

Depreciation and Impairment Charges

HB Name: Hywel Dda Health Board
Scheme Name: Aseptic Scheme
Project Stage: BJC

Summary		Capital Cost	Impairment	Additional Dep'n
		Based on BJC		
Option Names:				
Current Costs	N/A			
Aseptic Scheme	Option 3	2,481,996	1,597,944	58,765
Aseptic Scheme	Option 4	3,961,798	1,228,919	205,783

CALCULATION OF CAPITAL CHARGE

Projected Capital Cost MIPS	Net	VAT	Gross
Building and Engineering	636,310	127,262	763,572
Fees			0
Planning Contingency	0	0	0
Inflation		0	0
Land			0
Furnishings(Donated)			0
Furnishings(NHS funded)			0
Equipment	171,361	34,272	205,633
Fees	151,414	15,271	166,685
Non Works Cost	1,039,034	207,807	1,246,841
Contingency	95,447	19,089	114,536
Recoverable VAT		(15,271)	-15,271
Total Cost	2,093,565	388,430	2,481,996

Allocation between building structure and engineering costs

	Structure	Engineering	Total
Percentage	60%	40%	100%
Building and Engineering	407,051	271,367	678,418
Fees			0
Total	407,051	271,367	678,418

	Value	Depreciation %	Annual Depreciation	Current Dep'n	Additional Dep'n
Annual Depreciation Costs					
Structure-60 years	407,051		6,784		6,784
Engineering-25 years	271,367		10,855		10,855
Furnishings(Donated) - 10years	0	10.00%	0		0
Furnishings(NHS)-10years	0	10.00%	0		0
Equipment	205,633	20.00%	41,127	0	41,127
	884,052		58,765		58,765

Impairment Impact

	Total	% Impairment	Impairment
Current Valuation			0
Land	0	0.00	-
New Build	878,108	0.23	- 199,689
Refurbishment	0	0.60	-
Fees	1,398,255	1	- 1,398,255
Estimated Impairment Impact	2,276,363		- 1,597,944
Equip	205,633		
	2,481,996		
New Valuation after impairment			678,418
Increase in Balance Sheet			884,052

Aseptic Scheme

CALCULATION OF CAPITAL CHARGE

Projected Capital Cost MIPS	Net	VAT	Gross
Building and Engineering	2,130,934	426,187	2,557,121
Fees			0
Planning Contingency	0	0	0
Inflation		0	0
Land			0
Furnishings(Donated)			0
Furnishings(NHS funded)			0
Equipment	134,317	26,863	161,180
Fees	415,373	33,687	449,060
Non Works Cost	405,979	81,196	487,175
Contingency	319,640	63,928	383,568
Recoverable VAT		(76,306)	-76,306
Total Cost	3,406,243	555,555	3,961,798

Allocation between building structure and engineering costs

	Structure	Engineering	Total
Percentage	60%	40%	100%
Building and Engineering	1,363,170	908,780	2,271,950
Fees			0
Total	1,363,170	908,780	2,271,950

	Value	Depreciation %	Annual Depreciation	Current Dep'n	Additional Dep'n
Annual Depreciation Costs					
Structure-20 years (estimated life of demountable)	1,363,170		68,159		68,159
Engineering-20 years (estimated life of demountable)	908,780		45,439		45,439
Furnishings(Donated) - 10years		10.00%	0		0
Furnishings(NHS)-10years	0	10.00%	0		0
Equipment	460,928	20.00%	92,186	0	92,186
	2,732,878		205,783		205,783

Impairment Impact

	Total	% Impairment	Impairment
Current Valuation		0	-
Land	0	0.00	-
New Build	2,940,689	0.23	- 668,738
Refurbishment	0	0.60	-
Fees	560,181	1	- 560,181
Estimated Impairment Impact	3,500,870		- 1,228,919
Equip	460,928		
	3,961,798		
New Valuation after impairment			2,271,950
Balance Sheet Impact			2,732,878