



NOTTINGHAMSHIRE
Fire & Rescue Service
Creating Safer Communities

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

REVENUE, CAPITAL AND PRUDENTIAL CODE MONITORING REPORT TO AUGUST 2023

Report of the Chief Fire Officer

Date: 20 October 2023

Purpose of Report:

To report to Members on the 2023/24 financial performance of the Service and Prudential Code monitoring to the end of August 2023.

Recommendations:

It is recommended that Members:

- Note the contents of this report.
- Approve the plans and virements for using £927k of the forecasted underspends, as outlined in Sections 2.2 – 2.3.
- Approve the £38k virement relating to the Building Safety Regulator grant and the associated post (Section 2.4).
- Approve the transfer of the £147k Fire Protection Uplift grant to earmarked reserves (Section 2.13).

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1. BACKGROUND

- 1.1 Budget monitoring is a key aspect of financial management for the Fire Authority. Regular reporting of spending against the revenue budgets is a check that spending is within available resources and if necessary, allows for financial resources to be re-assigned to meet changing priorities.
- 1.2 This report covers those areas with a higher risk of significant variance. An assessment of this risk has been made in the light of the size of the budgets selected and/or previous experience of variances, as well as the emergence of actual variances. It is vital that an overview of the budgetary position during the year is maintained, so that appropriate action can be taken in respect of significant variances and the budget is managed as a whole.
- 1.3 Monitoring against the revised prudential indicators is also included in this report, as required in the Prudential Code published by the Chartered Institute of Finance and Accountancy (CIPFA).

2. REPORT

- 2.1 The revenue monitoring position is set out in Table 1 below. It shows a forecast outturn position of £48.714, which is an £1.477m underspend against the revised budget of £50.191m. The approved budget of £49.965m included a £404k contribution from the earmarked reserve for Budget Pressure Support to address a funding deficit. As things currently stand, this contribution is not required. The revised budget reflects the planned use of £227k of earmarked reserves relating to various projects.

Table 1 – Summary Expenditure and Funding Position

| | 2023/4 Budget £'000 | Revised Budget £'000 | Forecast Outturn £'000 | Variance £'000 |
|--|------------------------------------|-------------------------------------|---------------------------------------|---------------------------|
| Net Expenditure | 49,965 | 50,191 | 48,714 | (1,477) |
| Revenue Support Grant | (6,189) | (6,189) | (6,189) | 0 |
| Business Rates (including related grants) | (11,286) | (11,286) | (11,286) | 0 |
| Pension Grant | (2,340) | (2,340) | (2,340) | 0 |
| Council Tax | (29,746) | (29,746) | (29,746) | 0 |
| General Fund | 0 | 0 | 1,074 | 1,074 |
| Earmarked Reserves | (404) | (630) | (227) | 403 |
| Total | 0 | 0 | 0 | 0 |

- 2.2 The majority of the underspends relate to four areas: uniformed pay, interest receivable, recovered costs and minimum revenue provision (MRP). It is proposed that some of the pay underspends are utilised to resource the plans to increase the number of wholetime staff. Approval is therefore sought for the following virements:

Resourcing of Wholetime Recruitment

| | £ |
|---|-----------------|
| Additional trainer courses | 25,000 |
| ICL2 courses for SM recruitment process | 9,000 |
| Additional HR staffing | 20,000 |
| Additional occupational health costs | 5,000 |
| Positive action costs | 25,000 |
| Application outsourcing | 5,000 |
| Venue costs | 3,000 |
| Total | 92,000 |
| Funded from: Wholetime pay | (92,000) |

- 2.3 The remaining underspends provide the Authority with an opportunity to undertake some improvement works and projects that will result in budget savings in future years. The following virements are proposed (see Appendix D for further details of the projects):

Proposals to Utilise Underspends

| | £ |
|--|------------------|
| Training tower remedial works | 200,000 |
| ICT support | 25,000 |
| Ashfield PODs (capital expenditure) | 260,000 |
| BA wash facilities | 160,000 |
| RMS server costs (capital expenditure) | 100,000 |
| Leadership training | 25,000 |
| Personal issue dry suits (capital expenditure) | 65,000 |
| Total | 835,000 |
| Funded by Virements From: | |
| Minimum Revenue Provision | (212,000) |
| Interest receivable | (236,000) |
| Wholetime pay | (143,000) |
| On-call pay | (150,000) |
| Recovered costs | (94,000) |
| Total | (835,000) |

- 2.4 The Building Safety Act (2022) places new requirements on Fire and Rescue Authorities. Under the new regime, Fire Protection officers provide assistance to the work of the Building Safety Regulator (BSR) which will regulate higher-risk buildings through a multi-disciplinary approach led by the Health and Safety Executive. The Authority is receiving grant funding from the Home Office to cover the cost of an additional Fire Safety Inspecting Officer who will assist the BSR. Approval is sought for a £38k virement to create an expenditure budget for the salary costs and an income budget for the grant.
- 2.5 A more detailed analysis of expenditure can be found at Appendix A. Major variances on specific budgets are shown below.

WHOLETIME PAY

2.6 Wholetime pay is forecasted to underspend by £460k in total. At the end of August the number of posts was 28.4 FTE below the approved establishment. The Assistant Chief Fire Officer is overseeing plans to increase the number of wholetime staff. 12 new apprentices have started a training course in September, and another training course will be held in April 2024. We are also expecting to recruit 15 transferees from other services between October 2023 and January 2024. Overtime is being used to cover the ridership in the short term. If approval is given for the virements outlined in sections 2.2 and 2.3, the underspend will be reduced to £225k.

ON-CALL PAY

2.7 On-call pay can vary significantly from month to month depending on levels of activity and so it can be difficult to forecast with certainty. At this stage it is expected that the on-call pay budgets will underspend by £266k. The largest variances relate to incident related costs, which are expected to underspend by £117k. The number of mobilisations can be highly variable, and the figures for quarter 1 of 2023/24 are 20% lower than the same period last year. Other areas of underspend include payments relating to modified duties and sick pay (£77k), and drills and training (£69k). If the virements outlined in section 2.2 are approved, the underspend will be reduced to £116k.

NON-UNIFORMED PAY

2.8 Non-Uniformed pay is expected to underspend by £113k due to vacancies in the establishment. If approval is given for the virement relating to the grant funded Fire Safety Inspecting Officer post (see paragraph 2.3), the underspend will be increased to £151k. The pay award for non-uniformed staff has not yet been agreed, so the estimated outturn may change when the final settlement is known.

PENSIONS

2.9 The pension budgets are expected to overspend by £38k overall. The largest variance relates to injury gratuity payments, which has a forecasted overspend of £24k.

TRANSPORT RELATED COSTS

2.10 There is expected to be a net underspend of £6k. Significant variances include:

- A £70k underspend relating to fuel. Fuel prices have reduced, with year-to-date prices being around 18% lower than the average price in 2022/23.
- A £30k overspend on unplanned fleet maintenance. This is due to an ageing fleet and unscheduled repairs to water and foam tanks.

SUPPLIES AND SERVICES

2.11 The supplies and services budgets are expected to overspend by £46k. The most significant variance is a £42k overspend relating to Firelink contract charges. The contractual price increases are linked to RPI inflation. In 2023/24 the prices have increased by 13.5%, which exceeds the 5% budgeted increase.

SALES, FEES AND CHARGES

2.12 There is an expected surplus of £97k. This mainly relates to recovered costs and reflects the amount that we expect to receive from Derbyshire Fire and Rescue Service to cover costs incurred on the joint mobilising project. The costs associated with this project are pay related and are reflected in the estimated outturns for the pay budgets. If the virements outlined in section 2.2 are approved, the expected surplus will be reduced to £3k.

OTHER INCOME

2.13 There is an expected surplus of £441k. The significant variances in this category are as follows:

- There is a forecast surplus of £36k relating to secondment income, as an employee has been seconded to the National Fire Chiefs Council.
- There is a £169k net surplus relating to government grants. This is comprised of a £16k deficit relating to the Firelink grant, a £38k grant relating to the Building Safety Regulator (BSR) and a £147k Protection Uplift grant. The £147k Protection Uplift grant is in addition to £464k received between 2020/21 and 2022/23. The Authority must demonstrate how it intends to spend this funding in the medium term, but it is not required to spend the funding in the year in which it is received. Medium term spending plans have been put in place for this grant, and the £147k received in 2023/24 will not be spent in this year. Approval is therefore sought to transfer this funding to earmarked reserves. If the BSR grant virement proposed in section 2.3 and the transfer of the Protection Uplift grant to earmarked reserves are both approved, the only remaining variance will be the £16k deficit relating to Firelink.
- There is an estimated surplus of £236k relating to interest receivable. Capital slippage means that surplus cash balances can be invested for longer, and interest rates have risen as a result of the recent increases in the Bank of England base rate. If approval is given for the virement proposed in section 2.2, the surplus will be eliminated.

CAPITAL FINANCING COSTS

2.14 There is an underspend of £212k relating to the budget for minimum revenue provision. This has been caused by slippage and underspends of £5.205m in the 2022/23 capital programme. It is proposed that this underspend is used to fund new improvement works (see section 2.2 for details).

RESERVES

- 2.15 Details of the use of reserves during 2023/24 can be found in Appendix B.
- 2.16 Expected levels of reserves at 31 March 2024 are £11.1m before any approved virements. If the virements are approved in line with the recommendations of this report, the expected level of reserves will be £10.2m as detailed in Table 3 below.

Table 3 – Anticipated Movement in Reserves 2022/23

| Reserves | Balance 01/04/23 £'000¹ | Anticipated Use 2023/24 £'000 | Expected Balance 31/03/24 £'000 | Expected balance at 31/03/2024 if recommendations are approved |
|---|---|--|--|---|
| Net contributions from earmarked reserves | 5,236 | (227) | 5,009 | 5,156 |
| General Fund | 4,961 | 1,074 | 6,035 | 4,961 |
| Total | 10,197 | 847 | 11,044 | 10,117 |
| ESMCP² Regional Reserve | 101 | 0 | 101 | 101 |
| Total | 10,298 | 847 | 11,145 | 10,218 |

¹ The opening balances are still subject to external audit and are therefore provisional.

² Emergency Services Mobile Communications Programme

- 2.17 The Emergency Services Mobile Communications Programme (ESMCP) regional reserve has been shown separately to those reserves held by the Authority to reflect that the funds are to be allocated regionally and do not belong to Nottinghamshire Fire and Rescue Service (NFRS).
- 2.18 The general reserve is predicted to be £6.035m at the end of the financial year (£4.961m if recommendations are approved), both of which are above the minimum level of £4.5m general fund reserve agreed by Fire Authority in December 2022.

CAPITAL PROGRAMME

- 2.19 The current approved 2023/24 Capital Programme is £8.583m. The total capital spend to the end of August 2023 was £796k. The current capital programme is shown at Appendix C. The most significant areas of variances are detailed below.

ICT

- 2.20 The ICT programme includes replacement equipment and software and supports specific schemes which underpin the Community Risk Management Plan (CRMP). Overall spend has been slower than originally anticipated due to vacancies within the ICT team. Spend is expected to pick up as this year progresses. The mobile computing, and Mobile Data Terminal (MDT) replacement projects have been merged into the replacement equipment budget, to come in line with the spending objectives of the ICT section.

- 2.21 Replacement Equipment £520k – The budget will fund any replacement equipment that is required to keep the equipment robust and sustainable. The more significant projects include Software Replacement for the Wide Area Network (WAN) which is required for mobilising (£120k), laptop replacement (£100k) and devices on appliances (£90k).
- 2.22 CFRMIS (Community Fire Risk Management Information System) – These 2 projects are still in the scoping stage due to priorities of other projects. Work is planned to commence in the year. Progress on the project will be reported as the project progresses.
- 2.23 The Cyber Security project is awaiting the appointment of a consultant to implement the system. Progress on the project will be reported to members as the project progresses.
- 2.24 Appliance Handheld Airwave Radio – this project is to purchase 30 handheld radios for business continuity and resilience.
- 2.25 System upgrades – a budget of £30k is set aside to upgrade core systems to enables them to be maintained and supported.
- 2.26 The Replacement Mobilising System was added to the Capital Programme at Fire Authority on 23 September 23. This is the 2023/24 anticipated cost of the project. There are some elements of the project that are still out to tender. The future year capital costs for the overall project will be included in the Medium Term Financial Strategy and budget reports.

ESTATES

- 2.27 Worksoop Station was opened in May 2022, and is fully operational all the works and retentions have been paid, a further £25k is expected to resolve the heat pump technology issue. This can be contained in the remaining budget.
- 2.28 Access and Inclusion (£500k). The budget is for the construction works for the alterations to NFRS estate, ensuring that compliance for accessibility and inclusion. Planning is underway with all surveys for each site complete. Design and project management consultants have been appointed and will commence the design works once the scope for each site has been confirmed. Designs for 9 stations are now complete and internal reviews are taking place, at least 9 will be going out to procurement this financial year. The £500k is expected to be spent by the end of the year.
- 2.29 Training and Development Centre – (£500k). This project is for alterations and refurbishment of existing welfare and training facilities including replacement of the antiquated Fire House control system. Design and project work is out to procurement with tenders expected mid-September. The project is on target with the contractors to be appointed early October.
- 2.30 Electric Charging Points – (£25k) 2023/24, (£100k) 2024/25. This is for the cost of the installation of vehicle charging points throughout the estate. In addition, funding has been secured from D2N2 shared public sector charging network for 4 sites, orders will be raised for this work and a refund for the work will be received on proof of completion. These will be added to the programme once costs are known.

- 2.31 The offer we accepted from for the sale of Joint Head Quarters has now formally fallen through and the site is being re-marketed.
- 2.32 Energy Reduction and Decarbonisation – (£50k 2023/24, £250k 2024/25). A consultant to determine NFRS' roadmap to Net '0' Carbon has been appointed and the data gathering exercise is underway. A further analysis of indirect carbon use such as supply chain usage is planned to be commissioned early summer. Works to reduce energy and decarbonise the estate will be identified and planned to be undertaken early 2024 to March 2025.

EQUIPMENT

- 2.33 Replacement Duty Rig – The order is anticipated to be placed before the end of the year. The procurement process is taking longer than anticipated with suppliers not getting the premarket samples to NFRS in a timely manner which has impacted again on the timing of the trials. Bulk purchases lead times are also impacting on the project as lead times are between 7-9 months. It is now anticipated that this project will not be able to be fully completed until 2024/25. Members will be kept up to date and it may mean that the budget will be slipped into 2024/25.
- 2.34 Gas Tight Suits – these will be purchased in year for operational use.
- 2.35 A capital grant previously received for Marauding Terrorist Attack (MTA) equipment is held in the Capital Grant Unapplied reserve. This will purchase the Digital Voice Recorders and MTA Training Skeds.

TRANSPORT

- 2.36 Light Vehicle budget - this budget is for the replacement of the Chief and the Assistant Chief Fire Officer cars, 5 Flexi Duty Officers cars, 2 vans and blue light fits. The Flexi Duty cars have been delivered and the blue lights fitted. The delivery of the 2 vans is expected November 2023. Orders have now been placed for the Assistant Chief Officers' car, this has a 6 months lead time and is expected to be delivered before the end of the financial year at this stage. The order for the Chief Officers car has yet to be placed therefore this may slip into the new financial year.
- 2.37 Fire Appliances (£2.840m 2023/24, £2.820m 2024/25) Angloco Ltd have recently issued a revised build programme for the 17 new pumping appliances which shows a quicker than expected delivery of the chassis from Scania, with all 17 chassis now arriving at Angloco by the end of October 2023. This has capital budget implications as the 2023/24 budget for this project only accounted for 12 to be delivered. The revised forecast spend for this FY is now £3.410 (including equipment) up from the original forecast of £2.8m. The programme also indicates that only one appliance will be fully completed and delivered into service this year (March 2024). The remaining 16 are forecast to be fully completed and in-service by December 2024. The additional funding will be partially offset by delayed expenditure other projects, and permission will be requested to bring forward the budget in 2024/25 if required this will be requested in the January report when further delivery information will be available.

- 2.38 An area of risk has been identified with the contract pricing. Angloco Ltd have submitted an increase in costs rising by CPI inflation of 10% meaning an approximate uplift of £30k per Appliance, this has been escalated for Legal advice to challenge the cost increase and a solicitor's letter issued to Angloco Ltd.
- 2.39 The 2024/25 Fire Appliance programme includes funding for equipment such as ladders and PPVs (fans) and LPPs (light portable pumps). Reduced lead times mean that some of this equipment can now be delivered this financial year. Depending on the timings of deliveries of both appliances and equipment, it may be necessary to bring forward the £141k from the 2024/25 programme to allow the Service to take advantage of the change in circumstances. An update will be provided at the January meeting of this Committee along with a request to bring the budget forward if necessary.
- 2.40 The appointment of a delivery and build contractor for these two Aerial Ladder Appliances (ALPS) is still pending, which presents a risk that the chassis won't be delivered and invoiced this financial year, this may result in £1.1m being slipped into 2024/25 however further information will be known once the tendering exercise is completed, which is planned for October / November 2023.
- 2.41 The chassis for the Command Support Unit (CSU) is on programme to be delivered to the build contractor in October 2023. The fitting of ICT equipment continues to be scoped with the provider. The body build is out to tender, this project may slip into 2024/25.
- 2.42 Rural unit - The internal wildfire working group continues to explore the needs of the Service including equipment, personal protective equipment (PPE), vehicle provision, and training. A project board meeting took place in September, and the group continues to explore the options. The allocated budget for a rural unit or provision of equipment is still anticipated to be used in-year at this stage. Further updates on the project will be reported in the next budget monitoring report.

PRUDENTIAL CODE MONITORING

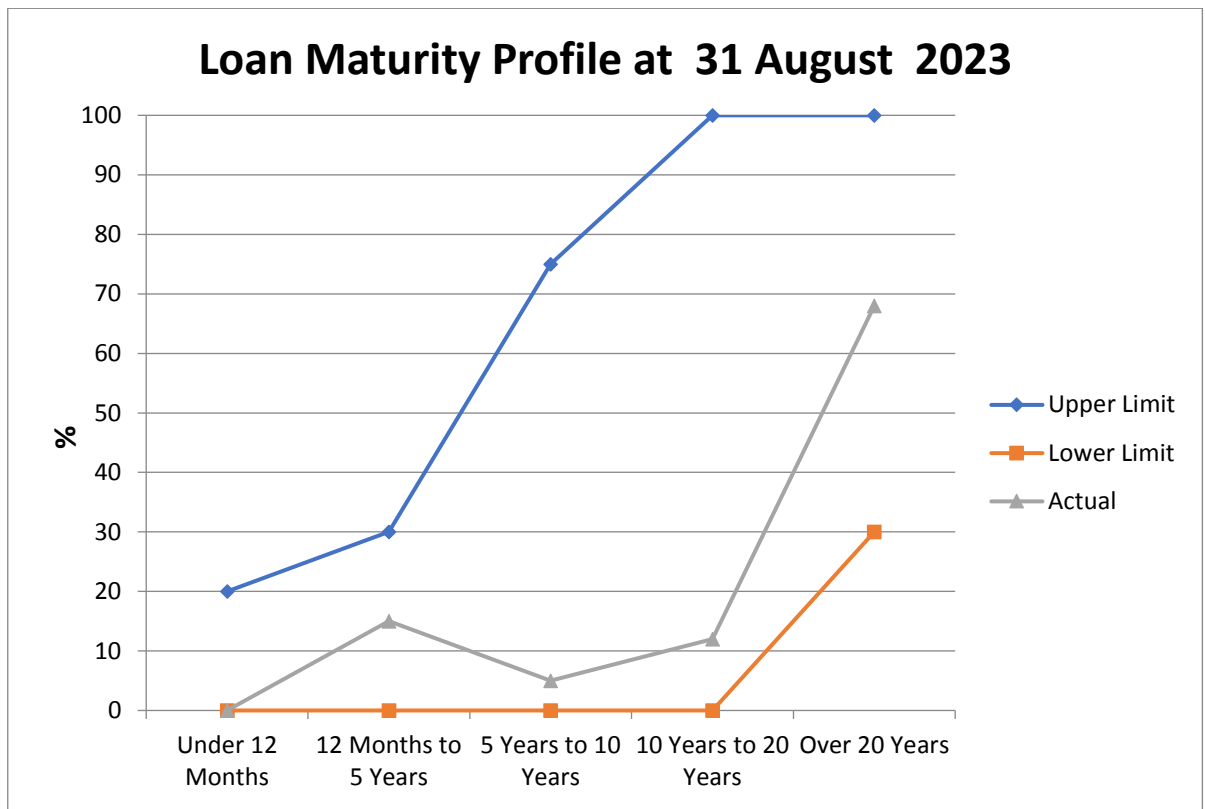
- 2.43 The Fire Authority approved the prudential indicators for 2023/24 at its meeting on 24 February 2023. The Prudential Code requires that performance against these indicators is reported to Members.
- 2.44 The approved indicators along with performance as of 30 April 2023 are shown in the table below. There are some indicators which cannot be calculated until the year end expenditure is known.

Table 4 - Prudential Code Monitoring

| Prudential Indicator | Approved Indicator | As of 31 August 2023 |
|--|-------------------------|----------------------|
| Estimate of Ratio of Financing Costs to Net Revenue Stream | 8% | Year End Only |
| Estimate of Total Capital Expenditure to be Incurred | £3,995,000 | Year End Only |
| Actual Borrowing | | £32,900,000 |
| Estimate of Capital Financing Requirement | £30,646,000 | £30,646,000 |
| Operational Boundary | £36,901,000 | £36,901,000 |
| Authorised Limit | £41,591,000 | £40,591,000 |
| Upper limit for fixed rate interest exposures | 100% | 100% |
| Upper limit for variable rate interest exposures | 30% | 30% |
| Loan Maturity: | <u>Limits:</u> | |
| Under 12 months | Upper 20% Lower 0% | See Graph |
| 12 months to 5 years | Upper 30% Lower 0% | See Graph |
| 5 years to 10 years | Upper 75% Lower 0% | See Graph |
| Over 10 years | Upper 100% Lower 0% | See Graph |
| Over 20 years | Upper 100% Lower 30% | See Graph |
| Upper Limit for Principal Sums Invested for Periods Longer than 365 Days | £2,000,000 | 0 |
| Upper limit for internal borrowing as a % of the Capital Financing Requirement | 20% | 16.48% |

2.45 The total borrowing at the end of August 2023 was £32.9m. This is within the Operational and Authorised Limits set out in Table 4. It does, however, exceed the Capital Financing Requirement of £30.646m. This is because borrowing has been taken out earlier than the funding is required to avoid expected rises in interest rates. There is a £3m loan repayment due in March 24 which will bring the borrowing level back below the CFR by the end of the year. This is permitted within the Code of Practice guidance which states that the Authority should ensure that gross debt does not, except in the short term, exceed the total capital financing requirement in the preceding year plus the estimate of any additional capital financing requirement for the current and next two financial years.

2.46 The loan maturity profiles are all within the limits set. These are best demonstrated by graph:



2.47 Investments as of 31 August 2023 totalled £17.5m. Investment rates are monitored by a benchmarking group including councils and police which is supported by Link Asset Services. As at the end of June 2023, NFRS weighted average rate of return was 3.98%, compared with a group average of 4.55%.

3. FINANCIAL IMPLICATIONS

The financial implications are set out in the body of the report.

4. HUMAN RESOURCES AND LEARNING AND DEVELOPMENT IMPLICATIONS

There are no human resources or learning and development implications arising directly from this report. Some of the efficiency targets will have had staffing implications which were considered as part of the decision-making process at the time.

5. EQUALITIES IMPLICATIONS

An equality impact assessment has not been undertaken because this report is not associated with a policy, function or service. Its purpose is to explain variances to the approved budget which reflects existing policies.

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 directly from this report.

8. RISK MANAGEMENT IMPLICATIONS

Budget monitoring and the regular receipt of financial reports is key to managing one of the most significant risks to the organisation, that of financial risk. The process of budget monitoring is a key risk management control measure, as are the management actions which are stimulated by such reporting.

9. COLLABORATION IMPLICATIONS

This report identifies several areas where collaboration is taking place between NFRS, other fire authorities, East Midland Ambulance Service and Nottinghamshire Police. Opportunities for collaboration around asset use and ownership are continually being investigated.

10. RECOMMENDATIONS

It is recommended that Members:

- 10.1 Note the contents of the report.
- 10.2 Approve the plans and virements for using £927k of the forecasted underspends, as outlined in Sections 2.2 – 2.3.
- 10.3 Approve the £38k virement relating to the Building Safety Regulator grant and the associated post (Section 2.4).
- 10.4 Approve the transfer of the £147k Fire Protection Uplift grant to earmarked reserves (Section 2.13).

Craig Parkin
CHIEF FIRE OFFICER

**REVENUE BUDGET MONITORING POSITION
AS AT 31 AUGUST 2023**

| Budget Area | Annual Budget £'000 | Revised Budget £'000 | Exp to Date £'000 | Forecast Outturn £'000 | (Under) / Over Spend Against Revised budget £'000 |
|-----------------------------------|--------------------------------|---------------------------------|------------------------------|-----------------------------------|--|
| Employees | 39,942 | 40,191 | 15,718 | 39,405 | (786) |
| Premises | 4,111 | 4,111 | 2,295 | 4,130 | 19 |
| Transport | 2,220 | 2,221 | 1,006 | 2,215 | (6) |
| Supplies & Services | 4,392 | 4,357 | 3,123 | 4,403 | 46 |
| Third Party | 951 | 951 | (18) | 951 | 0 |
| Support Services | 171 | 171 | 80 | 171 | 0 |
| Capital Financing Costs | 2,692 | 2,692 | 230 | 2,480 | (212) |
| Fees and Charges | (425) | (425) | (95) | (522) | (97) |
| Other Income | (4,088) | (4,078) | (1,624) | (4,519) | (441) |
| Net Cost | 49,965 | 50,191 | 20,715 | 48,714 | (1,477) |
| Financed by: | | | | | |
| Revenue Support Grant | (6,189) | (6,189) | (3,563) | (6,189) | 0 |
| Non-Domestic Rates | (11,286) | (11,286) | (4,820) | (11,286) | 0 |
| Council Tax | (29,746) | (29,746) | (11,898) | (29,746) | 0 |
| Pension Grant | (2,340) | (2,340) | (2,340) | (2,340) | 0 |
| Business Rates Covid Relief Grant | 0 | 0 | 0 | 0 | 0 |
| Earmarked Reserves | (404) | (630) | (227) | (227) | 403 |
| General Reserve | 0 | 0 | 0 | 1,074 | 1,074 |
| Funding Total | (49,965) | (50,191) | (22,848) | (48,714) | 1,477 |
| Total | 0 | 0 | (2,133) | 0 | 0 |

ESTIMATED RESERVE POSITION AT 31 August 2023

| Reserve | Opening Balance* 01/4/23 £'000 | Movement During 2023/24 £'000 | Closing Balance 31/3/24 £'000 | Closing balance 31/03/2024 if recommendations are approved £'000 |
|--|---|--|--|---|
| Resilience Crewing and Training | 36 | 0 | 36 | 36 |
| Prevention Protection and Partnerships | 261 | (51) | 210 | 357 |
| Business Systems Development | 59 | 0 | 59 | 59 |
| Transformation and Collaboration | 360 | 0 | 360 | 360 |
| Operational | 480 | 0 | 480 | 480 |
| Covid-19 | 15 | 0 | 15 | 15 |
| ESN Reserve | 1,620 | (2) | 1,618 | 1,618 |
| Headquarters move | 49 | 0 | 49 | 49 |
| Budget Pressure Support | 1,125 | 0 | 1,125 | 1,125 |
| Efficiency Programme | 900 | (174) | 726 | 726 |
| Other | 370 | 0 | 370 | 370 |
| Estates | 62 | 0 | 62 | 62 |
| Total | 5,337 | (227) | 5,110 | 5,257 |
| General Reserve | 4,961 | 1,074 | 6,035 | 4,961 |
| Total Reserves | 10,298 | 847 | 11,145 | 10,218 |

*Provisional opening balance figures

CAPITAL - BUDGET MONITORING REPORT – 31 AUGUST 2023

| Scheme | Revised Budget 2023/24 £'000 | Actual Expenditure 2023/24 £'000 | (Under) / Overspend £'000 | Forecast Outturn 2023/24 £'000 |
|---|---------------------------------|-------------------------------------|------------------------------|-----------------------------------|
| Transport | | | | |
| Special Appliances | 1,355 | 0 | (1,355) | 1,355 |
| Light Vehicle Replacement | 346 | 138 | (208) | 346 |
| Rescue Pumps | 2,840 | 293 | (2,547) | 2,840 |
| Rural Unit | 100 | 0 | (100) | 100 |
| | 4,641 | 431 | (4,210) | 4,641 |
| Equipment | | | | |
| Replacement Duty Rig | 100 | 0 | (100) | 0 |
| Gas Tight Suits | 50 | 0 | (50) | 50 |
| BA Quick Connect Cylinder Valve | 50 | 50 | 0 | 50 |
| Digital Voice Recorders (MTA Grant) | 12 | | 12 | 12 |
| | 212 | 50 | (162) | 112 |
| | | | | |
| Estates | | | | |
| Access and Inclusion | 500 | 0 | (500) | 500 |
| Training Development Centre | 500 | 7 | (493) | 500 |
| Electric Vehicle charging points | 25 | 0 | (25) | 25 |
| Estate Energy Reduction and Decarbonisation | 50 | 0 | (50) | 50 |
| Workshop Fire Station | 192 | 115 | (77) | 142 |
| Joint Head Quarters | 230 | 136 | (94) | 230 |
| | 1,497 | 258 | (1,239) | 1,447 |
| IT & Communications | | | | |
| Replacement Equipment | 520 | 90 | (430) | 520 |
| CFRMIS Quick Screens | 100 | 0 | (100) | 100 |
| CFRMIS Accessibility | 150 | 0 | (150) | 150 |
| Cyber Security | 46 | 12 | (34) | 46 |
| Appliance Handheld Airwave Radio Addition | 30 | 0 | (30) | 40 |
| Payroll, Finance and Occy health Upgrade | 30 | (2) | (32) | 30 |
| Airwave - Mobilisation system DCS | 60 | | (60) | 60 |
| ICT Sharepoint Internet/Intranet | 13 | | (13) | 13 |
| Tri-Service Control Project | 103 | (57) | (160) | 103 |
| Cloud Migration | 30 | 7 | (23) | 30 |
| ESMCP Grant from DCLG (ESN) | 41 | | (41) | 41 |

| Scheme | Revised Budget 2023/24 £'000 | Actual Expenditure 2023/24 £'000 | (Under) / Overspend £'000 | Forecast Outturn 2023/24 £'000 |
|--|---|---|--|---|
| Emergency Services Mobile Communication Programme ESN | 100 | | (100) | 100 |
| Tri Service Mobilisation Infrastructure Replacement | 40 | | (40) | 40 |
| Replacement Mobilising System | 970 | 0 | (970) | 970 |
| Rostering | 0 | 7 | 7 | 7 |
| | 2,233 | 57 | (2,176) | 2,250 |
| Total | 8,583 | 796 | (7,787) | 8,450 |
| | | | | |
| Financed by: | | | | |
| Capital Grant | 12 | 0 | | 12 |
| Capital Receipts | 3,310 | 0 | | 3,310 |
| Revenue Contribution to Capital and Earmarked Reserves | 10 | 10 | | 10 |
| Borrowing | 5,251 | 786 | | 5,118 |
| Total | 8,583 | 796 | | 8,450 |

DETAILS OF PROPOSALS TO UTILISE UNDERSPENDS

Training Tower Remedial Works

Following recent condition surveys on Station Training Towers some of the older towers require remedial structural repairs placing some towers out of use. The cost of the repairs is higher than expected and are not accounted for in the 2023/24 estates planned maintenance plan.

ICT Support

This is to support a 6 month Fixed Term Contract to provide technical ICT support to the replacement mobilising system project.

Ashfield PODs

These are individual changing areas, toilet and wash facilities as part of the access and inclusion project. This project has been brought forward to bring it in line other wholtime stations.

Breathing Apparatus (BA) Wash Facilities

This relates to a project to improve cleaning facilities across the service for BA kits which will contribute the minimisation of contaminates.

RMS Server Costs

The contract for the new mobilising system has now been awarded. The system will require servers to be hosted within our own premises rather than on the cloud. The exact requirements are in the process of being drawn up, so accurate costs are not yet known. A £100k budget provision has been estimated, although this is likely to change as more information becomes available.

Learning and Development

Additional investment in management development and investigation training.

Personal Issue Dry Suits

The provision of Personal Issue Drysuits improves safety for crews at Technical Rescue stations and reduces the risk of NFRS contravening Health & Safety legislation. Following an incident in 2018, the HSE found that West Midlands Fire & Rescue Service (WMFRS) had contravened the Health and Safety at Work Act 1974 by failing to sufficiently recognise the risks presented by incorrectly sized latex seals of drysuits worn by technical rescue personnel. WMFRS was also found to have breached the Personal Protective Equipment at Work Regulations 1992 and contravened the Management of Health & Safety at Work regulations 1999. The provision of personal issue drysuits also provides the opportunity for NFRS to meet recommendations laid out by the Department for Environment, Flood and Rural Affairs in their Flood Concept of Operations regarding the provision of a toilet access zip.