

# SKDC Capital Strategy 2007-11

## South Kesteven District Council

### Capital strategy 2007-2010

#### Introduction

##### **Purpose**

The main purpose of this capital strategy is to provide a framework for capital investment. It describes how the deployment of capital resources and those the council can influence contribute towards improving the economic, social and environmental well being of the area as set out in our community strategy, corporate plan and performance plans.

Principle 8 of the Medium Term Financial Strategy (MTFS), approved by the council in autumn 2006, requires the Council to "*maintain a robust capital strategy to support a deliverable medium term capital programme.*" The capital strategy covers a rolling 3 year period and is a key overarching strategy that supports service strategies and plans. Whilst the strategy currently covers a 3 year period it is proposed that a forward five-year capital strategy and programme will be developed during the life of this strategy. The strategy demonstrates linkages to the MTFS, asset management plan (AMP) and treasury management strategy.

The objective of the capital strategy is fourfold:-

- To provide a framework for the management and monitoring of the capital programme – enabling physical assets and related resources to be efficiently and effectively used to support the community planning process
- To take account of significant revenue implications
- To be used to inform bidding for additional capital resources and contribute to the Council's approach to PFI/PPP
- To state the Council's processes for
  - Option appraisal of capital projects
  - Deciding on the prioritisation of capital projects
  - Monitoring and evaluating approved schemes
  - The corporate review of existing properties.

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## **District Profile**

South Kesteven District Council covers an area of 365 square miles (945 square kilometres) located in south-west Lincolnshire, its four towns and over one hundred villages are home to 126,600 people. The four towns are Stamford, Bourne and the Deepings in the south and Grantham in the north. There are 83 parishes in the District and 58 elected members of the Council. The administrative centre is in Grantham and there are area offices in Stamford, Bourne and the Deepings. Public consultation is guided through six Local Forums held throughout the district.

South Kesteven has a considerable mix of commercial, business and industrial activity. The quality of its infrastructure, with the main A1 traffic artery and the electrified East Coast rail link between London and Edinburgh is unique in the county of Lincolnshire context. However, as the Community Strategy emphasises, regional, national and international economic conditions, changes brought about by e-commerce, ageing population, skills shortages and low paid, low skilled employment pose major challenges to South Kesteven.

The number of people in employment age 16-74 was 62,800 as at 2005. The main sources of employment in the area are manufacturing and construction 27%, retail trade, hotels and catering 23%, public administration, education and health 23%, totalling 72% or 3 out of four jobs. The remaining 28% is made up of business and finance, transport, agriculture and other trades. The percentage of people unemployed at July 2005 was 1.6%.which was below the Lincolnshire (2%), East Midlands (2.6%) and National (2.8%) percentages.

Following a ballot of tenants and an overwhelming vote of confidence in the service provided, the Council has retained its housing stock of around 6,500 homes.

## **Vision, mission, ambitions and corporate priorities**

The Council's Corporate Plan sets out the Council's vision and priorities. The vision for the future is "*shaping the future together with our partners and residents to develop a place where people really matter and being recognised as a council that provides brilliant services*".

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Our mission is:

- We will be a council that remains open and honest at all times
- We will be a council that shows a passion for service
- We will be a council that gets things done efficiently and effectively

Our ambitions may be summarised into four key areas:

1. to deliver value for money
2. to focus on frontline services
3. to provide brilliant customer services
4. to involve all the people of the district

We have adopted four levels of prioritisation for our services:

Category A	Step-change improvement	Crime and anti-social behaviour Access to council services Recycling Effective use of resources Town centre regeneration Affordable housing Communications
Category B	Incremental improvement	Business development Diversity LSP and community strategy Housing management Street scene Asset management
Category M	Maintain statutory or service minimums	All other services
Category Z	Non-priorities for managed disinvestment	Non-specific grants to voluntary organisations Tourism Pest Control Travel Vouchers

Principle 1 of the MTFS sets out that "*the Community Strategy, Corporate Plan and Annual Performance plan drive the allocation of resources*", the allocation of resources should be in accordance with the Council's prioritisation as identified above.

## ***The LSP Priorities and the golden thread***

The Council believes in partnership working under the direction of the Local Strategic Partnership (LSP). This brings together the public, private, commercial and voluntary sectors to address the needs of the district. The LSP is supported by four active town centre partnerships. The priorities of the LSP have been founded in a detailed area profile which is updated annually. The priorities are:

- Community safety

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- Affordable housing
- Town centres and economic development
- Improved transport and access.

The council is also been actively involved in developing the Local Area Agreement for Lincolnshire which will shape the relationship of Lincolnshire public bodies with Government Office East Midlands for the next 3 years. In addition, the council is working with county council and other Lincolnshire district councils on the shared services agenda to identify opportunities of collaborative working to generate efficiencies and improved service delivery.

## Key Priorities

The council owns land and buildings and is aware of the need to use these assets in the most effective way for everyone's benefit. The Council will seek to use its assets to assist partners and businesses, in the wider context of achieving the community strategy. Detailed below are the key Capital Investment priorities and examples of partners and partnership programmes.

### ***Town Centre Regeneration***

Town centre regeneration is a key priority for the Council and focuses on the four towns within the district. Capital investment is being undertaken and will continue to be undertaken for the life of this strategy. The plans have been developed with key stakeholders and partners from the private, voluntary and public sectors, including the Town Centre Management Partnerships in each of the towns, East Midlands Development Association and the Welland Sub-regional strategic partnership. It is proposed that funding will for town centre regeneration will be a mix of public and private sector funding.

The proposals for Grantham are developed in the Grantham Masterplan and focus on the town centre and Canal basin and reflect Grantham's growth area status. Work has already commenced on the Stamford Gateway project. The proposals for Bourne feature the Core Area proposals and are currently being worked up with a preferred private sector developer. A Masterplan for the Deepings is currently being developed.

Other key projects which support the Town Centre Regeneration Priority are the development of a multi-storey car park at Welham Street Grantham and the remediation of contamination at the Wharf Road car park Stamford.

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## ***Affordable Housing***

The Council's priority for Affordable Housing will be delivered in line with the Council's Housing Strategy. This will be delivered through the Council's commitment to invest capital in the maintenance and improvement of its Housing Stock funded through the Housing Revenue Account and Major Repairs Allowance. A full stock condition survey is being commissioned during 2007/8 and this will inform future investment decisions.

In addition, the broader aims of the Council to enable and provide affordable housing will be realised through working in partnership with Registered Social Landlords to deliver new homes using Regional Housing Board funding. Also capital investment will be targeted to work towards achieving Decent Homes standard within the private sector, to achieve this, the Council will utilise Government grants and initiatives.

## ***Recycling***

Recycling is a key priority for the council and the Council is mid way through the roll out of capital investment in a twin wheeled bins across the district. Once the roll out is complete during 2007/8 an alternate week waste and recycling service will be fully implemented across the district. This is a key project to enable the Council to minimise waste and contribute to the sustainability agenda.

## ***Access to Council services***

Over recent years the Council has invested in introducing Electronic Government via its modernisation programme, which has been funded from the Council's own resources, Government funding and partnership working with the local authorities making up the Welland Partnership.

The Council is continuing its commitment to the modernisation programme and improving access to Council services. Investment is also being made into customer service centres, with the new main Customer Service Centre based in Grantham being completed in 2006. The proposals for the next phase of investment are being developed with options being considered for local offices in Stamford and Bourne. The options under consideration include joint working with other public agencies. In addition, consideration will be given to community access or kiosk facilities in rural areas.

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## ***Effective use of Resources and Asset Management***

The Council has a fleet of vehicles including pool cars and works vehicles. A review of the options for the vehicle fleet is planned to be commenced during the financial year 2007/8 to identify the most effective use of Council resources.

Investment in Council owned properties will be in accordance with the Council's Asset Management Plan to ensure the properties remain maintained. In addition, investment will be targeted to maintenance and renewal projects that achieve energy efficiency and contribute to the reduction of carbon emissions.

## **Capital Resources**

The Council's main capital resources may be summarised as:

- Supported Borrowing
- Unsupported Borrowing
- Capital Receipts
- Capital grants and contributions including s106 developer contributions
- Major Repairs Reserve
- Direct Revenue financing

<b>Summary of estimated capital resources</b>	
	£'000
Capital receipts	4,892
Capital grants and contributions	1,502
Major repair reserve and allowance	15,618
Direct revenue financing	400
Unsupported borrowing	4,948
<b>Total resources</b>	<b>27,360</b>

Following the introduction of the Prudential Framework for local authority capital finance in 2004, the Council can determine what level of long term borrowing it wishes to undertake to finance its capital priorities, within the framework of prudent, sustainable and affordable borrowing, full details are contained in the Treasury Management Strategy.

Historically the Council has earmarked the use of useable housing capital receipts for housing purposes, including supporting the provision of affordable housing. Based on the current projections and existing policies it is anticipated that there will be a need for unsupported borrowing during 2007/8. During 2007/8 this policy

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will be reviewed in consultation with the Council's Treasury Management advisors, to enable the greatest flexibility for the use of Council resources to finance capital investment is achieved. It is anticipated that if all usable capital receipts are applied to the overall capital programme, unsupported borrowing would not be required until 2009/10.

Principles 5 and 6 of the MTFS state that, whilst the Council should identify and seek opportunities for external funding, the Council should maintain a prudent approach when making estimates of external funding from the Government and other sources.

The Council has also used direct revenue financing as an option to support capital investment and will continue to consider this option subject to budgetary pressures.

The Council will consider use of Compulsory Purchase Order powers to assist with land assembly where there is a clear community benefit and all other feasible options have been exhausted.

The Council's Local Development Framework enables the Council to use planning powers to secure capital investment, for example the use of section 106 agreements to deliver affordable housing and community facilities.

When considering new services, the Council will explore the ability of any private operator to supply the service using their own property stock, including private finance initiative.

The Council will also consider capitalising expenditure which is legally within the accepted definition of capital expenditure to maximise flexibility within the revenue account and minimise ongoing budgetary pressures.

## ***Revenue implications of capital schemes***

When considering capital investment, the Council will take into account the revenue implications of capital schemes including:

- the ability of the investment to result in long-term revenue savings
- the impact of loss of interest earnings
- the impact of ongoing revenue implications from capital schemes ie running costs

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## Property Management and Objectives

The Service Manager – Assets and Facilities Management has responsibility for the management of property and is designated as the Corporate Property Officer. The Capital Asset Management Group (CAMG), which includes the Assets and Resources Portfolio Holder, Corporate Head of Finance and Resources, Service Managers and relevant property professionals meet once a month to consider the Capital Programme, Asset Management Plan and implications of Service Plans. This group reviews the property stock and make recommendations to Management Board and the Cabinet.

The Council holds non operational property valued at £5.952 million, the remaining fixed assets being valued at £348.583 million (including Council housing stock) as at 31<sup>st</sup> March 2006. The non-operational and operational property objectives are stated in the Asset Management Plan, these are derived from principle 7 of the MTFS states the Council will manage the Council's assets, reserves, balances and receipts to optimise financial returns for future investment in the Council's priorities for the benefit of the community.

### ***Service plans and best value reviews***

Land audits should be undertaken periodically – this will be done on a rolling review and is due to commence in 2007/8. The process of the land audit should rigorously query the rationale of holding property and feed recommendations into CAMG for detailed evaluation and recommendation to Management board and Cabinet. This will assist the identification of underused or inappropriate property assets and should also ensure that no unnecessary acquisitions are made.

### ***Use of resources and surplus property***

The mechanism, for identifying surplus property is set via the consideration of performance measures, relationship with priorities and service needs, which are considered by CAMG, Management Board, Cabinet and Council.

With regard to identify surplus assets, any change of use, under occupancy, major repair or improvement work will need to be considered by CAMG who will make recommendations to Management Board and Cabinet. The disposal of property is achieved at "best consideration" – in line with financial regulations

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and constitution. Property acquisitions and disposals will be assessed both in terms of commercial value and community benefits.

## **Capital charging**

Capital charging is applied in accordance with CIPFA's<sup>1</sup> Code of Practice on accounting for best value.

## **Performance measures**

These are detailed in the Council's Asset Management Plan.

## **Planning and prioritising capital investment**

### ***Consultation***

During 2003/4 public consultation was undertaken on the priorities of the Council. The Council priorities were then approved during 2004/5. These have been reviewed annually to reflect the achievements made towards delivering targets and also to take account of any new issues, this ensures that they remain fit for purpose.

In addition, consultation is undertaken on specific major projects with local stakeholders.

### ***Role of Cabinet and Council***

The Cabinet recommend to Council priorities and programmes and budgets and implements following Council approval in line with the budgetary framework. Taking account of the Cabinet recommendations, the Council determine priorities and approve the budgetary framework and overall capital programme.

## ***Capital project appraisal***

### ***Project definition***

Service managers identify through service plan key requirements of service and potential capital and revenue budget requirements, and submit a fully completed project appraisal application.

In the case of cross cutting projects, the individual service plans will identify the need for cross cutting capital investment and the

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<sup>1</sup> CIPFA – Chartered Institute of Public Finance and Accountancy

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project appraisal application will be jointly submitted by the relevant service managers.

At the stage of applying for the project to be scored, the project will be defined together with an overview of the target outputs and outcomes. The detailed appraisal form is attached at appendix A.

## **Project appraisal**

The project appraisal will go through a two stage process before being recommended to Cabinet. The first stage will be a detailed analysis of the individual project will be undertaken by three members of CAMG who will provisionally score the project based on the submission of the service manager.

The project appraisal will consider:

- need
- fit with priorities
- outputs and outcomes
- potential sources of external funding
- investment risks
- affordability of capital investment and ongoing revenue consequences – Whole life costing
- deliverability

The second stage will be the presentation of the provisional scoring to the whole of CAMG who will provide challenge as required and determine the recommendations to the Cabinet via the Asset and Resources Portfolio Holder. A copy of the project scoring matrix is attached at the end of the strategy.

The Cabinet will then recommend the Capital programme to Council for approval. The Capital programme will be kept under review during the year to ensure, that the profiled investment is being delivered or the programme amended to reflect changes in profile and the capital financing assumptions remain robust in the light of outturn performance and award and draw down of external grants.

## **Project initiation**

The Council has adopted a corporate approach to project management. At the project initiation stage the project manager will ensure the project structure is defined together with a project plan and resource plans.

## **Project structure**

The project structure will identify the scope of the project which will determine the size and nature of the project team.

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## **Project plan & resources**

MS Project management software is used corporately to aid the management of significant projects, together with budget management reports to monitor and manage the use of resources.

## **Project management**

Each project will have a project manager. A project team will be created subject to the size and nature of the project, the project team will include representation from legal, finance, asset management and any other professionalism as appropriate.

Milestone/gateway reviews will be undertaken at key stages of significant projects to ensure delivery and outcomes are being progressed in accordance with the project plan, major variances will be escalated to Management Board and Cabinet as required.

## **Post project appraisal**

To ensure that every opportunity is taken to learn from previous experiences, post project appraisal of individual schemes will be undertaken by the project team and reported to CAMG

## **Capital investment – management, monitoring and evaluation**

Service managers are responsible for managing capital projects, including feasibility studies, contract management and post project appraisals. Support from Financial services, Asset and facilities management and Legal is provided in the form of technical advice and support. Service Managers have access to the financial ledger system, in addition, Financial services provide monthly financial monitoring reports or more regularly if required.

Progressing schemes in accordance with agreed timescales is an important aspect to managing a capital programme.

Progress of the overall programme is reviewed at CAMG who report progress to Management Board and Cabinet to enable a corporate perspective to be taken; detailed work on the housing programme is reviewed by Housing Operational and Development Group (HODG) who report exceptions to CAMG. Management Board and Cabinet will adjust priorities where it is necessary to deliver the programme.

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## Corporate policies on procurement

The Council's Procurement Strategy and Contract Procedure Rules will be applied to capital investment. The Procurement Strategy incorporates key strategic aims covering:

- Corporate Procurement
- Risk Management, Policies and Procedures
- Best Value
- Training and Development
- Electronic Procurement (E-procurement)
- Procurement Management Information
- Value for Money and Efficiency Gains
- Performance Measurement and Management
- Sustainability and Well being
- Partnership Arrangements

The Corporate policies on procurement include the provision to adopt EGAN<sup>2</sup> principles where appropriate.

## Capital strategy and asset management plan review

The Capital strategy and Asset Management Plan will have a fundamental review in 2011, but will be reviewed annually to ensure they remain fit for purpose and aligned to the Council's priorities.

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<sup>2</sup> "Rethinking Construction" report of task force led by Sir John Egan – key principles: committed leadership; integrated teams through the delivery chain; focus on the customer; quality driven agenda; respect for people.

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## Major repairs and maintenance position

Backlog Maintenance Across Service Areas As assessed in 2006/7			
OPERATIONAL ASSETS	Category 1 Urgent £k	Category 2 Essential £k	Category 3 Desirable £k
<u>Leisure</u> Condition works to Deepings LC subject to resolution of lease arrangements	110	-	-
<u>Heritage</u> Maintenance to Monuments (The Conduit)	1	-	-
<u>Unadopted Roads</u> Adoption Process to Whitley Way & Halifax Drive, Market Deeping.  Adoption Process to Alma Park, Grantham	-	150	300
Sub Total	111	175	300
NON-OPERATIONAL ASSETS			
<u>Industrial</u> Security fencing to Graham Hill Way, Bourne  Kerbing & Paving to Mowbeck Way, Grantham	-	-	6
<u>Depot</u> Fencing/gates Paving	-	-	5
Sub Total	-	3	11
Combined Total	111	178	311

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## Summary of estimated capital programme 2007/8 to 2009/10

	Description	2006/2007 Estimate Base	2006/2007 Revised Base	2007/2008 Estimate Base	2008/2009 Estimate Base	2009/2010 Estimate Base
		£'000	£'000	£'000	£'000	£'000
<b><u>HOUSING INVESTMENT PROGRAMME</u></b>						
<b><u>HOUSING REVENUE ACCOUNT</u></b>						
1	Stock Improvements	4,987	7,417	5,990	5,853	5,891
2	Demolitions	30	15	30	25	25
3	<b>TOTAL - HOUSING REVENUE ACCOUNT</b>	<b>5,017</b>	<b>7,432</b>	<b>6,020</b>	<b>5,878</b>	<b>5,916</b>
<b><u>HOUSING GENERAL FUND</u></b>						
4	Affordable Housing	-	425	475	-	-
5	Private Sector Renewal	-	-	331	50	50
6	Disabled Facilities Grant	350	350	450	450	450
7	<b>TOTAL - HOUSING GENERAL FUND</b>	<b>350</b>	<b>775</b>	<b>1,256</b>	<b>500</b>	<b>500</b>
<b><u>OTHER SERVICES</u></b>						
8	Community DSP	360	110	110	110	110
9	Economic DSP	3,900	2,016	2,960	1,000	1,000
10	Engagement DSP	720	600	120	-	-
11	Healthy Environment DSP	2,700	2,500	200	-	-
12	Resources DSP	560	610	560	560	560
13	<b>TOTAL - OTHER SERVICES</b>	<b>8,240</b>	<b>5,836</b>	<b>3,950</b>	<b>1,670</b>	<b>1,670</b>
14	<b>TOTAL - CAPITAL PROGRAMME</b>	<b>13,607</b>	<b>14,043</b>	<b>11,226</b>	<b>8,048</b>	<b>8,086</b>
<b><u>FINANCED BY:</u></b>						
15	Supported Borrowing	800	-	-	-	-
16	Unsupported Borrowing	2,167	-	1,034	1,957	1,957
17	Capital Receipts	2,700	1,404	2,696	-	2,196
18	Capital Grants and Contributions	150	150	1,076	213	213
19	Major Repair Reserve	4,217	7,432	6,020	5,878	3,720
20	Direct Revenue Financing	3,573	5,057	400	-	-
21	<b>TOTAL - CAPITAL PROGRAMME</b>	<b>13,607</b>	<b>14,043</b>	<b>11,226</b>	<b>8,048</b>	<b>8,086</b>

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## Fixed assets as at 31<sup>st</sup> March 2006

<b>Operational Assets</b>	£'000
Council Dwellings	297,135
Other Land and buildings	48,727
Vehicles, plant and equipment	2,721
	348,583
<b>Non Operational Assets</b>	
Surplus Assets	5,952
<b>Total Fixed Assets</b>	354,535

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## Project Assessment

### Project Description:

Statutory Obligation (Y/N)?

Stage 1 Factor	Comments	Stage 2 Detailed Prioritisation	Ranking	Score	Total	Commentary
<b>Priorities</b>	Schemes must be linked	Each scheme to be marked	Town Centre Development	0-4	0	
<b>no minimum score</b>	to at least one of the Councils	on a Scale of 0-4(priority A)	Access to Services	0-4	0	
	category A or Category B	services and 0-2 (priority B)	Recycling	0-4	0	
	priorities	services to indicate how well	Anti-social Behaviour	0-4	0	
		the scheme meets each	Communications	0-4	0	
		priority. Therefore schemes	Affordable Housing	0-4	0	
		which are cross cutting will	Use of Resources	0-4	0	
		benefit.	Business Development	0-2	0	
			LSP & Community Strategy	0-2	0	
			Housing Management	0-2	0	
			Diversity	0-2	0	
			Maintenance of Council assets	0-2	0	
			Street Scene	0-2	0	
					0	
<b>Evidence</b>	In some cases local demands	All factors will receive equal	Local Consultation	1-5	0	0
<b>of Needs</b>	are in excess of national	weighting	Service Strategy	1-5	0	
<b>Minimum score 5</b>	guidelines and strategies and		National Strategy	1-5	0	
	this tries to acknowledge that		Statutory Obligation	1-5	0	
	the two must be balanced. This				0	
	will cover Health and Safety					
	related schemes.					
<b>Partnership</b>	Show that work has been done	The proportion of finance which	Evidence of 3rd party contribution	0-15	0	
Eligibility under	to ensure that the obtaining of	will be met by third party. The				
existing criteria can	external finance is realistic. The	likelihood of receiving support.				
be demonstrated	degree to which partnership will	Assessment of the value the				
<b>no minimum score</b>	add value to the project	partner will add to the project				
<b>Outputs</b>	This will enable the Council to	A list of factors will be	Evidence	0-10	0	
<b>&amp; Outcomes</b>	improve the way it reports its	established. These may be				
These have been	work and clearly show what is	grouped. Assessment then				
clearly identified and	being achieved. A standard list	made on what the scheme will				
can be justified from	of outputs/outcomes will be	achieve.				
supporting evidence	prepared so as to assist in					
<b>minimum score 5</b>	comparing different schemes.					

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<b>Financial</b>	Capital costs include both works	Capital will be based on the quality of work which has been put into estimate, eg costed feasibility studies. Revenue will be based on whether the effect is positive, neutral or negative on the revenue budget. VAT impact on Council's 5% test.	Capital: Evidence	0-5	0	
Capital costs have been based on internal or external professional advice. Revenue implications have been properly developed.	and land purchase. Try and avoid 'guesstimates' which results in schemes requiring increased finance or having to be reduced to meet finance available.		Revenue: Evidence	0-5	0	0
						0
<b>Financial</b>	WLC aims to determine the full cost of a solution to a requirement over the full period that the requirement will exist	WLC should take into consideration acquisition costs, operating costs, disposal costs	acquisition costs	0-5	0	
Whole Life Costing			operating costs	0-5	0	
			disposal costs	0-5	0	
			high score = low costs		0	
<b>Financial</b>	application of prudential indicators to assess affordability of capital	impact on Council's capital financing requirement (CFR)	0-5	0		
Prudential Code		Ratio of financing costs to net revenue stream	0-5	0		
<b>Overall financial score of 20</b>		Incremental impact of capital investment decisions on the Council Tax	0-5	0		
					0	
<b>Risk Assessment</b>	Try to ensure that not all schemes selected are high risk with the danger that there will be delays in delivery or non-delivery.	The following will all need to be considered: Technical Issues, Financial Uncertainty, Partnership Uncertainty, Planning Issues, Legal Issues	High Risk = Low Score Low Risk = High Score	0-5	0	
Identify the level of risk in a project not being able to proceed.						
<b>Minimum score 3</b>						
<b>Timescales</b>		Timescale Certainty High	4	0		
<b>Minimum score 2</b>		Timescale Certainty Low	0		0	
<b>Total Score</b>					0	