

FOI REF:	17123
RESPONSE SENT:	27/05/2026

Request

Please provide:

1. The total value of expenditure written off or impaired in each of the past three financial years in relation to projects that were cancelled, paused, or not completed as planned.
2. Where held, a list of the 10 highest-value such projects since 1 April 2020, including:
 - * A brief description of each project and if it was cancelled, paused or not completed as planned
 - * The amount spent prior to cancellation or abandonment
3. Any internal category, classification, or accounting treatment used to record such expenditure (e.g. capital write-offs, aborted project costs).

Response

1. The total value of expenditure written off or impaired in each of the past three financial years in relation to projects that were cancelled, paused, or not completed as planned.

£297,276.73

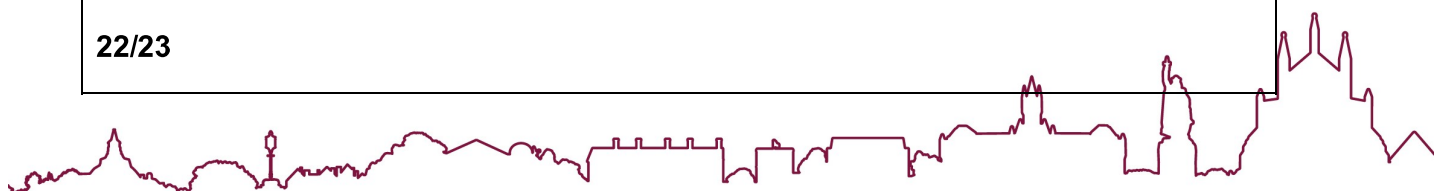
2. Where held, a list of the 10 highest-value such projects since 1 April 2020, including:

Aborted General Fund Capital Projects

23/24

£35,972.19, Unit 1 Bar End Goods Shed, Project aborted to develop new unit

22/23



£59,454.31, North Walls Pavilion, Design costs of original design that was changed therefore costs written off to Revenue

£1,280.00, EVCP at Mid-Hants Railway, Since capitalising preliminary costs in 21/22 the operator MER is now fully funding the charge point so written back to Revenue

Aborted HRA Capital Projects

24/25

£32,233.74 , 7137, Wykeham Place,

£14,881.00 , 7156, Witherbed Lane, Segensworth

£3,175.00 , 7157, Baron Close (aka Dever Close)

£8,002.00 , 7160, Eastacre

23/24

£17,466.40 , 7122, Charles Close

£124,812.09 , 7123, Dyson Drive

3. Any internal category, classification, or accounting treatment used to record such expenditure (e.g. capital write-offs, aborted project costs).

Capital Write-offs of AUC

DC3070 = AUC

B105 - De-recognition and Disposals

