

Public Document Pack



To: All Members of the Audit Committee
(and any other Members who may wish to attend)



J. Henshaw
LLB (Hons)
Clerk to the Authority

Tel: 0151 296 4000
Extn: 4113 Kelly Kellaway

Your ref:

Our ref HP/DM

Date: 16th September 2019

Dear Sir/Madam,

You are invited to attend a meeting of the **AUDIT COMMITTEE** to be held at **1.00 pm** on **THURSDAY, 26TH SEPTEMBER, 2019** in the Liverpool Suite - Fire Service Headquarters.

Yours faithfully,

A handwritten signature in black ink that reads 'K. Kellaway PP.'.

Clerk to the Authority

Encl.

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MERSEYSIDE FIRE AND RESCUE AUTHORITY

AUDIT COMMITTEE

26 SEPTEMBER 2019

AGENDA

Members

Anthony Boyle, Independent Person
Andrew Makinson
Linda Maloney
Steff O'Keeffe (Chair)
Emily Spurrell
Jean Stapleton

1. Preliminary Matters

Members are requested to consider the identification of:

- a) Declarations of interest by individual Members in relation to any item of business on the Agenda
- b) Any additional items of business which the Chair has determined should be considered as matters of urgency; and
- c) Items of business which may require the exclusion of the press and public during consideration thereof because of the possibility of the disclosure of exempt information.

2. Minutes of the previous meeting (Pages 5 - 10)

The minutes of the previous meeting held on 6th April 2019 are submitted as a correct record and for signature by the Chair.

3. Financial review 2019/20 - April to June (Pages 11 - 40)

To consider report CFO/050/19 of the Chief Fire Officer, concerning the financial position, revenue and capital, for the Authority for 2019/20. The Authority receives regular comprehensive financial reviews during the year which provide a full health check on the Authority's finances.

If any Members have queries, comments or require additional information relating to any item on the agenda please contact Committee Services and we will endeavour to provide the information you require for the meeting. Of course this does not affect the right of any

Member to raise questions in the meeting itself but it may assist Members in their consideration of an item if additional information is available.

Refreshments

Any Members attending on Authority business straight from work or for long periods of time, and require a sandwich, please contact Democratic Services, prior to your arrival, for arrangements to be made.

MERSEYSIDE FIRE AND RESCUE AUTHORITY

MEETING OF THE AUDIT COMMITTEE

6 JUNE 2019

MINUTES

Present: Councillors Brian Kenny, Andrew Makinson, Lisa Preston and James Roberts

Also Present:

Apologies of absence were received from: Anthony Boyle

1. CHAIR'S ANNOUNCEMENTS

Prior to the start of the meeting, information regarding general housekeeping was provided by the Chair to all in attendance.

The Chair confirmed to all present that the proceedings of the meeting would be filmed and requested that any members of the public present who objected to being filmed, make themselves known.

No members of the public voiced any objection therefore the meeting was declared open and recording commenced.

2. Preliminary Matters

Members considered the identification of declarations of interest, any urgent additional items, and any business that may require the exclusion of the press and public.

Members resolved that:

- a) no declarations of interest were made by individual Members in relation to any item of business on the Agenda
- b) no additional items of business to be considered as matters of urgency were determined by the Chair; and
- c) no items of business required the exclusion of the press and public during consideration thereof because of the possibility of the disclosure of exempt information.

3. Minutes of previous meeting

The Minutes of the previous meeting of the Audit Committee, held on 14th February 2019, were approved as a correct record and signed accordingly by the Chair.

4. External Audit Plan 2018-19

Members were provided with an overview of the External Audit Plan for 2018/19, by Jillian Burrows, representing the Authority's External Auditors – Grant Thornton.

Members were advised that the Audit Plan summarises the work undertaken throughout 2018/19; and provides a value for money conclusion. It also considers some of the key matters impacting the audit; and some of the significant risks identified. In terms of significant risks, Members were advised that with the exception of one around the accounting of PFI, the risks identified are the same as those for all other FRA's.

In terms of materiality, Members were advised that the report provides a flavour of the financial levels of materiality and associated reporting process.

Members were also informed of the value for money arrangements; and it was clarified that the points highlighted around long term financial sustainability, are in line with every other FRA and reflect austerity, with nothing specific being identified for MFRA.

It was explained that the report also includes information regarding the auditing team at Grant Thornton; and the audit fee.

Questions were raised by Members around the significant risks; and whether the impact of leaving the European Union had been considered. Members were advised that information regarding this, had been included within the original draft of the audit letter, however it was subsequently removed following the delay to Brexit. However, Members were reassured that it is something which is continually considered.

Members Resolved that:

The content of the External Audit Plan for 2018-19, be noted.

5. Treasury Management 2018/19 Annual Report

Members considered Report CFO/019/19 of the Director of Finance, concerning the activities of the Treasury Management operation and actual performance against the agreed Prudential Indicators in 2018/19. This report meets the requirements of the CIPFA Code of Practice on Treasury Management and the CIPFA Prudential Code for Capital Finance in Local Authorities. The Authority is required to comply with both Codes through Regulations issued under the Local Government Act 2003.

Members were advised that the Treasury Management Strategy was approved as part of the 2018/19 Budget Report; and that regularly updates on treasury management performance against the strategy, have been provided through the quarterly financial review reports; and the interim treasury management report.

Members were informed that the report outlines the treasury management performance for 2018/19; and demonstrates that treasury management activity has been carried out in-line with the approved strategy and within borrowing and treasury management limits, set by the Authority.

The summary of treasury management activity for the year, was also highlighted to Members; and they were informed that more details was contained within Appendix A attached to the report.

Members were advised that:

- No new borrowing was arranged within the year
- Outstanding debt fell by £0.5m to £37.6m
- Investments fell from £31.4m to £22.1m; and
- Treasury Management practices have maintained full compliance with the approved strategy and relevant Codes and Statutes.

A question was raised by Members in relation to the current ratio of reserves to revenue budget.

Members were informed that although Officers did not have a definitive answer to hand it was estimated that earmarked stood at £23m at the end of 2018/19 to a budget of approximately £60m, so +30% of the revenue budget. Members were also advised that the level of reserves are on a downward trend, reducing from approximately £30m at the end of 2016/17 to £23m. It was confirmed that there will be some major capital builds taking place towards the end of 2019/20, which will utilise a large proportion of earmarked reserves.

Members were informed that further information would be provided to them following the meeting if once the figures had been obtained the information was inaccurate. (note: the figures presented reflect the current reserve position).

Members Resolved that:

- a) The Treasury Management Annual Report 2018/19 (attached as Appendix A), be noted.
- b) Further information be provided following the meeting, regarding the current ratio of reserves to revenue budget.

6. 2018/19 Annual Year- end Internal Audit Report

Members considered Report CFO/020/19 of the Director of Finance, concerning the Annual Year End Internal Audit report for 2018/19.

Members were informed that this report summarises the work undertaken by Internal Audit during 2018/19.

They were informed that based on the reviews carried out by Internal Audit during 2018/19, in terms of the performance of the system of internal control in place at MFRA, they can provide assurance:

- That the system of internal control in place, accords with proper practice.
- Of a substantial level of compliance with internal control systems and processes.
- That no weaknesses have been identified that may present a material corporate risk to the Authority.

A summary of the audit reviews carried out throughout the year, were highlighted to Members. In relation to audit reviews of fundamental finance systems, they were informed that five have been completed, one is at a report draft stage, two are currently being reviewed by Internal Audit; and one is still at the fieldwork stage. They were advised that all completed audits have shown a substantial control environment and compliance assessment.

With regards to the other audit work, relating to areas that MFRS officers have asked Internal Audit to review, Members were advised that three have been completed. One completed audit is with the relevant MFRS Office to consider, two are currently being reviewed by Internal Audit, one is at the fieldwork stage; and two have been deferred until 2019/20. Members were informed that with regards to completed audits, all have shown a substantive or acceptable control environment and compliance assessment.

Members were also informed that no audit reviews have identified any potential significant corporate impact risk for the Authority.

Questions were raised by Members regarding the cost of internal audit; and whether it was considered to be reasonable. Members were advised that at £35k a year for 112 audit days that it was; and that a Service Level Agreement was in place with Liverpool City Council for the provision of audit services. It was also confirmed that additional audit days can be requested if required.

A further question was raised regarding the actual number of audit days verses the planned number, in relation to strategic reviews/ client directed/ ad-hoc reviews; and whether the additional days were due to a specific project.

Members were informed that further information regarding the full breakdown of audit days, would be obtained and shared with Members, however it may be due to slippage from the previous years' audits, with some additional work required to finalise reviews. (note: the Director of Finance can confirm that the

increase in project based audits was as the result of 2017/18 audit work being re-phased into 2018/19)

Members Resolved that:

- a) The contents of the report, be noted.
- b) Further information be provided to Members around the breakdown of planned audit days verses actual audit days.

7. THE ANNUAL GOVERNANCE STATEMENT 2018/2019

Members considered Report CFO/018/19 of the Director of Finance, concerning the Authority's Annual Governance Statement. This statement fulfils the Authority's statutory requirement to prepare a statement of internal control in accordance with proper practices, and to present an annual review of the effectiveness of the current arrangements.

Members were advised that the Authority is required to prepare an annual statement reviewing the Authority's governance and systems of internal control arrangements that were in operation during the year.

They were informed that the Annual Governance Statement attached as Appendix A to the report, meets the requirement to review and consider the effectiveness of the governance framework, including the system of internal control that the Authority has had in place during 2018/19.

The key elements of the systems and processes, that underpinned the Authority's governance and internal control arrangements in the year; and their effectiveness, was highlighted to Members.

Members were also advised that the report highlights some potential challenges that the Authority may face in the future.

Members Resolved that:

The 2018/2019 Annual Governance Statement, be approved.

8. 2019/20 Internal Audit Plan

Members considered Report CFO/017/19, concerning the proposed Internal Audit plan for 2019/20 and to seek comments from Members on the plan.

Members were informed that the Authority buys in 112 audit days per year, as part of the Service Level Agreement with Liverpool City Council's Internal Audit service.

They were advised that the report outlines the proposed allocation of the audit days over various projects in 2019/20; and Appendix A to the report outlines the allocation of the 112 days.

As the plan must include a review of the fundamental financial systems, in order to provide assurance to the Authority, Director of Finance and External Auditor that the systems have met the required financial administration standards, including the relevant internal control processes, Members were informed that 40 audit days have been allocated for this work.

Members were advised that the Strategic Leadership Team have considered what strategic reviews should be put forward for 2019/20; and 42 audit days have been allocated to cover the 7 strategic reviews that are outlined within Appendix A.

They were advised that the remainder of the audit days will be taken up by ad hoc investigations, unplanned audits and audit management work.

A question was raised by Members regarding the number of audit days allocated to review the process for a debit card payment system in the canteen. Members were advised that as this type of system has not been used before, Officers were keen for a comprehensive review to be undertaken, with a view to extending the use of the system in future.

Members Resolved that;

The 2019/20 Internal Audit Plan, be approved.

Close

Date of next meeting Thursday, 26 September 2019

MERSEYSIDE FIRE AND RESCUE AUTHORITY			
MEETING OF THE:	AUDIT COMMITTEE		
DATE:	26 SEPTEMBER 2019	REPORT NO:	CFO/050/19
PRESENTING OFFICER	CHIEF FIRE OFFICER		
RESPONSIBLE OFFICER:	IAN CUMMINS	REPORT AUTHOR:	IAN CUMMINS
OFFICERS CONSULTED:	STRATEGIC LEADERSHIP TEAM		
TITLE OF REPORT:	FINANCIAL REVIEW 2019/20 - APRIL TO JUNE		

APPENDICES:	APPENDIX A1: REVENUE BUDGET MOVEMENTS SUMMARY APPENDIX A2: FIRE AND RESCUE SERVICE REVENUE BUDGET MOVEMENTS APPENDIX A3: CORPORATE SERVICE REVENUE BUDGET MOVEMENTS APPENDIX A4: BUDGET MOVEMENTS ON RESERVES APPENDIX B: CAPITAL PROGRAMME 2019/20 APPENDIX C: APPROVED AUTHORITY CAPITAL PROGRAMME 2019/20 – 2023/24
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Purpose of Report

1. To review the financial position, revenue and capital, for the Authority for 2019/20. The Authority receives regular comprehensive financial reviews during the year which provide a full health check on the Authority’s finances. This report covers the period April to June 2019.

Recommendation

2. That Members;
 - a) note the contents of the report, and
 - b) approve the proposed revenue, capital and reserve budget alignments, and
 - c) instruct the Director of Finance to continue to work with budget managers to maximise savings in 2019/20.

Revenue:

The Authority has a detailed medium-term financial plan. The key elements of this are :-

- To control Council Tax
- To continue with its modernisation programme and deliver the Authority's Mission of achieving Safer Stronger Communities – Safe Effective Firefighters
- To deliver the required savings through efficiencies, most of which are employee related, whilst minimising the impact of the cuts.
- To release revenue savings through prudent debt management to protect/enhance frontline services

The Authority is on target to deliver the approved 2019/20 budget savings and is progressing well with the required structural changes in its workforce in order to maintain the required savings on a permanent basis.

The Authority has a strategy of maximising and delivering its savings plan as early as possible in order to fund increases in reserves or other initiatives that would act as a hedge against future financial challenges. At this point in the year this report has identified that spend is forecast to be consistent with the approved budget. Officers will continue to work through the remainder of the year to maximise any savings in order to fund an increase in the minimum revenue provision, MRP, in order to pay historic debt commitments early. By increasing the MRP payment the intention is to free-up future debt servicing revenue budget and re-invest it in frontline services or use it to meet any future financial challenges.

The total budget requirement remains at the original budget level of £60.282m. Appendix A1 – A4 outline in detail all the revenue budget and reserve movements between April and June 2019.

Capital:

The capital programme planned spend has increased by £3.823m (net), of which £3.834m relates to the re-phasing of schemes from 2018/19 into 2019/20. The revised Capital Programme is outlined in Appendix B and C.

Reserves & Balances:

The general balance remains unchanged at £2.000m. All movements in earmarked reserves are outlined in Appendix A4.

Treasury Management:

No new long term borrowing has been arranged and the Authority has continued its policy of reducing investments and only taking short term borrowing to cover cash flow requirements.

Introduction and Background

3. The purpose of this report is to enable the Authority to monitor its income and expenditure levels against its budget on a regular basis throughout the year to ensure effective financial management.
4. This report is the review of the Authority's position up to the end of June of the financial year 2019/20 (April – June 2019).
5. In order to ensure that the financial reviews provide a regular and effective financial health check on all aspects of the Authority's finances the following structure has been adopted.

<u>Financial Review Structure</u>	
<u>Section</u>	<u>Content</u>
A	Current Financial Year Review:- <ul style="list-style-type: none">• Revenue Budget,• Capital Programme, and• Movement on Reserves
B	Treasury Management Review

(A) Current Financial Year – 2019/20

6. The purpose of the financial review report is to provide Members with an assurance that the approved budget remains robust and that the current forecast of expenditure can be contained within the available resources. If actual expenditure or income for the year is inconsistent with the current budget then the report will, if necessary, identify the appropriate corrective action.

Revenue Position:

7. Budget Movements: The attached Appendix A1 – A4 to this report summarises the movements in the revenue budget, but the following paragraphs outline the most material adjustments in the first quarter.
8. At the 2019/20 Budget Authority meeting the outcome of the 2016 firefighters pension schemes (FPS) actuarial review was not known. The advice received from the Home Office was to assume a 12.6% increase in the FPS employer rate from April 2019, and that a Home Office grant would cover 90% of the additional costs. Therefore the 2019/20 budget assumed an increase in the employer FPS on-cost of £2.800m and a grant of £2.592m. From 2020/21 the grant would be built into the Comprehensive Spending Review 2019 process and be included within the overall funding settlement grant.
9. The Home Office wrote to the Authority on 28th February to advise that the employer rate would actually be increased by 14.5% and 15.1% for the 2015 FPS and 1992 FPS respectively, resulting in an overall increase in the employer cost

of £3.360m, an additional £0.560m. The Director of Finance challenged the Home Office over the level of grant support and successfully got the Home Office / Treasury to increase the grant by £0.433m to £3.025m, (equivalent to 90% of the revised costing). Unfortunately, the increase in the FPS rate also meant that the planned £1m additional investment in frontline services approved by the Authority at its 3rd July 2019 meeting, CFO/038/19, will now require an additional £0.145m. Therefore the potential net financial impact on the budget is £0.272m (£0.560m + £0.145m less £0.433m). However, as £0.260m of the additional cost relates to the additional 0.6% increase in the FPS 1992 scheme (15.1% - 14.5%), and by 2022 the current assumption is all firefighters will be in the FPS 2015, this additional cost is only “temporary” and reducing each year. The Director of Finance, based on the latest employee spend forecast and historical spending patterns, is of the opinion that the £0.260m additional FPS 1992 employer cost can be contained within the overall employee budget. The £0.012m balance (£0.272m - £0.260m) can be met from a budget virement from the inflation contingency provision. The impact on the Medium Term Financial Plan, MTFP, (2020/21 onwards) will be dependent upon future Home Office funding continuing at the 2019/20 grant level, this will not be known until the 2020/21 Government funding support is announced (December 2019?), and any financial implications will be considered as part of the 2020/21 Budget setting process.

10. Also, there have been a number of budget adjustments with no net impact because they are either self-balancing virements within department budgets or budget increases financed by reserves in line with previously agreed Authority decisions. The budget adjustments in quarter 1 included:-
 - a virement from the inflation provision of £0.462m to cover the 2% non-uniform staff pay award and other price inflation on premises and other costs.
 - An increase of £0.445m (£0.560m + £0.145m less £0.260m for FPS 1992) in the FPS employer rate and an increase in Home Office FPS grant income of £0.433m to cover the impact of 2016 FPS actuarial review outlined in paragraphs 8 and 9 above.
 - A net contribution from reserves of £0.027m to cover planned spend on projects. The breakdown of the reserve movements are outlined in Appendix A4.
11. **The net budget requirement remains at £60.282m which is consistent with the original budget.**
12. Update on Budget Savings Implementation:
All approved saving options remain consistent with the approved MTFP. The firefighter annual pay award has yet to be agreed however the offer of a 2% uplift from the employers for 2019/20 is consistent with the current financial plan's assumption of 2%.

The operational response savings are being delivered as expected, however the structural establishment changes required as part of the station merger initiative will not be formally implemented until the new fire station at St Helens has been

built. The required firefighter saving is being delivered in cash terms as the reduction in the number of firefighters has been achieved.

13. Actual expenditure in comparison to Revenue Budget: The Authority is concerned that any future Government may continue to reduce the level of Government support in real terms post 2019/20. It therefore has directed the Chief Fire Officer to maximise savings in the year to accommodate options to assist with any future challenge. In recent years this meant using these savings to contribute towards the building up of reserves as a hedge against the future financial challenges or to meet one-off expenditure such as capital infrastructure investment. The current strategy is to use any additional savings to increase the planned minimum revenue provision (MRP) payment so that future debt servicing budget may be freed-up to fund the additional £1m investment in frontline services approved by the Authority.
14. After reviewing spend and income up to the end of June 2019 the expectation is that overall expenditure and income will be consistent with the approved budget:

Employee Costs;

Employee costs make-up approximately 75% of the Authority's revenue budget and is the most risk critical area of the financial plan. As a result these costs are monitored extremely closely.

Firefighter retirements have continued in line with the forecast profile adopted for the financial strategy. Non-firefighter employee costs are in line with the approved budget. At this point employee costs are expected to be in line with budgets.

However, the Government introduced changes to all public pensions in 2014 and 2015. These changes were challenged in the courts by the Fire Brigades Union (FBU) and Judges representatives as the transitional protections given to some scheme members as part of public service pensions reform was deemed discriminatory. This challenge is often referred to as the "McCloud" case. On 20th December 2018 the Court of Appeal found that these protections were unlawful on the grounds of age discrimination and could not be justified. On the 27th June 2019 the Supreme Court refused the Government the right to appeal against this decision and therefore an employee tribunal will now decide on the compensation required to redress the situation. At this point in time no indication of what the compensation agreement will be, but it has been reported that the potential national cost may be as high as £4b a year if all the public pension changes introduced were reversed.

In 2015 the employer rate for FPS 1992 was 21.7% and the new FPS 2015 14.3%. This reduction in the employer rate has been built into the approved MTFP and current budget. Any amendments to the FPS rates or compensation payments as a result of McCloud that is not funded by the Government may create a significant budget challenge for the Authority. It is unlikely any details of the proposed compensation agreement will come out before the end of the calendar or financial year,

and at this point no provision has been built into the budget or MTFP to cover this issue. This matter will be considered further as part of the 2020/21 Budget setting exercise.

Contingency for 2019/20 Pay & Price Increases;

Members will recall that the budget assumed a 2% pay bill increase in 2019/20 and future years. The non-uniform staff accepted a 2% pay award for 2019/20, but the 2019/20 firefighters award has yet to be settled. The employers have offered to uplift firefighter rates by 2% for 2019/20 and the latest indication is that this may be accepted. Officers are continuing to control the allocation of non-employee inflation. In the first instance any inflationary pressure is expected to be absorbed from within the relevant budget line.

Other Non-Employee Revenue Costs;

The Director of Finance is continuing to work with budget holders to maximise savings in 2019/20. At this point in time expenditure is forecast to be in line with budgeted levels.

The Director of Finance will continue to monitor the position during the year to ensure the Service continues to deliver the required savings target and report back as the year progresses.

15. Debtor accounts under £5,000 may be written off by the Director of Finance. Five accounts have been approved for write-off under delegated powers in the first quarter following advice from litigation services totalling £1,833 plus VAT. Significant doubt existed over whether three of the special services invoices met the conditions of a chargeable service and the remaining two related to employee payments deemed non-recoverable on compassionate grounds or offsetting payments were owed to the individual.
16. Summary of Revenue Forecast Position: The Authority has made good progress in implementing the approved budget saving options and required organisational structure changes.

As expected the implementation of all of the approved station merger proposals have yet to be formally concluded, therefore the required budgetary structural changes remain outstanding. However, as Firefighter retirements remain as expected the Service continues to deliver in “cash” terms the required savings target.

At present, expenditure is forecast to be in line with the budget. The Director of Finance is continuing to work with budget holders to maximise savings in 2019/20 and will report in more detail in future financial reviews.

Capital Programme Position:

17. Members approved a 5 year capital programme worth £36.481m at the Authority Budget meeting on 28th February 2019, (CFO/009/19). This has now been updated for:

- a) the approved 2018/19 year-end re-phasing of projects into 2019/20 of £3.834m as reported to the Policy and Resources Committee on 25th July 2018, CFO/037/19, and
- b) a reduction of £0.011m in the cost of the purchase of a new a van.

18. The capital programme changes are summarised in Table below. The revised detailed capital programme is attached as Appendix B (2019/20 Capital Programme) and Appendix C (2019/20–2023/24 Capital Programme) to this report.

Movement in the 5 Year Capital Programme						
	Total Cost	2019/20	2020/21	2021/22	2022/23	2023/24
	£'000	£'000	£'000	£'000	£'000	£'000
Expenditure						
Amendments to Approved Schemes;						
Re-phasing of Schemes from 2018/19 into 2019/20	3,833.6	3,833.6				
Reduction in ancillary fleet	-11.0	-11.0				
	3,822.6	3,822.6	0.0	0.0	0.0	0.0
Funding						
Revenue Contribution to Capital Outlay(RCCO)						
Funding from Strategic Road Partnership for a van	-11.0	-11.0				
Borrowing						
Rephasing impact	3,833.6	3,833.6				
	3,822.6	3,822.6	0.0	0.0	0.0	0.0

Use of Reserves:

19. The analysis in Appendix A4 outlines a £4.304m drawdown from in reserves during the first quarter of 2019/20, as a result of:-
- As part of the 2019/20 Budget the Authority approved the use of £4.277m of reserves to fund capital and other projects. This includes a net drawdown of £3.993m from the capital reserve of which most relates to the funding of the new St Helens Fire Station.
 - A further net drawdown of £0.027m in Qtr 1 to fund specific projects.

The general revenue reserve has remained unchanged at £2.000m.

(B) Treasury Management

20. The Authority continues to “buy in” Treasury Management from Liverpool City Council. The following paragraphs reflect Treasury Management activities in the period April to June 2019.
21. **Prospects for Interest Rates;**
After the August 2018 increase in Bank Rate to 0.75%, the Bank of England Monetary Policy Committee (MPC) has put any further action on hold. Rates are not now expected to change until such time as there is greater clarity surrounding

the conclusion of the Brexit process and there is some degree of certainty of what the UK will be heading into. Bank rate forecasts of an increase of 0.25% around September 2020 are on the assumption that a form of Brexit agreement is achieved; however in the event of a no deal the MPC may well cut rates immediately by as much as 0.50%.

PWLB rates and gilt yields remain volatile and have fluctuated throughout the first quarter of 2019/20. Despite this volatility PWLB rates fell slightly for longer term loans, from 2.44% at the start of the financial year to 2.36% by the end of the first quarter.

The strategy indicated that the overall structure of interest rates whereby short term rates are lower than long term rates has continued for some time. In this scenario, the strategy would be to reduce investments and borrow for short periods and possibly at variable rates when required.

22. Capital Borrowings and the Portfolio Strategy;

The borrowing requirement comprises the expected movements in the Capital Financing Requirement and reserves plus any maturing debt which will need to be re-financed. The Authority does not envisage that any new long term borrowing will be required in 2019/20. Current market conditions continue to be unfavourable for any debt rescheduling.

23. Annual Investment Strategy;

The investment strategy for 2019/20 set out the priorities as the security of capital and liquidity of investments. Investments are made in accordance with DCLG Guidance and CIPFA Code of Practice. Investments are made in sterling with an institution on the counterparty list.

Extreme caution has been taken in placing investments to ensure security of funds rather than rate of return. The use of deposit accounts with highly rated or nationalised banks and AAA rated money market funds has enabled reasonable returns in a low interest rate environment. In the period 1st April to 30 June 2019 the average rate of return achieved on average principal available was 0.73%. This compares with an average seven day deposit (7 day libid) rate of 0.57%.

The credit ratings and individual limits for each institution within the categories of investments to be used by the Authority in 2019/20 are as follows:

UK Government (including gilts and the DMADF)	Unlimited
UK Local Authorities (each)	Unlimited
Part Nationalised UK banks	£4m
Money Market Funds (AAA rated)	£3m
Enhanced Money Market (Cash) Funds (AAA rated)	£3m
Ultra-Short Duration Bond Funds (AAA rated)	£3m
UK Banks and Building Societies (A- or higher rated)	£2m
Foreign banks registered in the UK (A or higher rated)	£2m

No limits on investments with the UK Government and Local Authorities have been set because they are considered to be of the highest credit quality and are essentially risk free. The limits placed on other categories reflect some

uncertainty and marginally higher risk profile of the institutions within those categories.

The Authority had investments of £22.2m as at 30th June 2019:

ANALYSIS OF INVESTMENTS END OF QUARTER 1 2019/20						
Institution	Credit Rating	MM Fund*	Bank / Other	Building Society	Local Authority	Average Interest
		£	£	£	£	%
Aberdeen Global	AAA	3,000,000				0.77
Federated Investors	AAA	3,000,000				0.77
JP Morgan Sterling Liquidity Fund	AAA	3,000,000				0.66
LGIM (Legal & General)	AAA	2,200,000				0.74
Close Brothers	A		2,000,000			1.15
Goldman Sachs	A		1,000,000			1.24
Newcastle B Soc				1,000,000		0.93
Nottingham B Soc				1,000,000		0.90
Principality B Soc				1,000,000		0.96
West Bromwich B Soc				1,000,000		0.96
Highland Council					2,000,000	0.96
Lancashire CC					2,000,000	1.05
Totals		11,200,000	3,000,000	4,000,000	4,000,000	0.92
Total Current Investments					22,200,000	
<i>*MM Fund - Money Market Funds -these are funds that spread the risk associated with investments over a wide range of credit worthy institutions.</i>						

24. External Debt Prudential Indicators;

The external debt indicators of prudence for 2019/20 required by the Prudential Code were set in the strategy as follows:

Authorised limit for external debt: £70 million
 Operational boundary for external debt: £59 million

Against these limits, the maximum amount of debt reached at any time in the period 1 April to 30 June 2019 was £37.6 million.

25. Treasury Management Prudential Indicators;

The treasury management indicators of prudence for 2019/20 required by the Prudential Code were set in the strategy as follows:

a) Interest Rate Exposures

Upper limit on fixed interest rate exposures:	100%
Upper limit on variable interest rate exposures:	50%

The maximum that was reached in the period 1 April to 30 June 2019 was as follows:

Upper limit on fixed interest rate exposures:	100%
Upper limit on variable interest rate exposures:	0%

b) Maturity Structure of Borrowing

Upper and lower limits for the maturity structure of borrowing were set and the maximum and minimum that was reached for each limit in the period 1st April to 30 June 2019 was as follows: -The treasury management indicators of prudence for 2018/19 required by the Prudential Code were set in the strategy as follows:

Interest Rate Exposures

Upper limit on fixed interest rate exposures:	100%
Upper limit on variable interest rate exposures:	50%

The maximum that was reached in the first quarter of the financial year 2018/19 was as follows:

Upper limit on fixed interest rate exposures:	100%
Upper limit on variable interest rate exposures:	0%

b) Maturity Structure of Borrowing

Upper and lower limits for the maturity structure of borrowing were set and the maximum and minimum that was reached for each limit in the period 1st April to 30 June 2019 was as follows: -

Maturity Period	Upper Limit	Lower Limit	Maximum	Minimum
Under 12 months	50%	0%	1%	1%
12 months and within 24 months	50%	0%	1%	1%
24 months and within 5 years	50%	0%	8%	8%
5 years and within 10 years	50%	0%	0%	0%
10 years and above	90%	0%	90%	90%

c) Total principal sums invested for periods longer than 364 days.

The limit for investments of longer than 364 days was set at £2 million for 2018/19. No such investments have been placed during 2019/20.

Equality and Diversity Implications

26. There are no equality and diversity implications contained within this report.

Staff Implications

27. There are no staff implications contained within this report.

Legal Implications

28. There are no legal implications directly related to this report.

Financial Implications & Value for Money

29. See Executive Summary.

Risk Management, Health & Safety, and Environmental Implications

30. There are no Risk Management, Health & Safety and Environmental implications directly related to this report.

Contribution to Our Mission: *Safer Stronger Communities – Safe Effective Firefighters*

31. The achievement of actual expenditure within the approved financial plan and delivery of the expected service outcomes is essential if the Service is to achieve the Authority's Mission.

BACKGROUND PAPERS

CFO/004/18 "MFRA Budget and Financial Plan 2019/2020-2023/2024" Authority 28th February 2019.

GLOSSARY OF TERMS

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2019/20 REVENUE BUDGET MOVEMENT SUMMARY

Actual 2018/19	SERVICE REQUIREMENTS	Base Budget 2019/20	Reserve Draw- down	Virements	Qtr 1 Budget 2019/20
£'000		£'000	£'000	£'000	£'000
62,142	Fire Service	62,711	27	408	63,146
475	Corporate Management	486	0	54	540
0	NRAT MFRS Lead Authority (Budget Neutral)	0	0	0	0
0	2017 - 18 Dynamic Savings	0	0	0	0
62,617		63,197	27	462	63,686
0	Contingency for Pay/Price Changes	1,534	0	-462	1,072
62,617	TOTAL SERVICE EXPENDITURE	64,731	27	0	64,758
-266	Interest on Balances	-172	0	0	-172
62,351	NET OPERATING EXPENDITURE	64,559	27	0	64,586
	<u>Contribution to/(from) Reserves:</u>				
	Emergency Related Reserves				
-476	Insurance Reserve	0	0	0	0
	Modernisation Challenge				
-1,356	Smoothing Reserve	0	0	0	0
-322	Pensions Reserve	0	0	0	0
-105	Invest to Save Reserve	-233	-104	0	-337
	Capital Investment Reserve				
1,667	Capital Investment Reserve	-3,993	63	0	-3,930
-106	PFI Annuity Reserve	-91	0	0	-91
	Specific Projects				
24	Health & Safety Reserve	0	0	0	0
-255	Equipment Reserve	0	-1	0	-1
0	Contestable Research Fund Reserve	0	-17	0	-17
-300	Training Reserve	0	0	0	0
-66	Clothing Reserve	0	0	0	0
	Ringfenced Reserves				
-82	Princes Trust Reserve	0	0	0	0
-122	Energy Reserve	40	32	0	72
-1,151	New Dimensions Reserve	0	0	0	0
-2,650	Movement in Reserves	-4,277	-27	0	-4,304
59,701	BUDGET REQUIREMENT	60,282	0	0	60,282
-31,502	Settlement Funding Assessment	-30,813	0	0	-30,813
-253	Collection Fund Deficit	-245	0	0	-245
-27,946	Precept Income	-29,224	0	0	-29,224
-59,701	BUDGET FUNDING	-60,282	0	0	-60,282

2019/20 FIRE SERVICE REVENUE BUDGET MOVEMENT

Actual 2018/19	SERVICE REQUIREMENTS	Base Budget 2019/20	Reserve Draw- down	Virements	Qtr 1 Budget 2019/20
£'000		£'000	£'000	£'000	£'000
	EMPLOYEES				
	Uniformed				
27,548	Firefighters	31,447		445	31,892
1,217	Control	1,337			1,337
1,849	Additional Hours	1,285		-3	1,282
30,614	TOTAL UNIFORMED	34,069	0	442	34,511
	APT&C and Manual				
9,301	APT&C	9,447		261	9,708
138	Tender Drivers	118		5	123
140	Catering	175		8	183
582	Transport Maintenance	589		13	602
48	Hydrant Technicians	55		1	56
53	Casuals				0
10,262	TOTAL APT&C/MANUAL	10,384	0	288	10,672
	Other Employee Expenses				
83	Allowances	60		2	62
1	Removal Expenses	1			1
508	Training Expenses	454		9	463
139	Other Expenses	22		2	24
4	Staff Advertising	7		-1	6
56	Development Expenses	80			80
298	Employee Insurance	138		32	170
0	MPF Pen Fixed Rate	74	29		103
68	Enhanced Pensions	52			52
9	SSP & SMP Reimbursements	0			0
129	Catering Expenditure	118			118
-441	HFRA Capitalisation Payroll	-375			-375
854	TOTAL OTHER EMPLOYEE EXPENSES	631	29	44	704
	Pensions				
1,751	Injury Pension	1,755		35	1,790
314	Ill Health Retirement Charges	174			174
2,065	TOTAL PENSIONS	1,929	0	35	1,964
43,795	TOTAL EMPLOYEES	47,013	29	809	47,851
	PREMISES				
56	Building Maintenance Repairs	29		4	33
11	Site Maintenance Costs	14			14
862	Energy	761	-32		729
49	Rent	42		9	51
1,544	Rates	1,563			1,563
273	Water	214			214
18	Fixtures	15			15
49	Insurance	53		-2	51
2,862	TOTAL PREMISES	2,691	-32	11	2,670
	TRANSPORT				
359	Direct Transport	391		-2	389
8	Tunnel & Toll Fees	11			11
102	Operating Lease	133			133
435	Other Transport Costs	470			470
68	Car Allowances	94		-1	93
282	Insurance	229		-16	213
1,254	TOTAL TRANSPORT	1,328	0	-19	1,309

APPENDIX A2

2019/20 FIRE SERVICE REVENUE BUDGET MOVEMENT (continued)

Actual 2018/19	SERVICE REQUIREMENTS	Base Budget 2019/20	Reserve Draw- down	Virements	Qtr 1 Budget 2019/20
£'000		£'000	£'000	£'000	£'000
	SUPPLIES & SERVICES				
13	Administrative Supplies	14		3	17
308	Operational Supplies	258		21	279
11	Hydrants	11			11
32	Consumables	43			43
98	Training Supplies	112		-11	101
89	Fire Prevention Supplies	64		-1	63
38	Catering Supplies	30		-1	29
385	Uniforms	306		1	307
84	Printing & Stationery	92			92
1	Operating Leases	1			1
354	Professional Fees/Service	710	17	-49	678
747	Communications	749		18	767
13	Postage	14			14
8	Command/Control	8			8
290	Computing	204	13	28	245
188	Medicals	196		-1	195
78	Travel & Subsistence	72		19	91
96	Grants/Subscriptions	96		4	100
3	Advertising	2			2
36	Insurances	38		-15	23
23	Furniture	13		2	15
73	Laundry	82			82
8	Hospitality	4			4
54	Seconded Officers In	0		28	28
3,030	TOTAL SUPPLIES & SERVICES	3,119	30	46	3,195
	AGENCY SERVICES				
119	Super Fund Admin	119		7	126
1,454	ICT Service Provider	1,456		26	1,482
416	ICT Managed Suppliers	432		4	436
2,752	PFI Unitary Charges ((Int/Principal/Op Costs)	2,746		54	2,800
1,213	Estates Service Provider	1219		20	1,239
5,954	TOTAL AGENCY SERVICES	5,972	0	111	6,083
	CENTRAL EXPENSES				
396	Finance & Computing	432		3	435
-2	Central Expenses	0			0
394	TOTAL CENTRAL EXPENSES	432	0	3	435
	CAPITAL FINANCING				
9,787	PWLB Debt Charges	6,656			6,656
55	MRB Debt Charges	60			60
3,432	Revenue Contribution to Capital	5,289		-10	5,279
13,274	TOTAL CAPITAL FINANCING	12,005	0	-10	11,995
70,563	TOTAL EXPENDITURE	72,560	27	951	73,538
	INCOME				
4,968	Specific Grants	6,938		469	7,407
1,359	Fees & Charges	1,193		37	1,230
957	Rents etc	873			873
438	Recharges Secondments	456		47	503
326	Contributions	166		-10	156
360	Recharges Internal	213			213
13	Other Income	10			10
8,421	TOTAL INCOME	9,849	0	543	10,392
62,142	NET EXPENDITURE	62,711	27	408	63,146

APPENDIX A3

2019/20 CORPORATE MANAGEMENT REVENUE BUDGET MOVEMENT

Actual 2018/19	SERVICE REQUIREMENTS	Base Budget 2019/20	Reserve Draw- down	Virements	Qtr 1 Budget 2019/20
£'000		£'000	£'000	£'000	£'000
	EXPENDITURE				
	Finance & Legal costs				
79	Finance Officer	79			79
103	Legal Officer	107		5	112
	Democratic Rep (1020)				
18	- Travel & Subsistence	17			17
1	- Conference Fees	2			2
201	- Members Allowances	208			208
0	- Telephones	1			1
3	- Training	1			1
0	- Hospitality	1			1
	Central Expenses (1030)				
14	Bank Charges	15			15
26	District Audit Fees	25			25
30	Subscriptions	30		49	79
475	TOTAL EXPENDITURE	486	0	54	540

2019/20 NATIONAL RESILIENCE ASSURANCE REVENUE BUDGET MOVEMENT

Actual 2018/19	SERVICE REQUIREMENTS	Base Budget 2019/20	Reserve Draw- down	Virements	Qtr 1 Budget 2019/20
£'000		£'000	£'000	£'000	£'000
	EXPENDITURE				
1,537	Employee Costs			1,830	1,830
5,846	Transport Costs			6,008	6,008
1,522	Supplies and Services Costs			1,617	1,617
752	Agency Costs			530	530
250	Central Expenditure			179	179
7	Capital Financing Costs				0
9,914	TOTAL EXPENDITURE	0	0	10,164	10,164
	INCOME				
9,914	Income			10,164	10,164
0	NET EXPENDITURE	0	0	0	0

Budgeted Movement on Reserves 2019/20

	Opening Balance	Original Budget Planned Use	Qtr 1 Drawdown & changes	Closing Balance
	£'000		£'000	£'000
<u>Earmarked Reserves</u>				
<u>Emergency Related Reserves</u>				
Bellwin / Emergency Planning Reserve	222			222
Insurance Reserve	383			383
<u>Modernisation Challenge</u>				
Smoothing Reserve	450		0	450
Pensions Reserve	0		0	0
Recruitment Reserve	3,000		0	3,000
Invest to Save / Collaboration Reserve	895	-233	-104	558
<u>Capital Investment Reserve</u>	14,431	-3,993	63	10,501
PFI Annuity Reserve	1,986	-91		1,895
<u>Specific Projects</u>				
Health & Safety Reserve	30			30
Equipment Reserve	92		-1	91
Contestable Research Fund Reserve	24		-17	7
Training Reserve	150			150
Healthy Living / Olympic Legacy Reserve	35			35
Inflation Reserve	700			700
Clothing Reserve	242			242
<u>Ringfenced Reserves</u>				
Princes Trust Reserve	39			39
Community Risk Management Reserve	325			325
Energy Reserve	19	40	32	91
New Dimensions Reserve	41			41
Total Earmarked Reserves	23,064	-4,277	-27	18,760
General Revenue Reserve	2,000	0	0	2,000
Total Reserves	25,064	-4,277	-27	20,760

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Capital Programme 2019/20

EXPENDITURE		Approved Budget	Approved Re-phasing from 2018/19	Q1 Re-Phasings	Q1 Virements	Q1 Budget	Actual to 28.06.19
		£	£	£	£	£	£
BUILDING & LAND PROGRAMME							
BLD001	Roofs & Canopy Replacements	70,000	18,000			88,000	
BLD004	Concrete Yard Repairs	20,000	16,000			36,000	1,928
BLD005	Tower Improvements	10,000				10,000	
BLD007	L.E.V. Sys In App Rooms	5,000	14,000			19,000	
BLD013	Appliance Room Floors	30,000	28,000			58,000	3,188
BLD014	Boiler Replacements	15,000	33,000			48,000	
BLD016	Community Station Investment	25,000	21,000			46,000	4,104
BLD018	Conference Facilities H/Q	5,000	20,000			25,000	
BLD020	5 Year Electrical Test	95,000	40,000			135,000	
BLD026	Corporate Signage	5,000	14,000			19,000	
BLD031	Diesel Tanks		75,000			75,000	29,200
BLD032	Power Strategy (Generators)	10,000	34,000			44,000	
BLD033	Sanitary Accommodation Refurb	50,000	7,000			57,000	
BLD034	Office Accommodation	15,000	23,000			38,000	
BLD036	L.L.A.R. Accommodation Formby		487,000			487,000	116,317
BLD039	F.S. Refurbishment Heswall	290,000	10,000			300,000	
BLD042	St Helens Conversion	102,700				102,700	
BLD044	Asbestos Surveys	50,000	15,000			65,000	
BLD050	LLAR Accommodation Belle Vale	25,000	25,000			50,000	
BLD053	Lighting Replacement					0	
BLD055	F.S. Refurbishment Bromborough					0	
BLD056	F.S. Refurbishment Eccleston	50,000				50,000	
BLD057	F.S. Refurbishment Crosby					0	
BLD058	H.V.A.C. Heating, Vent & Air Con	75,000	27,000			102,000	
BLD060	D.D.A. Compliance Work	195,000	47,000			242,000	11,140
BLD061	Lighting Conductors Surge Protectors	10,000	28,000			38,000	
BLD062	Emergency Lighting	5,000	25,000			30,000	
BLD063	F.S. Refurbishment Kirby		25,000			25,000	
BLD067	Gym Equipment Replacement	20,000	38,000			58,000	
BLD068	SHQ Joint Control Room					0	-5,820
BLD070	Workshop Enhancement	60,000	28,000			88,000	2,780
BLD071	Station Refresh	25,000	40,000			65,000	
BLD073	SHQ Museum	191,000				191,000	
BLD075	Llar Accommodation Newton Le Willows	251,400	27,000			278,400	
BLD080	Prescot Fire Station Build					0	-27,475
BLD081	SHQ Stage C Works					0	-15,014
BLD082	Saughill Massie Fire Station Build					0	-169,874
BLD083	St Helens Fire Station Build	7,245,000	146,000			7,391,000	104,361
BLD084	F.S. Refurbishment Croxteth	293,500				293,500	
BLD085	F.S. Refurbishment Speke/Garston	150,000				150,000	
BLD086	F.S. Refurbishment Old Swan	150,000				150,000	
BLD088	F.S. Refurbishment Kensington	40,000				40,000	
BLD090	F.S. Refurbishment Wallasey		50,000			50,000	
BLD091	Refurbishment TDA	1,000,000	9,000			1,009,000	
BLD092	Service HQ. Offices	50,600				50,600	
BLD094	Security Enhancement Works	25,000	9,000			34,000	9,314
CON001	Energy Conservation Non-Salix	143,000	3,000			146,000	
CON002	Energy Conservation Salix		3,000			3,000	
EQU002	Fridge/Freezer Rep Prog	10,000	9,000			19,000	6,027
EQU003	Furniture Replacement Prog	10,500	30,000			40,500	
	Total	10,822,700	1,424,000	0	0	12,246,700	70,176
FIRE SAFETY							
FIR002	Smoke Alarms (H.F.R.A.)	235,000				235,000	52,292
FIR005	Installation Costs (H.F.R.A.)	375,000				375,000	6,000
FIR006	Deaf Alarms (H.F.R.A.)	25,000				25,000	10
FIR009	Risk Management Residential Blocks		101,000			101,000	-65,931
	Total	635,000	101,000	0	0	736,000	-7,629

Capital Programme 2019/20

EXPENDITURE		Approved Budget	Approved Re-phasing from 2018/19	Q1 Re-Phasings	Q1 Virements	Q1 Budget	Actual to 28.06.19
		£	£				£
ICT							
FIN001	F.M.I.S. Replacement		4,000			4,000	
IT002	I.C.T. Software	194,000	71,000			265,000	206,407
IT003	I.C.T. Hardware	297,100	11,000			308,100	18,864
IT005	I.C.T. Servers	79,000	8,000			87,000	0
IT018	I.C.T. Network	117,000	215,000			332,000	1,842
IT019	Website Development		34,000			34,000	0
IT026	I.C.T. Operational Equipment	60,000			10,000	70,000	4,263
IT027	I.C.T. Security	2,000				2,000	
IT028	System Development Portal		14,000			14,000	
IT030	I.C.T. Projects / Upgrades	5,000			-5,000	0	
IT046	TRM System					0	
IT051	JCC Airwave Solution					0	
IT053	JCC Backup MACC					0	
IT055	C3i C&C Comms and Info system	5,000			-5,000	0	
IT056	PFI Access Door System		9,000			9,000	
IT057	Fleet Management System		5,000			5,000	
IT058	New Emergency Services Network		77,000			77,000	
IT059	ESMCP Project Control Room Integration		92,000			92,000	
IT060	ICT Station Change	20,000	-4,000			16,000	
IT061	ESMCP ITHC Remedial Works					0	
IT062	Capita Vision 3 Update	950,000				950,000	
	Total	1,729,100	536,000	0	0	2,265,100	231,376
OPERATIONAL EQUIP. & HYDRANTS							
OPS001	Gas Tight Suits Other Ppe	10,000				10,000	
OPS003	Hydraulic Rescue Equipment		22,000			22,000	
OPS005	Resuscitation Equipment	57,500				57,500	
OPS009	Pod Equipment	112,500				112,500	
OPS011	Thermal Imaging Cameras		12,000			12,000	
OPS016	Gas Detection Equipment		7,000			7,000	
OPS022	Improvements To Fleet	45,000	5,000			50,000	9,880
OPS023	Water Rescue Equipment	10,000				10,000	
OPS024	BA equipment / Comms	40,000	44,000			84,000	18,422
OPS026	Rope Replacement	15,000	17,000			32,000	
OPS027	Light Portable Pumps					0	
OPS031	Cctv Equipment/Drone	10,000	11,000			21,000	
OPS034	Operational Ladders	160,000				160,000	
OPS036	Radiation/Gas Detection Equipment					0	
OPS038	Water Delivery System	30,000				30,000	
OPS039	Water Delivery Hoses	15,000				15,000	4,725
OPS049	Bulk Foam Attack Equipment	143,000				143,000	
OPS052	DEFRA FRNE Water Rescue Grant		16,000			16,000	
OPS054	Light Portable Pumps	35,000				35,000	
OPS055	NRAT National Asset Refresh	1,250,000	430,600			1,680,600	
OPS056	PV Solar Panels	16,000				16,000	
HYD001	Hydrants (New Installations)	18,500				18,500	
HYD002	Hydrants (Rep Installations)	18,500				18,500	
	Total	1,986,000	564,600	0	0	2,550,600	33,027
VEHICLES							
VEH001	Wtl'S Purchased	1,060,000	687,000			1,747,000	237,365
VEH002	Ancillary Vehicles	426,950	404,000		21,000	851,950	108,575
VEH004	Special Vehicles	985,050	86,000		-32,000	1,039,050	82
VEH005	Vehicles water Strategy	16,400				16,400	
VEH010	Marine Rescue Vessels		21,000			21,000	16,564
WOR001	Workshop Equipment	19,000	10,000			29,000	
	Total	2,507,400	1,208,000	0	-11,000	3,704,400	362,585
	Grand Total	17,680,200	3,833,600	0	-11,000	21,502,800	689,536

Capital Programme 2019/20

<u>EXPENDITURE</u>		Approved Budget	Approved Re-phasing from 2018/19	Q1 Re-Phasings	Q1 Virements	Q1 Budget	Actual to 28.06.19
		£	£				£
Capital Receipts							
	Sale of Upton FS	350,000				350,000	
	Sale of West Kirby FS	200,000				200,000	
	Sale of St Helens FS	100,000				100,000	
	Sale of Eccleston FS	600,000				600,000	
	Sale of Formby LLAR House	350,000				350,000	
	Sale of Newton 2 LLAR House	275,000				275,000	
R.C.C.O. / Capital Reserve							
	Capitalisation of Sals HFRA (FIR005)	375,000				375,000	
	ICT Equipment (IT003)					0	
	MRSP Educational Van (VEH004)				-11,000	-11,000	-11,000
	HR Document MGR App (FIN001)					0	
	Saughall Massie New Build (BLD082) Cap Res					0	
	St Helens FS New Build (BLD083) Cap Inv Res	4,914,000				4,914,000	
Grant							
	Saughall FS Capital Transformation Grant					0	
	St Helens FS Capital Transformation Grant	1,631,000	146,000			1,777,000	104,361
	NRAT National Resilience Grant	1,250,000	430,600			1,680,600	
	Total Non Borrowing	10,045,000	576,600	0	-11,000	10,610,600	93,361
Borrowing Requirement							
	Unsupported Borrowing	7,635,200	3,257,000	0	0	10,892,200	596,174
	Borrowing	7,635,200	3,257,000	0	0	10,892,200	596,174
	Total Funding	17,680,200	3,833,600	0	-11,000	21,502,800	689,536

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Capital Programme for 2019/2020 - 2023/2024

Capital Expenditure	Total Cost £	2019/20 £	2020/21 £	2021/22 £	2022/23 £	2023/24 £
Building/Land	19,069,500	12,246,700	4,872,900	939,900	705,000	305,000
Fire Safety	3,276,000	736,000	635,000	635,000	635,000	635,000
ICT	5,071,500	2,265,100	784,100	584,100	724,100	714,100
Operational Equipment & Hydrants	3,731,100	2,550,600	317,500	189,000	222,000	452,000
Vehicles	9,025,200	3,704,400	1,205,800	1,723,600	1,913,300	478,100
Expenditure	40,173,300	21,502,800	7,815,300	4,071,600	4,199,400	2,584,200
<i>2019/20 - 2023/24 Original</i>	<i>36,480,700</i>	<i>17,680,200</i>	<i>7,945,300</i>	<i>4,071,600</i>	<i>4,199,400</i>	<i>2,584,200</i>
Q1 Current to Original Change	3,692,600	3,822,600	(130,000)	0	0	0
<u>Q1 Movements Explained by:</u>						
RCCO	(11,000)	(11,000)				
Rephasing of Schemes	3,833,600	3,833,600	0	0	0	0
Q1 Movement	3,822,600	3,822,600	0	0	0	0
Financing Available	Total £	2019/20 £	2020/21 £	2021/22 £	2022/23 £	2023/24 £
Capital Receipts	1,875,000	1,875,000	0	0	0	0
RCCO	1,864,000	364,000	375,000	375,000	375,000	375,000
Capital Reserves	8,414,000	4,914,000	3,500,000	0	0	0
Grants	3,457,600	3,457,600	0	0	0	0
Total Non Borrowing	15,235,600	10,610,600	3,875,000	0	375,000	375,000
Unsupported Borrowing	24,937,700	10,892,200	3,940,300	4,071,600	3,824,400	2,209,200
Total Funding	40,173,300	21,502,800	7,815,300	4,071,600	4,199,400	2,584,200
<i>Original Funding Level</i>	<i>36,480,700</i>	<i>17,680,200</i>	<i>7,945,300</i>	<i>4,071,600</i>	<i>4,199,400</i>	<i>2,584,200</i>
Q1 to Original Change	3,692,600	3,822,600	(130,000)	0	0	0
<u>Funding Change Explained by:</u>						
RCCO	(11,000)	(11,000)	0	0	0	0
Unsupported Borrowing	3,833,600	3,833,600	0	0	0	0
Q1 Movements	3,822,600	3,822,600	0	0	0	0

Building / Land - Approved Budget 2019/20 to 2023/24

Type of Capital Expenditure	Total Cost £	2019/20 £	2020/21 £	2021/22 £	2022/23 £	2023/24 £
Major Site Refurbishments						
BLD016 Community Station Investment	96,000	46,000	25,000	25,000		
BLD039 FS Refurbishment Heswall	325,000	300,000	25,000			
BLD041 FS Refurbishment Aintree	159,900			159,900		
BLD042 FS Refurbishment St Helens	102,700	102,700				
BLD055 FS Refurbishment Bromborough	350,000		350,000			
BLD056 FS Refurbishment Eccleston	50,000	50,000				
BLD057 FS Refurbishment Crosby	150,000		150,000			
BLD063 FS Refurbishment Kirkby	375,000	25,000	350,000			
BLD070 Workshop Enhancement	88,000	88,000				
BLD071 Station Refresh	142,400	65,000	52,400	25,000		
BLD084 FS Refurbishment Croxteth	293,500	293,500				
BLD085 FS Refurbishment Speke/Garston	300,000	150,000			150,000	
BLD086 FS Refurbishment Old Swan	300,000	150,000			150,000	
BLD087 FS Refurbishment City Centre						
BLD088 FS Refurbishment Kensington	140,000	40,000			100,000	
BLD089 FS Refurbishment Toxteth	200,000			200,000		
BLD090 FS Refurbishment Wallasey	125,000	50,000		75,000		
BLD091 TDA Refurbishment	4,509,000	1,009,000	3,500,000			
BLD093 Marine Fire 1 Refurbishment	150,000			150,000		
	7,856,500	2,369,200	4,452,400	634,900	400,000	
Station Mergers						
BLD082 Saughall Massie FS New Build (CFO/058/15)						
BLD083 St Helens FS New Build (CFO/059/15)	7,391,000	7,391,000				
	7,391,000	7,391,000				
Other						
BLD073 SHQ Museum	191,000	191,000				
	191,000	191,000				
LLAR Accomodation Works						
BLD036 LLAR Accommodation Formby	487,000	487,000				
BLD050 LLAR Accommodation Belle Vale	50,000	50,000				
BLD075 LLAR Accommodation Newton-le-Willows	278,400	278,400				
	815,400	815,400				
General Station Upgrade Works						
BLD001 Roofs & Canopy Replacements	248,000	88,000	40,000	40,000	40,000	40,000
BLD004 Concrete Yard Repairs	116,000	36,000	20,000	20,000	20,000	20,000
BLD005 Tower Improvements	50,000	10,000	10,000	10,000	10,000	10,000
BLD013 Non Slip Coating to Appliance Room Floors	178,000	58,000	30,000	30,000	30,000	30,000
BLD014 Boiler Replacements	108,000	48,000	15,000	15,000	15,000	15,000
BLD020 Electrical Testing	215,000	135,000	20,000	20,000	20,000	20,000
BLD031 Diesel Tanks	75,000	75,000				
BLD033 Sanitary Accommodation Refurbishment	137,000	57,000	20,000	20,000	20,000	20,000
BLD044 Asbestos Surveys	105,000	65,000	10,000	10,000	10,000	10,000
BLD060 DDA Compliance	292,000	242,000	20,000	10,000	10,000	10,000
	1,524,000	814,000	185,000	175,000	175,000	175,000
Other Works						
BLD007 L.E.V. System in Appliance Rooms	39,000	19,000	5,000	5,000	5,000	5,000
BLD018 Conference Facilities SHQ	45,000	25,000	5,000	5,000	5,000	5,000
BLD026 Corporate Signage	39,000	19,000	5,000	5,000	5,000	5,000
BLD032 Power Strategy	69,000	44,000	10,000	5,000	5,000	5,000
BLD034 Office Accommodation	98,000	38,000	15,000	15,000	15,000	15,000
BLD053 Headquarters Lighting	25,000		25,000			
BLD058 HVAC - Heating, Ventilation & Air Con	102,000	102,000				
BLD061 Lightening Conductors & Surge Protection	63,000	38,000	10,000	5,000	5,000	5,000
BLD062 Emergency Lighting	50,000	30,000	5,000	5,000	5,000	5,000
BLD067 Gym Equipment Replacement	138,000	58,000	20,000	20,000	20,000	20,000
BLD092 Service Headquarters Offices	115,600	50,600	65,000			
BLD094 Security Enhancement Works	134,000	34,000	25,000	25,000	25,000	25,000
CON001 Energy Conservation Non-Salix	231,000	146,000	25,000	20,000	20,000	20,000
CON002 Energy Conservation Salix	3,000	3,000				
EQU002 Replacement programme for Fridge Freezers	59,000	19,000	10,000	10,000	10,000	10,000
EQU003 Furniture Replacement Programme	81,000	40,500	10,500	10,000	10,000	10,000
	1,291,600	666,100	235,500	130,000	130,000	130,000
	19,069,500	12,246,700	4,872,900	939,900	705,000	305,000
Original Budget	17,645,500	10,822,700	4,872,900	939,900	705,000	305,000
Current Programme	19,069,500	12,246,700	4,872,900	939,900	705,000	305,000
Changes	1,424,000	1,424,000				

<u>Q1 Movements/Adjustments</u>	1,424,000	1,424,000
Slippage from 2018/19		
BLD001 Roofs & Canopy Replacements		18,000
BLD004 Concrete Yard Repairs		16,000
BLD007 L.E.V. Sys In App Rooms		14,000
BLD013 Appliance Room Floors		28,000
BLD014 Boiler Replacements		33,000
BLD016 Community Station Investment		21,000
BLD018 Conference Facilities S.H.Q.		20,000
BLD020 5 Year Electrical Test		40,000
BLD026 Corporate Signage		14,000
BLD031 Diesel Tanks		75,000
BLD032 Power Strategy (Generators)		34,000
BLD033 Sanitary Accommodation Refurb		7,000
BLD034 Office Accommodation		23,000
BLD036 L.L.A.R. Accommodation Formby		487,000
BLD039 F.S. Refurbishment Heswall		10,000
BLD044 Asbestos Surveys		15,000
BLD050 L.L.A.R. Accommodation Belle Vale		25,000
BLD058 H.V.A.C. Heating, Vent & Air Con		27,000
BLD060 D.D.A. Compliance Work		47,000
BLD061 Lighting Conductors Surge Protectors		28,000
BLD062 Emergency Lighting		25,000
BLD063 F.S. Refurbishment Kirby		25,000
BLD067 Gym Equipment Replacement		38,000
BLD070 Workshop Enhancement		28,000
BLD071 Station Refresh		40,000
BLD075 L.L.A.R. Accom. Newton-Le-Willows		27,000
BLD083 St Helens Fs New Build		146,000
BLD090 F.S. Refurbishment Wallasey		50,000
BLD091 Refurbishment T.D.A.		9,000
BLD094 Security Enhancement Works		9,000
CON001 Energy Conservation Non-Salix		3,000
CON002 Energy Conservation Salix		3,000
EQU002 White Goods & Catering Equipment		9,000
EQU003 Furniture Replacement Prog		30,000
TOTAL MOVEMENTS	1,424,000	1,424,000

Fire Safety - Approved Budget 2019/20 to 2023/24

Type of Capital Expenditure	Total Cost £	2019/20 £	2020/21 £	2021/22 £	2022/23 £	2023/24 £
FIR002 Smoke Alarms (100,000 HFRA target)	1,175,000	235,000	235,000	235,000	235,000	235,000
FIR005 Installation costs (HFRA)	1,875,000	375,000	375,000	375,000	375,000	375,000
FIR006 Deaf Alarms (HFRA)	125,000	25,000	25,000	25,000	25,000	25,000
FIR009 Fire Risk Management in Residential Blocks (CFO/135/13)	101,000	101,000				
	3,276,000	736,000	635,000	635,000	635,000	635,000
Original Budget	3,175,000	635,000	635,000	635,000	635,000	635,000
Current Programme Changes	3,276,000	736,000	635,000	635,000	635,000	635,000
	101,000	101,000				
Q1 Movements/Adjustments	101,000	101,000				
Slippage from 2018/19						
FIR009 Fire Risk Management in Residential Blocks		101,000				
TOTAL MOVEMENTS	101,000	101,000				

ICT - Approved Budget 2019/20 to 2023/24

Type of Capital Expenditure	Total Cost £	2019/20 £	2020/21 £	2021/22 £	2022/23 £	2023/24 £
IT002 ICT Software						
Software Licences	10,000	2,000	2,000	2,000	2,000	2,000
New Virtualisation Infrastructure	146,000	71,000				75,000
5 Year Antivirus & Filtering Software	200,000				200,000	
MDT Software Solution Refresh	100,000				100,000	
Microsoft SQL Upgrade	50,000					50,000
Logpoint Security Information and Event Mgmt (SIEM) Refresh	80,000					80,000
Microsoft EA Agreement (Servers & Security)	240,000	48,000	48,000	48,000	48,000	48,000
Microsoft EA Agreement (Windows & Office)	695,000	139,000	139,000	139,000	139,000	139,000
Microsoft EA Agreement (Application Development)	25,000	5,000	5,000	5,000	5,000	5,000
	1,546,000	265,000	194,000	194,000	494,000	399,000
IT003 ICT Hardware						
Desktops (target 20%)	211,500	51,100	40,100	40,100	40,100	40,100
Tablets & Docking Stations (target 20%)	310,000	62,000	62,000	62,000	62,000	62,000
Monitors & Monitor Arms (target 20%)	70,000	14,000	14,000	14,000	14,000	14,000
Peripherals replacement (target 20%)	15,000	3,000	3,000	3,000	3,000	3,000
Mobile device replacement (target 20%)	15,000	3,000	3,000	3,000	3,000	3,000
Replacement Backup Tape Drive	25,000			25,000		
IP TV Asset Refresh	50,000	25,000		25,000		
Landline Handset Refresh	10,000					10,000
Audio Visual Conference Facility	120,000		120,000			
Audio Visual Refresh Stations	75,000	75,000				
Audio Visual Refresh TDA	75,000	75,000				
	976,500	308,100	242,100	172,100	122,100	132,100
IT005 ICT Servers						
Server/storage replacement (target 20%)	333,000	73,000	65,000	65,000	65,000	65,000
Server/storage growth	70,000	14,000	14,000	14,000	14,000	14,000
	403,000	87,000	79,000	79,000	79,000	79,000
IT018 ICT Network						
Local Area Network replacement (discrete)	215,000	215,000				
Network Switches/Router replacement	80,000	72,000	2,000	2,000	2,000	2,000
Network Switches/Routers Growth	25,000	5,000	5,000	5,000	5,000	5,000
Vesty Road Network Link Refresh	40,000	40,000				
	360,000	332,000	7,000	7,000	7,000	7,000
IT026 ICT Operational Equipment						
Pagers/Alerters						
Station Equipment Replacement	50,000	10,000	10,000	10,000	10,000	10,000
Incident Ground Management System	50,000	50,000				
MDT Replacement (Not incl. in ESMCP)	195,000		120,000			75,000
	165,000	60,000		10,000	10,000	85,000
IT058 New Emergency Services Network (ESN)						
ESN Radios / Infrastructure - Estimate	77,000	77,000				
	77,000	77,000				
IT060 ICT Station Change						
St Helens Station End Mobilising Equipment	16,000	16,000				
	16,000	16,000				
Other IT Schemes						
IT019 Website Development						
IT027 ICT Security - Remote Access Security FOBS	44,000	36,000	2,000	2,000	2,000	2,000
IT028 System Development (Portal)	124,000	14,000		110,000		
IT030 ICT Projects/Upgrades	25,000	5,000	5,000	5,000	5,000	5,000
IT055 C.3.I. C.&C Communication & Information System	25,000	5,000	5,000	5,000	5,000	5,000
IT056 Door Access System	9,000	9,000				
IT057 Fleet Management System	5,000	5,000				
IT059 ESMCP Project Control Room Integration	92,000	92,000				
IT062 Capita Vision 3 Update (CFO/058/17)	950,000	950,000				
FIN001 FMIS/Eproc/Payroll/HR Replacement	254,000	4,000	250,000			
	1,528,000	1,120,000	262,000	122,000	12,000	12,000
	5,071,500	2,265,100	784,100	584,100	724,100	714,100
Original Approved Budget	4,665,500	1,729,100	914,100	584,100	724,100	714,100
Current Programme	5,071,500	2,265,100	784,100	584,100	724,100	714,100
Changes	406,000	536,000	(130,000)			

<u>Q1 Movements/Adjustments</u>	536,000	536,000
Slippage from 2018/19		
IT002 I.C.T. Software New Virtualisation Infrastructure		71,000
IT003 I.C.T. Hardware - Laptops/Tablets/Docking Stations		11,000
IT005 I.C.T. Servers		8,000
IT018 I.C.T. Network		215,000
IT058 New Emergency Services Network		77,000
IT058 ICT Station Change		(4,000)
IT019 Website Development		34,000
IT028 System Development (Portal)		14,000
IT056 Door Access System		9,000
IT057 Fleet Management System		5,000
IT059 E.S.M.C.P. - Control Room Integration		92,000
FIN001 F.M.I.S./Eproc/Payroll/H.R. Replacement		4,000
TOTAL MOVEMENTS	536,000	536,000

Operational Equipment - Approved Budget 2019/20 to 2023/24

Type of Capital Expenditure	Total Cost £	2019/20 £	2020/21 £	2021/22 £	2022/23 £	2023/24 £
OPS003 Hydraulic Rescue Equipment						
Hydraulic Rescue Equipment - Replacement Prog	312,000	22,000	60,000	60,000	85,000	85,000
	312,000	22,000	60,000	60,000	85,000	85,000
OPS005 Resuscitation Equipment						
Resuscitation Rescue Equipment	30,000		30,000			
Defibrillator Batteries	12,000	12,000				
Appliance Resuscitation Equipment & Cylinders	45,500	45,500				
	87,500	57,500	30,000			
OPS024 BA Equipment/Communications						
BA Cylinder Replacement	42,000	42,000				
BA Test Rig	14,500		14,500			
BA Set Batteries	42,000	42,000				
	98,500	84,000	14,500			
OPS036 Radiation/Gas Detection Equipment						
Radiation Detection Equipment	45,000		45,000			
Single Gas Detection Equipment	20,000		20,000			
	65,000		65,000			
OPS049 Bulk Foam Equipment						
Bulk Foam Attack Equipment	49,000	49,000				
Bulk Foam Stock	94,000	94,000				
	143,000	143,000				
Other						
OPS001 Gas Tight Suits Other PPE	37,000	10,000	10,000	5,000	6,000	6,000
OPS009 POD Equipment (Demountable Unit Refurb)	112,500	112,500				
OPS011 Thermal imaging cameras	187,000	12,000				175,000
OPS016 Improvements to Fleet	7,000	7,000				
OPS022 Water Rescue Equipment	170,000	50,000	30,000	30,000	30,000	30,000
OPS023 Gas Detection Equipment (MYRA DS)	65,000	10,000	10,000	15,000	15,000	15,000
OPS026 Rope Replacement	72,000	32,000	10,000	10,000	10,000	10,000
OPS027 Light Portable Pumps	20,000		20,000			
OPS031 CCTV Equipment	21,000	21,000				
OPS034 Operational Ladders	224,000	160,000	16,000	17,000	14,000	17,000
OPS038 Water Delivery System	30,000	30,000				
OPS039 Water Delivery Hoses	79,000	15,000	15,000	15,000	17,000	17,000
OPS052 DEFRA FRNE	16,000	16,000				
OPS054 Electrical Equipment	103,000	35,000			8,000	60,000
OPS055 NRAT Asset Refresh	1,680,600	1,680,600				
OPS056 PV Stop (Solar Panels)	16,000	16,000				
	2,840,100	2,207,100	111,000	92,000	100,000	330,000
Hydrants						
HYD001 Hydrants (New Installations)	92,500	18,500	18,500	18,500	18,500	18,500
HYD002 Hydrants (Replacements)	92,500	18,500	18,500	18,500	18,500	18,500
	185,000	37,000	37,000	37,000	37,000	37,000
	3,731,100	2,550,600	317,500	189,000	222,000	452,000

Original Approved Budget	3,166,500	1,986,000	317,500	189,000	222,000	452,000
Current Programme	3,731,100	2,550,600	317,500	189,000	222,000	452,000
Changes	564,600	564,600				

Q1 Movements/Adjustments	564,600	564,600				
Slippage from 2018/19						
OPS003 Hydraulic Rescue Equipment		22,000				
OPS024 B. A. Equip/Comms		44,000				
OPS011 Thermal Image Camera Replacement		12,000				
OPS016 Gas Detection Equipment		7,000				
OPS022 Improvements to Fleet		5,000				
OPS026 Rope Replacement		17,000				
OPS031 CCTV Equipment/Drone		11,000				
OPS052 Defra Frne		16,000				
OPS055 NRAT National Asset Refresh		430,600				
TOTAL MOVEMENTS	564,600	564,600				

Vehicles - Approved Budget 2019/20 to 2023/24

Type of Capital Expenditure	Price Per Unit	Total		2019/20		2020/21		2021/22		2022/23		2023/24	
		Unit	Cost £	Unit	£	Unit	£	Unit	£	Unit	£	Unit	£
VEH002 Ancillary Vehicles													
Cars													
Pool Cars - Skoda Fabia	11,400	27	307,800	12	136,800	6	68,400	9	102,600				
Officer Response Cars- Insignia	22,650	8	181,200	2	45,300					6	135,900		
Officer Response Cars- Octavia 4x4	20,857	7	146,000									7	146,000
7 Seater Galaxy	24,000	2	48,000	2	48,000								
Automatic	25,000	1	25,000	1	25,000								
4x4s													
Izusu/Hilux	27,000	8	216,000	8	216,000								
Climbing Wall Vehicle	25,500	1	25,500	1	25,500								
Vans													
Master/Transit Panel 1	22,250	4	89,000	4	89,000								
Master/Transit Panel 2	25,800	6	154,800			3	77,400			3	77,400		
Jumbo Panel Van	25,000	1	25,000	1	25,000								
Ford Connect	11,500	2	23,000	2	23,000								
Dog Van Mercedes Vito	49,750	1	49,750	1	49,750								
Mini Buses													
PCVs													
Fire Service	24,600	3	73,800	3	73,800								
Princes Trust	24,600	3	73,800	3	73,800								
			1,438,650		830,950		145,800		102,600		213,300		146,000
VEH004 Special Vehicles													
CPL - Aerial Appliance	730,000	2	1,535,000		75,000					2	1,460,000		
Prime Movers 3	156,050	3	468,150	1	156,050							2	312,100
IMU	650,000	1	650,000	1	650,000								
BA Support Unit (POD)	125,000	1	125,000	1	125,000								
Mercedes IMU	105,000	1	105,000					1	105,000				
Curtain Sided Truck (Driving Sch)	86,000	1	86,000					1	86,000				
Water Rescue Unit	54,000	1	54,000	1	54,000								
Crane Lorry	200,000	1	200,000							1	200,000		
			3,223,150		1,060,050				191,000		1,660,000		312,100
VEH010 Marine Rescue Vessels													
Docking System					21,000								
RNLI Class 75 Rib Boats			370,000						370,000				
			391,000		21,000				370,000				
Other Vehicles													
VEH001 - Fire Appliances	265,000	12	3,180,000	4	1,060,000	4	1,060,000	4	1,060,000				
Fire Appliances (Slippage)	229,000		687,000	3	687,000								
VEH005 - Vehicles Water Strategy			16,400		16,400								
			3,883,400		1,763,400		1,060,000		1,060,000				
WOR001 Workshop Equipment													
Equipment			30,000		10,000								20,000
Workshop Equip Somers vehicle Lift.		3	59,000	1	19,000					2	40,000		
			89,000		29,000						40,000		20,000
			9,025,200		3,704,400		1,205,800		1,723,600		1,913,300		478,100
Original Budget			7,828,200		2,507,400		1,205,800		1,723,600		1,913,300		478,100
Current Programme			9,025,200		3,704,400		1,205,800		1,723,600		1,913,300		478,100
Changes			1,197,000		1,197,000								
Q1 Movements/Adjustments			1,197,000		1,197,000								
Slippage from 2018/19													
VEH002 Skoda Fabia (Pool Car)	11,400	4	45,600	4	45,600								
VEH002 Vauxhall Insignia	22,650	2	45,300	2	45,300								
VEH002 Ford Galaxy	24,000	2	48,000	2	48,000								
VEH002 Automatic	25,000	1	25,000	1	25,000								
VEH002 Panel Van	22,250	2	44,500	2	44,500								
VEH002 Jumbo Panel Van	25,000	1	25,000	1	25,000								
VEH002 Ford Connect Van	11,500	2	23,000	2	23,000								
VEH002 Mini Buse (FS)	24,600	3	73,800	3	73,800								
VEH002 Mini Buse (PT)	24,600	3	73,800	3	73,800								
VEH004 Aerial Appliance, part build			86,000		86,000								
VEH010 Docking System			21,000		21,000								
VEH001 Fire Appliances			687,000		687,000								
WOR001 Workshop Equipment			10,000		10,000								
RCCO													
VEH004 MRSP Van			(11,000)		(11,000)								
Virements													
VEH002 MRSP Van			21,000		21,000								
VEH004 MRSP Van			(21,000)		(21,000)								
TOTAL MOVEMENTS			1,197,000		1,197,000								