



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 30 NOVEMBER 2024

Report of the Chief Fire Officer

Date: 17 January 2025

Purpose of Report:

To report to Members on the 2024/25 financial performance of the Service and Prudential Code monitoring to the end of November 2024.

Recommendations:

It is recommended that Members:

- Note the contents of this report.
- Approve the slippage and acceleration in the capital programme into/from 2025/26 as detailed in Section 2.27 and Appendix B.
- Approve the forecasted capital programme over / underspends as set out in Section 2.28.

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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 £51.741m, which is an £1.244m (2.35%) underspend against the revised budget of £52.985m. The revised budget reflects the planned use of £584k of earmarked reserves relating to various projects, and the transfer of £287k of grant funding to earmarked reserves.

Table 1 – Summary Expenditure and Funding Position 2024/25

| Budget Area | Original Budget £'000 | Revised Budget £'000 | Forecast Outturn £'000 | Variance £'000 |
|-------------------------|----------------------------------|---------------------------------|-----------------------------------|---------------------------|
| Employees | 43,434 | 43,604 | 42,723 | (881) |
| Premises | 4,464 | 4,423 | 4,055 | (368) |
| Transport | 2,259 | 2,240 | 2,546 | 306 |
| Supplies & Services | 4,639 | 4,889 | 5,218 | 329 |
| Third Party | 996 | 1,018 | 1,108 | 90 |
| Support Services | 183 | 143 | 120 | (23) |
| Capital Financing Costs | 3,126 | 3,226 | 2,740 | (486) |
| Fees and Charges | (469) | (469) | (330) | 139 |
| Other Income | (5,944) | (6,089) | (6,439) | (350) |
| Net Cost | 52,688 | 52,985 | 51,741 | (1,244) |
| Financed by: | | | | |

| | | | | |
|---------------------------|-----------------|-----------------|-----------------|----------|
| Revenue Support Grant | (8,939) | (8,939) | (8,939) | 0 |
| Non-Domestic Rates | (11,880) | (11,880) | (11,880) | 0 |
| Council Tax | (30,993) | (30,993) | (30,993) | 0 |
| Core Spending Power Grant | (738) | (738) | (738) | 0 |
| Earmarked Reserves | 0 | (297) | (297) | 0 |
| General Reserve | (138) | (138) | 1,106 | 1,244 |
| Funding Total | (52,688) | (52,985) | (51,741) | 0 |
| Total | 0 | 0 | 0 | 0 |

2.2 At the October meeting of the Finance and Resources Committee, Members approved the principle that the in-year revenue underspend will be used to fund the capital programme. The current forecast underspend of £1.244m means the £138k use of the general reserve to balance the budget will not be required and the remaining £1.106m underspend will be applied to capital funding at year end, to reduce the level of borrowing required and therefore reduce the capital charges in future years.

2.3 The anticipated movement in reserves table (Table 3) and the estimated reserve position (Appendix A) and the capital programme funding (Appendix B) have been prepared on the basis the above use of the underspend is actioned. The level of actual underspend used to fund capital will be finalised in the outturn position at year end.

2.4 Major variances on specific budgets are shown below.

EMPLOYEE COSTS (£881k underspend)

WHOLETIME PAY (£882k underspend)

2.5 The forecast variances are:

- £740k underspend on basic pay. The pay award for July 2024 was agreed at 4%, which is lower than the budgeted pay award of 5%. There is also a higher number of people on development rates of pay than budgeted, and a higher number of vacant posts. Staff numbers are projected to be 15 posts below the approved establishment by the end of year, with the recruits course that was initially planned for January 2025 now planned for September 2025.
- £362k underspend on employer's NI and pension contributions, aligned with the underspend on pay.
- £143k overspend on unplanned overtime. This budget can hard to predict. The current forecast is based on average rates of expenditure in the most recent months.
- £70k overspend on preplanned overtime, this is due to covering of shifts due to vacancies and annual leave.
- There is also a minor overspend of £7k relating to bank holiday pay.

ON-CALL PAY (£97k underspend)

2.6 The budgeted pay award for on-call was 5%, compared with the agreed pay award of 4%. The forecast variances are:

- £37k overspend on retaining fee. The agreed pay settlement included changes to the level of retaining fee received by on-call staff. These changes will take effect from 1 January 2025 and will result in retaining fees increasing by between 33% and 50%, depending on the individual's contracts.
- £11k underspend relating to drills and training. The budgets for general training and High Volume Pump (HVP) training are expected to overspend by £52k and £5k respectively, but these overspends are being offset by underspends relating to drills (£15k), recruits training (£36k), eLearning (£17k). Expenditure on general training can vary year-on-year depending on the numbers of people scheduled to receive refresher training, and the availability of courses. The recruits training budget is expected to underspend due the January 2025 course being delivered using the "safe to ride" model, which means that several of the modules will now be delivered in 2025/26.
- £71k underspend relating to turnouts, disturbance allowances and attendance fees. A significant proportion of this underspend is due to the return of 24/7 wholtime crewing at Ashfield station, which has decreased the levels of on-call activity at both Ashfield and at neighbouring Hucknall. The 2025/26 budget will be reduced to take account of this change.
- £38k underspend relating to employer's NI and pension contributions, due to the overall underspends in pay.
- £20k underspend relating to other work, which is partially offset by an overspend of £6k relating to community safety work.

NON-UNIFORMED PAY (£142k overspend)

2.7 The pay award for 2024 has now been settled, with an increase of £1,290 on all NJC pay points up to point 43 and a 2.5% increase on NJC pay points 44 and above. The budget had assumed a pay award of 5%, so the agreed pay settlement has resulted in a saving. There is also a saving resulting from the Prevention restructure. These savings are being offset by temporary resources supporting ICT, and a decrease in the number of vacant posts. The budget assumed a vacancy factor of 10% whereas the actual vacancy factor is currently 6.7%.

REDUNDANCIES AND SETTLEMENTS (£64k overspend)

2.8 This is due to settlement and redundancy costs which were not included in the budget. These costs mostly relate to the restructure of the Prevention team and were due to be funded from the Efficiency Programme earmarked reserve. The earmarked reserve funding is no longer required due to the overall underspend position.

PENSIONS (£52k underspend)

2.9 There is a £32k underspend due to the number of injury allowance recipients being lower than budgeted, and a £45k underspend due a reduction in the number of ill health retirements in 2024/25 compared with previous years. There is also a £25k overspend relating to a pension strain charge arising from the restructure of the Prevention team. This cost was due to be funded from the Efficiency Programme earmarked reserve, but this funding is no longer required as the cost can be contained within the pension revenue budget.

EMPLOYEE COSTS – OTHER VARIANCES (net £56k underspend)

2.10 Other forecast variances include:

- £26k underspend relating to payments to Resilience Contractors (RCs) and Civil Contingency Operators (CCOs). The number of RCs and CCOs has decreased due to retirements and resignations. The Policy and Strategy Committee 15 November 2024 received an exempt Resilience Update report which outlined the approach to resilience arrangements to ensure critical activities can be maintained in the event of business disruption, including industrial action.
- £22k underspend relating to training. This is mainly due to the timing and availability of external training courses.
- £18k overspend relating to apprenticeship levy.
- £26k net underspend relating to other minor variances, including scheme sanction charges (£8k), relocation expenses (£8k), recruitment advertising (£4k) and employee benefit schemes (£6k).

PREMISES COSTS (£368k underspend)

2.11 Significant variances include:

- A £209k underspend relating to gas and a £273k underspend relating to electricity. The unit prices for energy have decreased significantly. The current forecasts are based on estimates provided by the suppliers.
- A £95k overspend relating to business rates. The majority of this is due to the delayed sale of the old headquarters.
- Other minor variances include a £15k overspend relating to water rates and a £4k overspend relating to planned building maintenance.

TRANSPORT RELATED COSTS (£306k overspend)

2.12 Significant variances include:

- A £371k overspend relating to unplanned fleet maintenance. The frontline fleet is ageing, with no replacement appliances being introduced since 2017. This has inevitably led to an increase in repairs. There has also been an increase in the use of appliances for non-incident related journeys, such as travelling to safe and well visits, which is increasing the

mileage of some vehicles. These factors are putting pressure on the budget as it is becoming increasingly expensive to maintain the fleet to the required standard. This issue will largely be addressed by the arrival of the 17 new appliances, with the first batch of appliances becoming operational in the second half of 2024/25. In addition, the Authority has secured a saving in relation to parts with effect from July 2024. This will help to further alleviate the cost pressures.

- A £200k underspend relating to fuel. This is partly due to a reduction in the amount of fuel being used by Nottinghamshire Police. The forecast for the income receivable from the police for the fuel recharges has also been reduced and is reflected in the estimated outturn for sales, fees and charges (paragraph 2.16). It is also due to a reduction in costs compared to the budget due to the price volatility of fuel.
- A £70k overspend relating to outsourced vehicle maintenance caused by an increase in the number of defects.
- A £33k overspend relating to fleet modification. Expenditure against this budget is driven by the number of people requiring modifications to officer cars, so costs can increase when there is a higher than average number of promotions during the year.
- Other minor variances include a £14k overspend on tyres, an £11k overspend on vehicle insurance, and a £7k overspend on accident repairs.

SUPPLIES AND SERVICES (£329k overspend)

2.13 Significant variances include:

- A £143k overspend relating to software maintenance contracts. This has been caused by a combination of increased prices and new additional contracts.
- A £63k overspend on estates related professional fees. £37k of this is due to the use of a consultant to help cover workloads before the Estates Project Manager position was filled in September, and so was funded from the vacancy. The remaining £26k relates to the use of consultants to assist with a rateable value review of West Bridgford station. The review has resulted in an ongoing saving of £37k for the station's business rates.
- A £43k overspend relating to consultancy fees. £31k of this relates to work on the implementation of recommendations from the HMICFRS Standards of Behaviour Report. This work was originally due to commence in 2025/26 but has been brought forward. It will be funded from revenue underspends.
- A £30k overspend relating to smoke alarms. This is due to increased levels of activity.
- A £25k overspend relating to consultation costs. The Fire Cover Review consultation was due to be funded from an earmarked reserve, but the cost can now be met from revenue underspends.
- Other minor variances resulting in net overspend of £25k.

THIRD PARTY PAYMENTS (£90k overspend)

2.14 There is an estimated overspend of £90k relating to the recharges for the Joint Fire Control. The staffing model for Joint Fire Control is being reviewed.

SUPPORT SERVICES (£23k underspend)

2.15 There are minor underspends relating to treasury services (£20k) and committee services (£3k). A zero-based budgeting exercise has been carried out for 2025/26 to ensure that the budgets will better align with expenditure going forwards.

SALES, FEES AND CHARGES (£139k underachieved income)

2.16 There is an estimated £139k deficit in Sales, Fees and Charges. The main variances are:

- A £121k deficit relating to recovered costs, which is mainly due to a reduction in the expected amount of income to be received from the Police for fuel recharges.
- £21k is due to a reduction in the estimated amount of feed-in tariff income the Authority receives for the generation of renewable energy. The forecast has been reduced to bring it in line with the amounts received in 2023/24.
- A surplus of £3k is being forecasted for special services income.

OTHER INCOME (£350k overachieved income)

2.17 There is an estimated surplus of £350k relating to Other Income. Significant variances include:

- A £337k surplus relating to interest receivable. This is due to an increase in the forecasted amount of interest generated by the Authority's investments. Interest rates remain higher than budgeted (the current weighted average rate is 4.68%) and the Authority has received an additional £8m pension top up grant to fund the additional costs arising from the McCloud and Matthews pension cases. This has greatly increased the level of short-term cash balances that are available to invest.
- A £30k surplus relating to insurance claim income received for a written off vehicle.
- There are minor deficits relating to the budgets for government grants (£11k), secondment income (£5k) and the recovery of Fire Safety Order costs (£1k).

CAPITAL FINANCING COSTS (£486k underspend)

2.18 There is a forecasted underspend of £486k for capital financing costs. This is comprised of two significant variances:

- £152k of this estimated underspend relates to Minimum Revenue Provision (MRP) charges. The MRP charges for appliances and the Replacement Mobilisation System have been deferred from 2024/25 until the year after they become operational. This is a change from the usual approach but is in line with the MRP policy.
- There is a forecasted underspend of £334k on interest payable. This is partly due to capital slippage, but mainly due to the Authority's current treasury position. As outlined in paragraph 2.17, the Authority received an additional £8m pension grant in July. This means that the capital programme can be funded from internal borrowing in the short term, until external borrowing rates are more favourable.

EFFICIENCY SAVINGS

2.19 The Fire and Rescue National Framework requires Fire and Rescue Authorities to produce and publish annual Efficiency Plans. The document explains the Authority's plans for achieving non-pay efficiency savings and increasing productivity. The 2024/25 Efficiency Plan sets out total cashable savings of £219k, which is equivalent to 2% of the non-pay budget. Progress against these planned savings targets is set out in Table 2 below. The table also includes additional savings identified during the year.

Table 2 – Efficiency Savings 2024/25

| | 2024/25 Savings Target £'000 | 2024/25 Forecast Saving £'000 | 2024/25 Forecast (Under)/Over Achievement £'000 |
|---|---------------------------------------|--|---|
| Planned cashable savings 2024/25 | | | |
| Reduction in Prevention/Protection/Response staff | 35 | 35 | 0 |
| Reduction in Support Staff | 2 | 2 | 0 |
| Fleet Management | 52 | 20 | (32) |
| Procurement | 100 | 42 | (58) |
| Reduction in various supplies and service budget | 30 | 30 | 0 |
| Total planned savings | 219 | 129 | (90) |
| Newly identified savings 2024/25 | | | |
| Contract savings | | 4 | 4 |
| Business rates | | 37 | 37 |
| Prevention restructure | | 60 | 60 |
| Total new savings | | 101 | 101 |
| Total estimated savings | 219 | 230 | 11 |

2.20 The planned fleet savings of £52k may not be fully realised in 2024/25. Work is ongoing to achieve the saving, which relate to the bulk purchase of parts, but progress is slower than anticipated. It is likely that the savings will be fully

achieved during 2025/26. The planned procurement savings included £63k relating to a new ICT network contract, but only £5k of this saving will now be delivered in 2024/25 due to the initial parallel running of the old and new networks. The remaining £58k saving will be delivered in 2025/26.

- 2.21 The 2024/25 revenue budget included a savings target of £200k. As these savings have been achieved, the savings budget has been allocated out to reduce the budgets in the relevant areas.

RESERVES

- 2.22 Details of the use of reserves during 2024/25 can be found in Appendix A. Expected levels of reserves at 31 March 2025 are £10.631m as detailed in Table 3 below.

Table 3 – Anticipated Movement in Reserves 2024/25

| Reserves | Balance 01/04/24 £'000¹ | Anticipated Use 2024/25 £'000 | Expected Balance 31/03/25 £'000 |
|---|---|--|--|
| Net contributions from earmarked reserves | 5,744 | (297) | 5,447 |
| General Fund | 5,083 | 0 | 5,083 |
| Total | 10,827 | (297) | 10,530 |
| ESMCP² Regional Reserve | 101 | 0 | 101 |
| Total | 10,928 | (297) | 10,631 |

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

² Emergency Services Mobile Communications Programme

- 2.23 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).

- 2.24 The general reserve is predicted to be £5.083m at the end of the financial year, which is above the minimum level of £4.1m general fund reserve agreed by Fire Authority in December 2023.

CAPITAL PROGRAMME

- 2.25 The current revised approved 2024/25 capital programme after actioning the changes approved in the August monitoring report is £10.370m, since the August monitoring report a prior year correction has been identified within the CFRMIS project due to expenditure being incorrectly accrued. This correction has increased the CFRMIS project budget by £45k to £10.415m.

Table 4 – Capital Budget Movement

| | Amount £000 |
|--|------------------------|
| August Opening Capital Budget | 11,587 |
| August Approvals | |
| Cumulative slippage | (1,085) |
| CFRMIS Budget underspend | (150) |
| Cyber Security underspend | (22) |
| Light Vehicle addition funded from vehicle disposals | 40 |
| Closing Capital Budget August | 10,370 |
| 2023/24 Audit Correction | 45 |
| Revised Capital Budget | 10,415 |

2.26 The current capital programme is summarised below, with the detailed programme enclosed in Appendix B.

Table 5 – Capital Programme Summary at November 2024

| Programme | Revised Budget £000 | Capital Expenditure £000 | Forecast November £000 | Forecast Variance £000 | Net (Slippage) / Acceleration £000 | Net Over / (Under) Spend £000 |
|------------------------|--------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|---|--|
| Transport | 3,476 | 946 | 3,098 | (378) | (378) | 0 |
| Equipment | 711 | 65 | 522 | (189) | (189) | 0 |
| Estates | 2,582 | 734 | 1,618 | (964) | (607) | (357) |
| IT & Communications | 3,646 | 472 | 2,229 | (1,417) | (1,436) | 19 |
| Total Programme | 10,415 | 2,217 | 7,467 | (2,948) | (2,610) | (338) |

NET SLIPPAGE / ACCELERATION

2.27 Schemes where slippage is greater than £25k are detailed below:

- Transport Schemes:
 - Fire Appliances, Slippage (£461k), staged payments are being made on the Fire Appliances, currently awaiting the first vehicle to be signed off before further payments are made.
 - Ariel Ladder Platform, Acceleration £83k, approval is requested accelerate £83k of previously reported slippage back into 2024/25.
- Equipment:
 - Coveralls, Slippage (£50k), these are currently being trialled at 3 wildfire stations, remaining budget slipped into future years. Following outcome of trial.
 - Fire Hood – Contaminants (£139k), project has been put on hold as the service is awaiting confirmation of the British Standard. Requirement to slip £139k circa 18 months to 2026/27. Risk of current expenditure of £1k being treated as abortive and written out into revenue.

- Estates:
 - Access and Inclusion, Slippage (£422k), the current contractor has gone into administration they will not be able to complete the remaining work. The service is in progress with identifying a new Contractor. The full impact of this is not known and an updated position will be reported.
 - Estate Energy Reduction and Decarbonisation, Slippage (£170k), this scheme is forecasting an underspend of £357k (further details provided below) and slippage of £170k. This project is forecasting to incur £130k of capital expenditure in 2024/25 to fund the replacement of the heating system at Highfields Station and upgrades to the Building Management System. The £170k of Energy Efficiency slippage is forecast to be delivered in 2025/26.
- IT and Communications:
 - Replacement Equipment, Slippage (£31k), the more significant projects are safe and well devices, surface replacements and upgrade of audio-visual equipment.
 - System upgrades, Slippage (£51k), this budget is for the upgrade of core systems to enable them to be maintained and supported, the finance system upgrade will now be completed in 2025/26.
 - Replacement Mobilising System, Slippage (£1.354m), the project has slipped due to delay in delivery, this amendment within the capital programme means forecasts align with the reports provided by the project manager.

OVER / UNDERSPEND

2.28 All movements in project over and under spend since August is detailed below:

- Estates:
 - Estate Energy Reduction and Decarbonisation, Underspend (£0.357m), it is not feasible to deliver the project within the conditions of the grant previously reported. Therefore, the project has been descoped and the £357k grant is due to be returned to the awarding body. The Fire Authorities match remains in the Capital Programme to provide Energy Efficiency improvements on the Estate.
- ICT & Communications:
 - Airwave (Mobilisation System DCS), Overspend £13k, the estimated outturn relating to this project is £73k compared with a budget of £60k, however the additional expenditure will be funded by the Tri-Service capital grant, if required.
 - Cloud Migration, Overspend £6k, this project reported a £5k overspend as part of August monitoring. As part of November

monitoring expenditure has increased by £1k leading to further overspend.

PRUDENTIAL CODE MONITORING

2.29 The Fire Authority approved the prudential indicators for 2024/25 at its meeting on 23 February 2024. The Prudential Code requires that performance against these indicators is reported to Members.

2.30 The approved indicators along with performance as of 30 November 2024 are shown in the table 6 below. There are some indicators which cannot be calculated until the year end expenditure is known.

Table 6 - Prudential Code Monitoring

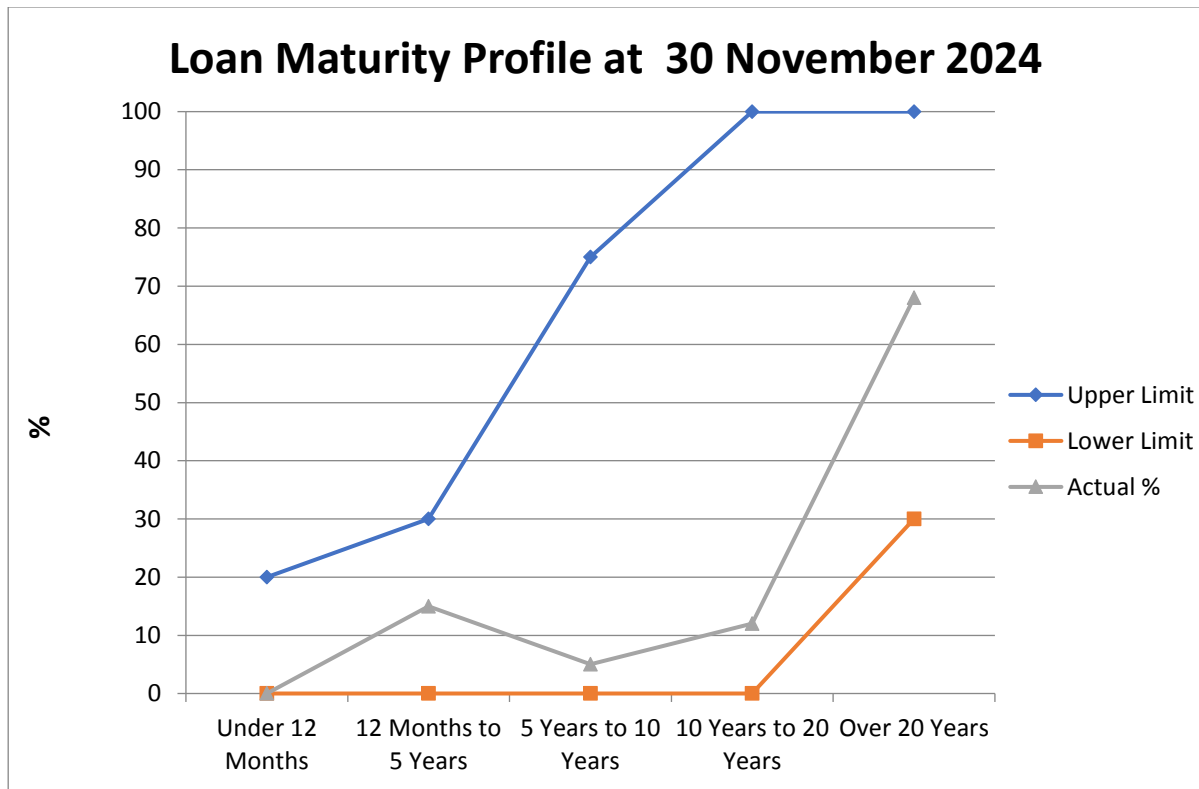
| Prudential Indicator | Approved Indicator | Estimate as at 30 November 2024 |
|--|----------------------|---------------------------------|
| Estimate of Ratio of Financing Costs to Net Revenue Stream | 8% | 5.02% |
| Estimate of Total Capital Expenditure to be Incurred | £8,228,000 | £7,473,000 |
| Actual Borrowing | | £32,900,000 |
| Estimate of Capital Financing Requirement at 31-Mar-25 | £39,706,000 | £38,403,000 |
| Operational Boundary | £39,900,000 | £39,900,000 |
| Authorised Limit | £44,670,000 | £44,670,000 |
| Upper limit for fixed rate interest exposures | 100% | 100% |
| Upper limit for variable rate interest exposures | 30% | 0% |
| 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 |
| LOCAL INDICATORS | | |
| Upper limit for internal borrowing as a % of the Capital Financing Requirement | 20% | 17.49% |
| Proportion of net debt to gross debt | 50% - 85% | 58.97% |

| | | |
|---|--|---------------------------------------|
| Investment security benchmark: maximum historic default risk of investment portfolio | 0.05% | 0.00% |
| Investment liquidity benchmark: maximum weighted average life of investment portfolio | 0.40 years | 0.26 years |
| Investment yield benchmark | Internal returns to be above 3 month compounded SONIA rate | SONIA rate 4.92% Authority rate 4.59% |

2.31 The Capital Financing Requirement (CFR) figure has been updated to reflect the current forecasted position. It has decreased due to slippage of capital forecast into future years.

2.32 The total borrowing at the end of November 2024 was £32.9m. This is below the CFR and within the Operational and Authorised Limits set out in Table 6.

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



2.34 The net debt at November is £19.4m which means the current proportion of net debt to gross debt is 58.97%, this is within the approved limits.

2.35 The current weighted average rate of return on investments of 4.59% is below the 3 month compounded SONIA rate (4.92% at 30th November). When placing investments, treasury officers must consider counterparty limits and creditworthiness as well as the rate of return. The counterparty limit of £4m has restricted the amounts that can be placed in higher earning investments.

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.

5. EQUALITIES AND ETHICAL 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. ENVIRONMENTAL AND SUSTAINABILITY IMPLICATIONS

There are no environmental and sustainability implications arising directly 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

There are no collaboration implications arising directly from this report.

10. RECOMMENDATIONS

It is recommended that Members:

- 10.1 Note the contents of this report.
- 10.2 Approve the following slippage in the capital programme into 2025/26 as detailed in Section 2.27 and Appendix B.
- 10.3 Approve the forecasted capital programme over / underspends as set out in Section 2.28.

11. BACKGROUND PAPERS FOR INSPECTION (OTHER THAN PUBLISHED DOCUMENTS)

None.

Craig Parkin
CHIEF FIRE OFFICER

APPENDIX A

ESTIMATED RESERVE POSITION AT 30 NOVEMBER 2024

| Reserve | Opening Balance* 01/4/24 £'000 | Movement During 2024/25 £'000 | Closing Balance 31/3/25 £'000 |
|--|---|--|--|
| Resilience Crewing and Training | 33 | (4) | 29 |
| Prevention Protection and Partnerships | 342 | 70 | 412 |
| Business Systems Development | 59 | 0 | 59 |
| Transformation and Collaboration | 289 | 0 | 289 |
| Operational | 183 | 0 | 183 |
| ESN Reserve | 900 | 0 | 900 |
| Replacement Mobilising System | 1,231 | (370) | 861 |
| Budget Pressure Support | 1,126 | 0 | 1,126 |
| Efficiency Programme | 576 | (100) | 476 |
| Capital | 303 | 0 | 303 |
| Estates | 192 | 0 | 192 |
| Other | 510 | 107 | 617 |
| Earmarked Reserve Total | 5,744 | (297) | 5,447 |
| General Reserve | 5,083 | 0 | 5,083 |
| Total | | | |
| ESMCP Regional Reserve | 101 | 0 | 101 |
| Total | 10,928 | (297) | 10,631 |

*Provisional opening balance figures

APPENDIX B

CAPITAL - BUDGET MONITORING REPORT – NOVEMBER 2024

| Scheme | Capital Forecast | | | | | | Financing of Capital Expenditure | | | | | |
|---|-----------------------------|---------------------------------|-----------------------|------------------------|--------------------------------|-------------------------|----------------------------------|--------------|-----------------------|------------------------|----------------|----------------|
| | Revised Budget 2024/25 £000 | Actual Expenditure 2024/25 £000 | Capital Forecast £000 | Forecast Variance £000 | (Slippage) / Acceleration £000 | (Under)/over spend £000 | Capital Grant £000 | Revenue £000 | Capital Receipts £000 | Earmarked Reserve £000 | Borrowing £000 | Total £000 |
| Transport | | | | | | | | | | | | |
| Fire Appliances | 2,877 | 842 | 2,416 | (461) | (461) | 0 | 0 | 0 | (2,416) | 0 | 0 | (2,416) |
| Special Appliances | 156 | 7 | 156 | 0 | 0 | 0 | 0 | 0 | (156) | 0 | 0 | (156) |
| Light Vehicle Replacement | 123 | 44 | 123 | 0 | 0 | 0 | 0 | 0 | (123) | 0 | 0 | (123) |
| Rural Unit | 95 | 53 | 95 | 0 | 0 | 0 | 0 | 0 | (95) | 0 | 0 | (95) |
| ALPS | 225 | 0 | 308 | 83 | 83 | 0 | 0 | 0 | (260) | 0 | (48) | (308) |
| Subtotal Transport | 3,476 | 946 | 3,098 | (378) | (378) | 0 | 0 | 0 | (3,050) | 0 | (48) | (3,098) |
| Equipment | | | | | | | | | | | | |
| Replacement Duty Rig | 250 | 2 | 250 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (250) | (250) |
| Coveralls | 100 | 0 | 50 | (50) | (50) | 0 | 0 | 0 | 0 | 0 | (50) | (50) |
| Fire Hood – Contaminants | 140 | 1 | 1 | (139) | (139) | 0 | 0 | 0 | 0 | 0 | (1) | (1) |
| Contaminants Work | 87 | 10 | 87 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (87) | (87) |
| Body Cameras | 65 | 0 | 65 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (65) | (65) |
| Personal Issue Dry Suits | 57 | 52 | 57 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (57) | (57) |
| New Threats / MTFA – Nilo Radios | 12 | 0 | 12 | 0 | 0 | 0 | (12) | 0 | 0 | 0 | 0 | (12) |
| Subtotal Equipment | 711 | 65 | 522 | (189) | (189) | 0 | (12) | 0 | 0 | 0 | (510) | (522) |
| Estates | | | | | | | | | | | | |
| Access and Inclusion | 1,172 | 676 | 750 | (422) | (422) | 0 | 0 | 0 | 0 | (100) | (650) | (750) |
| Service Development Centre - Phase 1 | 21 | (65) | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (21) | (21) |
| Service Development Centre - Phase 2 | 500 | 14 | 500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (500) | (500) |
| Stockhill Fire Station | 30 | 0 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (30) | (30) |
| Electric Vehicle charging points | 60 | 45 | 45 | (15) | (15) | 0 | (45) | 0 | 0 | 0 | 0 | (45) |
| Estate Energy Reduction and Decarbonisation | 657 | 31 | 130 | (527) | (170) | (357) | 0 | 0 | 0 | 0 | (130) | (130) |

| | | | | | | | | | | | | |
|--|---------------|--------------|--------------|----------------|----------------|--------------|-------------|----------------|----------------|--------------|----------------|----------------|
| Work at height - Tower anchor bolts | 68 | 0 | 68 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (68) | (68) |
| Joint Head Quarters | 43 | 3 | 43 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (43) | (43) |
| Workshop Fire Station | 31 | 30 | 31 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (31) | (31) |
| Subtotal Estates | 2,582 | 734 | 1,618 | (964) | (607) | (357) | (45) | 0 | 0 | (100) | (1,473) | (1,618) |
| IT & Communications | | | | | | | | | | | | |
| Replacement Equipment | 406 | 117 | 375 | (31) | (31) | 0 | 0 | (69) | 0 | 0 | (306) | (375) |
| CFRMIS Development | 244 | 3 | 244 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (244) | (244) |
| Appliance Handheld Airwave Radio Addition | 29 | 0 | 29 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (29) | (29) |
| Payroll, Finance and Occy health Upgrade | 101 | 0 | 50 | (51) | (51) | 0 | 0 | 0 | 0 | 0 | (50) | (50) |
| Airwave - Mobilisation system DCS | 60 | 0 | 73 | 13 | 0 | 13 | (13) | 0 | 0 | 0 | (60) | (73) |
| Tri-Service Control Project | 29 | 0 | 29 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (29) | (29) |
| Cloud Migration | 0 | 6 | 6 | 6 | 0 | 6 | 0 | 0 | 0 | 0 | (6) | (6) |
| MDT Replacement Project | 0 | (8) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Command Support Unit Software and Installation | 55 | 0 | 55 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (55) | (55) |
| Replacement Mobilising System | 2,722 | 354 | 1,368 | (1,354) | (1,354) | 0 | 0 | (1,175) | 0 | 0 | (193) | (1,368) |
| Subtotal IT & Communications | 3,646 | 472 | 2,229 | (1,417) | (1,436) | 19 | (13) | (1,244) | 0 | 0 | (972) | (2,229) |
| Total | 10,415 | 2,217 | 7,467 | (2,948) | (2,610) | (338) | (70) | (1,244) | (3,050) | (100) | (3,003) | (7,467) |