

HIGHLAND AND ISLANDS FIRE BOARD

10 September 2009

CAPITAL OUTTURN STATEMENT FOR THE PERIOD 1ST APRIL 2008 TO 31ST MARCH 2009

Report by Chief Fire Officer

Agenda Item	
Report No	

Summary

This report summarises the final capital position relating to the Highland and Islands Fire Board capital programme recorded in the ledger as at 31st March 2009.

Final Out-turn - Expenditure

Capital expenditure for 2008/09 was £3,052,000. Members will note that expenditure on Buildings was £1,523,000 compared to the original budget of £2,086,000. The principal area of variance, as previously reported to the Board, resulted from delays in the start of new builds at Tongue and Rousay.

Members are reminded that at the November 2008 Board meeting issues regarding predicted spend in 2008/09 on the top slice projects at Rousay and Tongue were identified. Following discussions with the Scottish Government it was agreed that vehicle expenditure planned for 2009/10 be brought forward to 2008/09. This ensured that the necessary resources would be available to cover the carry forward of top slice projects into 2009/10.

As a result of this "bringing forward" of planned expenditure on vehicles and equipment the actual outturn in this area was £1,327,000 compared to the budget of £920,000, a variance of £407,000.

Final Out-turn - Income

The expenditure of £3,052,000 was funded principally by government grants totalling £2,767,000. The remaining funding came from three sources - Capital Funded from Current Revenue (CFCR - £149,000), capital receipts (£120,000) and finally a transfer from the Capital Receipts Reserve (CRR - £16,000).

Recommendation

The Board is invited to note the contents of this report.

BRIAN A MURRAY
CHIEF FIRE OFFICER

31st August 2009

HIGHLAND AND ISLANDS FIRE BOARD
Capital Outturn Statement - Year 1st April 2008 to 31st March 2009

CAPITAL PROGRAMME	Budget	Actual Expenditure	Variance
	£	£	£
	000's	000's	000's
NEW BUILDINGS			
Completions			
Fort William	80	152	72
Beauly	12	5	(7)
Scourie	260	245	(15)
Aultbea	247	218	(29)
Helmsdale	299	299	0
Carrbridge	80	70	(10)
Shawbost	8	3	(5)
Dunvegan	0	10	10
Lochcarron	0	7	7
New Starts			
Tongue	450	254	(196)
Rousay	450	179	(271)
NEW BUILDINGS Sub-total	1,886	1,442	(444)
SITE ACQUISITIONS	100	25	(75)
MAJOR REPAIRS	100	56	(44)
VEHICLES & EQUIPMENT	920	1,327	407
COMMUNICATIONS	200	202	2
EXPENDITURE TOTAL	3,206	3,052	(154)
INCOME			
Capital grant 2008/09	(1,867)	(1,867)	0
Supplementary Allocation	(900)	(900)	0
CFCR	0	(149)	(149)
Capital Receipts	(175)	(120)	55
Usable Capital Receipts Reserve	(249)	(16)	233
INCOME TOTAL	(3,191)	(3,052)	139
Net Position	15	0	(15)