

<b>Meeting</b>	<b>SPA Board Meeting</b>
<b>Date and Time</b>	<b>27 October 2015, 10.00 – 12.45</b>
<b>Location</b>	<b>Stirling Court Hotel, Stirling</b>
<b>Title of Paper</b>	<b>Financial Monitoring Report</b>
<b>Item Number</b>	<b>4.1</b>
<b>Presented By</b>	<b>Janet Murray</b>
<b>For Approval / Information</b>	<b>For Consultation and Approval</b>
<b>Appendix Attached:</b>	<b>Yes</b>

## **PURPOSE**

The purpose of this report is to advise Members of the Scottish Police Authority (SPA) of financial position for the six month period ending 30 September 2015.

*This paper is being submitted in accordance with the Scheme of Administration and the paper relates to a Standing Agenda Item of the Committee.*

## **1. BACKGROUND**

1.1 This report forms part of the regular financial monitoring process and is a standing agenda item.

## **2 FURTHER DETAIL ON REPORT TOPIC**

2.1 The detailed financial monitoring report for the six month period to 30 September 2015 covering: revenue, capital and reform budgets is attached.

## **3 FINANCIAL IMPLICATIONS**

3.1 The financial implications are outlined within the attached report.

## **4. PERSONNEL IMPLICATIONS**

4.1 Any personnel implications arising from the financial position will be discussed and negotiated with staff associations as appropriate.

## **5. LEGAL IMPLICATIONS**

5.1 There are no direct legal implications associated with this report.

## **6. REPUTATIONAL IMPLICATIONS**

6.1 There are reputational implications associated with this paper. The revised overspend position may call into question the capacity of SPA, Police Scotland and Forensics Services to balance the budget within the third year of budget reductions resulting from National Police Reform.

## **7. SOCIAL IMPLICATIONS**

7.1 There are no social implications directly associated with this report.

## **8. EQUALITIES IMPLICATIONS**

8.1 There are no equalities implications directly associated with this report.

### **RECOMMENDATIONS**

Members are requested to:

1. Note the financial positions as at month six (30 September 2015) and the forecast year end;
2. Approve the virement of £11.347m as detailed at appendix one.

# Finance Report

Six Month Period to 30 September 2015



**POLICE**  
**SCOTLAND**  
Keeping people safe

**SCOTTISH POLICE**  
**AUTHORITY**

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# Summary

## Funding

The Scottish Government has provided a budget allocation to the Scottish Police Authority (SPA) of £985.8m of revenue cash funding and £28.1m of capital funding. This amount is after Police Reform savings have been applied to reduce the available funding.

The financial year 2015/16 is the third and final year of the current spending review period and is also the final year of budget reductions based on the Police Reform Outline Business Case.

At this point in the financial year, additional reform funding has been recognised in the revenue and capital budgets of £39.037m and £13.040m respectively.

## Revenue Budget

At the SPA Board meeting on 31 March 2015, Members approved the revenue budget allocation of £985.8m. This budget allocation reflected the requirement to achieve significant cost reductions and includes agreed budget pressures.

For the period to 30 September 2015 the total SPA revenue budget position is a deficit of £7.478m against a year to date budget of £508.384m.

The approved budget identified cost reductions of £46.510m with a further balance of £10.994m to be identified. This target was always acknowledged to be challenging and this was highlighted by the RAG status of identified savings. Throughout the financial year the identified savings reductions have been kept under review and progress advised to Members. As a result it has been recognised that a number of these savings will not fully deliver within the current financial year.

Ongoing budget monitoring has also identified new cost pressures arising during the year (£6.268m) which can be offset by a net underspend in the core budget (excluding savings) of £3.269m.

The financial position has changed as a result of:

- £11.347 of identified savings categorised as red/ amber have now been included in the budget gap on the basis that they are not deliverable in the current year;
- £6.268m of in year cost pressures; and
- offset by £3.296m of net underspends within the core budget.

The total revenue budget is forecast to overspend by £25.313m (see table four). There has, and continues to be, full engagement with Scottish Government and work will continue collaboratively to identify potential options for managing the financial position.

## Capital Budget

The SPA Board approved a capital budget allocation of £48.840m (incl VAT) for 2015/16. For the period to 30 September 2015 £10.029m has been spent. Following detailed review and assessment of the capital programme, slippage of £7.650m has been identified within the plan.

A revised capital plan, to reprioritise projects and ensure full and effective application of the available capital funding, was presented to the SPA Finance & Investment Committee on 29 September 2015. The Committee recommended this plan for approval by the SPA Board at its meeting of 27 October 2015. The proposed revisions are not included in the capital budget within this report as these remain subject to Board approval. A separate report on the revised capital plan is presented at agenda item 4.2.

## Reform Budget

The Scottish Government holds a Police Reform budget which is intended to meet costs associated with achieving the objectives of Police Reform. Total funding of £68.7m is available to the SPA and proposals have been approved to utilise £64.807m, leaving a further investment resource of £3.893m available.

# Funding Position

## Scottish Government Grant Funding

The Scottish Government has provided a budget allocation to the SPA of £985.8m of revenue cash funding and £28.1m of capital funding. These sums form part of the allocated Grant in Aid budget. To date there have been no revisions to this funding allocation.

In addition, the Scottish Government has a Police Reform budget of up to £68.7m available to the SPA to utilise. Within the full year budget £39.037m has been allocated to revenue and £13.040m to capital (see table one).

All funding including Police Reform funding is drawn down to match the anticipated expenditure profile. The Scottish Public Finance Manual requires that funding is not drawn down in advance of need.

## Budget Virement

The SPA Scheme of Administration requires approval of virements of budget between business areas.

Virements between business areas above £0.2m but not exceeding £0.5m require to be approved by the SPA Finance and Investment Committee.

- There have been no virements that require SPA Finance and Investment Committee approval.

Virements between business areas greater than £0.5m require to be approved by the SPA Board.

- Within all business areas the unidentified cost reduction target is held as a negative budget. As cost reductions are identified budget virements will be processed and reported as a budget virement for approval.
- A review of the financial position which is detailed later in this report, there is a necessity to undertake a formal transfer of budgets. This approval is requested at page six, however, this does not result in a change to the net revenue budget. This virement represents the changes shown at appendix one.

	Revenue £000	Capital £000	Reform £000	Total £000
Original Budget Approved	985,800	28,100	68,700	1,082,600
<u>Reallocate Approved Reform Funding</u>				
VAT funding	8,858	8,040	(16,898)	0
Other reform funding	30,179	5,000	(35,179)	0
<b>Total Police Reform Funding</b>	<b>39,037</b>	<b>13,040</b>	<b>(52,077)</b>	<b>0</b>
<u>Changes to Funding</u>				
None	0	0	0	0
<b>Revised Scottish Government Funding</b>	<b>1,024,837</b>	<b>41,140</b>	<b>16,623</b>	<b>1,082,600</b>

Table 1: Revised total Scottish Government funding

# Revenue Budget

## Summary Revenue Budget Analysis by Business Area

The overall year to date financial position in relation to SPA Corporate is an underspend of £0.022m. Forensic Services is overspent by £0.726m in the year to date; £0.683m of this overspend specifically relating to supplies and services.

Within the Police Scotland business areas there is an overspend of £6.774m for the year to date. This position relates to a number of

under and overspends. The position within DCC Local Policing and DCC Crime and Operational Support relates primarily to underspends in Police Officers costs.

Unidentified cost reductions are held within the corporate finance budget which is within the DCC Designate portfolio and this is reflected within the current overspend position. Further detail of significant variances are detailed on page four.

The current financial forecast is an overspend of £25.313m at the financial year end.

Revised Annual Budget £000		Year to Date			Full Year		
		Budget £000	Actual £000	Variance £000	Budget £000	Forecast £000	Variance £000
4,196	SPA Corporate Services	2,146	2,124	22	4,196	4,303	(107)
25,792	Forensic Services	13,105	13,831	(726)	25,792	27,303	(1,511)
627,046	DCC Local Policing	305,834	304,032	1,802	627,046	623,832	3,214
173,998	DCC Crime & Operational Support	86,083	85,714	369	173,998	173,507	491
193,805	DCC Designate	101,216	110,161	(8,945)	193,805	221,205	(27,400)
<b>994,849</b>	<b>Police Scotland</b>	<b>493,133</b>	<b>499,907</b>	<b>(6,774)</b>	<b>994,849</b>	<b>1,018,544</b>	<b>(23,695)</b>
<b>1,024,837</b>	<b>Total</b>	<b>508,384</b>	<b>515,862</b>	<b>(7,478)</b>	<b>1,024,837</b>	<b>1,050,150</b>	<b>(25,313)</b>

Table 2: Total expenditure by business area

# Revenue Budget (continued)

## Revenue Variance Analysis

Appendix one shows an analysis of the total Authority expenditure by cost type for the year to 30 September 2015. This shows a current overspend of £7.478m. Significant variances are described below.

### **Police Officer Costs – Under £2.638m (0.7%)**

The Police Officer salary budget is underspent in the main due to underspends in salaries and national insurance (£2.865m).

The budget for Police Officers has been estimated using average salary points. Therefore, this budgeting approach will always produce variances where the actual pay point is different from the average salary point. It should be highlighted that this underspend is particularly small in percentage terms given the value of the budget.

### **Police Staff Costs – Over £0.840m (0.9%)**

This position relates mainly to an overspend on salaries and on costs (£0.708m).

This position includes the achievement of savings from the VR VER programme. Monitoring of actual expenditure and this budgeted position continues throughout the year.

The National Voluntary Release Panel has received 2,876 applications for VR VER of which 1,196 have been reviewed and 1,068

(89%) of applications have been approved by the NVRP for further progression.

Since 1 April 2013 a total of 996 VR VER releases have been approved and accepted.

- There were 527 employees who left under the scheme during 2013/14 and 407 employee who left in 2014/15. This has realised full year savings of £14.7m and £12.8m respectively.
- There are a further 62 confirmed VR VER releases for 2015/16. The 62 employees who have accepted the offer will result in savings in 2015/16 of £2.3m.

### **Premises Costs – Over £0.686m (2.2%)**

This position is mainly due to an overspend on rent related to SPA Corporate. A receipt of income is expected to partially offset this position by the financial year end.

### **Unidentified Saving – Over £6.432m (100%)**

Following on-going scrutiny of savings plans and discussion with Members, assessment has been made of those unlikely to deliver in the current year. This has had the effect of increasing the unidentified savings total to £22.341m (see page six). This overspend includes the year to date unallocated saving that has not been realised.

### **Income – Adverse £2.237 (10.0%)**

The organisation has received £2.237m, less income than the budget to date.

### **Other Budget Lines**

There are no significant issues within general budget lines.

# Unidentified Cost Reduction

## Background

The financial year 2015/16 is the third and final year of the current spending review period and is also the final year of budget reductions based on the Police Reform Outline Business Case. Both the former Chair of the SPA and the Chief Constable were clear since the start of the reform process that 2015/16 would be a challenging year in terms of achieving the savings requirement and that this challenge would be far greater than the previous two years.

When presenting the revenue budget 2015/16 for approval it was noted that the deliverability and timing of the identified and unidentified cost reduction targets would be difficult and this was reflected in the RAG status of the options presented.

In considering the 2015/16 position it is important to recognise the savings that have already been achieved. These savings have been delivered over a relatively short period of time and against a background of constraints applied by Ministers (e.g. maintaining 17,234 Police Officers, no compulsory redundancies and no outsourcing).

Scottish policing has been reducing its cost base in years prior to the formation of Police Scotland with legacy Forces making savings over the period of the 2010 spending review. Reform savings were also applied from 2012/13 onwards.

The savings secured to date are:

- 2012/13 - recurring cost reduction of £8.700m were secured from the legacy Forces' and Agency budgets;
- 2013/14 - the SPA secured further recurring cost reductions of £63.900m;
- 2014/15 - the SPA has secured further recurring cost reduction of £54.685m and non-recurring cost reductions of £13.535m. The total cost reduction is £68.220m.

The Police Reform savings achieved from 2012/13 to 2014/15 totals £140.8m which exceeds the combined budgets of three legacy Forces. Further savings which are expected to deliver in 2015/16 will increase this total to almost the equivalent of four legacy Forces.

A requirement of the outline business case for Police Reform was that savings of £1.1 billion would be achieved over the 15 years to 2025/26. The cumulative effect of the savings achieved to date plus those which will deliver in 2015/16 are projected to exceed the £1.1 billion savings target prior to 2025/26.

## Savings Target

The 2015/16 revenue budget indicated a total recurring cost reduction of £57.504m. The approved budget noted £46.510m of this target was identified with a RAG status against each saving to highlight the deliverability of each saving. The approved budget also indicated a further £10.994m cost reduction required to be identified.

# Unidentified Cost Reduction

## (continued)

### Review of Financial Position

The achievement of savings options are a high priority for both SPA and Police Scotland and since the approval of the budget these savings have been under constant scrutiny and review.

Members will recall that the RAG status of the savings opportunities within the approved Revenue Budget 2015/16 were categorised as follows: Red (£6.1m); Amber (£9.1m); Green (£31.4m) and unidentified (£10.9m) (see table three).

Updates on the progress of savings have been presented to the SPA Finance and Investment Committee on 21 August 2015 and 21 September 2015.

The outcome of the review has resulted in the reclassification of savings in order to clearly indicate those savings previously anticipated which will not deliver in the current financial

year. The effect is such that the revised the revised position is as follows: Red (£0m); Amber (£2.6m); Green (£32.5m) (see table three). Those proposed currently identified as 'Amber' continue to be assessed in respect to their deliverability. Therefore, the unidentified savings target has increased from £10.994m to £22.341m.

The change in classification of some of these opportunities does not infer that these savings cannot be achieved, rather it is the case that they will not be delivered in the current financial year. Work continues in order to deliver the savings in subsequent financial years.

Appendix one formally records the transfer of £11.347m from individual budget lines to the unidentified savings budget line. Under the Scheme of Administration the Board is formally requested to approve this virement.

	Red	Amber	Green	Total Identified Savings	Unidentified Savings	Total Saving
	£000	£000	£000	£000	£000	£000
Original Budgeted Savings	6,100	9,050	31,360	46,510	10,994	57,504
Revised Budgeted Savings	0	2,647	32,516	35,163	22,341	57,504

Table 3: Unidentified cost reduction

# Unidentified Cost Reduction

## (continued)

### Forecast Outturn

As with any budget plan cost pressures arise during the financial year and are required to be met from the overall budget.

New cost pressures resulting from operational activities are currently estimated at £6.268m.

As part of the management of the financial position scrutiny of the budget and planned expenditure remains under review with a view to reducing the forecast budget gap. As part of this exercise the SPA and Police Scotland are fully engaged with the Scottish Government Sponsor Department.

The total revenue budget is forecast to overspend by £25.313m. Ongoing engagement continues with the Scottish Government with regard to the management of this projected position.

	Forecast Outturn £000
Opening Budget Gap	10,994
Increase in unidentified savings	11,347
Cost Pressures	6,268
<b>Revised Budget Gap</b>	<b>28,609</b>
Underspend in core budget	(3,296)
<b>Revised Forecast Overspend</b>	<b>25,313</b>

Table 4: Summary Forecast Outturn

# Capital Expenditure

A Capital Plan for 2015/16 was approved by Members on 31 March 2015. The following table details the actual cash spend to date against the capital plan.

Following detailed review and assessment of the capital programme, slippage of approximately £7.650m has been identified within the plan.

A revised capital plan, to reprioritise projects and ensure full and effective application of the available capital funding of £40.84m, was presented to SPA Finance & Investment

Committee on 29 September 2015. The Committee recommended this plan for approval by the SPA Board at its meeting of 27 October 2015. The proposed revisions are not included in the capital budget of this report as these remain subject to Board approval. A separate report on the revised capital plan is presented at agenda item 4.2.

Appendix two and three provide further detail of the funding available and capital expenditure to date. In addition, appendix four provides detail of the capital receipts received to date.

Original Budget £000		Year to Date	Full Year
		Actual £000	Forecast £000
	<b>Funds Available for Allocation</b>		
41,140	Scottish Government Funding	7,397	41,140
7,700	Capital Receipts	3,458	7,700
<b>48,840</b>	<b>Total Funds Available</b>	<b>10,855</b>	<b>48,840</b>
	<b>Capital Scheme Expenditure</b>		
25,320	ICT	6,891	20,908
7,800	Fleet Replacement	225	7,587
12,900	Building Works (incl Dalmarnock)	2,523	9,935
1,500	Other Capex	356	1,440
1,320	Forensics	34	1,320
<b>48,840</b>	<b>Total Capital Schemes</b>	<b>10,029</b>	<b>41,190</b>

Table 5: Summary capital expenditure position

# Police Reform Budget

The Scottish Government holds a Police Reform budget which is intended to meet the costs associated with achieving the objectives of Police Reform. These costs include VR VER costs, VAT and funding for investment particularly in relation to major ICT projects. In the current financial year, total reform funding of up to £68.7m is available to the SPA.

The Scottish Government must approve the use of reform funding prior to the SPA drawing down funding. The application of this funding in 2015/16 is shown in table six.

The budget approved by Members on 31 March 2015 noted the use of £64.807m of funding which leaves a balance of funding available of £3.893m. Of the £64.807m already approved for distribution £39.037m and £13.040m have been applied to the full year revenue and capital budgets shown within this report (see table one).

Cash funding is drawn down to match the anticipated expenditure.

	Total Available £000	Recognised in Revenue Budget £000	Recognised in Capital Budget £000
<b>Available Funding</b>	68,700	55,660	13,040
<b>Expenditure</b>			
VAT	25,500	8,858	8,040
VR VER	8,748	8,748	-
Investment (Principally funding for ICT development programme)	10,518	1,400	5,000
Transition (Costs incurred to reform the Police service)	20,041	20,031	-
<b>Total Reform Expenditure</b>	<b>64,807</b>	<b>39,037</b>	<b>13,040</b>
<b>Further Investment Resource</b>	<b>3,893</b>	<b>16,623</b>	<b>0</b>

Table 6: Police reform budget and expenditure

# Appendix One

## Revenue Budgetary Control Report Period 6: 1 April 2015 to 30 September 2015

Original Budget <sup>1</sup>	Virements <sup>2</sup>	Identified Cost Reductions	Revised Annual Budget	Narrative	Year to Date			Full Year		
					Budget	Actual	Variance	Budget	Forecast	Variance
£000	£000	£000	£000		£000	£000	£000	£000	£000	£000
729,578	(2,000)		727,578	Police Officer Costs	353,451	350,813	2,638	727,578	722,052	5,526
185,437	2,516		187,953	Police Staff Costs	95,880	96,720	(840)	187,953	190,184	(2,231)
14,873	2,550		17,423	Police Officer Pensions	8,467	8,300	167	17,423	17,773	(350)
9,828			9,828	Other Employee Costs	559	517	42	9,828	9,828	0
<b>939,716</b>	<b>3,066</b>	<b>0</b>	<b>942,782</b>	<b>Total Employee Costs</b>	<b>458,357</b>	<b>456,350</b>	<b>2,007</b>	<b>942,782</b>	<b>939,837</b>	<b>2,945</b>
53,568	3,847		57,415	Property Costs	31,394	32,080	(686)	57,415	57,961	(546)
23,939			23,939	Transport Costs	11,799	11,745	54	23,939	23,736	203
50,567	4,434		55,001	Supplies & Services	29,885	30,250	(365)	55,001	55,661	(660)
7,009			7,009	Administration Costs	3,500	3,359	141	7,009	6,229	780
11,212			11,212	Third Party Payments	2,171	2,139	32	11,212	11,583	(371)
8,228			8,228	Other Costs	8	0	8	8,228	8,228	0
<b>1,094,239</b>	<b>11,347</b>	<b>0</b>	<b>1,105,586</b>	<b>Total Revenue Expenditure</b>	<b>537,114</b>	<b>535,923</b>	<b>1,191</b>	<b>1,105,586</b>	<b>1,103,235</b>	<b>2,351</b>
58,408			58,408	External Income	22,298	20,061	(2,237)	58,408	53,085	(5,323)
<b>1,035,831</b>	<b>11,347</b>	<b>0</b>	<b>1,047,178</b>	<b>Net Expenditure</b>	<b>514,816</b>	<b>515,862</b>	<b>(1,046)</b>	<b>1,047,178</b>	<b>1,050,150</b>	<b>(2,972)</b>
(10,994)	(11,347)	0	(22,341)	Unidentified Cost Reductions	(6,432)	0	(6,432)	(22,341)	0	(22,341)
<b>1,024,837</b>	<b>0</b>	<b>0</b>	<b>1,024,837</b>	<b>Total Expenditure</b>	<b>508,384</b>	<b>515,862</b>	<b>(7,478)</b>	<b>1,024,837</b>	<b>1,050,150</b>	<b>(25,313)</b>

### Note

- 1) Original budget includes virements not requiring Committee approval and includes reform funding applied.
- 2) Virements shows budget adjustments that require Committee approval.

# Appendix Two

## Capital Funding Summary Period 6: 1 April 2015 to 30 September 2015

Original Budget	Virements	Revised Annual Budget	Narrative	Year to Date	Full Year		
				Actual	Budget	Forecast	Variance
£000	£000	£000		£000	£000	£000	£000
28,100		28,100	Formula Capital	5,588	28,100	28,100	0
5,000		5,000	Allocation from Police Reform	0	5,000	5,000	0
8,040		8,040	VAT Funding	1,809	8,040	8,040	0
<b>41,140</b>	<b>0</b>	<b>41,140</b>	<b>Total Scottish Government Funding</b>	<b>7,397</b>	<b>41,140</b>	<b>41,140</b>	<b>0</b>
6,300		6,300	Property Capital Receipts	3,046	6,300	6,300	0
1,400		1,400	Vehicle Capital Receipts	412	1,400	1,400	0
<b>7,700</b>	<b>0</b>	<b>7,700</b>	<b>Total Capital Receipts</b>	<b>3,458</b>	<b>7,700</b>	<b>7,700</b>	<b>0</b>
<b>48,840</b>	<b>0</b>	<b>48,840</b>	<b>Total Funding</b>	<b>10,855</b>	<b>48,840</b>	<b>48,840</b>	<b>0</b>

# Appendix Three

## Capital Expenditure Summary Period 6: 1 April 2015 to 30 September 2015

Original Budget	Virements	Revised Annual Budget	Capital Expenditure	Year to Date	Full Year (Revised)		
				Actual	Budget	Forecast	Variance
£000	£000	£000		£000	£000	£000	£000
			<b>ICT</b>				
9,720		9,720	ICT Infrastructure Blueprint	2,330	9,720	9,720	0
3,550		3,550	Capitalisation of Salaries	1,208	3,550	3,360	190
4,750		4,750	C3	99	4,750	528	4,222
7,300		7,300	i6 - Operational System	3,254	7,300	7,300	0
<b>25,320</b>	<b>0</b>	<b>25,320</b>	<b>Total ICT</b>	<b>6,891</b>	<b>25,320</b>	<b>20,908</b>	<b>4,412</b>
			<b>Building Works</b>				
5,460		5,460	Condition, Building & Minor Works	1,799	5,460	5,460	0
4,728		4,728	Criminal Justice Bill Works	65	4,728	3,850	878
2,112		2,112	Edinburgh Custody Upgrade	83	2,112	25	2,087
<b>12,300</b>	<b>0</b>	<b>12,300</b>	<b>Total Building Works</b>	<b>1,947</b>	<b>12,300</b>	<b>9,335</b>	<b>2,965</b>
7,800		7,800	Total Fleet Replacement	225	7,800	7,587	213
1,500		1,500	Total Other Capex	356	1,500	1,440	60
600		600	Dalmarnock Fit Out	576	600	600	0
1,320		1,320	Forensics	34	1,320	1,320	0
<b>48,840</b>	<b>0</b>	<b>48,840</b>	<b>Total Capital Expenditure</b>	<b>10,029</b>	<b>48,840</b>	<b>41,190</b>	<b>7,650</b>

# Appendix Four

## Capital Receipts

Sixteen properties have been sold to date with proceeds of £3.046m. These are detailed below and are shown net of relevant selling expenses. A number of surplus properties have been marketed, with offers being dealt with by the Legal Department.

Property Capital Receipts (net of expenses)	Actual £000	Vehicle Capital Receipts (net of expenses)	Actual £000
Police Station / House, Laurencekirk	192	Sale of Cars	210
Police Station / House, Earlston	42	Sale of Motorcycles	8
Police Station - Fort William	107	Sale of Vans / Other	194
Tomintoul	112		
Danderahll	22		
Commerical - Brand St, Glasgow	367		
Commerical - Helen St, Glasgow	435		
Commerical - Salkeld, Glasgow	350		
Police House - Viewfield, Inverness	160		
Police House - Viewfield, Inverness	145		
Police House - Broom, Inverness	160		
Police House - Wimberley, Inverness	145		
Police House - Viewfield, Aberdeen	327		
Police House - Deevale, Aberdeen	165		
Police House - Glentanar, Aberdeen	180		
Police House - Glencoe	160		
Various Marketing Costs	(23)		
<b>Total Property Capital Receipts</b>	<b>3,046</b>	<b>Total Vehicle Capital Receipts</b>	<b>412</b>