



NOTTINGHAMSHIRE
Fire & Rescue Service
Creating Safer Communities

Nottinghamshire and City of Nottingham
Fire and Rescue Authority
Finance and Resources Committee

2020/21 REVENUE AND CAPITAL OUTTURN

Joint Report of the Treasurer and Chief Fire Officer

Date: 02 July 2021

Purpose of Report:

To report to Members on the provisional financial performance of the Service for 2020/21, analysing significant variances against the original revenue and capital budgets. The outturn position gives Members an overview of the financial position prior to the completion of the Statement of Accounts for 2020/21 in July 2021.

Recommendations:

It is recommended that Members:

- Note the contents of this report.
- Approve the creation of £1.051m of Earmarked Reserves as set out in Section 2.23 and Table 4.
- Approve the funding of Capital projects from a Revenue Contribution £500k (Section 2.24).
- Approve the slippage of £2.741m on the capital programme as detailed in Section 2.51 and Table 8.

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1. BACKGROUND

The purpose of this report is to give Members information regarding of the Authority's financial performance in 2020/21. The out-turn position may be subject to change if any issues are identified by the finance team prior to completion of the accounts or by the auditors which require amendments to revenue or capital expenditure. Any changes will be reported to Finance and Resources Committee at a future date.

2. REPORT

- 2.1 When the 2020/21 revenue budget of £45.165m was approved by the Fire Authority in February 2020 it was on the basis that a budget deficit of £274k would be supported by earmarked reserves to balance the budget, leaving a net budget of £44.892m.
- 2.2 Total provisional expenditure for 2020/21 was £43.243m. This represents a provisional underspend position of £1.649m (3.7% of the annual budget).
- 2.3 Table 1 below shows a summary of expenditure and funding.

Table 1 – Summary Expenditure and Funding Position

	Annual Budget 2020/21	Actual 2020/21	Variance 2020/21
	£000's	£000's	£000's
Employees	35,712	35,384	(328)
Premises	2,799	2,562	(236)
Transport	1,637	1,916	279
Supplies & Services	3,751	3,541	(210)
Third Party Payments	783	1,037	254
Support Services	191	191	0
Capital Financing	2,494	2,694	200
Income	(2,099)	(3,980)	(1,881)
Budgeted contribution from Earmarked Reserve	(274)	0	(274)
Contribution from Earmarked Reserve in-year	(132)	(132)	0
Contribution to Earmarked Reserve	30	30	0
Net Expenditure	44,892	43,243	(1,649)

- 2.4 There have been some specific areas of additional income which explain the increase in the underspend since the monitoring position was reported to Finance and Resources Committee in March 2021. These are detailed in Table 2 below:

Table 2 – Additional Income since March 2021 Finance and Resources Committee

Variance	Amount £'000	Detail
Additional Grant Income	(340)	Apprenticeship levy updated income and additional Covid-19 grant.
Business Rate refunds	(265)	Refund of Business Rates following successful appeals – see section 2.9.
Reversal of prior year provision	(155)	A provision was made in 2018/19 to cover the tax implications of a lease car issue identified as part of a tax audit. This has now been resolved with the liability being less than expected. The surplus provision has now been reversed.

- 2.5 Details of ongoing major variances have been reported on to Finance and Resources Committee throughout the year and are updated in the paragraphs below.
- 2.6 **Wholetime Pay** - the wholetime pay budget is underspent by £944k this represents 4% of the £23m budget. This has been caused by a higher than anticipated level of vacancies due to the wholetime training course being delayed until April 2021. The impact of the under establishment was partially offset by 14 individuals migrating from on-call during September and October. A further 6 individuals migrated from on-call on a temporary basis beginning of March. This is to support the ridership whilst some wholetime staff are seconded to the Covid-19 vaccination programme.
- 2.7 **On-Call Pay** - This overall retained pay budget exceeded the original budget by £215k, although £191k of this directly relates to additional costs that are due to the Covid-19 pandemic and has been funded through additional income. Work included community activity, mass testing, the vaccination programme, and supporting East Midlands Ambulance Service. There was also an increase in payments brought on by the improved availability of On Call staff due to being furloughed from their primary employment.
- 2.8 **Non-Uniformed Pay:** non-uniformed pay is Overspent by £379k. The budget assumed that staff would receive a pay award of 2%. The final agreed increase was 2.75%, which resulted in additional costs of £50k. Some temporary posts that were to be funded from earmarked reserves are now being funded from the revenue budget to preserve the earmarked reserves to fund transformational projects in future years.
- 2.9 **Premises costs:** there is an underspend on premises costs of £236k. The majority of this variance relates to business rates, a review has been carried out and this has led to the Authority receiving refunds of £265k 2020/21 (net of

£97k in fees paid to the surveyors). There were additional costs of £66k relating to covid for additional cleaning and materials which were offset from the Covid-19 grant.

- 2.10 **Supplies and Services:** Supplies and Services are underspent by £210k. This relates to reduced activity due to Covid-19 restrictions on smoke alarm fitting (25K), catering, subsistence and overnight accommodation (£49k). The budget for consultancy fees underspent by £92k. £50k was built into the budget for consultancy work relating to the Grenfell Tower findings but additional grant was subsequently received to cover these costs. In addition, £40k of expenditure for consultancy on the fire cover review, has been delayed until 2021/22 and approval has been requested for the creation of an Earmarked Reserve to cover these costs in 2021/22 (section 2.23).
- 2.11 **Transport:** Transport is overspent by £279k, largely due to a backlog of vehicle maintenance. A new schedule of maintenance has been introduced for 2021/21 which better reflects the needs of the fleet.
- 2.12 **Third Party Payments:** £199k of the £254k overspend is for joint control charges from Derbyshire Fire and Rescue. This is due to additional staff being employed to cover long-term sickness. In addition, the Legal service budget has overspent by £55k due to a provision of £50k being created for the anticipated costs relating to a pensions legal case.
- 2.13 **Government Grants:** The Service received a total of £1,210m Covid-19 grant funding. £191k was included in the 2019/20 outturn and a further £1,020k has been received in 2020/21. The grant can only be allocated to additional expenditure, so any redirection to staff from other duties, for example, cannot be claimed. In 2020/21, the total expenditure incurred is £743k as detailed in Table 3 below. The balance of £276k requires adding to the existing earmarked reserve. The revised balance on this reserve will stand at £453k which will be utilised in 2021/22.

Table 3 – Expenditure to be funded from Covid-19 Government Grant

Expenditure	2020/21 Spend £'000
Non-Uniformed Pay	121
Operational Pay and Overtime	14
On Call Firefighters Other Work	141
Cleaning Materials / Decontamination Supplies	66
Operational Equipment Uniforms and PPE	88
Other	108
ICT Infrastructure and Licencing	205
Total	743

- 2.14 Grant allocation is undertaken and monitored by the Strategic Leadership Team. Work is being undertaken to identify key areas of work that will address the ongoing risks of Covid-19 to ensure that the grant is used with best effect. In particular, grant has been used to support:
- Undertaking 419 shifts for EMAS, transporting 1,092 patients;
 - Work related to the setting up and running of the temporary mortuary;
 - Delivering over 12,500 food parcels and medical supplies to members of our community;
 - Nine members of staff helping to set up the mass testing centres within the County;
 - The vaccination programme - to date NFRS staff have delivered over 59,100 vaccinations to the public.
- 2.15 The Service has received a £101k Grenfell Infrastructure Improvements grant, which is to fund the delivery of outcomes against the relevant findings from the Grenfell phase 1 inquiry. £37k of expenditure has been funded from this grant. Work is now increasing significantly as more national guidance is being produced. Members are requested to move the unspent balance of £64k into an Earmarked Reserve for use in 2021/22 to support this work (see section 2.23).
- 2.16 The Service has also received two other Grenfell related grants for Building Risk Review (£60k) and Protection work (£92k). Approval is requested for the unspent grant of £116k to be transferred into earmarked reserves.
- 2.17 **Capital Charges:** £200k of revenue has been used to fund capital expenditure during the year. £89k relates to covid expenditure funded from the Covid Grant. The Environmental Protection Unit (EPU) was to be funded from an

Earmarked reserve, it is now being funded from the revenue budget to preserve the earmarked reserves to fund transformational projects in future years. The ICT security has been funded from an earmarked reserve in year.

- 2.18 **Income:** Additional income of £284k has been received during the year. £209k relates to income that is due to be received from partner organisations in respect of work carried out by NFRS staff on Covid-19 related activities. This income will fund the cost of the activities carried out. There is a surplus of £35k relating to the sale of the Authority's trading company, plus a surplus of £24k relating to income received for the compound license and site cabin at Hucknall.

ALLOCATION OF UNDERSPEND

- 2.19 The underspend position of £1.649m contains £480k of unspent grants which need to be transferred into Earmarked Reserves.
- 2.20 There is £93k of 2020/21 expenditure which was delayed largely due to Covid-19 restrictions. The creation of Earmarked Reserves to cover this expenditure is requested so that it does not impact on the 2021/22 budget.
- 2.21 Since the 2021/22 budget was approved in February 2021 some areas of additional pressure have come to light. These include an issue with the Mobile Data Terminals on fire appliances where up to date risk data is not always available. The Service is looking to resolve this through the use of additional hardware on appliances. A reserve of £200k is requested for this purpose.
- 2.22 The Command Suite training facility is currently based at Bestwood Lodge Head Quarters (HQ). There are approximately £175k additional costs for moving this facility to another location prior to the sale of Bestwood Lodge. An Earmarked Reserve is requested to cover these costs.
- 2.23 Members are requested to approve the creation of Earmarked Reserves as detailed in Table 4 below.

Table 4 – Request for Creation of New Earmarked Reserves

Earmarked Reserve	£'000	Requirement
Unused Grants		
Accreditation, Recognition and Prior Learning Grant	19	Home Office Grant - Accreditation and Recognition prior learning Grant
Building Risk Review Grant	46	To review of all high-rise residential buildings over 18 metres.
Protection Uplift Grant	70	To support initial improvements in local protection capability.
Grenfell Infrastructure Fund	64	Funding in Nottinghamshire FRS area towards delivering outcomes

Earmarked Reserve	£'000	Requirement
		against the relevant findings from the Grenfell Phase 1 inquiry and infrastructure operational improvements.
Covid-19 Grant	276	Grant not spent in year for additional cost incurred from Covid.
ESN Balance (Regional)	5	Income received from region to cover salary costs of the project.
Sub Total	480	
Delayed Expenditure		
Operational Equipment	30	The purchase of BA guidelines, stretchers and replacement airbags. Funding has been set aside for the BA guidelines in the 2020/21 budget, but the procurement process could not be completed in time to secure delivery before the end of the 20/21 financial year.
Fire Cover Review	40	Consultancy for the Fire Cover review was approved 2020/21, this has slipped to 201/22.
Fitness Equipment	23	Equipment was due to be purchased in 2020/21 but delays in delivery caused by the Covid-19 pandemic meant that it was received in 2021/22.
Sub Total	93	
2021/22 Budget Pressures		
Tri Service Control	200	Resolution of issues around Mobile Data Terminals
ICT Telephony Software	53	Post the budget process, it was identified that an additional change in the requirements for the licencing of the Telephony software contract was required.
Rescue Gloves	50	Funding was not included in the 2021/22 budget (see section 2.37).
Command Training Suite	175	Additional cost of moving the Training suite to a new location, following the closure of HQ
Sub Total	478	
Total contribution to Earmarked Reserves	1,051	

- 2.24 If the above allocation to Earmarked Reserves is approved, this will reduce the underspend position to £598k. It is requested that £500k be approved to fund ICT projects within the 2020/21 Capital Programme which have a 5-year life. This will reduce the need to borrow and reduce the Minimum Revenue Provision (debt costs) to the revenue account by £100k in each of the next 5 years when additional funding pressures are expected.
- 2.25 The remaining £98k will be transferred to the General Fund Reserve.
- 2.26 If the above transfers to Earmarked Reserves and funding of the Capital Programme are approved, the provisional outturn position can be summarised in Table 5 below.

Table 5 – Summary Expenditure and Funding Position

	Annual Budget 2020/21	Actual 2020/21	Variance 2020/21
	£000's	£000's	£000's
Employees	35,712	35,384	(328)
Premises	2,799	2,562	(236)
Transport	1,637	1,916	279
Supplies & Services	3,751	3,541	(210)
Third Party Payments	783	1,037	254
Support Services	191	191	0
Capital Financing	2,494	3,194	700
Income	(2,099)	(3,980)	(1,881)
Budgeted contribution from Earmarked Reserve	(274)	0	(274)
Contribution from Earmarked Reserve in-year	(132)	(132)	0
Contribution to Earmarked Reserve	30	1,081	1,051
Net Expenditure	44,892	44,794	(98)
Funded by:			
General Fund Reserves	(0)	98	98
Pension Grant	(2,340)	(2,340)	
Revenue Support Grant	(5,421)	(5,421)	0
Non-Domestic Rates	(11,057)	(11,057)	0
Council Tax	(26,074)	(26,074)	0
Total Funding	(44,892)	(44,794)	98

RESERVES

- 2.27 Details of the movement in reserves during 2020/21 can be found in Appendix A. A net total of £1.047m has been transferred into the reserves during the year. Total reserves as at 31 March 2021 were £10.798m.

Table 6 – Breakdown of Reserve Movement during 2020/21

Reserves	Balance 01/04/20 £'000	Net Movement 2020/21 £'000	Balance 31/03/21 £'000
Earmarked	4,761	949	5,711
General Fund	4,989	98	5,087
Total	9,750	1,047	10,798

- 2.28 After a contribution of £98k to general reserves for 2020/21, general fund reserves stand at £5.087m as at 31 March 2021.

CAPITAL BUDGET OUTTURN

- 2.29 Details of project expenditure can be found in Appendix B. Provisional expenditure as at 31 March 2021 was £3.249m, which is an underspend within the year of £2.753m against the Revised Budget of £6.002m.
- 2.30 A summary of variances is shown in Table 7.

Table 7 – Capital Outturn Position 2020/21

	Revised Budget 2020/21 £000's	Actual 2020/21 £000's	(Under) / Over spend 2020/21 £'000	Slippage to 2021/22 £000's
Transport	634	173	(461)	461
Operational Equipment	758	499	(259)	259
Property	3,558	1,808	(1,750)	1,738
IT & Communications	1,052	769	(283)	283
Total	6,002	3,249	(2,753)	2,741
Funded by:				
Borrowing		2,322		2,741
Earmarked Reserves/Revenue		691		0
Capital Receipts		235		0
Total	691	3,249		2,741

- 2.31 An update on the major projects and variances is considered below.

TRANSPORT

- 2.32 Light Vehicle Replacement – The light vehicles for the pool have been ordered, due to lead time vehicles will now not be delivered until April 2021. In addition, the Principal Officer car and Renault Van are now due to delivered in the new year. Slippage of £313k is requested into 2021/22.
- 2.33 Special Appliances – The rescue pump project has been delayed due to covid. Slippage of £148k into 2021/22 is requested.

EQUIPMENT

- 2.34 Lightweight Fire Coats / Structural PPE - This project was completed early 2020. The underspend on these projects of £96k is requested to be slipped into 2021/22 for the purchase of the rescue gloves (section 2.37).
- 2.35 CCTV - This project has commenced but some vehicles still require the CCTV upgrade/installation. This is to be completed in the first quarter of the new financial year. Slippage of £114k is requested to be slipped into 2021/22.
- 2.36 Air bag replacement – An alternative system has now been procured to take account of the outcome of trials. The project was consequently delayed, and funding is requested to slip into 2021/22 - £43k is required for this project, and £8k slipped to fund the rescue gloves in 2021/22 (see section 2.37).
- 2.37 Rescue gloves were due to be replaced, however funding was not included in the 2021/22 budget. It is intended to bring this project forward so that all the Rescue gloves can be replaced in 2021/22. Approval is sought to use £102k of the 2020/21 slippage from the equipment budget and an additional £50k from a contribution from Earmarked reserves (see section 2.23).

PROPERTY

- 2.38 London Road - The project is completed and the underspent budget of £12k is not required.
- 2.39 Worksop – The tendering process commenced on 15 February 2021. Additional costs have been identified mainly due to the inclusion of renewable energy devices (Air Source Heat Pump) and self-generated electrical power. The site also requires piled foundations due to deep buried made-up ground. This has resulted in potential increased costs in the region of £240k, although the project is being monitored closely to try to bring it back on budget. If this is not possible, it may be necessary to re-allocated underspends from elsewhere in the capital programme to fund the increased expenditure. Slippage of £404k into 2021/22 is requested.
- 2.40 Headquarters – The joint Headquarters project is progressing well. Building work is on schedule however a redesign of the Electrical and Mechanical elements may lead to some additional costs and programme extension which

are yet to be determined. The refurbishment of the existing Sherwood Lodge Accommodation is under design review which should be completed and ready for tender in October 2021. The planning for the decant from Bestwood Lodge is underway with options for the site disposal being explored. Additional works linked to this project to relocate NFRS Stores and the Incident Command Training Centre will commence in late 2021.

Slippage of £1.155m is requested.

- 2.41 Hucknall – The final statement for Hucknall is still outstanding, it is therefore requested that the underspend be slipped into 2021/22. The project is anticipated to underspend. Approval will be requested if this funding is needed to support the Worksop project in the future (section 2.39).

INFORMATION AND COMMUNICATIONS TECHNOLOGY

- 2.42 The delays in the national Emergency Services Mobile Communication Project (ESMCP) have had a knock-on effect on anticipated expenditure on project related equipment, resulting in an underspend of £41k. Slippage of the £41k is requested.
- 2.43 The tri service control and mobilising system work has largely been completed. Slippage of the £161k is requested.
- 2.44 The Finance Agresso Upgrade this is a collaborative project with Derbyshire and Leicestershire Fire Services. Work will commence on this project being put onto the cloud. A budget of £30k is in the capital programme 2021/22 for any additional upgrades, and therefore the £30k is requested to be slipped to support the other ICT projects.
- 2.45 ISO27001 relates to cyber security. The expenditure of £14k has been funded from revenue.
- 2.46 The Business Process automation project –. This budget has enabled the Service to procure new cloud-based software solution including an enhanced estates management solution and an updated version of the ICT Service Desk system. The underspend of £19k is requested to be slipped into 2021/22.
- 2.47 The mobile computing project - Mobile Computing budget has been used to finance the purchase mobile computing devices, mobile phones and the new mobile telephony contract. It is requested that the £6k underspend be slipped into 2021/22.
- 2.48 The ICT Sharepoint Project support for security updates will soon no longer be supported by Microsoft. The project needs to be replaced and migrated to the cloud. As part of the Joint Headquarters Programme, an attempt is being made to move as many of the On-Premise systems to the Cloud or other locations. The budget of £16k is to be slipped into 2021/22 to enable the project to be completed.

- 2.49 The HR upgrade – during the upgrade it was identified that the document scanning solution was a requirement within iTrent at a cost of £46k. Funding from underspends elsewhere in the programme have been used to fund this.
- 2.50 The Replacement Equipment included a project to improve digital storage in preparation for the Head Quarters move. The remainder of the budget was utilised to procure new computing equipment such as new Tablet PCs and Desktop PCs as part of a Service wide equipment refresh.
- 2.51 Members are requested to approve capital slippage into 2021/22 as detailed in the table below:

Table 8 – Capital Slippage into 2021/22

Scheme	Slippage Required £'000	Notes
Rescue Pumps	148	
Light Vehicle Replacement	313	
Structural PPE	52	To fund Rescue Gloves – section 2.34/2.37
Lightweight Fire Coats	44	To fund Rescue Gloves – section 2.34/2.37
CCTV	114	
Air Bags Replacements	49	£8k to fund Rescue Gloves – section 2.36/2.37
Joint Headquarters	1,155	
Newark Fire Station	10	
Hucknall Fire Station	169	
Worksop Fire Station	404	
Mobile Computing	6	
SharePoint	16	
Business Process Automation	19	
Emergency Services Network	41	
Tri Service Control	161	
H.Q Link ICT Replacement	40	
Total	2,741	

DEBTS WRITTEN OFF IN 2020/21

2.52 One debt totalling £24.01 have been written off during the 2020/21 financial year.

3. FINANCIAL IMPLICATIONS

The financial implications are set out within the main body of the report.

4. HUMAN RESOURCES AND LEARNING AND DEVELOPMENT IMPLICATIONS

There are no human resources implications arising from this report.

5. EQUALITIES IMPLICATIONS

An equality impact assessment has not been undertaken because this report summarises only the financial impact of activities undertaken in 2018/19. Equality impacts arising from new policies implemented in the year will have been identified in other reports.

6. CRIME AND DISORDER IMPLICATIONS

There are no crime and disorder implications arising from this report.

7. LEGAL IMPLICATIONS

There are no legal implications arising from this report.

8. RISK MANAGEMENT IMPLICATIONS

There are no risk management implications that arise specifically from this report however the regular receipt of financial reports is key to managing one of the most significant risks to the organisation, that of financial risk. Throughout the year, finance department staff work collaboratively with budget holders towards keeping expenditure within budget and improving financial performance and reporting to Finance and Resources Committee at regular intervals.

9. COLLABORATION IMPLICATIONS

This report includes income and expenditure from several collaboration agreements. Opportunities for collaboration are continually being investigated.

10. RECOMMENDATIONS

It is recommended that Members:

- 10.1 Note the contents of this report.
- 10.2 Approve the creation of £1.051m of Earmarked Reserves as set out in Section 2.23 and Table 4.
- 10.3 Approve the funding of Capital projects from a Revenue Contribution £500k (Section 2.24).
- 10.4 Approve the slippage of £2.741m on the capital programme as detailed in Section 2.51 and Table 8.

11. BACKGROUND PAPERS FOR INSPECTION (OTHER THAN PUBLISHED DOCUMENTS)

None.

Becky Smeathers
TREASURER TO THE FIRE AUTHORITY

John Buckley
CHIEF FIRE OFFICER

APPENDIX A

Reserve Position at 31 March 2021

Reserve	Opening Balance 01/4/20 £'000	Movement into Reserve £'000	Use of Reserve £'000	Movement During 2020/21 £'000	Closing Balance 31/3/21 £'000
Prevention, Protection and Partnership	252	180	(25)	21	428
Resilience	333	30	(14)	0	349
Capital	1,037	0	0	(1,037)	0
Information, Communication and Technology (ICT)	1,131	53	0	0	1,184
Operational	188	495	0	(10)	673
Covid - 19	177	276	0	600	1,053
Other	0	42	0	0	42
Transformation and Collaboration	1,387	0	(14)	427	1,800
Regional Funds	255	5	(79)	0	181
Total Earmarked Reserves	4,760	1,081	(132)	(1)	5,711
General Reserve	4,989	98	0	0	5,087
Total Reserves	9,749	1,179	(132)	(1)	10,798

CAPITAL EXPENDITURE 2020/21

Scheme	Revised Budget 2020/21 £'000	Actual Expenditure 2020/21 £'000	(Under) / Over Spend £'000	Slippage required to 2021/22 £'000
Transport				
Special Appliances	88	88	0	0
Light Vehicle Replacement	398	85	(313)	313
Rescue Pumps	148	0	(148)	148
	634	173	(461)	461
Equipment				
Air Bag Replacement	84	33	(51)	49
CCTV – Vehicles	200	86	(114)	114
Helmets	170	172	2	0
Structural PPE	230	178	(52)	52
Lightweight Fire Coat	74	30	(44)	44
	758	499	(259)	259
Estates				
Air Conditioning London Rd	40	28	(12)	0
Joint Headquarters	2,739	1,584	(1,155)	1,155
Newark Fire Station	10	0	(10)	
Hucknall Fire Station	169	0	(169)	169
Worksop Fire Station	600	196	(404)	404
	3,558	1,808	(1,750)	1,738
IT & Communications				
Business System Development	20	25	5	0
ICT replacement equipment	250	255	5	0
Mobile Computing	100	92	(8)	6
HR System Upgrade	51	88	37	0
HQ Link ICT Replacement	100	60	(40)	40
Sharepoint development	50	34	(16)	16
Covid Related Projects	89	89	0	0
ISO27001 Cyber Security Alignment	14	14	0	0
Cyber Security	37	37	0	0
Business Process Automation	83	64	(19)	19
Performance Management	9	0	(9)	0
Emergency Services Mobile Communication Project (Grant funded)	41	0	(41)	41
Tri Service Control	171	10	(161)	161
Finance Agresso Upgrade	37	0	(37)	0
	1,052	769	(283)	283

Total	6,002	3,249	(2,753)	2,741
		Actual Expenditure 2020/21 £'000		
Financed by:				
Capital Grant		0		
Capital Receipts		235		
Earmarked Reserves		0		
Revenue Contribution to Capital		691		
Borrowing		2,323		
Total		3,249		