

**HIGHLAND AND ISLANDS FIRE BOARD**  
**CAPITAL BUDGET FOR 2008/2009**  
**&**  
**OUT-LINE CAPITAL PLAN FOR 2009 to 2011**

**Report by Head of Corporate Services**

Agenda Item	
Report No	

**Background**

The Board received formal notification from the Scottish Government, dated 28<sup>th</sup> March 2008 (letter attached) of its top-slice allocation for 2008/09 amounting to £900,000 to develop new retained stations at Tongue (£450,000) and Rousay (£450,000) (Ref. Appendix 1). Notification was also intimated that the Board's share of the formula capital allocation is £1,867,000, making an overall allocation from the Scottish Government in 2008/09 of £2,767,000. As in previous years there are also potential "internal sources" of funding available for the Board's capital programme, including income from the disposal of assets estimated at £175,000. Together the Government Grants and income from disposal of assets would provide an estimated total capital funding of £2,941,000 in 2008/09. (Ref. Appendix 2).

Another potential source of internal funding to help meet the Board's capital challenge, which to date has not been utilised, is an increase in Capital from Current Revenue (CFCR) as a result of the positive impact of interest on revenue balances (IORB) on the Service's Revenue Account. IORB has not been included in the Board's revenue budgetary processes as it is a source of income which cannot be guaranteed. However, as Appendix 3 illustrates, the income flow from this source over the past five years has been significant. With Member approval, the equivalent of any credit balance on IORB at the end of the year could be transferred to the capital account in the form of CFCR to help fund the Board's capital programme. The credit balance at the end of 2007/08 is estimated to be £250,000 and an alternative capital programme including this is given in Appendix 4. Members will note that the additional funding from CFCR has been recommended for use to address the challenge the Board faces in improving its fleet of vehicles.

The preparation of the capital plan takes account of the Service's strategic aims and has been greatly influenced by the Board's commitment to improve its building stock and its vehicle fleet.

The proposals and recommendations for allocating the Board's capital programme in 2008/09 are contained in the following pages together with the out-line capital plan for 2009/10 and 2010/11.

## **1.) Capital Budget 2008/09**

### **1.1) Building/New Premises Programme**

As Members are aware, the Board has a challenging task to ensure that its premises are adequate to meet the needs of the 21<sup>st</sup> century and the Board's IRMP. To meet this challenge the Board has endeavoured to have a substantial capital build programme and indeed, in 2007/08, the Board undertook major projects at Fort William, Beauly, Valtos, Aultbea, Helmsdale and Scourie. The challenge to ensure that our premises are fit for purpose remains the main element of our capital programme and thus it is proposed to allocate the sum of **£1,886,000** on buildings and new premises in 2008/09 and £394,000 in 2009/10. The proposed new build starts in 2008/09 include the top-slice funded developments at Tongue and Rousay, and expenditure on Community Response Units (CRUs).

<b>Capital Expenditure on Building/New Premises</b>	<b>2008/09</b>	<b>2009/10</b>
	<b>£'000</b>	<b>£'000</b>
<b>Completion of on-going projects</b>		
Fort William (including training facilities)	80	
Beauly	12	
Aultbea	247	14
Helmsdale	299	15
Scourie	260	15
Shawbost	8	
<b>Proposed Expenditure on projects starting 2007/08</b>		
Tongue	450	50
Rousay	450	50
Carrbridge	80	
New Starts as yet undetermined		250
<b>Total</b>	<b>1,886</b>	<b>394</b>

### **1.2) Motor Vehicles & Equipment**

Members are reminded that, in addition to the significant estate challenge, the Service also has to address the challenge of improving its vehicle fleet. HIFRS has approximately 155 operational vehicles – the second largest fleet in Scotland. Rigorous fleet management procedures have extended the current average vehicle life to 15 years (the longest in Scotland) but approximately 10 new vehicles are still required every year just to maintain the fleet. The vehicle challenge is further complicated as the Board's policy aim is to replace its 55 light fire appliances (LFAs) with Water Tender Ladders (WTLs). It is proposed to allocate a sum of **£600,000** to be spent on the purchase of motor vehicles in 2008/09. Members should note that a £600,000 allocation for vehicles in 2008/09 is lower than the spend in 2007/08. The allocation is restricted in order to meet the competing needs of the build programme and to ensure that the funding is in place to finish the builds at Aultbea, Scourie and Helmsdale.

Members should also note that, if the Board approves the transfer of the £250,000 CFR to the capital, then, as shown in Appendix 4, the allocation for motor vehicles in 2008/09 would increase to **£850,000**.

### **1.3) Communications/Information Technology**

The Board has recognised that it is essential to ensure that the Service adopts communication and information technology systems which meet the geographical challenges faced by the Service and which will contribute to the safety and wellbeing of its communities in the 21<sup>st</sup> century. It is proposed to allocate the sum of **£200,000** to be spent on the provision of communication and information technology equipment to meet the ongoing IT/Communication needs of the Service.

### **1.4) Major Repairs**

It is proposed to allocate **£100,000** to Major Repairs. The maintenance and repair of premises continues to be a problem and priority is given this year to addressing issues relating to Equality/Diversity Issues (Stornoway £20,000) and Training (Replacement Drill Tower at Inverness, £80,000.)

### **1.5) Personal Protective Equipment**

The Board has striven to provide the best possible protection for its workforce and, to help achieve this, PBI Gold protective clothing was rolled out to all operational personnel. It is proposed to allocate **£70,000** to maintain the current level of PBI Gold.

### **1.6) Site Acquisitions**

It is proposed to allocate **£100,000** for the acquisition of new sites. An integral part of the Board's upgrade policy is to identify and acquire suitable building sites to ensure the continuance of its upgrade policy.

## **2) "Out-line" Capital Plan for 2009/10 and beyond**

The Board receives approximately £1.8M of capital grant from the Scottish Executive as its "pro-rata" share of the funds available to the Scottish Fire Service. The "pro-rata" grant is required to fund "ongoing" expenditure such as replacement vehicles, IT, PPE, maintenance etc. Members should note that a pro-rata grant on its own would leave very limited scope for the funding of new builds. However, in recent years the Board's capital allocation has been supplemented with top-slice funding and this has helped maintain a healthy new build programme. The Board however has to compete with other Services for top-slice funding and an income stream from this source in future years cannot be guaranteed. In theory, under the Prudential Code, the Board

can borrow capital provided it can demonstrate it can afford it, something which to date has not been possible. In the absence of a guaranteed capital income stream the “outline” plans for 2009/10 and 2010/11 are based solely on an estimated £1.8M “pro-rata” annual capital grant.

In 2009/10 £1,520,000 is required just to meet the “ongoing” expenditure, with a further £144,000 required to complete the build programme started in 2008/09. In the absence of any additional funding this would leave a sum of approximately £250,000 for new building projects.

Similarly, in 2010/11 £1,520,000 is required just to meet the “ongoing” expenditure, with a further £300,000 required to complete the build programme started in 2009/10. In the absence of any additional funding this would leave a sum of approximately £100,000 for new building projects.

#### **RECOMMENDATION**

1. That the Board adopt a policy to utilise any credit from the Interest earned On Revenue Balances (IORB) in the revenue account by creating a CFCR budget to help meet its capital challenge.
2. That the Board approves the proposed capital programme for 2008/09 as outlined in Appendix 4 ,which reflects the inclusion of CFCR, and the Out-line Plan for 2009/10 and 2010/2011.



**ALEX MACALLISTER  
HEAD OF CORPORATE SERVICES**

**Date: 11<sup>th</sup> April 2008**

Chief Officer  
Highlands and Islands Fire and Rescue Service  
Headquarters  
16 Harbour Road  
Longman West  
Inverness  
IV1 1TB

Your ref:  
Our ref: Bids no 21 & 23  
28 March 2008

Dear Chief Officer

**FIRE LA CAPITAL GRANT 2008/09 MADE UNDER SECTION 37 OF THE LOCAL GOVERNMENT IN SCOTLAND ACT 2003**

I am writing to confirm that Scottish Ministers have agreed to make a top slice capital grant of £900,000 in 2008/09 for the following projects:-

- A new RDS fire station at Tongue - £450,000
- A new RDS fire station at Rousay - £450,000

and formula capital grant of £1,867,000 in 2008/09.

This grant is subject to the attached conditions.

Please sign the attached Grant Acceptance and return it to me as soon as possible. If you have any queries please contact me or Kate Williamson on 0131 244 2165.

Yours sincerely



**ANDREW FLEMING**

## OFFER OF CAPITAL GRANT FOR 2008/09

The Scottish Ministers in exercise of their powers under Section 37 of the Local Government in Scotland Act 2003 hereby offer to give to Highlands and Islands Fire and Rescue Service (“the Grantee”) a grant of £900,000 top slice and £1,867,000 formula, payable over the financial year 2008/09 and subject to the following terms and conditions:

### 1. Definitions and Interpretation

1.1 In these conditions, the words and expressions set out in **Schedule 3** shall have the meanings ascribed to them in that Schedule.

1.2 The headings in these conditions are for convenience only and shall not be read as forming part of the conditions or taken into account in their interpretation.

1.3 Except as otherwise provided in these conditions, any reference to a clause, paragraph, sub-paragraph or schedule shall be a reference to a clause, paragraph, subparagraph or schedule of these conditions.

### 2. Purposes of the Grant

The grant covered by these terms and conditions is in respect of capital expenditure as defined in the Local Authority Statement of Recommended Practice (SORP) and is made under section 37 of the Local Government in Scotland Act 2003 to assist Joint Fire Boards and Fire Authorities in discharging their duties under the Fire (Scotland) Act 2005.

#### Top Slice

2.1 The Grant is made to enable the Grantee to carry out approved top slice projects.

2.2 The Grant shall only be used for the purposes of approved top slice projects and for no other purpose whatsoever.

#### Formula

2.3 The grant is made to enable the Grantee to implement routine and ongoing capital development plans

### 3. Payment of Grant

3.1 The Grant shall be paid by the Scottish Ministers to the Grantee in accordance with the terms of **Schedule 1** attached.

3.2 The Grantee shall within six months following the end of each financial year in respect of which the top slice grant has been paid and of receiving the final instalment of the formula grant submit to the Scottish Ministers a statement of compliance with the Conditions of the Grant using the form of words provided in **Schedule 3**. The statement shall be signed by the Chief Officer.

3.3 In the event that the amount of the grant paid by the Scottish Ministers to the grantee at any point in time is found to exceed the amount of the expenses reasonably and properly incurred in connection with the top slice project, the Grantee shall repay to the Scottish Ministers the amount of such excess within 14 days of receiving a written demand for it from or on behalf of the Scottish Ministers.

#### **4. Inspection and Information**

4.1 The Grantee shall provide any information that the Scottish Ministers may reasonably require to satisfy themselves that the top slice project is consistent with the purpose for which it was approved. The Grantee shall provide the Scottish Ministers with prompt access to any information they reasonably require to ensure compliance with these conditions.

4.2 The Grantee shall keep and maintain for a period of six years after the expenditure occurs, adequate and proper records and books of account recording all receipts and expenditure of monies paid to it by the Scottish Ministers by way of the grant. The Grantee shall afford the Scottish Ministers, their representatives, the Auditor General for Scotland, his/her representatives and such other persons as the Scottish Ministers may reasonably specify from time to time, such access to those records and books of account as may be required by them at any reasonable time in response to a written request for such access from the person seeking it. The Grantee shall provide such reasonable assistance and explanation as the person carrying out the inspection may from time to time require.

#### **5. Confidentiality and Compliance**

5.1 The Grantee will respect the confidentiality of any commercially sensitive information that they have access to as a result of the grant.

5.2 Notwithstanding the above, the Grantee may disclose any information as required by law or judicial order. All information submitted to the Scottish Ministers may need to be disclosed and/or published by the Scottish Ministers. Without prejudice to the foregoing generality, the Scottish Ministers may disclose information in compliance with the Freedom of Information (Scotland) Act 2002, any other law, or, as a consequence of judicial order, or order by any court or tribunal with the authority to order disclosure. Further, the Scottish Ministers may also disclose all information submitted to them to the Scottish or United Kingdom Parliament or any other department, office or agency of Her Majesty's Government in Scotland, in right of the Scottish Administration or the United Kingdom, and their servants or agents. When disclosing such information to either the Scottish Parliament or the United Kingdom Parliament it is recognised and agreed by both parties that the Scottish Ministers shall if they see fit disclose such information but are unable to impose any restriction upon the information that it provides to Members of the Scottish Parliament, or Members of the United Kingdom Parliament; such disclosure shall not be treated as a breach of this agreement

5.3 The Grantee shall ensure that all requirements of the Sex Discrimination Act 1975, the Race Relations Act 1986, the Disability Discrimination Act 1995 or the Data Protection Act 1998 are fulfilled in relation to the grant.

5.4 The Grantee shall ensure that in relation to the grant, they and anyone acting on their behalf shall comply with the relevant law, for the time being in force in Scotland.

5.4 No part of the grant shall be used to fund any activity or material which is party political in intention, use, or presentation or appears to be designed to affect support for a political party.

## **6. Disposal of Assets**

In the event that the Grantee disposes of any asset funded wholly or partly with top slice grant during the lifetime of the asset Scottish Ministers shall be entitled to the proceeds of the disposal - or a relevant proportion of the proceeds – which the Scottish Ministers, acting reasonably and following consultation with the Grantee, may require.

## **7. Publicity**

The Grantee shall acknowledge in all publicity material relating to top slice projects the contribution of the Scottish Ministers to its costs. The Scottish Ministers may require to approve the form of such acknowledgement prior to its first publication.

## **.8. Default**

8.1 The Scottish Ministers may re-assess, vary, make a deduction from, withhold, or require immediate repayment of the grant or any part of it in the event that:

8.1.1 The Scottish Ministers consider that any change or departure from the purposes for which the grant was awarded warrants an alteration in the amount of the grant;

8.1.2 The Grantee fails to carry out the project(s) for which top sliced funding has been approved;

8.1.3 In the Scottish Ministers' opinion, the progress on approved top slice project(s) is/are not satisfactory; or

8.1.4 In the Scottish Ministers' opinion, the future of approved top slice project(s) is/are in jeopardy;

8.2 Notwithstanding the provisions of clause 8.1, in the event that the Grantee is in breach of any of the conditions, the Scottish Ministers may, provided that the breach is capable of a remedy, postpone the exercise of their rights to recover any sum from the Grantee in terms of clause 8.1 for such period as they see fit, and may give written notice to the Grantee requiring it to remedy the breach within such period as may be specified in the notice. In the event of the Grantee failing to remedy the breach within the period specified, the Grantee shall be bound to pay the sum to the Scottish Ministers in accordance with the foregoing provisions.

8.3 Any failure, omission or delay by the Scottish Ministers in exercising any right or remedy to which they are entitled by virtue of clauses 8.1.1 to 8.1.4 shall not be construed as a waiver of such right or remedy.

## **9. Corrupt Gifts and Payments of Commission**

The Grantee shall not offer or give or agree to give any person any gift or consideration of any kind as an inducement or reward in relation to this grant. The Grantee shall ensure that its employees shall not breach the terms of the Prevention of Corruption Acts, 1889 to 1916 in relation to this or any other grant.

## 10. Continuation of Conditions

These conditions shall continue to apply for a period of 5 years after the end of the financial year in which the Grant was paid unless they are changed by the Scottish Ministers.

## 11. Acceptance of Grant

If you wish to accept the offer of this grant on the terms and conditions as set out in the offer and annexed Schedules, you should sign and date the Grant Acceptance below and return it to Scottish Resilience, Fire and Rescue Services Unit, 1R St Andrew's House, Regent Road, Edinburgh, EH1 3 DG. You should retain a copy of the offer of Grant and Schedules for your own records.

## GRANT ACCEPTANCE

On behalf of Highlands and Islands Fire and Rescue Service I accept the foregoing offer of Grant by the Scottish Ministers dated 28 March 2008 on the whole terms and conditions as set out in the offer and annexed Schedules. I confirm that I hold the relevant signing authority.

Signed:

Print Name:

Chief Officer

Date:

## SCHEDULE 1

### PAYMENT OF GRANT

1. Top slice grant shall be payable by the Scottish Ministers to the Grantee on 1 April or as close to this date as possible following notification of a successful bid.
2. Formula grant shall be payable in 12 equal instalments on the 16<sup>th</sup> of each month. If the 16<sup>th</sup> is not a working day, the grant shall be paid on the last working day prior to the 16<sup>th</sup>.
3. The total grant shall be payable over the financial year 2008/09.
4. If a Grantee is likely to underspend either top slice or its formula grant, that Grantee may carry forward that underspend to the next financial year provided that the amount carried forward does not exceed 10% of either the top slice or the formula grant
5. An amount exceeding 10% of either top slice or formula grant can only be carried forward with the written consent of the Scottish Ministers who will judge each case on its merits.
6. A Grantee may be required to return unspent top slice and /or formula grant in excess of 10% to the Scottish Ministers, if the Scottish Ministers determine that this would be appropriate.

## SCHEDULE 2

### STATEMENT OF COMPLIANCE WITH CONDITIONS OF GRANT FOR TOP SLICE PROJECTS

**New RDS Fire Station at Tongue - £450,000**

**New RDS Fire Station at Rousay - £450,000**

This is to confirm that the grant paid to Highlands and Islands Fire and Rescue Service in relation to the above top slice projects during the financial year ended 31 March 2009 was properly due and was used for its intended purpose(s) in accordance with the terms and conditions of the grant. This statement is supported by the records of Highlands and Islands Fire and Rescue Service

Signed:

Name in block capitals:

Chief Officer

Date:

## SCHEDULE 3

### DEFINITIONS

“**Agreement**” means the agreement constituted by the Scottish Ministers’ invitation to apply for a grant, the Grantee’s Application, these Conditions and the Grantee’s acceptance of these Conditions;

“**Conditions**” means these grant conditions;

“**Financial Year**” means a period from 1 April in one year until 31 March in the next;

“**Grant**” means the total grant (top slice and formula) offered by the Scottish Ministers to the Grantee as specified in award letters.

“**Grantee**” means the fire and rescue authority to which the grant will be payable as specified in these conditions.

“**Top Slice grant**” – means the amount of grant approved for specific capital projects aligned with the priorities of the Scottish Ministers.

“**Top Slice Project**” means the purpose for which the top slice grant has been awarded as described in the award letter;

“**Formula grant**” means the proportion of grant determined by comparing each of the Scottish Fire and Rescue Authorities against a set of established criteria and dividing the total accordingly.

“**Payment**” means each of the payments specified in Schedule 1 hereto.

**HIGHLAND AND ISLANDS FIRE BOARD  
BUDGET 2008/09 AND OUT-LINE PLAN 2009/10 & 2010/11**

APPENDIX 2

	Project Estimated Total cost £'000	Revised Capital Budget 2007/08 £'000	Estimated Outturn 2007/08 £'000	Capital Budget 2008/09 £'000	Out-line Budget 2009/10 £'000	Out-line Budget 2010/11 £'000
<b>Available Capital Funding</b>						
Capital Grant (Estimated)		1,842	1,842	1,867	1,867	1,867
Supplementary allocation (Top Slice funding)		1,600	1,600	900		
		<b>3,442</b>	<b>3,442</b>	<b>2,767</b>	<b>1,867</b>	<b>1,867</b>
ESTIMATED carry-forward from previous year		92	220			
ESTIMATED -Capital Receipts generated in year		190	140	175	50	50
Transfer from Revenue		200	200			
Useable Capital Receipts Reserve		327	327	(1)	(15)	(12)
<b>Total Available Resources</b>		<b>4,251</b>	<b>4,329</b>	<b>2,941</b>	<b>1,902</b>	<b>1,905</b>
<b>Planned "Ongoing" Expenditure</b>						
Site Acquisitions	Rolling Prog	100	38	100	100	100
Personal Protective Equipment	Rolling Prog	100	68	70	70	70
Major Repairs (incl. disability access)	Rolling Prog	302	323	100	300	300
Vehicles & Equipment (including Hydrants)	Rolling Prog	650	731	600	850	850
Communications/IT	Rolling Prog	200	205	200	200	200
<b>Total "ongoing " expenditure</b>		<b>1,352</b>	<b>1,365</b>	<b>1,070</b>	<b>1,520</b>	<b>1,520</b>
<b>New Build Programme</b>						
<b>Completed</b>						
Upgrades (Prefabricated Units:b/fwd	580	21	36			
Lochmaddy b/fwd	346	14	14			
Durness b/fwd	473	12	14			
Dunvegan b/fwd	406	21	23			
Lochcarron b/fwd	305	8	10			
Shawbost b/fwd	425	9	4	8		
Lohope		10	10			
Mid Yell		11	9			
Fort William - Station	2,510	1,687	1,675	80		
Beauly	500	263	279	12		
Valtos	200	57	223			
Community Response Units		100	11			
<b>In Progress</b>						
Scourie	500	136	249	260	15	
Helmsdale	500	193	192	299	15	
Aultbea	500	115	212	247	14	
<b>Proposed New Starts</b>						
Tongue	500	10	4	450	50	
Rousay				450	50	
Carrbridge				80		100
New Builds as yet not identified	500				250	300
<b>Total Planned Expenditure</b>		<b>4,019</b>	<b>4,330</b>	<b>2,956</b>	<b>1,914</b>	<b>1,920</b>
<b>Estimated Over/(Under) Spend</b>		<b>(232)</b>	<b>1</b>	<b>15</b>	<b>12</b>	<b>15</b>

## Interest on Revenue Balances (IORB)

### Background

Interest on Revenue Balances (IORB) is the interest either credited or debited to the Service depending whether or not the services balances are in credit or overdrawn – similar to interest on a personal bank account.

The Highland Council provides a Treasury Management facility for the Service and, in effect, acts as our banker. If the Service operates with a credit balance interest will accrue. IORB thus depends on the Service maintaining a credit balance over the year in its bank account. The table below shows the actual IORB received in the years from 03/04 to 06/07 and the estimated IORB in 07/08.

Year	Interest On Revenue Balances (£)
03/04	53,000
04/05	73,000
05/06	204,000
06/07	172,000
07/08	Estimated 250,000

Although the Service has in recent years consistently earned IORB it has not been included in the budgetary process as it cannot be guaranteed as both the income and expenditure profiles, on which IORB is based, can vary throughout the year. The exact level of IORB is therefore not known until the year-end.

Members should note that although the level of IORB is not known until the year-end it remains a potential source of income which could increase the income to the revenue account thus allowing a change in the revenue budget to include a Contribution from Current Revenue (CFCR) equivalent to the IORB amount to enhance the capital funding available and help to meet the capital challenge faced by the Board.

**HIGHLAND AND ISLANDS FIRE BOARD  
BUDGET 2008/09 AND OUT-LINE PLAN 2009/10 & 2010/11**

APPENDIX 4

	Project Estimated Total cost £'000	Revised Capital Budget 2007/08 £'000	Estimated Outturn 2007/08 £'000	Capital Budget 2008/09 £'000	Out-line Budget 2009/10 £'000	Out-line Budget 2010/11 £'000
<b>Available Capital Funding</b>						
Capital Grant (Estimated)		1,842	1,842	1,867	1,867	1,867
Supplementary allocation (Top Slice funding)		1,600	1,600	900		
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ESTIMATED carry-forward from previous year		92	220			
ESTIMATED -Capital Receipts generated in year		190	140	175	50	50
Transfer from Revenue		200	450			
Useable Capital Receipts Reserve		327	327	249	(15)	(12)
<b>Total Available Resources</b>		<b>4,251</b>	<b>4,579</b>	<b>3,191</b>	<b>1,902</b>	<b>1,905</b>
<b>Planned "Ongoing" Expenditure</b>						
Site Acquisitions	Rolling Prog	100	38	100	100	100
Personal Protective Equipment	Rolling Prog	100	68	70	70	70
Major Repairs (incl. disability access)	Rolling Prog	302	323	100	300	300
Vehicles & Equipment (including Hydrants)	Rolling Prog	650	731	850	850	850
Communications/IT	Rolling Prog	200	205	200	200	200
<b>Total "ongoing " expenditure</b>		<b>1,352</b>	<b>1,365</b>	<b>1,320</b>	<b>1,520</b>	<b>1,520</b>
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Shawbost b/fwd	425	9	4	8		
Loghope		10	10			
Mid Yell		11	9			
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Beauly	500	263	279	12		
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Community Response Units		100	11			
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Aultbea	500	115	212	247	14	
<b>Proposed New Starts</b>						
Tongue	500	10	4	450	50	
Rousay				450	50	
Carrbridge				80		100
New Builds as yet not identified	500				250	300
<b>Total Planned Expenditure</b>		<b>4,019</b>	<b>4,330</b>	<b>3,206</b>	<b>1,914</b>	<b>1,920</b>
<b>Estimated Over/(Under) Spend</b>		<b>(232)</b>	<b>(249)</b>	<b>15</b>	<b>12</b>	<b>15</b>

Note: Vehicles & Equipment Programme includes £250,000 transferred from Revenue as a result of utilising Interest earned on Reveue Balances.