

# 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: Date Not Specified

Dear Sir/Madam,

You are invited to attend a meeting of the **AUDIT COMMITTEE** to be held at **1.00 pm** on **THURSDAY, 13TH FEBRUARY, 2020** 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**

**13 FEBRUARY 2020**

**AGENDA**

**Members**

Linda Maloney (Chair)  
Del Arnall  
Janet Grace  
Andrew Makinson  
Lisa Preston  
Anthony Boyle, Independent Person

**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 - 8)**

The minutes of the previous meeting held on 26<sup>th</sup> September 2019 are submitted as a correct record and for signature by the Chair.

**3. GT Annual Audit Letter 2018-2019 FINAL (Pages 9 - 22)**

To consider the attached report from the Authority's External Auditors – Grant Thornton, concerning the Annual Audit Letter 2018-19.

**4. FINANCIAL REVIEW 2019/20 - APRIL TO DECEMBER (Pages 23 - 50)**

To consider report CFO/004/20 of the Treasurer 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. This report covers the period April to December 2019.

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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

26 SEPTEMBER 2019

### MINUTES

**Present:** Cllr Steff O'Keeffe (Chair) Councillors Andrew Makinson, Linda Maloney and Jean Stapleton

**Also Present:**

**Apologies of absence were received from:** Anthony Boyle and Cllr Emily Spurrell

#### 1. 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) The following declarations of interest were made by individual Members in relation to items of business on the Agenda:
  - Cllr Linda Maloney declared an interest in Agenda Item 3 – “Financial Review 2019/20 – April to June”, as the report makes reference to the new St. Helens Community Fire Station; and she is a member of the Planning Committee within St. Helens Council.
- 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.

#### 2. Minutes of the previous meeting

The Minutes of the previous meeting of the Audit Committee, held on 6<sup>th</sup> June 2019, were approved as a correct record and signed accordingly by the Chair.

#### 3. Financial review 2019/20 - April to June

Members considered 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.

Members were advised that the report covers the revenue and capital budgets, reserves and treasury management updates for April to June 2019.

With regards to the revenue position, Members were informed that the report outlines the actual change in the Firefighters Pension Scheme employer rates, relative to the estimate assumed in the budget. They were informed that the actual change increased the employer rate by 1.9% to 2.5% above the budgeted increase, which equates to an additional £0.560m.

Members were informed that following a challenge by the Director of Finance, the Home Office agreed to increase the grant it had provided towards the cost of the increase to £3.025m, which is an additional £0.433m.

It was highlighted to Members that the higher Firefighters Pension Scheme (FPS) rate, will also mean that the £1m additional investment in front line services, approved by Members, will now require an additional £0.145m funding.

As a result, the net impact after taking into account the increase in grant, is an additional £0.272m.

Members were advised that as the £0.272m relates to the 1992 Firefighters Pension Scheme, and at some point in the near future, all firefighters will be on the 2015 scheme, this cost may be viewed as temporary, while some staff remain in the 1992 scheme. Members were informed that it is the view of the Director of Finance, that this temporary cost can be contained within the overall employee budget and recruitment reserve.

Other approved budget adjustments, were highlighted to Members; and they were informed that they are funded through the inflation provision or reserves.

Members were advised that the 2019/20 revenue budget is consistent with the original budget; and that the Authority is on target to deliver all of the approved revenue saving options. Members were also informed that since the report was written, the Fire Brigades Union has accepted the employers' offer of a 2% increase in firefighter pay for 2019/20, which is consistent with the assumption built into the 2019/20 budget.

It was highlighted to Members that the report identifies a potential risk to the budget assumption, around the current employer costs associated with the FPS and the Local Government Pension Scheme (LGPS), following the outcome of the McCloud case, which deemed the transitional protections given to some members of the Firefighters Pension Scheme and the Judges Pension Scheme, amounted to unlawful discrimination. Members were advised that the difference in treatment will need to be remedied across all of those schemes, including the LGPS. They were informed that any remedy or compensation payments are not known at this point; and it may be sometime before they are known. However, Members will need to be mindful that there may be a financial impact on the Authority in relation to historic, current and future employer pension contributions. They were also advised that the current budget and financial plan, have not built in any provision for retrospective compensation payments to ex-employees, or increases in past or current pension benefits for current

employees, that are to be funded by the employer. Members were assured that they will be kept updated on this position, via future financial review reports; and that the matter will also be considered as part of the 2020/21 budget setting process.

With regards to Capital, the amendments to the approved capital programme, were highlighted to Members, which amount to an additional £3.823m, of which the majority relates to the approved re-phasing of 2018/19 schemes into 2019/20. They were informed that the only other change relates to the reduction in the cost of an ancillary fleet vehicle, of £0.011m.

In relation to the use of reserves, it was highlighted to Members that during the quarter, a total of £4.304m has been drawn down from reserves, the majority of which reflects the approved use of the capital reserve towards the cost of capital schemes; and in particular, the new St. Helens Fire Station.

Members were informed that with regards to Treasury Management, performance was consistent with the approved Treasury Management Strategy for 2019/20. Members were informed that as at the end of June, the Authority held £22.2m of investments, with all investments being consistent with the approved Investment Strategy; and within the limits outlined within the report.

It was confirmed to Members that no new loans have been taken out during the period.

Members commented that they welcomed the challenge to Home Office, in relation to the increase in grant; and thanked the Director of Finance for instigating that challenge on their behalf.

With regards to the McCloud judgment, Members were informed that the case is listed for 18<sup>th</sup> December 2019 for remedy; and that Members would be kept updated regarding the outcome.

Members Resolved that:

- a) The contents of the report, be noted.
- b) The proposed revenue, capital and reserve budget alignments, be approved.
- c) The Director of Finance be instructed to continue to work with budget managers to maximise savings in 2019/20.

Close

Date of next meeting Thursday, 13 February 2020

Signed \_\_\_\_\_ Dated \_\_\_\_\_

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# The Annual Audit Letter for Merseyside Fire & Rescue Authority

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Year ended 31 March 2019  
15 January 2020



# Contents



Your key Grant Thornton  
team members are:

Michael Green

Key Audit Partner

T: 0161 953 6382

E: Michael.green@uk.gt.com

Becky Greaves

In-charge auditor

T: 0151 224 0897

E: becky.dm.greaves@uk.gt.com

## Section

1. Executive Summary
2. Audit of the Financial Statements
3. Value for Money conclusion

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## Appendices

- A Reports issued and fees

# Executive Summary

## Purpose

Our Annual Audit Letter (Letter) summarises the key findings arising from the work that we have carried out at Merseyside Fire & Rescue Authority ( the Authority) for the year ended 31 March 2019.

This Letter is intended to provide a commentary on the results of our work to the Authority and external stakeholders, and to highlight issues that we wish to draw to the attention of the public. In preparing this Letter, we have followed the National Audit Office (NAO)'s Code of Audit Practice and Auditor Guidance Note (AGN) 07 – 'Auditor Reporting'. We reported the detailed findings from our audit work to the Authority's Policy & Resources Committee as those charged with governance in our Audit Findings Report on 19 December 2019.

## Respective responsibilities

We have carried out our audit in accordance with the NAO's Code of Audit Practice, which reflects the requirements of the Local Audit and Accountability Act 2014 (the Act). Our key responsibilities are to:

- give an opinion on the Authority's financial statements (section two)
- assess the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources (the value for money conclusion) (section three).

In our audit of the Authority's financial statements, we comply with International Standards on Auditing (UK) (ISAs) and other guidance issued by the NAO.

## Our work

<b>Materiality</b>	We determined materiality for the audit of the Authority's financial statements to be £1,654,000, which is 2% of the Authority's gross revenue expenditure.
<b>Financial Statements opinion</b>	We gave an unqualified opinion on the Authority's financial statements on 20 December 2019.
<b>Whole of Government Accounts (WGA)</b>	We completed work on the Authority's consolidation return following guidance issued by the NAO.
<b>Use of statutory powers</b>	We did not identify any matters which required us to exercise our additional statutory powers.
<b>Value for Money arrangements</b>	We were satisfied that the Authority put in place proper arrangements to ensure economy, efficiency and effectiveness in its use of resources. We reflected this in our audit report to the Authority on 19 December 2019.
<b>Certificate</b>	We certified that we have completed the audit of the financial statements of Merseyside Fire & Rescue Authority in accordance with the requirements of the Code of Audit Practice on 20 December 2019.

We would like to record our appreciation for the assistance and co-operation provided to us during our audit by the Authority's staff.

Grant Thornton UK LLP  
January 2020

# Audit of the Financial Statements

## Our audit approach

### Materiality

In our audit of the Authority's financial statements, we use the concept of materiality to determine the nature, timing and extent of our work, and in evaluating the results of our work. We define materiality as the size of the misstatement in the financial statements that would lead a reasonably knowledgeable person to change or influence their economic decisions.

We determined materiality for the audit of the Authority's financial statements to be £1,654,000, which is 2% of the Authority's gross revenue expenditure.

We used this benchmark as, in our view, users of the Authority's financial statements are most interested in where the Authority has spent its revenue in the year.

### The scope of our audit

Our audit involves obtaining sufficient evidence about the amounts and disclosures in the financial statements to give reasonable assurance that they are free from material misstatement, whether caused by fraud or error. This includes assessing whether:

- the accounting policies are appropriate, have been consistently applied and adequately disclosed;
- the significant accounting estimates made by management are reasonable; and
- the overall presentation of the financial statements gives a true and fair view.

We also read the remainder of the financial statements and the narrative report, annual governance statement published alongside the financial statements to check it is consistent with our understanding of the Authority and with the financial statements included in the Annual Report on which we gave our opinion.

We carry out our audit in accordance with ISAs (UK) and the NAO Code of Audit Practice. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our audit approach was based on a thorough understanding of the Authority's business and is risk based.

We identified key risks and set out overleaf the work we performed in response to these risks and the results of this work.

# Audit of the Financial Statements

## Significant Audit Risks

These are the significant risks which had the greatest impact on our overall strategy and where we focused more of our work.

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
<p><b>Valuation of land and buildings</b></p> <p>The Authority values land and buildings on a rolling five-yearly basis. This valuation represents a significant estimate by management in the financial statements due to the size of the numbers involved and the sensitivity of the estimate to changes in key assumptions. Additionally, management need to ensure the carrying value in the Authority's financial statements is not materially different from the current value at the financial statements date, where a rolling programme is used.</p> <p>We therefore identified valuation of land and buildings, particularly revaluations and impairments, as a significant risk of material misstatement.</p>	<p>As part of our audit work we have:</p> <ul style="list-style-type: none"> <li>evaluated management's processes and assumptions for the calculation of the estimate, the instructions issued to valuation experts and the scope of their work</li> <li>evaluated the competence, capabilities and objectivity of the valuation expert</li> <li>written to the valuer to confirm the basis on which the valuation was carried out</li> <li>challenged the information and assumptions used by the valuer to assess completeness and consistency with our understanding</li> <li>tested revaluations made during the year to see if they had been input correctly into the asset register</li> <li>Evaluated the assumptions made by management for those assets not revalued during the year and how management has satisfied themselves that these are not materially different to current value at year-end.</li> </ul>	<p>As part of our initial procedures to consider whether the carrying value of land and buildings was not materially different to current value, we identified a potential material misstatement due to the fact that substantially all of the Authority's asset base had not been valued since 2015. This potential material error was identified following application of typical land and building valuation movements from 2015 to 2019 using indices provided to us by our own auditor expert. Following consultation internally with audit quality and technical colleagues and discussion with the Authority regarding the potential impact of this on our audit report on the financial statements, management decided to engage an independent external valuer to value the whole property portfolio of the Authority.</p> <p>This work was completed in September 2019 and resulted in valuation adjustments of £17m within the financial statements as adjusted.</p> <p>Following receipt of the updated valuation, we carried out procedures to review and challenge the underlying assumptions and to understand the approach taken by the valuer, referencing information provided by the independent valuer commissioned by PSAA to support local government audit teams.</p> <p>Following completion of the procedures as set out above, we have gained assurance that Authority land and buildings are fairly stated.</p> <p>We will engage with management and their independent valuer going forward into 2019-20 in order to establish the future approach to asset valuation and to agree form and nature of supporting evidence we require from the independent valuer in supporting our audit procedures.</p> <p>There were no further matters to report.</p>

# Audit of the Financial Statements

## Significant Audit Risks (continued)

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
<p><b>Valuation of net pension liability</b></p> <p>The Authority's net pension fund liability, as reflected in its balance sheet as the net defined benefit pension liability, represents a significant estimate in the core financial statements.</p> <p>The pension fund net liability is considered a significant estimate due to the size of the numbers involved and the sensitivity of the estimate to changes in key assumptions.</p> <p>We therefore identified valuation of the Authority's net pension fund liability as a significant risk, which was one of the most significant assessed risks of material misstatement.</p>	<p>As part of our audit work we have:</p> <ul style="list-style-type: none"> <li>updated our understanding of the processes and controls put in place by management to ensure that the Authority's pension fund net liability is not materially misstated and evaluate the design of the associated controls;</li> <li>evaluated the instructions issued by management to their management expert (the actuary) for this estimate and the scope of the actuary's work;</li> <li>assessed the competence, capabilities and objectivity of the actuary who carried out the Authority's pension fund valuation;</li> <li>assessed the accuracy and completeness of the information provided by the Authority to the actuary to estimate the liability;</li> <li>tested the consistency of the pension fund asset and liability and disclosures in the notes to the core financial statements with the actuarial report from the actuary;</li> <li>confirmed the reasonableness of the actuarial assumptions made by reviewing the report of the consulting actuary (as auditor's expert) and performing any additional procedures suggested within the report; and</li> <li>obtained assurances from the auditor of the Merseyside Pension Fund as to the controls surrounding the validity and accuracy of membership data; contributions data and benefits data sent to the actuary by the pension fund and the fund assets valuation in the pension fund financial statements.</li> </ul>	<p>Performance of the stated procedures has not identified any significant matters to report to you other than in relation to material changes to the liability following the outcome of a legal case relating to pensions.</p> <p><b><u>Impact of the McCloud transitional protection pensions ruling</u></b></p> <p>Following publication of the draft financial statements, management responded to the outcome of legal proceedings relating to the McCloud case by obtaining revised IAS 19 valuations from pension scheme actuaries. As a result of the current legal position, the Authority's gross pension liability has increased by £46m.</p> <p>In conjunction with auditor's experts, we reviewed the analysis performed by the actuaries for both the Firefighter Pension Scheme and the Local Government Pension Scheme, and consider that the approach taken to arrive at these estimates is reasonable. Amendments were required to the Comprehensive Income and Expenditure statements, Balance Sheets and Movement in Reserve Statements, as well as a number of the notes to the financial statements including the Expenditure and Funding Analysis and explanatory note, Adjustments between Accounting Basis and Funding Basis under Regulation, Unusable Reserves and Defined Benefit Pension Schemes. Management have adjusted the financial statements with regard to these findings.</p>

# Audit of the Financial Statements

## Significant Audit Risks (continued)

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
<p><b>Valuation of net pension liability (continued)</b>            The Authority's net pension fund liability, as reflected in its balance sheet as the net defined benefit pension liability, represents a significant estimate in the core financial statements.</p> <p>The pension fund net liability is considered a significant estimate due to the size of the numbers involved and the sensitivity of the estimate to changes in key assumptions.</p> <p>We therefore identified valuation of the Authority's net pension fund liability as a significant risk, which was one of the most significant assessed risks of material misstatement.</p>	<p>As per previous page</p>	<p><b><u>Impact of Guaranteed Minimum Pension (GMP) equalisation ruling</u></b></p> <p>The High Court has ruled that defined benefit pension schemes must remove any discriminatory effect that guaranteed minimum pension entitlements had had on members' benefits. The Government has announced an "interim solution" for members in public service schemes, including the Firefighter Pension Scheme and the Local Government Pension Scheme. We performed specific work to ensure that the impact had been sufficiently included within the Authority's pensions liability calculations.</p> <p>We are satisfied that all material liabilities arising from the GMP ruling have been included for both schemes in the Authority Balance Sheet, having already been considered in the original actuarial valuations obtained for the draft financial statements, or otherwise having an immaterial impact. No amendment to the financial statements has been required as a result of this issue.</p> <p><b><u>Conclusion</u></b></p> <p>Based on the procedures performed, we identified no further material issues to report in respect of this risk.</p>

# Audit of the Financial Statements

## Significant Audit Risks (continued)

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
<p><b>Management override of internal controls</b></p> <p>Under ISA (UK) 240 there is a non-rebuttable presumed risk that the risk of management over-ride of controls is present in all entities. The Authority faces external scrutiny of spending and use of reserves and this could potentially place management under undue pressure in terms of how they report performance.</p> <p>We therefore identified management override of control, in particular journals, management estimates and transactions outside the course of business as a significant risk of material misstatement</p>	<p>As part of our audit work we completed;</p> <ul style="list-style-type: none"> <li>evaluated the design effectiveness of management controls over journals</li> <li>analysed the journals listing and determined the criteria for selecting high risk unusual journals</li> <li>tested unusual journals recorded during the year and after the draft accounts stage for appropriateness and corroboration</li> <li>gained an understanding of the accounting estimates and critical judgements applied made by management and consider their reasonableness with regard to corroborative evidence</li> <li>evaluated the rationale for any changes in accounting policies, estimates or significant unusual transactions.</li> </ul>	<p>Based on procedures completed, we did not identify any material issues in relation to this risk and have no matters to report.</p>



# Audit of the Financial Statements

## Significant Audit Risks (continued)

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
<p><b>Accounting for PFI</b>            The risk of material error in the accuracy and presentation of the Private Finance Initiative (PFI) liability and associated disclosures. You lead a North West PFI project to replace 16 fire stations across Merseyside, Lancashire and Cumbria. Mersey Fire and Rescue Service built 7 new PFI stations, the last station opening in 2013. The net book value of the PFI assets stood at £17.4m at 31 March 2018, and the long term creditor relating to the PFI contract stood at £18.5m. Under IFRS13 the long term liability in relation to the PFI contract should have been included at fair value in the 2017/18 financial statements. This was not completed. We therefore identified the risk of material error in the accuracy and presentation of the Private Finance Initiative (PFI) liability and associated disclosures as a significant risk.</p>	<p>As part of our audit work we completed;</p> <ul style="list-style-type: none"> <li>• Evaluated your accounting policy for the PFI contract and whether the accounting treatment adopted in the financial statements is consistent with the accounting policy:</li> <li>• Assessed how management have accounted for the transactions, assessing whether the accounting treatment is in line with IFRS requirements:</li> <li>• Evaluated the disclosure of the transactions in the financial statements to confirm that they accurately represent the arrangements.</li> </ul>	<p>Based on procedures completed, we gained assurance that the PFI has been accounted for in line with IFRS and Code guidance and that supporting disclosures are appropriate.</p> <p>The draft financial statements did not include required disclosure of the fair value of the PFI liability within the financial instruments note.</p> <p>Management subsequently calculated the fair value in line with requirements and disclosed this within the revised financial statements. We reviewed the disclosure and underlying calculations and had no further matters to report.</p>

# Audit of the Financial Statements

## **Audit opinion**

We gave an unqualified opinion on the Authority's financial statements on 20 December 2019.

## **Preparation of the financial statements**

The Authority presented us with draft financial statements in accordance with the national deadline, and provided a good set of working papers to support them. The finance team responded promptly and efficiently to our queries during the course of the audit. The McCloud-Sargeant pensions ruling required additional actuarial work to be carried out impacting significantly on the financial statements, which required re-auditing. The additional work on this matter impacted the progress of the audit on other areas, due to the additional time commitment required. However, this court judgement matter was outside the control of the finance team. The quantum of audit work required also increased in respect of Property, Plant and Equipment to satisfy regulatory requirements and was further delayed given the need to perform a further full revaluation of the property portfolio.

## **Issues arising from the audit of the financial statements**

We reported the key issues from our audit to the Authority's Performance and Resources Committee on 19 December 2019.

## **Annual Governance Statement and Narrative Report**

We are required to review the Authority's Annual Governance Statement and Narrative Report. It published them on its website in the Statement of Accounts in line with the national deadlines.

Both documents were prepared in line with the CIPFA Code and relevant supporting guidance. We confirmed that both documents were consistent with the financial statements prepared by the Authority and with our knowledge of the Authority.

## **Whole of Government Accounts (WGA)**

We carried out work on the Authority's Data Collection Tool in line with instructions provided by the NAO . We issued an assurance statement which confirmed the Authority was below the audit threshold.

## **Certificate of closure of the audit**

We certified that we have completed the audit of the financial statements of Merseyside Fire & Rescue Authority in accordance with the requirements of the Code of Audit Practice on 20 December 2019.

# Value for Money conclusion

## Background

We carried out our review in accordance with the NAO Code of Audit Practice, following the guidance issued by the NAO in November 2017 which specified the criterion for auditors to evaluate:

*In all significant respects, the audited body takes properly informed decisions and deploys resources to achieve planned and sustainable outcomes for taxpayers and local people.*

## Key findings

Page 19 Our first step in carrying out our work was to perform a risk assessment and identify the risks where we concentrated our work.

The risks we identified and the work we performed are set out below.

## Overall Value for Money conclusion

We are satisfied that in all significant respects the Authority put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2019.

## Value for Money Risks

Risks identified in our audit plan	Findings and conclusions
<b>Arrangements to secure medium and long term financial sustainability, including delivery of the reserves and estates strategies</b>	Based on the review of the arrangements in place during 2018/19 for the compilation of the MTFS, monitoring and delivering financial performance, reserves strategy and interaction with estates strategies, we concluded that the overall risk was sufficiently mitigated and that the Authority have proper arrangements in these areas.

# Value for Money conclusion

## Value for Money Risks

Risks identified in our audit plan	Findings and conclusions
<b>Arrangements to secure medium and long term financial sustainability, including delivery of the reserves and estates strategies</b>	Based on the review of the arrangements in place during 2018/19 for the compilation of the MTFS, monitoring and delivering financial performance, reserves strategy and interaction with estates strategies, we concluded that the overall risk was sufficiently mitigated and that the Authority have proper arrangements in these areas.

## A. Reports issued and fees

We confirm below our final reports issued and fees charged for the audit. There are no non-audit fees to report.

### Reports issued

Report	Date issued
Audit Plan	April 2019
Audit Findings Report	December 2019
Annual Audit Letter	January 2020

### Fees

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	Planned £	Actual fees £	2017/18 fees £
Statutory audit	24,966	32,966	32,424
<b>Total fees</b>	<b>24,966</b>	<b>32,966</b>	<b>32,424</b>

### Audit fee variation

As outlined in our audit plan, the 2018-19 scale fee published by PSAA of £24,966 assumes that the scope of the audit does not significantly change. There are a number of areas where the scope of the audit has changed, which has led to additional work. These are set out in the following table.

Area	Reason	Fee proposed
<b>Assessing the impact of the McCloud ruling</b>	The Government's transitional arrangements for pensions were ruled discriminatory by the Court of Appeal last December. The Supreme Court refused the Government's application for permission to appeal this ruling. As part of our audit we have reviewed the revised actuarial assessment of the impact on the financial statements along with any audit reporting requirements.	£2,000
<b>Pensions – IAS 19</b>	The Financial Reporting Council has highlighted that the quality of work by audit firms in respect of IAS 19 needs to improve across local government audits. Accordingly, we have increased the level of scope and coverage in respect of IAS 19 this year to reflect this.	£2,000
<b>PPE Valuation – work of experts and audit of second valuation</b>	As above, the Financial Reporting Council has highlighted that auditors need to improve the quality of work on PPE valuations across the sector. We have increased the volume and scope of our audit work to reflect this. In addition, we undertook additional work on your restated PPE balances following receipt of the updated valuation report as at 31 March 2019.	£4,000
<b>Total</b>		<b>£8,000</b>

Fee variations are subject to PSAA approval.



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<b>MERSEYSIDE FIRE AND RESCUE AUTHORITY</b>			
<b>MEETING OF THE:</b>	<b>AUDIT COMMITTEE</b>		
<b>DATE:</b>	<b>13 FEBRUARY 2020</b>	<b>REPORT NO:</b>	<b>CFO/004/20</b>
<b>PRESENTING OFFICER</b>	<b>DIRECTOR OF FINANCE, IAN CUMMINS</b>		
<b>RESPONSIBLE OFFICER:</b>	<b>IAN CUMMINS</b>	<b>REPORT AUTHOR:</b>	<b>IAN CUMMINS</b>
<b>OFFICERS CONSULTED:</b>	<b>STRATEGIC LEADERSHIP TEAM</b>		
<b>TITLE OF REPORT:</b>	<b>FINANCIAL REVIEW 2019/20 - APRIL TO DECEMBER</b>		

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

## 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 December 2019.

## Recommendation

2. That Members;
  - Approve an increase in the Minimum Revenue Provision (MRP) payment of £0.300m funded from the forecast revenue savings identified in this report.
  - Approve the proposed revenue and capital budget changes outlined in the report.
  - 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. As a result of one-off savings this report has identified a saving of £0.300m. Members are asked to approve utilising this saving 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 the revenue budget and reserve movements between April and December 2019.

### **Capital:**

The capital programme planned spend has increased by £0.044m for new ICT hardware funded by reserves and revenue contributions. In addition £9.470m has been re-phased from 2019/20 into future years to reflect when the actual spend will be incurred. The revised Capital Programme is outlined in Appendix B and C.

### **Reserves & Balances:**

The general balance remains unchanged at £3.000m. All movements in committed 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 December of the financial year 2019/20 (April – December 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"><li>• Revenue Budget,</li><li>• Capital Programme, and</li><li>• Movement on Reserves</li></ul>
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 second quarter.
8. 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 the inflation provision or reserves in line with previously agreed Authority decisions. The budget adjustments in quarter 3 included:-
  - a virement from the inflation provision of £0.295m of which £0.285m was to cover increases in energy and other utility prices over the last 2 years.
  - A net contribution to reserves of £1.621m of which £1.800m was a repayment back to the capital reserve to reflect the re-phasing of planned spend on the new St Helens fire station over 2019/20 – 2020/21. The breakdown of the reserve movements are outlined in Appendix A4.

9. **The net budget requirement remains at £60.282m which is consistent with the original budget.**
10. Update on Budget Savings Implementation:  
All approved saving options remain consistent with the approved MTFP.

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.

11. 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 2020/21. 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 additional investment in frontline services.
12. After reviewing spend and income up to the end of December 2019 officers have identified the following savings:

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.

Non-firefighter employee vacancies arising from staff turnover in the year has resulted in a forecast £0.200m or 1.8% saving on the £10.870m budget.

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 and remedy required to redress the situation. At this point in time the Authority has had no indication of what the agreement will be. It has been reported that the potential national cost may be as high as £4b per 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 financial year. While no provision has been built into the budget or MTFP to cover this issue, Members' agreed as part of the last financial review report to establish a £2.000m smoothing reserve to provide a one-off resource to cover any additional costs over the short term. This matter will be considered further as part of the 2020/21 Budget setting exercise.

**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 a small saving of £0.050m has been identified on the supplies and services £3.378m budget, most of which is as a result of savings on professional services costs.

**Contingency for 2019/20 Pay & Price Increases;**

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. The latest forecast has identified a one-off savings on non-employee lines of £0.050m.

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.

13. Debtor accounts under £5,000 may be written-off by the Director of Finance. No account has been written-off under delegated powers in the third quarter.
14. 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.

Overall the latest forecast has identified a revenue saving of £0.300m. Members are asked to approve the utilisation of this saving to fund an increase in the minimum revenue provision (MRP) so that future debt servicing budget may be freed-up to fund additional investment in frontline services or contribute to any future financial saving challenge. Table B summarises the revenue year-end forecast position based on spend to the end of September 2019:

**Table B: Anticipated Year-End Revenue Position**

	FIRE SERVICE BUDGET	Fire Authority	NRAT	TOTAL BUDGET	ACTUAL as at 31.12.19	FORE-CAST	VARI-ANCE
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Expenditure</b>							
Employee Costs	48,303	389	1,882	50,574	37,164	50,374	-200
Premises Costs	3,063			3,063	2,125	3,063	0
Transport Costs	1,305		6,015	7,320	5,285	7,320	0
Supplies and Services	3,378	101	1,638	5,117	2,843	5,067	-50
Agency Services	6,083	0	530	6,613	4,625	6,613	0
Central Support Services	449	48	179	676	456	676	0
Capital Financing	12,261	0	3	12,264	0	12,264	0
<b>Income</b>	-10,971	0	-10,247	-21,218	-19,758	-21,218	0
<b>Net Expenditure</b>	63,871	538	0	64,409	32,740	64,159	-250
<b>Contingency Pay&amp;Prices</b>	154			154	0	104	-50
<b>Cost of Services</b>	64,025	538	0	64,563	32,740	64,263	-300
<b>Interest on Balances</b>	-172			-172	-141	-172	0
<b>Movement on Reserves</b>	-4,109			-4,109	0	-4,109	0
<b>Total Operating Cost</b>	59,744	538	0	60,282	32,599	59,982	-300

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:**

15. The last financial review report (CFO/056/19) approved a 5 year capital programme of £41.021m. This has now been updated for scheme additions and changes during quarter 3 of +£0.044m, as outlined below:-
- New ICT schemes funded by revenue, £0.002m, and new Legal Service case management system funded by the capital reserve, £0.042m.
  - Following a review of the 2019/20 programme officers have now revised the timing of actual spend and have re-phased £9.470m from 2019/20 into future years. The most significant re-phasing related to:-
    - National Resilience Assurance Team / National Asset Refresh- £1.250m re-phasing. The Authority acts on behalf of the Home Office to co-ordinate and procure the approved asset refresh, however ultimately the procurement of assets has to be signed-off by the Home Office. Until the HO are satisfied the correct assets have been identified no procurement can take place. Delays in getting agreement on the specific replacement assets has delayed likely spend until 2020/21.
    - Special Vehicle & Fire Appliances, £1.283m slippage. A review is currently being undertaken to determine what the required specification and requirements will be for the Incident Management Unit (IMU), £0.650m. The review is expected to be completed in the next couple of months and the procurement of the asset will

then commence. The purchase order for the planned new fire appliances has gone out to the supplier and the chassis should arrive in the coming weeks, but the required build will not be completed until early in the new financial year, £0.633m.

- Technical refresh and upgrade for Control's computer aided despatch, £0.138m slippage – officers are unlikely to complete the due diligence work on the offer from Capita in time to complete the scheme before the end of this year.
- The new St Helens fire station as planned will not be completed until October / November 2020. The capital programme has been correctly realigned to reflect this and £2.500m has been re-phased into 2020/21.
- Officers are still waiting for the final planning approval for the refurbishment of the current TDA site, therefore the planned £0.994m spend has been re-phased into 2020/21.
- Officers have given priority to the new St Helens scheme in 2019/20, therefore other non-essential smaller building refurbishment works have been re-phased into 2020/21 as plans are currently being finalised, planning approval applied for, tender evaluation work carried out etc., resulting in a re-phasing of £2.107m.
- The balance, £1.336m, relates to the re-phasing of various ICT, operational equipment and miscellaneous vehicles schemes.

16. The capital programme changes are summarised in the 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.

<b>Movement in the 5 Year Capital Programme</b>						
	<b>Total Cost</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>Expenditure</b>						
<b>Amendments to Approved Schemes;</b>						
New ICT hardware	44.5	44.5				
Re-phasing of schemes	0.0	-9,469.5	9,696.5	-227.0		
	<b>44.5</b>	<b>-9,425.0</b>	<b>9,696.5</b>	<b>-227.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Funding</b>						
<b>Revenue Contribution to Capital Outlay(RCCO)</b>						
New ICT hardware	2.0	2.0				
<b>Capital Receipts</b>						
Re-phase expected sale of:						
Sale of St Helens	0.0	-100.0	100.0			
Sale of Ecclestone	0.0	-600.0	600.0			
Sale of LLAR House Formby	0.0	-350.0	350.0			
Sale of LLAR House Newton	0.0	-275.0	275.0			
<b>Capital Grant</b>						
NRAT Home Office Grant	0.0	-1,250.0	1,250.0			
<b>Capital Reserve</b>						
Re-phase of St Helens Fire Station New Build	0.0	-1,800.0	1,800.0			
Fund new Legal case mgt system	42.5	42.5				
<b>Borrowing</b>						
Re-phasing of schemes	0.0	-5,094.5	5,321.5	-227.0		
	<b>44.5</b>	<b>-9,425.0</b>	<b>9,696.5</b>	<b>-227.0</b>	<b>0.0</b>	<b>0.0</b>

### **Use of Reserves:**

17. The analysis in Appendix A4 outlines a £1.621m increase in reserves in quarter 3. Of this, £1.800m is due to the re-phasing of planned spend on the new St Helens fire station of £2.500m of which £1.800m was being funded by the capital reserve. Therefore, £1.800m has been returned to the capital reserve and will be drawdown in 2020/21. The balance, a £0.179m drawdown of reserves in the quarter, is required to fund planned spend on; a new legal case management system, £0.042m; temporary additional staff in the Application Development Team, £0.126m; and £0.010m for the Service's contribution to the LFC Foundation schemes as part of the approved partnership arrangements.
18. Committed reserves reached a peak at the end of 2016/17 at £29.9m they have now reduced by 33% to £18.0m and are expected to go below £10m by the end of 2021/22.

### **(B) Treasury Management**

19. The Authority continues to "buy in" Treasury Management from Liverpool City Council. The following paragraphs reflect Treasury Management activities in the period April to December 2019.

#### **20. 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. This year, 2019, has been one of significant upheaval on the political front as Theresa May resigned as Prime Minister to be replaced by Boris Johnson on a platform of the UK leaving the EU on 31 October 2019, with or without a deal. However, MPs blocked leaving on that date and the EU has agreed an extension to 31 January 2020. In addition, a general election held on 12 December 2019, has delivered a new majority conservative government. If Parliament agrees to a deal on 31 January then it is possible that growth could recover relatively quickly. The MPC could then need to address the issue of whether to raise Bank Rate at some point in the coming year when there is little slack left in the labour market that could cause wage inflation to accelerate; this would then feed through into general inflation. However, recent inflation statistics have under shot against expectations and there is now mounting speculation that the next policy decision, could in fact be a cut to the Bank Rate.

At the beginning of the financial quarter on the 9th October 2019 HM Treasury suddenly announced that with immediate effect the PWLB margin above UK gilts would be increased from 80 bps to 180 bps. This announcement increased the borrowing cost on newly arranged loans from PWLB by 1%. At the same time the Treasury increased the lending limit of the PWLB from £85bn to £95bn. There has been speculation that the increase in rate was designed to halt the pace at which the new limit would be reached following record levels of new loan issuance by the PWLB in the months of August and September.

This policy change should have no immediate impact on the Authority as the current expectation is that new borrowing will not be required for a number of

years during which the policy and the market could change. The current environment is consistent with the strategy that indicated that the overall structure of interest rates whereby short term rates would be lower than long term rates was expected to remain throughout 2019/20. In this scenario, the strategy was to reduce investments and borrow for short periods and possibly at variable rates when required.

**21. 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.

**22. 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 October to 31 December 2019 the average rate of return achieved on average principal available was 0.85%. 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 £31.8m as at 31st December 2019:

<b>ANALYSIS OF INVESTMENTS END OF QUARTER 3 2019/20</b>						
<b>Institution</b>	<b>Credit Rating</b>	<b>MM Fund*</b>	<b>Bank / Other</b>	<b>Building Society</b>	<b>Local Authority</b>	<b>Average Interest</b>
		£	£	£	£	%
Aberdeen Global	AAA	1,800,000				0.77
Bank of Scotland (HBOS)	A		2,000,000			1.25
Close Brothers	A		2,000,000			1.25
Goldman Sachs	A		2,000,000			0.66
HSBC (MFRS Deposit Account)	A		2,000,000			0.50
Santander	A		2,000,000			0.75
Coventry BS				2,000,000		0.91
Cumberland BS				1,000,000		1.00
Leeds BS				2,000,000		0.69
Newcastle BS				1,000,000		1.25
North Lanarkshire BS				2,000,000		1.00
Nottingham BS				1,000,000		1.15
Principality BS				1,000,000		0.96
Skipton BS				1,000,000		0.92
Surrey Heath BS				2,000,000		0.85
West Bromwich BS				1,000,000		1.10
Cherwell DC					2,000,000	0.83
Lancashire CC					2,000,000	1.05
Wirral BC					2,000,000	0.75
<b>Totals</b>		<b>1,800,000</b>	<b>10,000,000</b>	<b>14,000,000</b>	<b>6,000,000</b>	
<b>Total Current Investments</b>					<b>31,800,000</b>	

*\*MM Fund - Money Market Funds -these are funds that spread the risk associated with investments over a wide range of credit worthy institutions.*

**23. 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 October to 31 December 2019 was £37.6 million.

**24. 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 October to 31 December 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 1 October to 31 December 2019 was as follows:

Maturity Period	Upper Limit	Lower Limit	Maximum	Minimum
Under 12 months	50%	0%	0%	0%
12 months and within 24 months	50%	0%	1%	1%
24 months and within 5 years	50%	0%	9%	9%
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 2019/20. No investments for 365 days were as placed during the third quarter 2019/20.

**Equality and Diversity Implications**

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

**Staff Implications**

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

**Legal Implications**

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

**Financial Implications & Value for Money**

28. See Executive Summary.

**Risk Management, Health & Safety, and Environmental Implications**

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

30. 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.

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## **BACKGROUND PAPERS**

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- CFO/009/19** "MFRA Budget and Financial Plan 2019/2020-2023/2024" Authority 28th February 2019.
- CFO/050/19** "Financial Review 2019/20 – April to June" Audit Committee 26<sup>th</sup> September 2019.
- CFO/056/19** "Financial Review 2019/20 – April to September" Policy and Resources Committee 19th December 2019.

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## **GLOSSARY OF TERMS**

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- CIPFA** Chartered Institute of Public Finance and Accountancy
- MRP** Minimum Revenue Provision. Under the Local Authorities and Accounting Regulations the Authority is required to set aside a sum of money each year to reduce the overall level of debt, this sum is known as the Minimum Revenue Provision (MRP).
- PWLB** The Public Works Loan Board (PWLB) is a statutory body operating within the United Kingdom Debt Management Office, an Executive Agency of HM Treasury.
- MTFP** The Authority's Medium Term Financial Plan, currently covering 2019/20 – 2023/24.
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## 2019/20 REVENUE BUDGET MOVEMENT SUMMARY

Actual 2018/19	SERVICE REQUIREMENTS	Base Budget 2019/20	Qtr 1 Budget 2019/20	Qtr 2 Budget 2019/20	Reserve Draw- down	Virements	Qtr 3 Budget 2019/20
£'000		£'000	£'000	£'000	£'000	£'000	£'000
62,142	Fire Service	62,711	63,146	65,195	-1,621	297	63,871
475	Corporate Management	486	540	540	0	-2	538
0	NRAT MFRS Lead (Budget Neutral)	0	0	0	0	0	0
62,617		63,197	63,686	65,735	-1,621	295	64,409
0	Contingency for Pay/Price Changes	1,534	1,072	449	0	-295	154
62,617	<b>TOTALSERVICE EXPENDITURE</b>	64,731	64,758	66,184	-1,621	0	64,563
-266	Interest on Balances	-172	-172	-172	0	0	-172
62,351	<b>NET OPERATING EXPENDITURE</b>	64,559	64,586	66,012	-1,621	0	64,391
	<u>Contribution to/(from) Reserves:</u>						
	<b>Emergency Related Reserves</b>						
0	Bellwin / Emergency Planning Res	0	0	0	0	0	0
-476	Insurance Reserve	0	0	0	0	0	0
	<b>Modernisation Challenge</b>						
-1,356	Smoothing Reserve	0	0	1,550	0	0	1,550
-322	Pensions Reserve	0	0	0	0	0	0
0	Recruitment Reserve	0	0	0	0	0	0
-105	Invest to Save Reserve	-233	-337	-337	-126	0	-463
	<b>Capital Investment Reserve</b>						
-57	PFI Reserve	0	0	0	0	0	0
-58	FMIS Reserve	0	0	0	0	0	0
-19	TDA Refurbishment Reserve	0	0	2,100	0	0	2,100
-100	Catastrophe Reserve	0	0	0	0	0	0
-285	Equality and Accesibility Reserve	0	0	0	0	0	0
2,186	Asset/Capital Investment Reserve	-3,993	-3,930	-10,230	1,757	0	-8,473
0	Capital Investment Reserve (Salix)	0	0	0	0	0	0
1,667	Capital Investment Reserve	-3,993	-3,930	-8,130	1,757	0	-6,373
-106	PFI Annuity Reserve	-91	-91	-91	0	0	-91
	<b>Specific Projects</b>						
24	Health & Safety Reserve	0	0	0	0	0	0
-255	Equipment Reserve	0	-1	-15	0	0	-15
0	Contestable Research Fund Reserve	0	-17	-17	0	0	-17
0	Health & Wellbeing	0	0	0	-10	0	-10
-300	Training Reserve	0	0	0	0	0	0
-66	Clothing Reserve	0	0	350	0	0	350
	<b>Ringfenced Reserves</b>						
-82	Community Risk Mgt/ Princes Trust	0	0	-39	0	0	-39
-122	Energy Reserve	40	72	-1	0	0	-1
-1,151	New Dimensions Reserve	0	0	0	0	0	0
0	Appropriation to/From Rev Balances	0	0	1,000	0	0	1,000
-2,650	<b>Movement in Reserves</b>	-4,277	-4,304	-5,730	1,621	0	-4,109
59,701	<b>BUDGET REQUIREMENT</b>	60,282	60,282	60,282	0	0	60,282
-31,502	Settlement Funding Assessment	-30,813	-30,813	-30,813	0	0	-30,813
-253	Collection Fund Deficit	-245	-245	-245	0	0	-245
0	Transitional Funding Pension	0	0	0	0	0	0
-27,946	Precept Income	-29,224	-29,224	-29,224	0	0	-29,224
-59,701	<b>BUDGET FUNDING</b>	-60,282	-60,282	-60,282	0	0	-60,282

## 2019/20 FIRE SERVICE REVENUE BUDGET MOVEMENT

Actual 2018/19	SERVICE REQUIREMENTS	Base Budget 2019/20	Qtr 1 Budget 2019/20	Qtr 2 Budget 2019/20	Reserve Draw- down	Virements	Qtr 3 Budget 2019/20
£'000		£'000	£'000	£'000	£'000	£'000	£'000
	<b>EMPLOYEES</b>						
	<b>Uniformed</b>						
27,548	Firefighters	31,447	31,892	32,190		-33	32,157
1,217	Control	1,337	1,337	1,357			1,357
1,849	Additional Hours	1,285	1,282	1,294		-25	1,269
30,614	<b>TOTAL UNIFORMED</b>	34,069	34,511	34,841	0	-58	34,783
	<b>APT&amp;C and Manual</b>						
9,301	APT&C	9,447	9,708	9,685	126	83	9,894
138	Tender Drivers	118	123	123		9	132
140	Catering	175	183	186			186
582	Transport Maintenance	589	602	602			602
48	Hydrant Technicians	55	56	56			56
53	Casuals		0	0			0
10,262	<b>TOTAL APT&amp;C/MANUAL</b>	10,384	10,672	10,652	126	92	10,870
	<b>Other Employee Expenses</b>						
83	Allowances	60	62	69			69
1	Removal Expenses	1	1	1		-1	0
508	Training Expenses	454	463	513		15	528
139	Other Expenses	22	24	37		-2	35
4	Staff Advertising	7	6	5			5
56	Development Expenses	80	80	77		4	81
298	Employee Insurance	138	170	170		3	173
0	MPF Pen Fixed Rate	74	103	0		0	0
68	Enhanced Pensions	52	52	52			52
9	SSP & SMP Reimbursements	0	0	0			0
129	Catering Expenditure	118	118	118			118
-441	HFRA Capitalisation Payroll	-375	-375	-375			-375
854	<b>TOTAL OTHER EMPLOYEE EXPENSES</b>	631	704	667	0	19	686
	<b>Pensions</b>						
1,751	Injury Pension	1,755	1,790	1,790			1,790
314	Ill Health Retirement Charges	174	174	174			174
2,065	<b>TOTAL PENSIONS</b>	1,929	1,964	1,964	0	0	1,964
43,795	<b>TOTAL EMPLOYEES</b>	47,013	47,851	48,124	126	53	48,303
	<b>PREMISES</b>						
56	Building Maintenance Repairs	29	33	32			32
11	Site Maintenance Costs	14	14	14		5	19
862	Energy	761	729	729		285	1,014
49	Rent	42	51	51			51
1,544	Rates	1,563	1,563	1,591		-20	1,571
273	Water	214	214	214		89	303
18	Fixtures	15	15	17		6	23
49	Insurance	53	51	51		-1	50
2,862	<b>TOTAL PREMISES</b>	2,691	2,670	2,699	0	364	3,063
	<b>TRANSPORT</b>						
359	Direct Transport	391	389	382		4	386
8	Tunnel & Toll Fees	11	11	11			11
102	Operating Lease	133	133	134			134
435	Other Transport Costs	470	470	471			471
68	Car Allowances	94	93	91		-1	90
282	Insurance	229	213	213			213
1,254	<b>TOTAL TRANSPORT</b>	1,328	1,309	1,302	0	3	1,305

## 2019/20 FIRE SERVICE REVENUE BUDGET MOVEMENT (continued)

Actual 2018/19	SERVICE REQUIREMENTS	Base Budget 2019/20	Qtr 1 Budget 2019/20	Qtr 2 Budget 2019/20	Reserve Draw- down	Virements	Qtr 2 Budget 2019/20
£'000		£'000	£'000	£'000	£'000	£'000	£'000
	<b>SUPPLIES &amp; SERVICES</b>						
13	Administrative Supplies	14	17	19		-1	18
308	Operational Supplies	258	279	283		-2	281
11	Hydrants	11	11	11			11
32	Consumables	43	43	43			43
98	Training Supplies	112	101	100		-1	99
89	Fire Prevention Supplies	64	63	61		2	63
38	Catering Supplies	30	29	34		-2	32
385	Uniforms	306	307	321		9	330
84	Printing & Stationery	92	92	97			97
1	Operating Leases	1	1	1			1
354	Professional Fees/Service	710	678	739	10	-53	696
747	Communications	749	767	772		1	773
13	Postage	14	14	16			16
8	Command/Control	8	8	8			8
290	Computing	204	245	250		17	267
188	Medicals	196	195	197		2	199
78	Travel & Subsistence	72	91	95		1	96
96	Grants/Subscriptions	96	100	96			96
3	Advertising	2	2	7			7
36	Insurances	38	23	23		-1	22
23	Furniture	13	15	15			15
73	Laundry	82	82	82			82
8	Hospitality	4	4	7		1	8
54	Seconded Officers In	0	28	99		19	118
<b>3,030</b>	<b>TOTAL SUPPLIES &amp; SERVICES</b>	<b>3,119</b>	<b>3,195</b>	<b>3,376</b>	<b>10</b>	<b>-8</b>	<b>3,378</b>
	<b>AGENCY SERVICES</b>						
119	Super Fund Admin	119	126	126			126
1,454	ICT Service Provider	1,456	1,482	1,474		10	1,484
416	ICT Managed Suppliers	432	436	444		-10	434
2,752	PFI Unitary Charges ((Int/Principal/Op Cost	2,746	2,800	2,800			2,800
1,213	Estates Service Provider	1,219	1,239	1,239			1,239
<b>5,954</b>	<b>TOTAL AGENCY SERVICES</b>	<b>5,972</b>	<b>6,083</b>	<b>6,083</b>	<b>0</b>	<b>0</b>	<b>6,083</b>
	<b>CENTRAL EXPENSES</b>						
396	Finance & Computing	432	435	435		14	449
-2	Central Expenses	0	0	0			0
<b>394</b>	<b>TOTAL CENTRAL EXPENSES</b>	<b>432</b>	<b>435</b>	<b>435</b>	<b>0</b>	<b>14</b>	<b>449</b>
	<b>CAPITAL FINANCING</b>						
9,787	PWLB Debt Charges	6,656	6,656	8,304		1	8,305
55	MRB Debt Charges	60	60	60			60
3,432	Revenue Contribution to Capital	5,289	5,279	5,653	-1,757		3,896
<b>13,274</b>	<b>TOTAL CAPITAL FINANCING</b>	<b>12,005</b>	<b>11,995</b>	<b>14,017</b>	<b>-1,757</b>	<b>1</b>	<b>12,261</b>
<b>70,563</b>	<b>TOTAL EXPENDITURE</b>	<b>72,560</b>	<b>73,538</b>	<b>76,036</b>	<b>-1,621</b>	<b>427</b>	<b>74,842</b>
	<b>INCOME</b>						
4,968	Specific Grants	6,938	7,407	7,535		19	7,554
1,359	Fees & Charges	1,193	1,230	1,378		30	1,408
8	Reinforcing Moves	5	5	5			5
949	Rents etc	868	868	869		30	899
438	Recharges Secondments	456	503	610		20	630
326	Contributions	166	156	160		28	188
360	Recharges Internal	213	213	274		3	277
13	Other Income	10	10	10			10
<b>8,421</b>	<b>TOTAL INCOME</b>	<b>9,849</b>	<b>10,392</b>	<b>10,841</b>	<b>0</b>	<b>130</b>	<b>10,971</b>
<b>62,142</b>	<b>NET EXPENDITURE</b>	<b>62,711</b>	<b>63,146</b>	<b>65,195</b>	<b>-1,621</b>	<b>297</b>	<b>63,871</b>

**2019/20 CORPORATE MANAGEMENT REVENUE BUDGET MOVEMENT**

Actual 2018/19	SERVICE REQUIREMENTS	Base Budget 2019/20	Qtr 1 Budget 2019/20	Qtr 2 Budget 2019/20	Reserve Drawdown	Virements	Qtr 3 Budget 2019/20
£'000		£'000	£'000	£'000	£'000	£'000	£'000
	<b>EXPENDITURE</b>						
	<b>Finance &amp; Legal costs</b>						
79	Finance Officer	79	79	79			79
103	Legal Officer	107	112	112		-10	102
	<b>Democratic Rep (1020)</b>						
18	- Travel & Subsistence	17	17	17			17
1	- Conference Fees	2	2	2			2
201	- Members Allowances	208	208	208			208
0	- Telephones	1	1	1			1
3	- Training	1	1	1			1
0	- Hospitality	1	1	1			1
	<b>Central Expenses (1030)</b>						
14	Bank Charges	15	15	15			15
26	District Audit Fees	25	25	25		8	33
30	Subscriptions	30	79	79			79
<b>475</b>	<b>TOTAL EXPENDITURE</b>	<b>486</b>	<b>540</b>	<b>540</b>	<b>0</b>	<b>-2</b>	<b>538</b>

**2019/20 NATIONAL RESILIENCE ASSURANCE REVENUE BUDGET MOVEMENT**

Actual 2018/19	SERVICE REQUIREMENTS	Base Budget 2019/20	Qtr 1 Budget 2019/20	Qtr 2 Budget 2019/20	Reserve Draw- down	Virements	Qtr 3 Budget 2019/20
£'000		£'000	£'000	£'000	£'000	£'000	£'000
	<b>EXPENDITURE</b>						
1,537	Employee Costs		1,830	1,882			1,882
5,846	Transport Costs		6,008	6,015			6,015
1,522	Supplies and Services Costs		1,617	1,638			1,638
752	Agency Costs		530	530			530
250	Central Expenditure		179	179			179
7	Capital Financing Costs		0	3			3
<b>9,914</b>	<b>TOTAL EXPENDITURE</b>	<b>0</b>	<b>10,164</b>	<b>10,247</b>	<b>0</b>	<b>0</b>	<b>10,247</b>
	<b>INCOME</b>						
9,914	Income		10,164	10,247			10,247
<b>0</b>	<b>NET EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Budgeted Movement on Reserves 2019/20**

	Opening Balance	Original Planned Budget Use	Qtr 1 Drawdown & changes	Qtr 2 Drawdown & changes	Qtr 3 Drawdown & changes	Closing Balance
	£'000	£'000	£'000	£'000	£'000	£'000
<b>Committed Reserves</b>						
<b>Emergency Related Reserves</b>						
Bellwin / Emergency Planning Res	222					222
Insurance Reserve	383					383
<b>Modernisation Challenge</b>						
Smoothing Reserve	450			1,550		2,000
Pensions Reserve	0					0
Recruitment Reserve	3,000					3,000
Invest to Save / Collaboration Res	895	-233	-104		-126	432
<b>Capital Investment Reserve</b>	14,431	-3,993	63	-4,200	1,757	8,058
<b>PFI Annuity Reserve</b>	1,986	-91				1,895
<b>Specific Projects</b>						
Health & Safety Reserve	30					30
Equipment Reserve	92		-1	-14		77
Community Engagement	24		-17			7
Training Reserve	150					150
Health & Wellbeing	35				-10	25
Inflation Reserve	700					700
Clothing Reserve	242			350		592
<b>Ringfenced Reserves</b>						
Community Risk Mgt	364			-39		325
Energy Reserve	19	40	32	-73		18
New Dimensions Reserve	41					41
<b>Total Committed Reserves</b>	<b>23,064</b>	<b>-4,277</b>	<b>-27</b>	<b>-2,426</b>	<b>1,621</b>	<b>17,955</b>
<b>General Revenue Reserve</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>3,000</b>
<b>Total Reserves</b>	<b>25,064</b>	<b>-4,277</b>	<b>-27</b>	<b>-1,426</b>	<b>1,621</b>	<b>20,955</b>

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**APPENDIX B**

**Capital Programme 2019/20**

<b>EXPENDITURE</b>		<b>Approved Budget</b>	<b>Q1 Budget</b>	<b>Q2 Budget</b>	<b>Q3 Re-Phasings</b>	<b>Q3 Virements</b>	<b>Q3 Budget</b>	<b>Actual to 27.12.19</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>BUILDING &amp; LAND PROGRAMME</b>								
BLD001	Roofs & Canopy Replacements	70,000	88,000	88,000			88,000	
BLD004	Concrete Yard Repairs	20,000	36,000	36,000	-20,000		16,000	6,600
BLD005	Tower Improvements	10,000	10,000	10,000			10,000	8,348
BLD007	L.E.V. Sys In App Rooms	5,000	19,000	19,000	-10,000		9,000	
BLD013	Appliance Room Floors	30,000	58,000	58,000	-25,000		33,000	5,270
BLD014	Boiler Replacements	15,000	48,000	48,000	-20,000		28,000	6,137
BLD016	Community Station Investment	25,000	46,000	46,000			46,000	9,987
BLD018	Conference Facilities H/Q	5,000	25,000	25,000	-15,000		10,000	66
BLD020	5 Year Electrical Test	95,000	135,000	135,000	-100,000		35,000	
BLD026	Corporate Signage	5,000	19,000	19,000	-10,000		9,000	1,015
BLD031	Diesel Tanks		75,000	75,000			75,000	41,200
BLD032	Power Strategy (Generators)	10,000	44,000	44,000			44,000	5,926
BLD033	Sanitary Accommodation Refurb	50,000	57,000	57,000	-30,000		27,000	
BLD034	Office Accommodation	15,000	38,000	38,000			38,000	
BLD036	L.L.A.R. Accommodation Formby		487,000	504,000		16,500	520,500	451,517
BLD039	F.S. Refurbishment Heswall	290,000	300,000	300,000	-250,000		50,000	
BLD042	St Helens Conversion	102,700	102,700	102,700	-75,000		27,700	
BLD044	Asbestos Surveys	50,000	65,000	53,000	-25,000		28,000	
BLD050	LLAR Accommodation Belle Vale	25,000	50,000	50,000	-50,000		0	
BLD053	Lighting Replacement		0	0			0	
BLD055	F.S. Refurbishment Bromborough		0	60,000			60,000	
BLD056	F.S. Refurbishment Eccleston	50,000	50,000	50,000	-40,000		10,000	
BLD057	F.S. Refurbishment Crosby		0	0			0	
BLD058	H.V.A.C. Heating, Vent & Air Con	75,000	102,000	102,000	-75,000		27,000	3,299
BLD060	D.D.A. Compliance Work	195,000	242,000	242,000	-150,000		92,000	40,821
BLD061	Lighting Conductors Surge Protectors	10,000	38,000	38,000	-15,000		23,000	9,980
BLD062	Emergency Lighting	5,000	30,000	30,000	-15,000		15,000	
BLD063	F.S. Refurbishment Kirby		25,000	25,000	-15,000		10,000	
BLD067	Gym Equipment Replacement	20,000	58,000	58,000	-30,000		28,000	
BLD068	SHQ Joint Control Room		0	0			0	-5,820
BLD070	Workshop Enhancement	60,000	88,000	88,000	-50,000		38,000	10,627
BLD071	Station Refresh	25,000	65,000	65,000			65,000	15,012
BLD073	SHQ Museum	191,000	191,000	191,000	-191,000		0	
BLD075	Llar Accommodation Newton Le Willows	251,400	278,400	278,400	-270,700		7,700	840
BLD080	Prescot Fire Station Build		0	0			0	-6,834
BLD081	SHQ Stage C Works		0	0			0	-15,014
BLD082	Saughall Massie Fire Station Build		0	0			0	-169,874
BLD083	St Helens Fire Station Build	7,245,000	7,391,000	7,861,000	-2,500,000		5,361,000	3,526,323
BLD084	F.S. Refurbishment Croxteth	293,500	293,500	293,500	-250,000		43,500	
BLD085	F.S. Refurbishment Speke/Garston	150,000	150,000	150,000	-150,000		0	
BLD086	F.S. Refurbishment Old Swan	150,000	150,000	150,000	-150,000		0	
BLD088	F.S. Refurbishment Kensington	40,000	40,000	40,000	-40,000		0	
BLD090	F.S. Refurbishment Wallasey		50,000	50,000			50,000	
BLD091	Refurbishment TDA	1,000,000	1,009,000	1,009,000	-993,800		15,200	12,031
BLD092	Service HQ. Offices	50,600	50,600	50,600	-25,000		25,600	
BLD094	Security Enhancement Works	25,000	34,000	34,000			34,000	25,800
CON001	Energy Conservation Non-Salix	143,000	146,000	129,000		-16,500	112,500	
CON002	Energy Conservation Salix		3,000	76,000			76,000	73,112
EQU002	White Goods & Catering Equipment	10,000	19,000	31,000			31,000	11,345
EQU003	Furniture Replacement Prog	10,500	40,500	40,500	-10,000		30,500	
	<b>Total</b>	<b>10,822,700</b>	<b>12,246,700</b>	<b>12,849,700</b>	<b>-5,600,500</b>	<b>0</b>	<b>7,249,200</b>	<b>4,067,715</b>
<b>FIRE SAFETY</b>								
FIR002	Smoke Alarms (H.F.R.A.)	235,000	235,000	235,000			235,000	163,067
FIR005	Installation Costs (H.F.R.A.)	375,000	375,000	375,000			375,000	12,000
FIR006	Deaf Alarms (H.F.R.A.)	25,000	25,000	25,000			25,000	55
FIR009	Risk Management Residential Blocks		101,000	101,000	-96,500		4,500	-65,931
	<b>Total</b>	<b>635,000</b>	<b>736,000</b>	<b>736,000</b>	<b>-96,500</b>	<b>0</b>	<b>639,500</b>	<b>109,191</b>

**APPENDIX B**

**Capital Programme 2019/20**

<b>EXPENDITURE</b>		<b>Approved Budget</b>	<b>Q1 Budget</b>	<b>Q2 Budget</b>	<b>Q3 Re-Phasings</b>	<b>Q3 Virements</b>	<b>Q3 Budget</b>	<b>Actual to 27.12.19</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>ICT</b>								
FIN001	F.M.I.A. Replacement		4,000	74,000			74,000	550
IT002	I.C.T. Software	194,000	265,000	265,000			265,000	209,913
IT003	I.C.T. Hardware	297,100	308,100	312,600	-100,000	2,000	214,600	31,599
IT005	I.C.T. Servers	79,000	87,000	87,000			87,000	3,626
IT018	I.C.T. Network	117,000	332,000	332,000			332,000	79,780
IT019	Website Development		34,000	34,000			34,000	11,772
IT026	I.C.T. Operational Equipment	60,000	70,000	70,000	-50,000		20,000	19,173
IT027	I.C.T. Security	2,000	2,000	2,000			2,000	
IT028	System Development Portal		14,000	14,000			14,000	4,343
IT030	I.C.T. Projects / Upgrades	5,000	0	0			0	
IT046	TRM System		0	0			0	
IT047	Legal Case Management System					42,500	42,500	31,119
IT051	JCC Airwave Solution		0	0			0	
IT053	JCC Backup MACC		0	0			0	
IT055	C3i C&C Comms and Info system	5,000	0	0			0	
IT056	PFI Access Door System		9,000	9,000			9,000	
IT057	Fleet Management System		5,000	5,000			5,000	
IT058	New Emergency Services Network		77,000	77,000	-54,000		23,000	17,308
IT059	ESMCP Project Control Room Integration		92,000	92,000	-26,000		66,000	
IT060	ICT Station Change	20,000	16,000	16,000			16,000	
IT061	ESMCP ITHC Remedial Works		0	0			0	
IT062	Capita Vision 3 Update	950,000	950,000	950,000	-145,000		805,000	
	<b>Total</b>	<b>1,729,100</b>	<b>2,265,100</b>	<b>2,339,600</b>	<b>-375,000</b>	<b>44,500</b>	<b>2,009,100</b>	<b>409,182</b>
<b>OPERATIONAL EQUIP. &amp; HYDRANTS</b>								
OPS001	Gas Tight Suits Other Ppe	10,000	10,000	10,000	-10,000		0	
OPS003	Hydraulic Rescue Equipment		22,000	82,000			82,000	81,219
OPS005	Resuscitation Equipment	57,500	57,500	57,500	-45,000		12,500	3,000
OPS009	Pod Equipment	112,500	112,500	112,500	-75,000		37,500	
OPS011	Thermal Imaging Cameras		12,000	12,000	-12,000		0	
OPS016	Gas Detection Equipment		7,000	7,000			7,000	1,719
OPS022	Improvements To Fleet	45,000	50,000	48,500		-4,500	44,000	34,620
OPS023	Water Rescue Equipment	10,000	10,000	11,500		4,500	16,000	11,420
OPS024	BA equipment / Comms	40,000	84,000	84,000	-40,000		44,000	21,900
OPS026	Rope Replacement	15,000	32,000	32,000		-25,000	7,000	
OPS027	Light Portable Pumps		0	0			0	
OPS031	Cctv Equipment/Drone	10,000	21,000	21,000	-15,000		6,000	
OPS034	Operational Ladders	160,000	160,000	160,000	-50,000		110,000	16,190
OPS036	Radiation/Gas Detection Equipment		0	0			0	
OPS038	Water Delivery System	30,000	30,000	30,000	-15,000		15,000	
OPS039	Water Delivery Hoses	15,000	15,000	15,000		25,000	40,000	14,580
OPS049	Bulk Foam Attack Equipment	143,000	143,000	143,000	-120,000		23,000	
OPS052	DEFRA FRNE Water Rescue Grant		16,000	16,000	-16,000		0	
OPS054	Electrical Equipment	35,000	35,000	35,000	-20,000		15,000	504
OPS055	NRAT National Asset Refresh	1,250,000	1,680,600	1,680,600	-1,250,000		430,600	
OPS056	PV Solar Panels	16,000	16,000	16,000	-10,000		6,000	
HYD001	Hydrants (New Installations)	18,500	18,500	18,500			18,500	1,895
HYD002	Hydrants (Rep Installations)	18,500	18,500	18,500			18,500	1,063
	<b>Total</b>	<b>1,986,000</b>	<b>2,550,600</b>	<b>2,610,600</b>	<b>-1,678,000</b>	<b>0</b>	<b>932,600</b>	<b>188,111</b>
<b>VEHICLES</b>								
VEH001	Wti'S Purchased	1,060,000	1,747,000	1,519,200	-349,000	-15,000	1,155,200	652,778
VEH002	Ancillary Vehicles	426,950	851,950	830,950	-385,400		445,550	131,831
VEH004	Special Vehicles	985,050	1,039,050	1,060,050	-985,050		75,000	879
VEH005	Vehicles water Strategy	16,400	16,400	16,400			16,400	
VEH010	Marine Rescue Vessels		21,000	21,000		15,000	36,000	22,512
WOR001	Workshop Equipment	19,000	29,000	29,000			29,000	
	<b>Total</b>	<b>2,507,400</b>	<b>3,704,400</b>	<b>3,476,600</b>	<b>-1,719,450</b>	<b>0</b>	<b>1,757,150</b>	<b>808,000</b>
	<b>Grand Total</b>	<b>17,680,200</b>	<b>21,502,800</b>	<b>22,012,500</b>	<b>-9,469,450</b>	<b>44,500</b>	<b>12,587,550</b>	<b>5,582,199</b>

**APPENDIX B**

**Capital Programme 2019/20**

<b>EXPENDITURE</b>		<b>Approved Budget</b>	<b>Q1 Budget</b>	<b>Q2 Budget</b>	<b>Q3 Re-Phasings</b>	<b>Q3 Virements</b>	<b>Q3 Budget</b>	<b>Actual to 27.12.19</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Capital Receipts</b>								
	Sale of Upton FS	350,000	350,000	1,100,000			1,100,000	1,083,175
	Sale of West Kirby FS	200,000	200,000	1,200,000			1,200,000	1,179,957
	Sale of St Helens FS	100,000	100,000	100,000	-100,000		0	0
	Sale of Eccleston FS	600,000	600,000	600,000	-600,000		0	0
	Sale of Formby LLAR House	350,000	350,000	350,000	-350,000		0	0
	Sale of Newton 2 LLAR House	275,000	275,000	275,000	-275,000		0	0
<b>R.C.C.O. / Capital Reserve</b>								
	Capitalisation of Sals HFRA (FIR005)	375,000	375,000	375,000			375,000	
	ICT Equipment (IT003)		0	4,500		2,000	6,500	3,900
	Legal Case Management System (IT047)					42,500	42,500	31,119
	MRSP Educational Van (VEH004)		-11,000	-11,000			-11,000	-11,000
	HR Document MGR App (FIN001)		0	0			0	0
	SALIX LED Lighting Schemes (CON002)		0	73,000			73,000	73,000
	Saughall Massie FS New Build Cap Res		0	0			0	0
	St Helens FS New Build Cap Inv Res	4,914,000	4,914,000	5,214,000	-1,800,000		3,414,000	1,749,323
<b>Grant</b>								
	Saughall FS Capital Transformation Grant		0	0			0	0
	St Helens FS Cap Transformation Grant	1,631,000	1,777,000	1,777,000			1,777,000	1,777,000
	NRAT National Resilience Grant	1,250,000	1,680,600	1,680,600	-1,250,000		430,600	
	<b>Total Non Borrowing</b>	<b>10,045,000</b>	<b>10,610,600</b>	<b>12,738,100</b>	<b>-4,375,000</b>	<b>44,500</b>	<b>8,407,600</b>	<b>5,886,474</b>
<b>Borrowing Requirement</b>								
	Unsupported Borrowing	7,635,200	10,892,200	9,274,400	-5,094,450	0	4,179,950	-304,275
	<b>Borrowing</b>	<b>7,635,200</b>	<b>10,892,200</b>	<b>9,274,400</b>	<b>-5,094,450</b>	<b>0</b>	<b>4,179,950</b>	<b>-304,275</b>
	<b>Total Funding</b>	<b>17,680,200</b>	<b>21,502,800</b>	<b>22,012,500</b>	<b>-9,469,450</b>	<b>44,500</b>	<b>12,587,550</b>	<b>5,582,199</b>

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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	19,612,500	7,249,200	10,413,400	939,900	705,000	305,000
Fire Safety	3,276,000	639,500	731,500	635,000	635,000	635,000
ICT	5,250,500	2,009,100	1,219,100	584,100	724,100	714,100
Operational Equipment & Hydrants	3,731,100	932,600	1,878,500	246,000	222,000	452,000
Vehicles	9,195,200	1,757,100	3,262,100	1,784,600	1,913,300	478,100
<b>Expenditure</b>	<b>41,065,300</b>	<b>12,587,500</b>	<b>17,504,600</b>	<b>4,189,600</b>	<b>4,199,400</b>	<b>2,584,200</b>
<i>2019/20 - 2023/24 Q2 Approved Prog</i>	<i>41,020,800</i>	<i>22,012,500</i>	<i>7,808,100</i>	<i>4,416,600</i>	<i>4,199,400</i>	<i>2,584,200</i>
Q3 Current to Q2 Change	44,500	(9,425,000)	9,696,500	(227,000)	0	0
<b>Q3 Movements Explained by:</b>						
RCCOs	44,500	44,500	0	0	0	0
Capital Schemes Rephased	0	(9,469,500)	9,696,500	(227,000)	0	0
<b>Q3 Movement</b>	<b>44,500</b>	<b>(9,425,000)</b>	<b>9,696,500</b>	<b>(227,000)</b>	<b>0</b>	<b>0</b>
Financing Available	Total £	2019/20 £	2020/21 £	2021/22 £	2022/23 £	2023/24 £
Capital Receipts	3,625,000	2,300,000	1,325,000	0	0	0
RCCO	1,986,000	486,000	375,000	375,000	375,000	375,000
Capital Reserves	8,714,000	3,414,000	5,300,000	0	0	0
Grants	3,457,600	2,207,600	1,250,000	0	0	0
Total Non Borrowing	17,782,600	8,407,600	8,250,000	375,000	375,000	375,000
Unsupported Borrowing	23,282,700	4,179,900	9,254,600	3,814,600	3,824,400	2,209,200
<b>Total Funding</b>	<b>41,065,300</b>	<b>12,587,500</b>	<b>17,504,600</b>	<b>4,189,600</b>	<b>4,199,400</b>	<b>2,584,200</b>
<i>Q2 Funding Level 2019/20-2023/24</i>	<i>41,020,800</i>	<i>22,012,500</i>	<i>7,808,100</i>	<i>4,416,600</i>	<i>4,199,400</i>	<i>2,584,200</i>
Q3 to Q2 Change	44,500	(9,425,000)	9,696,500	(227,000)	0	0
<b>Funding Change Explained by:</b>						
RCCO	44,500	(1,755,500)	1,800,000	0	0	0
Capital Receipts	0	(1,325,000)	1,325,000	0	0	0
Grants	0	(1,250,000)	1,250,000	0	0	0
Unsupported Borrowing	0	(5,094,500)	5,321,500	(227,000)	0	0
<b>Q3 Movements</b>	<b>44,500</b>	<b>(9,425,000)</b>	<b>9,696,500</b>	<b>(227,000)</b>	<b>0</b>	<b>0</b>

## 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 £
<b>Major Site Refurbishments</b>						
BLD016 Community Station Investment	96,000	46,000	25,000	25,000		
BLD039 FS Refurbishment Heswall	325,000	50,000	275,000			
BLD041 FS Refurbishment Aintree	159,900			159,900		
BLD042 FS Refurbishment St Helens	102,700	27,700	75,000			
BLD055 FS Refurbishment Bromborough	350,000	60,000	290,000			
BLD056 FS Refurbishment Eccleston	50,000	10,000	40,000			
BLD057 FS Refurbishment Crosby	150,000		150,000			
BLD063 FS Refurbishment Kirkby	375,000	10,000	365,000			
BLD070 Workshop Enhancement	88,000	38,000	50,000			
BLD071 Station Refresh	142,400	65,000	52,400	25,000		
BLD084 FS Refurbishment Croxteth	293,500	43,500	250,000			
BLD085 FS Refurbishment Speke/Garston	300,000		150,000		150,000	
BLD086 FS Refurbishment Old Swan	300,000		150,000		150,000	
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	15,200	4,493,800			
BLD093 Marine Fire 1 Refurbishment	150,000			150,000		
	<b>7,856,500</b>	<b>415,400</b>	<b>6,406,200</b>	<b>634,900</b>	<b>400,000</b>	
<b>Station Mergers</b>						
BLD083 St Helens FS New Build (CFO/059/15)	7,861,000	5,361,000	2,500,000			
	<b>7,861,000</b>	<b>5,361,000</b>	<b>2,500,000</b>			
<b>Other</b>						
BLD073 SHQ Museum	191,000		191,000			
	<b>191,000</b>		<b>191,000</b>			
<b>LLAR Accommodation Works</b>						
BLD036 LLAR Accommodation Formby	520,500	520,500				
BLD050 LLAR Accommodation Belle Vale	50,000		50,000			
BLD075 LLAR Accommodation Newton-le-Willows	278,400	7,700	270,700			
	<b>848,900</b>	<b>528,200</b>	<b>320,700</b>			
<b>General Station Upgrade Works</b>						
BLD001 Roofs & Canopy Replacements	248,000	88,000	40,000	40,000	40,000	40,000
BLD004 Concrete Yard Repairs	116,000	16,000	40,000	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	33,000	55,000	30,000	30,000	30,000
BLD014 Boiler Replacements	108,000	28,000	35,000	15,000	15,000	15,000
BLD020 Electrical Testing	215,000	35,000	120,000	20,000	20,000	20,000
BLD031 Diesel Tanks	75,000	75,000				
BLD033 Sanitary Accommodation Refurbishment	137,000	27,000	50,000	20,000	20,000	20,000
BLD044 Asbestos Surveys	93,000	28,000	35,000	10,000	10,000	10,000
BLD060 DDA Compliance	292,000	92,000	170,000	10,000	10,000	10,000
	<b>1,512,000</b>	<b>432,000</b>	<b>555,000</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>
<b>Other Works</b>						
BLD007 L.E.V. System in Appliance Rooms	39,000	9,000	15,000	5,000	5,000	5,000
BLD018 Conference Facilities SHQ	45,000	10,000	20,000	5,000	5,000	5,000
BLD026 Corporate Signage	39,000	9,000	15,000	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	27,000	75,000			
BLD061 Lightning Conductors & Surge Protection	63,000	23,000	25,000	5,000	5,000	5,000
BLD062 Emergency Lighting	50,000	15,000	20,000	5,000	5,000	5,000
BLD067 Gym Equipment Replacement	138,000	28,000	50,000	20,000	20,000	20,000
BLD092 Service Headquarters Offices	115,600	25,600	90,000			
BLD094 Security Enhancement Works	134,000	34,000	25,000	25,000	25,000	25,000
CON001 Energy Conservation Non-Salix	197,500	112,500	25,000	20,000	20,000	20,000
CON002 Energy Conservation Salix	76,000	76,000				
EQU002 Replacement programme for Fridge Freezers	71,000	31,000	10,000	10,000	10,000	10,000
EQU003 Furniture Replacement Programme	81,000	30,500	20,500	10,000	10,000	10,000
	<b>1,343,100</b>	<b>512,600</b>	<b>440,500</b>	<b>130,000</b>	<b>130,000</b>	<b>130,000</b>
	<b>19,612,500</b>	<b>7,249,200</b>	<b>10,413,400</b>	<b>939,900</b>	<b>705,000</b>	<b>305,000</b>

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

<b>Type of Capital Expenditure</b>		<b>Total Cost £</b>	<b>2019/20 £</b>	<b>2020/21 £</b>	<b>2021/22 £</b>	<b>2022/23 £</b>	<b>2023/24 £</b>
FIR002	Smoke Alarms (100,000 HFRA target)	<b>1,175,000</b>	235,000	235,000	235,000	235,000	235,000
FIR005	Installation costs (HFRA)	<b>1,875,000</b>	375,000	375,000	375,000	375,000	375,000
FIR006	Deaf Alarms (HFRA)	<b>125,000</b>	25,000	25,000	25,000	25,000	25,000
FIR009	Fire Risk Management in Residential Blocks	<b>101,000</b>	4,500	96,500			
		<b>3,276,000</b>	<b>639,500</b>	<b>731,500</b>	<b>635,000</b>	<b>635,000</b>	<b>635,000</b>

## ICT - Approved Budget 2019/20 to 2023/24

Type of Capital Expenditure	Total Cost £	2019/20 £	2020/21 £	2021/22 £	2022/23 £	2023/24 £
<b>IT002 ICT Software</b>						
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)	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
	<b>1,546,000</b>	<b>265,000</b>	<b>194,000</b>	<b>194,000</b>	<b>494,000</b>	<b>399,000</b>
<b>IT003 ICT Hardware</b>						
Desktops (target 20%)	211,500	51,100	40,100	40,100	40,100	40,100
Laptops/Tablets & Docking Stations (target 20%)	312,400	64,400	62,000	62,000	62,000	62,000
Monitors & Monitor Arms (target 20%)	70,800	14,800	14,000	14,000	14,000	14,000
Peripherals replacement (target 20%)	15,200	3,200	3,000	3,000	3,000	3,000
Mobile device replacement (target 20%)	18,100	6,100	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			
	<b>983,000</b>	<b>214,600</b>	<b>342,100</b>	<b>172,100</b>	<b>122,100</b>	<b>132,100</b>
<b>IT005 ICT Servers</b>						
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
	<b>403,000</b>	<b>87,000</b>	<b>79,000</b>	<b>79,000</b>	<b>79,000</b>	<b>79,000</b>
<b>IT018 ICT Network</b>						
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				
	<b>360,000</b>	<b>332,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
<b>IT026 ICT Operational Equipment</b>						
Pagers/Alerters						
Station Equipment Replacement	50,000	10,000	10,000	10,000	10,000	10,000
Incident Ground Management System	60,000	10,000	50,000			
MDT Replacement (Not incl. in ESMCP)	195,000		120,000			75,000
	<b>305,000</b>	<b>20,000</b>	<b>180,000</b>	<b>10,000</b>	<b>10,000</b>	<b>85,000</b>
<b>IT058 New Emergency Services Network (ESN)</b>						
ESN Radios / Infrastructure - Estimate	77,000	23,000	54,000			
	<b>77,000</b>	<b>23,000</b>	<b>54,000</b>			
<b>IT060 ICT Station Change</b>						
St Helens Station End Mobilising Equipment	16,000	16,000				
	<b>16,000</b>	<b>16,000</b>				
<b>Other IT Schemes</b>						
IT019 Website Development	34,000	34,000				
IT027 ICT Security - Remote Access Security FOBS	10,000	2,000	2,000	2,000	2,000	2,000
IT028 System Development (Portal)	124,000	14,000		110,000		
IT030 ICT Projects/Upgrades	20,000		5,000	5,000	5,000	5,000
IT047 Legal Case Management System	42,500	42,500				
IT055 C.3.I. C.&.C Comm & Information System	20,000		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	66,000	26,000			
IT062 Capita Vision 3 Update (CFO/058/17)	950,000	805,000	145,000			
FIN001 FMIS/Eproc/Payroll/HR Replacement	254,000	74,000	180,000			
	<b>1,560,500</b>	<b>1,051,500</b>	<b>363,000</b>	<b>122,000</b>	<b>12,000</b>	<b>12,000</b>
	<b>5,250,500</b>	<b>2,009,100</b>	<b>1,219,100</b>	<b>584,100</b>	<b>724,100</b>	<b>714,100</b>



## 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 £
<b>OPS003 Hydraulic Rescue Equipment</b>						
Hydraulic Rescue Equipment - Replacement Programm	312,000	82,000		60,000	85,000	85,000
	<b>312,000</b>	<b>82,000</b>		<b>60,000</b>	<b>85,000</b>	<b>85,000</b>
<b>OPS005 Resuscitation Equipment</b>						
Resuscitation Rescue Equipment	30,000		30,000			
Defibrillator Batteries	12,000	12,000				
Appliance Resuscitation Equipment & Cylinders	45,500	500		45,000		
	<b>87,500</b>	<b>12,500</b>	<b>30,000</b>	<b>45,000</b>		
<b>OPS024 BA Equipment/Communications</b>						
BA Cylinder Replacement	42,000	22,000	20,000			
BA Test Rig	14,500		14,500			
BA Set Batteries	42,000	22,000	20,000			
	<b>98,500</b>	<b>44,000</b>	<b>54,500</b>			
<b>OPS036 Radiation/Gas Detection Equipment</b>						
Radiation Detection Equipment	45,000		45,000			
Single Gas Detection Equipment	20,000		20,000			
	<b>65,000</b>		<b>65,000</b>			
<b>OPS049 Bulk Foam Equipment</b>						
Bulk Foam Attack Equipment	49,000	8,000	41,000			
Bulk Foam Stock	94,000	15,000	79,000			
	<b>143,000</b>	<b>23,000</b>	<b>120,000</b>			
<b>Other</b>						
OPS001 Gas Tight Suits Other PPE	37,000		20,000	5,000	6,000	6,000
OPS009 POD Equipment (Demountable Unit Refurb )	112,500	37,500	75,000			
OPS011 Thermal imaging cameras	187,000			12,000		175,000
OPS016 Improvements to Fleet	7,000	7,000				
OPS022 Water Rescue Equipment	164,000	44,000	30,000	30,000	30,000	30,000
OPS023 Gas Detection Equipment (MYRA DS)	71,000	16,000	10,000	15,000	15,000	15,000
OPS026 Rope Replacement	47,000	7,000	10,000	10,000	10,000	10,000
OPS027 Light Portable Pumps	20,000		20,000			
OPS031 CCTV Equipment	21,000	6,000	15,000			
OPS034 Operational Ladders	224,000	110,000	66,000	17,000	14,000	17,000
OPS038 Water Delivery System	30,000	15,000	15,000			
OPS039 Water Delivery Hoses	104,000	40,000	15,000	15,000	17,000	17,000
OPS052 DEFRA FRNE	16,000		16,000			
OPS054 Electrical Equipment	103,000	15,000	20,000		8,000	60,000
OPS055 NRAT Asset Refresh	1,680,600	430,600	1,250,000			
OPS056 PV Stop (Solar Panels)	16,000	6,000	10,000			
	<b>2,840,100</b>	<b>734,100</b>	<b>1,572,000</b>	<b>104,000</b>	<b>100,000</b>	<b>330,000</b>
<b>Hydrants</b>						
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
	<b>185,000</b>	<b>37,000</b>	<b>37,000</b>	<b>37,000</b>	<b>37,000</b>	<b>37,000</b>
	<b>3,731,100</b>	<b>932,600</b>	<b>1,878,500</b>	<b>246,000</b>	<b>222,000</b>	<b>452,000</b>

**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	£
<b>VEH002 Ancillary Vehicles</b>													
Cars													
Pool Cars - Skoda Fabia	11,400	27	307,800			18	205,200	9	102,600				
Officer Response Cars- Insignia	22,650	8	181,200	2	45,300					6	135,900		
Officer Response Cars- 4x4	20,857	7	146,000									7	146,000
7 Seater Galaxy	24,000	2	48,000	2	48,000								
Automatic 4x4s	25,000	1	25,000	1	25,000								
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	1	11,500	1	11,500						
Dog Van Mercedes Vito	49,750	1	49,750			1	49,750						
Mini Buses													
Fire Service	24,600	2	49,200	2	49,200								
Princes Trust	24,600	4	98,400			4	98,400						
			<b>1,438,650</b>				<b>445,500</b>		<b>531,250</b>		<b>102,600</b>		<b>213,300</b>
													<b>146,000</b>
<b>VEH004 Special Vehicles</b>													
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	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		
			<b>3,223,150</b>		<b>75,000</b>		<b>985,050</b>		<b>191,000</b>		<b>1,660,000</b>		<b>312,100</b>
<b>VEH010 Marine Rescue Vessels</b>													
Docking System			36,000		36,000								
RNLI Class 75 Rib Boats			355,000						355,000				
			<b>391,000</b>		<b>36,000</b>				<b>355,000</b>				
<b>Other Vehicles</b>													
VEH001 - Fire Appliances													
Slippage b/f	229,000	3	687,000	3	687,000								
2019/20 Price	272,400	3	817,200	3	184,200		633,000						
2020/21 Price	278,200	4	1,112,800			4	1,112,800						
2021/22 Price	284,000	5	1,420,000	1	284,000			4	1,136,000				
VEH005-Vehicles Water Strategy			16,400		16,400								
			<b>4,053,400</b>		<b>1,171,600</b>		<b>1,745,800</b>		<b>1,136,000</b>				
<b>WOR001 Workshop Equipment</b>													
Equipment			30,000		10,000								20,000
Workshop Equip vehicle Lift.		3	59,000	1	19,000					2	40,000		
			<b>89,000</b>		<b>29,000</b>						<b>40,000</b>		<b>20,000</b>
			<b>9,195,200</b>		<b>1,757,100</b>		<b>3,262,100</b>		<b>1,784,600</b>		<b>1,913,300</b>		<b>478,100</b>