.850**	**92.350**	**180.458**
FUNDED BY							
Authority Borrowing /Balances	3.318	**2.018**	**3.990**	**0.250**	**60.250**	**64.750**	**131.258**
Private Sector Funding	-	**-**	**-**	**-**	**21.600**	**27.600**	**49.200**
TOTALS	3.318	**2.018**	**3.990**	**0.250**	**81.850**	**92.350**	**180.458**