

REPORT TO: East Lothian Council

MEETING DATE: 26 August 2014

BY: Depute Chief Executive (Resources and People Services)

SUBJECT: 2013-14 Financial Review

1 PURPOSE

- 1.1 To inform Council of the unaudited financial position for the financial year 2013-14, and to finalise arrangements for the carry-forward of funds into 2014-15.

2 RECOMMENDATIONS

- 2.1 The Council is recommended to:
- Note the financial results for 2013-14, their impact on both reserves and the Council's Financial Strategy.
 - Approve the transfer of the surplus reserves to the General Services Capital Fund, in line with the Council's agreed financial strategy.

3 BACKGROUND

Overall Summary

- 3.1 The draft accounts for 2013-14 were submitted for audit on 26 June 2014 which is within the statutory deadline set by the Accounts Commission. Audit work is well advanced and will be completed by the end of September. The figures reported on below and in the subsequent appendices are unaudited and these could change as a result of ongoing discussions with our external auditors.
- 3.2 The draft accounts were presented to and discussed at the Audit and Governance Committee meeting held on 15 July 2014 and prior to that a full copy of the draft accounts was submitted to the Members Library.
- 3.3 The key highlights from the 2013-14 closure of accounts are as follows:

- Useable Reserves decreased by £3.608 million. This reduction comprises a decrease of £0.966 million in the HRA and a General Services decrease of £2.642 million.
- Capital spending totalled £45.6 million (£24.825 million relating to General Services and £20.805 million relating to HRA capital).
- To support this, external borrowing increased by £24.8 million (7.7%). The difference between capital spending and external borrowing has been funded from capital grants and external contributions or from the Council's own cash resources.
- Pension liabilities as measured by the actuary increased by £18.0 million to £128.8 million.

3.4 The results for the year have a number of implications for the Council's financial strategy. In particular:

- For General Services the actual use of reserves was less than planned as part of setting the 2013-14 budgets. In the case of General Services the planned use of reserves was estimated at £5.2 million (£2.2 million general plus £3 million from the Cost Reduction Fund to support VERS) against an actual use of £2.642 million. In the case of the Housing Revenue Account the planned use of reserves was £902,000 against an actual use of £966,000.
- The Council enters 2014-15 with reserves broadly in line with planning expectations although with a modest favourable movement in respect of General Services relative to that expected when setting the 2014-17 budgets.
- The Council remains on track with its current financial strategy of removing the dependency upon reserves and balancing income and expenditure by 2016-17. However it remains clear that despite an improved immediate financial position, significant new risks and cost pressures continue to emerge and these will require to be carefully managed within a period of continued financial austerity.

3.5 In line with the Financial Strategy for 2014-15 to 2016-17, agreed by Council at its meeting on 11 February 2014, any unplanned, additional reserves at the end of 2013-14 will be transferred to either the General Services Capital Fund or the Cost Reduction Fund. Having assessed the potential calls to be made upon the Cost Reduction Fund it is recommended that the additional reserves be transferred to the General Services Capital Fund which may be used to directly fund capital expenditure thereby reducing the need for future borrowing.

General Services Summary

- 3.6 The final results for the various General Services revenue budgets were generally in line with expectations and as reported in the various quarterly reports made to Cabinet during the year. A summary of the financial position across each of the Business Groups at the end of March 2014 is attached at Appendix A. The summary includes an adjusted position reflecting the non-recurring cost of VERS, the cost of which is being met from within the Cost Reduction Fund.
- 3.7 In overall terms there were underspends across a number of Council revenue budgets collectively leading to less use of reserves as noted above. All of the Groups, with the exception of Facility Support, who had been rated as 'High' financial risk within the Quarter 3 report to Cabinet, overspent their approved budgets.
- 3.8 The main areas of movement across the Council Services are set out below. Within the Resources and People Services this includes:
- Children's Wellbeing Group – the quarterly reports presented to Cabinet during the year have continued to highlight pressures primarily though not only relating to external placement and adoption costs. The actual budget outturn when adjusted for VERS is an overspend of £198,000 (1.5%).
 - Primary School – reporting an overspend of £324,000 (£294,000 (0.8%) when adjusted for VERS). This overspend is in line with expectations reported at Quarter 3 and is due to the agreed change to the charging approach for Janitorial Services, with the full cost of the service now charged to the service user.
 - By contrast, the Secondary School budget has reported a significant underspend of £677,000 largely due to the receipt of 'windfall' income relating to the PPP contract. The receipt of this income has been highlighted in recent Quarterly forecast reports, with an approved budget adjustment to transfer some of the current allocated budget being used to support Pre-School and Children's Wellbeing Group.
 - The Health & Adult Care Partnership Directorate is reporting an overspend of £894,000, which when adjusted for VERS brings the reported overspend to £436,000 (0.9%). By far the main area of overspend continues to focus upon the purchase of care packages for the Elderly, in particular Care at Home packages. Whilst some savings have been made in other areas of the Adult Wellbeing budget in order to mitigate some of the overspend, this area continues to be of focus for management.
 - The Partnerships & Services for Communities Directorate (excluding the Housing Revenue Account) delivered an adjusted underspend of around £1.6 million. The largest contributor to the overall positive position for this department were underspends within the Community

Housing Group and the surpluses produced by the Property Services trading activity.

- In addition, the Landscape and Countryside Management (£391,000 – adjusted outturn £491,000) and Transport and Waste Group (£154,000 – adjusted outturn £504,000) have both reported underspends largely due to the management of and non-recruitment to vacant posts.
- In addition to the respective service outturns, Debt charges were £549,000 less than budgeted levels as a combined result of a reduced level of capital spending during the year and effective treasury management which meant that the Council paid, on average, an interest rate of 3.59%.

Reserves

- 3.9 During 2013-14 the Council used £2.642 million of its useable General Services reserves. An analysis of the movement and the current balances on each of the different reserves is included at Appendix B.
- 3.10 In line with the Financial Strategy for 2014-15 to 2016-17 it is recommended that the favourable movement in reserves be transferred to the General Services Capital Fund which may be used to directly fund capital expenditure thereby reducing the need for future borrowing. The balance on the Cost Reduction Fund will be used to meet the costs associated with the various Efficient Workforce Management Plan reviews taking place across various parts of the Council as well as on-going costs associated with the previous restructuring of management within the Council's secondary schools.
- 3.11 As part of its General Services usable reserves, the Council continues to maintain an Insurance Fund, with the balance on this Fund to be approximate to the value of total outstanding liabilities against which the Council self insures. The most recent valuation of the Fund carried out in 2012-13 recommended an on-going gradual increase in the year-end balance of the fund, with 2013-14 continuing this approach. This position will continue to be kept under review to ensure that an appropriate balance is retained within the Fund over the following years.
- 3.12 Appendix B highlights two elements of the General Services reserves that have been earmarked to support particular purposes. The first is £489,000 which is earmarked as carry-forwards for the schools under the Devolved School Management scheme. The second is £192,000 for Midlothian & East Lothian Drugs & Alcohol Project (MELDAP). This is a project that has been funded by a range of partners over an extended period of time.
- 3.13 Under the DSM scheme, the old year surplus or deficit for each school is added to or deducted from the current year budget for that school, all of which is funded by this earmarked element of the General Services reserve. Going into 2014-15 all Primary and Secondary schools with the

exception of one Secondary school, have positive DSM carry forwards. The Head of Education is actively engaged with the respective Secondary school to ensure any financial pressures can be managed within 2014-15.

- 3.14 At the end of 2013-14 the Council retains £10.743 million of usable General Service reserves, all of which are earmarked for specific purposes. Taking into account the proposed transfer to the General Services Capital Fund, there are currently no 'spare' General Services reserves.

Trading Activities

- 3.15 East Lothian Council currently operates three trading activities. Every trading operation has the statutory financial target of breaking even over a cumulative three year period. This is seen as an important indicator of whether Best Value has been achieved in these services.
- 3.16 The annual outturn and cumulative financial target for all three trading activities are set out in Table 1 below. Two of the Council's trading activities (Property Maintenance and Roads Services) produced a surplus during 2013-14 and continue to generate a healthy three year cumulative surplus. However the third trading activity, Facility Services, despite ending the year with an unaudited surplus of £106,000, has produced a cumulative three year financial deficit of £57,000. The cumulative deficit relates primarily to a delayed review in charging for Janitorial Services in 2012-13 and as such resulted in the non-achievement of planned efficiency targets agreed as part of the 2012-13 budget. A change in the charging for Janitorial Services (also referred to in paragraph 3.8) has now been implemented pending final agreement on the future shape of the service. In light of this, management remain confident that the service is and will continue to deliver Best Value and satisfy future statutory requirements.
- 3.17 Given that the Facility Services trading operation has failed to meet its statutory financial target, the Council's external auditors have advised that this will be raised as an 'emphasis of matter' within their statutory audit report. The Head of Council Resources has already agreed to undertake a full review of all trading activities during 2014-15, including Facility Services, to ensure that all statutory requirements are continued to be met by the Council and the continued achievement of Best Value in how these services are delivered.

Table 1 – Trading Activities Revenue Budget Performance for 13-14

Trading Activity	(Surplus) / Deficit for the period £'000	Cumulative (Surplus) / Deficit over the past three years.
Property Maintenance	(540)	(1,810)
Roads Services	(595)	(1,450)
Facility Services	(106)	57

Housing Revenue Account

- 3.18 In overall terms, the financial results for the Housing Revenue Account were broadly in line with expectations. Rental income was under budget due to the slower than anticipated rate at which the new affordable housing properties are moving onto the rent roll, and this in turn has delivered higher than expected void levels. This was offset partly by a reduction in debt charges which were under budget by around £1.2 million.
- 3.19 2013-14 has seen an increase in the total housing income debt from £2.629 million to £3.002 million. One of the financial effects of this was to require an increase in the bad debt provision to £515,000, an increase from the budgeted amount of £380,000.
- 3.20 Secondly, property repair costs remain over budget by around £394,000. Around half of this £181,000 is attributable towards repairing fire damage costs, with other costs associated with the additional repair costs of bringing up many of the Open Market Acquisition and Mortgage to Rent Properties to an East Lothian Standard.
- 3.21 In addition, there continues to remain pressure relating to the increasing cost of gas maintenance contract and other standard repairs and these areas will require ongoing review during 2014-15.
- 3.22 The HRA reserves of £4.610 million are split between HRA General Services of £2.020 million and a Capital Fund of £2.590 million. The later can be used in the future to either finance capital expenditure or allow for the redemption of debt. The advantage of this reserve is that it can be used flexibly in the coming years to manage the effect of rising debt costs particularly those associated with the new build programme.

Budget Adjustments

- 3.23 As part of the year-end 'closedown' we are required by relevant statutory provisions to process a number of accounting adjustments in order that

the statements we submit are in approved format. The most significant adjustments are as follows;

- Central Support Reallocations – to ensure that we report the total cost of each service provision we are required to reallocate the costs and budgets for central support services such as Finance / IT / Human Resources to ‘service’ accounts such as Adult Wellbeing and Education.
- IAS19 Pension Adjustment / Credit – for the majority of staff the Council made under statutory arrangements an employer’s pension contribution representing 16.6% of salary plus an amount to fund the interest on the previous years’ deficit. In accounting terms, this charge is too high since it covers the necessary charge for the financial year plus a charge for pension contributions relating to previous years. An accounting adjustment needs to be undertaken at the end of the financial year to reflect this.
- Depreciation – in order that the Council follows generally accepted accounting practice we are also required to allow for depreciation in our annual accounts preparation.

3.24 The requirement to carry out these adjustments results in the final year-end figures being reported on a different basis compared to budget reports issued to management during the year. To minimise any uncertainty that may arise from this, where possible, budgets are entered for depreciation and the majority of pension credits. We also adjust for central support costs and reserves transfers as appropriate. In addition, a further budget adjustment has been made to reflect the cost of VERS savings which had been estimated in setting the 2013-14 budget.

Capital Investment and Borrowing

3.25 Table 2 below shows the amount spent on capital assets during 2013-14 and the two preceding years.

Table 2 – Capital Expenditure

Year	Gross Capital Spend (£M)	HRA Capital Spend (£M)	General Services Capital Spend (£M)
2013-14	£45.6	£20.8	£24.8
2012-13	£52.2	£23.7	£28.5
2011-12	£71.5	£33.2	£38.3

3.26 The total capital spend in 2013-14 was £45.6 million – with the HRA accounting for £20.8 million of this total. The HRA capital spend and

financing over the year has been detailed at Appendix C and can be summarised as follows;

- £9.915 million was spent on Affordable Homes projects such as Goosegreen Stables and Kilwinning Street both situated within Musselburgh, and also the Law Site in North Berwick.
 - Just over £2.1 million was spent on new additional House Purchases including Mortgage to Rent properties. £8.8 million was spent on Modernisation and Upgrade work.
 - In overall terms, capital expenditure was £4.8 million less than that expected largely due to slippage in capital projects.
- 3.27 During the year gross capital expenditure within General Services was £24.825 million which was less than the revised budget figure of £32.470 million. Full detail of the expenditure on the adjusted Capital Plan can be seen at Appendix D.
- 3.28 The main grant income from the Scottish Government and other funders was in line with expectations. Full detail of the capital income received / used in the year can be found at Appendix E. All capital income has been used to defray the cost of borrowing.
- 3.29 Borrowing has increased in line with capital investment. During 2013-14 long-term and short-term borrowing increased to £348.0 million, an increase from £323.2 million in 2012-13.
- 3.30 A significant level of underspending within the capital programme relates to slippage and will simply fall to another year within the capital plan. It is my intention to bring forward a related refresh of the capital plan as part of the normal quarterly monitoring reports to Cabinet during 2014-15.

4 POLICY IMPLICATIONS

- 4.1 There are no direct policy implications associated with the recommendations contained in this report although the report does illustrate both the relevance of the Council's Financial Strategy and the impact of financial performance for 2013-14.

5 EQUALITIES IMPACT ASSESSMENT

- 5.1 This report is not applicable to the well being of equalities groups and an Equalities Impact Assessment is not required.

6 RESOURCE IMPLICATIONS

- 6.1 Financial – as described above

6.2 Personnel - none

6.3 Other - none

7 BACKGROUND PAPERS

7.1 Council 12 February 2013 – Item 1 – Council Financial Strategy 2013/16
Members Library 133/3 – Managing the Workforce – VER Scheme

7.2 Cabinet 9 April 2013 – Item 6 – HRA Capital Investment Plan 2013/14

7.3 Council 25 June 2013 – Item 5 – Revision to Chief Officer Structure

7.4 Audit & Governance Committee 23 July 2013 – All papers

7.5 Council 27 August 2013 – Item 6 – 2012/13 Year-End Financial Review

7.6 Cabinet 10 September 2013 – Item 2 – Financial Review 2013/14 Q1

7.7 Cabinet 12 November 2013 – Item 3 – Financial Review 2013/14 Q2

7.8 Council 11 February 2014 – Item 1 – Council Financial Strategy 2014/17

7.9 Cabinet 11 March 2014 – Item 2 – Financial Review 2013/14 Q3

7.10 Council 22 April 2014 – Item 5 – Revisions to Capital Plan 2014-2017

7.11 Members Library 139/14 – ELC Draft Statement of Accounts 2013-14

7.12 Audit & Governance Committee 15 July 2014 – All papers

AUTHOR'S NAME	Jim Lamond
DESIGNATION	Head of Council Resources
CONTACT INFO	jlamond@eastlothian.gov.uk
DATE	18/8/14

Appendix A

REVENUE BUDGET PERFORMANCE at 31 March 2014

	Q4 Budget per FRX £000	Actual to 31/03/14 £000	Budget for the period £000	(Surplus) / Deficit for period £000	VERS Cost 31/03/14 £000	Adjusted (Surplus) / Deficit for the period (Surplus) / Deficit £000	(Surplus) / Deficit %	Financial Risk Assessment	Change since last assessment
Resources & People Services									
Children's Wellbeing	13,285	13,923	13,285	638	440	198	1.5%	High	No change
Pre-school Education & Childcare	5,276	5,176	5,276	(100)	21	(122)	(2.3%)	Medium	No change
Additional Support for Learning	7,998	8,115	7,998	117	75	42	0.5%	High	No change
Schools - Primary	34,818	35,142	34,818	324	30	294	0.8%	Medium	No change
Schools - Secondary	35,553	34,876	35,553	(677)	12	(688)	(1.9%)	Low	No change
Schools Support Services	3,065	2,887	3,065	(178)	70	(248)	(8.1%)	Low	No change
Financial Services	132	132	132	(0)	109	(109)	(82.9%)	Low	No change
Revenues & Benefits	1,665	1,636	1,665	(29)	124	(152)	(9.2%)	Low	No change
IT Services	0	0	0	(0)	24	(24)	0.0%	Low	No change
Law & Licensing	210	160	210	(50)	0	(50)	(23.8%)	Low	No change
Human Resources	0	0	0	(0)	0	(0)	(100.0%)	Low	No change
Governance/Internal Audit	2,222	2,254	2,222	32	59	(27)	(1.2%)	Low	No change
	104,222	104,301	104,222	79	965	(886)	(0.9%)		
Health & Adult Care Partnership									
Adult Wellbeing	47,191	48,085	47,191	894	458	436	0.9%	High	No change
	47,191	48,085	47,191	894	458	436	0.9%		
Partnerships & Services for Communities									
Community Housing	3,045	2,631	3,045	(414)	23	(437)	(14.4%)	Low	No change
Housing Revenue Account	0	1,081	0	1,081	47	1,034	0.0%	Low	No change
Planning & Environmental Services	2,748	2,818	2,748	70	364	(294)	(10.7%)	Low	No change
Property Services	2,077	1,927	2,077	(150)	249	(399)	(19.2%)	Low	No change
Facility Support	330	373	330	43	71	(28)	(8.5%)	High	Increase
Landscape & Countryside Mgt	6,337	5,946	6,337	(391)	100	(491)	(7.7%)	Low	No change
Transport & Waste Services	17,200	17,046	17,200	(154)	350	(504)	(2.9%)	Low	No change
Communications & Marketing	14	9	14	(5)	92	(97)	0.0%	Low	No change
Corporate Policy	973	937	973	(36)	0	(36)	(3.7%)	Low	No change
Community Partnerships	1,158	1,344	1,158	186	0	186	16.1%	High	No change
Cultural Services	2,480	2,324	2,480	(156)	40	(196)	(7.9%)	Low	Decrease
Community Development	4,657	4,459	4,657	(198)	25	(222)	(4.8%)	Medium	No change
Healthy Living	5,818	5,821	5,818	3	120	(116)	(2.0%)	Medium	Decrease
Economic Development	2,028	2,151	2,028	123	12	111	5.5%	Low	No change
Customer Services	3,661	3,914	3,661	253	355	(102)	(2.8%)	Low	No change
	52,526	52,781	52,526	255	1,848	(1,593)	(3.0%)		
Total All Departments	203,939	205,167	203,939	1,228	3,271	(2,043)	(1.0%)		
Corporate Management									
Revenue Support Grant (inc. NNDR)	(208,827)	(208,951)	(208,827)	(124)			0.1%	Low	No change

Debt Charges/Asset Management	4,152	5,704	4,152	1,552	37.4%	Medium	Increase
Joint Board Requisitions	674	674	674	0	0.0%	Low	No change
Other	3,293	3,003	3,293	(290)	(8.8%)	Low	No change
HRA Transfer	(995)	(995)	(995)	0	0.0%	Low	No change
Use of Reserves	(2,236)	(4,602)	(2,236)	(2,366)	0.0%	Low	No change
	(203,939)	(205,167)	(203,939)	(1,228)	0.6%		
Total All Council	0	0	0	(0)			

Notes

Use of Reserves included above	4,602
Of which	
HRA Capital Receipts Reserve	(150)
General Services Capital Receipts Reserve	(845)
Useable Reserves Decrease	3,607

Appendix B

2013-14 Financial Review - Appendices

	(£m)	(£m)	(£m)	(£m)	(£m)
	Opening Position	Change	Current Position Updated -12/13 Closedown	Change	Current Position Updated -13/14 Closedown
General Services Reserves					
Required to support future budgets	6.357	-4.147	2.210	-2.166	0.044
Civil Emergency	2.000	0.000	2.000	0.000	2.000
Property Renewals	0.932	-0.932	0.000	0.000	0.000
Cost Reduction Fund	3.753	3.402	7.155	-3.577	3.578
Earmarked Reserves					
• DSM (Devolved School Management)	0.573	0.028	0.601	-0.112	0.489
• MELDAP/DAAT	0.062	0.212	0.274	-0.082	0.192
Insurance Fund	0.973	0.172	1.145	0.375	1.520
Capital Receipts Reserve	0.095	-0.095	0.000	0.000	0.000
Gen Services Capital Fund	0.000	0.000	0.000	2.920	2.920
Sub-total General Services Reserves	14.745	-1.360	13.385	-2.642	10.743

Appendix C

Housing Capital Spend and Financing 2013-14

	<u>Budgeted</u> <u>(£000s)</u>	<u>Actual</u> <u>£000s)</u>	<u>Remaining</u> <u>Spend (£000s)</u>
House Purchases	0	1,189	1,189
Mortgage to Rent	646	947	301
Total Gross House Purchase spend	646	2,136	1,490
Modernisation Spend			
Fees	528		(528)
Disabled Adaptations	750	615	(135)
Central Heating / Leasing Purchases	2,364	2,367	3
Electrical Re-wiring	1,700	1,497	(203)
Fencing Programme	50	33	(17)
Energy Efficiency	50	8	(42)
Kitchen Replacement Programme	1,650	1,285	(365)
Re-roofing Programme	50	32	(18)
Stair Improvement Programme	30	4	(26)
Extensions / Roughcast / Building Envelope	1,400	368	(1,032)
Play Areas	50	50	0
Dispersed Alarms	50	4	(46)
Local Initiative Projects	200	122	(78)
Window & Door Replacement Prog	10	186	176
Bathroom Replacement	942	1,057	115
Lead Water Pipes	200	326	126
Asbestos Works	400	769	369
Groundcare Projects	100		(100)
IT Projects	125	31	(94)
Total Modernisation spend	10,649	8,754	(1,895)
Gross Affordable Homes spend	14,335	9,915	(4,420)
Gross Total Housing Capital Spend	25,630	20,805	(4,825)
Financed by:			
Grants	5,662	5,472	(190)
Asset Sales / Capital Reserves	1,052	777	(275)
Borrowing	18,916	14,556	(4,360)
	25,630	20,805	(4,825)

Appendix D

GENERAL SERVICES CAPITAL SPEND - 2013-14

Name of Project	Budgeted Spend	Actual Spend	Over / (Under) £000
	2013/14 £000	2013/14 £000	
New Day Centre - Gullane	2,512	2,420	-92
Fa'side Tranent - New residential home and day centre	6,802	6,459	-343
Haddington Day Centre	95	0	-95
Haddington Town House - Steeple	241	137	-104
Mobile Working	-	13	13
PV installations in public buildings	15	13	-2
Gypsy Traveller Site	472	461	-11
Property Renewals	585	611	26
Property Fees/Internal Architect etc fees	1,445	1,536	91
Environment Fees	111	0	-111
Brunton Hall - Theatre and Main Hall refurbishment	100	140	40
Dunbar - new Community facility	75	68	-7
Dunbar Town House Museum	46	46	-0
John Gray Centre Haddington	79	0	-79
Prestongrange Museum	10	8	-2
Whitecraig Community Centre	50	38	-12
Ormiston Community Centre	15	17	2
Village Halls - Matched Funding	50	0	-50
Tranent Library	105	30	-75
North Berwick Museum - refurbishment	737	568	-169
Community Intervention	200	0	-200
Red School Prestonpans	99	0	-99
Support for Business - Land Acquisition/Infrastructure/Broadband	500	0	-500
Support for Business - Town Centre Regeneration	-	0	0
Reprovision of Pathways Home	500	0	-500
Dunbar - Lochend Campus	202	234	32
Dunbar - Lochend Campus/Additional Classrooms	30	0	-30
Gullane PS - Additional Space	142	126	-16
Haddington IS / St Mary's RCPS - New shared Campus	276	66	-210
Dunbar Grammar School Extension	150	104	-46
Dirleton Classroom Extension	918	527	-391
Macmerry PS Extension	337	380	43
Pinkie St Peter's PS Extension/Levenhall Nursery reprovision	600	595	-5
Law Primary School	20	3	-17
Windygoul PS Permanent Additional Classrooms	160	262	102
Replacement Vehicles	2,838	1,090	-1,748
East Lothian Legacy Project - 3G Pitches	45	0	-45

Pavilions	150	42	-108
East Lothian Legacy Project - Meadowmill Alterations	125	66	-59
Sports Centres - refurbishment & Equipment	200	71	-129
Expansion of 3G pitch provision	1,541	1,276	-265
Schools IT	938	719	-219
Corporate IT Program	240	463	223
Server Room Upgrade	250	0	-250
Core Path Plan Implementation	50	13	-37
John Muir Country Park Play Area	2	0	-2
Cuthill Park	87	8	-79
Lochend Road - Play Area	97	100	3
Amenity Services Machinery & Equipment - replacement	167	127	-40
Cemeteries - Extensions/Allotments	469	0	-469
Coastal Car Parks/Toilets	730	49	-681
Peppercraig Depot Haddington	400	42	-358
Coastal Protection/Flood	300	134	-166
Promenade Improvements - Fisherrow	25	0	-25
Pencaitland Paths/Community Car Park	200	0	-200
Cycling Walking Safer Streets (Ring-fenced grant funded)	104	0	-104
Roads/CWSS/Hotspot Safety Improvements	5,350	5,677	327
Roads: safety hotspot surveys & improvements	30	0	-30
Parking Improvements	300	2	-298
Purchase of New Bins	153	84	-69
Gross Capital Spend	32,470	24,825	-7,645

Appendix E

General Services Capital Income 2013-14

Developer Contributions	Budgeted Income 2013-14	Actual Income 2013-14	Over / (Under) £000
Lochend Road	-28	-28	0
Dirleton PS Classroom Extension	-561	-561	0
Gullane Extension	-13	-13	0
Macmerry PS - Additional Classroom	-82	-82	0
Dunbar PS	0	-75	-75
	-684	-759	-75

Asset Sales

Carlyle House	-120	-120	0
31-33 Court Street	-215	0	215
Abbey Road	-145	-145	0
6-8 Lodge Street	-385	-385	0
Pinkie St Peters Servitude	-50	-50	0
Glenorchy Road	-375	0	375
Yester School	-80	0	80
Vehicle Sales	-10	-73	-63
3 Goldenstones	0	-3	-3
Loch Road	0	-14	-14
32 Salisbury Walk	0	-6	-6
Orcherfield East Linton	0	-50	-50
	-1,380	-846	584

Specific Project Income

John Gray Centre - HLF	-86	-86	0
John Gray Centre - Historic Scotland	-19	-19	0
Brunton Hall - Creative Scotland	-50		50
New 3G Pitches - Sports Scotland	-600	-600	0
New 3G Pitches - Scottish Football Partnership	-60	-60	0
CWSS Grant	-104	-116	-12
Gullane Day Centre - NHS Contribution	-1,366	-1,368	-2
Dirleton - CFCR from Property Budgets	-66	-66	0
Pinkie - CFCR from Property Budgets	-250	-250	0
Vehicles - CFCR	-1,200	-72	1,128
Haddington Town House - Common Good	-90	-41	49
Haddington Town House - Historic Scotland	-58	-41	17
Lochend Road Playpark - ATRA Contribution	-57	-9	48
Lochend Road Playpark - VIRADOR Contribution	0	-50	-50
Lochend Road Playpark - Local Housing	-12	-13	-1
Cemeteries/Allotments - CFCR from Landscape	-3		3

TP Site - Midlothian Contribution	-62		62
TP Site - ELC Contribution from Housing	-62		62
TP Site - SG Grant	-369		369
Haddington Day Centre Contribution	-50		50
	-4,564	-2,791	1,773
General Capital Grant	-6,986	-6,980	-6,980
Total Income	-13,614	-11,376	-4,698