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



Tel: 0151 296 4000 Extn: 4113 Kelly Kellaway

Your ref: Our ref HP/DM Date: 3rd February 2021

Dear Sir/Madam,

You are invited to attend a meeting of the <u>AUDIT COMMITTEE</u> to be held at <u>1.00</u> <u>pm</u> on <u>THURSDAY, 11TH FEBRUARY, 2021</u>, remotely, via Zoom.

The proceedings of the meeting can be viewed via the link below:

https://youtu.be/z2cmGkzW2r8

Yours faithfully,

Clerk to the Authority

KKellaway PP.

Encl.

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MERSEYSIDE FIRE AND RESCUE AUTHORITY

AUDIT COMMITTEE

11 FEBRUARY 2021

<u>AGENDA</u>

Members

Anthony Boyle, Independent Person Cllr Janet Grace Cllr Andrew Makinson Cllr Linda Maloney (Chair) Cllr Lisa Preston Cllr Allan Brame

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. <u>Minutes of the Previous Meeting</u> (Pages 5 - 10)

The Minutes of the Previous meeting of the Audit Committee, held on 26th November 2020, are submitted for approval as a correct record and signature by the Chair.

3. FINANCIAL REVIEW 2020/21 - APRIL TO DECEMBER (Pages 11 - 38)

To consider Report CFO/005/21 of the Treasurer, concerning the financial position, revenue and capital, for the Authority for 2020/21. 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 2020.

If any Members have queries, comments or require additional information relating to any item on the agenda please contact Committee Services and we will endeavour to provide the information you require for the meeting. Of course this does not affect the right of any Member to raise questions in the meeting itself but it may assist Members in their consideration of an item if additional information is available.

Refreshments

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

MERSEYSIDE FIRE AND RESCUE AUTHORITY

MEETING OF THE

AUDIT COMMITTEE

26 NOVEMBER 2020

MINUTES

Present: Cllr Linda Maloney (Chair) Councillors Brame, Janet Grace

and Lisa Preston

Also Present:

Apologies of absence were received from: Cllr

Edna Finneran

5. Chair's Announcement

At the start of the meeting, the Chair of the Committee thanked everyone for attending and welcomed any members of the press or public who were observing the proceedings.

The Chair of the Committee then introduced the meeting and provided all present with an overview of how this remote meeting would work and some housekeeping.

A roll call was then taken of all Members present, to confirm that they could hear and be heard; and that they could see and be seen.

The Chair of the Committee then welcomed Michael Green and Naomi Povey, who were in attendance representing the Authority's External Auditors – Grant Thornton.

1. Preliminary items

Members considered the identification of any declarations of interest, matters of urgency or items that would require the exclusion of the press and public due to the disclosure of exempt information.

Resolved that:

- a) no declarations of interest were made by individual Members in relation to any item of business on the Agenda
- b) no additional items of business were determined by the Chair to be considered as matters of urgency; 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 previous meeting

The Minutes of the previous meeting of the Audit Committee, held on 24th September 2020, were approved as a correct record and for signature by the Chair.

3. **Grant Thornton Audit Finding 2019-20**

Michael Green, representing the Authority's External Auditor – Grant Thornton, provided Members with an overview of their Audit Finding Report for 2019-20.

He placed his thanks on record to the Director of Finance and his team for their patience and assistance, through what has been a long and difficult audit process, against a backdrop of Covid-19 and new ways of working remotely.

Some of the most important aspects of the findings and work undertaken, were highlighted to Members.

Members were advised that the audit work is essentially complete; and that Grant Thornton anticipate issuing an unqualified opinion.

Members were informed that the report now includes an "Emphasis of Matter" paragraph, which draws attention to the material uncertainty relating to the valuation of Authority land and buildings, that the valuer has included within their report, and which is also disclosed within the Financial Statements. They were advised that this paragraph also refers to similar material uncertainty, reflective of the valuation of property assets in the accounts, in relation to the Local Government Pension Fund for Merseyside, a share of which will be attributable to the Authority and therefore disclosed within the Financial Statements and the Audit opinion.

It was emphasised to Members that the "Emphasis of Matter", is not a qualification of audit opinion, it simply draws attention to what audit consider to be a significant disclosure, to help a reader to understand the financial statement. They were informed that the Authority is not unique in having that "Emphasis of Matter" paragraph including in the report this year, with it featuring in all Local Authority Bodies reports, due to the impact that Covid-19 has had on the valuation of property assets.

It was confirmed to Members that the Financial Statements had been prepared to a good standard, with only two mis-statements being identified. Members were informed that one of those, was beyond the control of the Authority, due to a post-balance sheet event, relating to the McCloud legal case. They were advised that the impact of the adjustments identified, is a £5.9m adjustment to the comprehensive income and expenditure statements. However, it was emphasised that this does not impact on the financial

performance of the Authority for the year, or on the usable reserves of the Authority.

Members attention was drawn to the work delivered around the Authority's Value for Money arrangements. They were advised that as previously reported in the Audit Plan, a significant risk has been identified around financial sustainability. However, based on the procedures in response to that risk, the Auditors have concluded that the Authority has appropriate arrangements in place to address that risk; and the Authority has responded very well in relation to the impact of Covid-19 on finances.

Therefore, the Auditors do not have an issues or concerns; and will be issuing an unqualified opinion on the Authority's Value for Money arrangements.

Members were informed that Grant Thornton have not had to exercise any of their statutory powers or duties during the year; and will be certifying completion of the audit, alongside issuing the audit opinion.

It was also confirmed to Members that the audit work is completed to a materiality of £1.794m; and that any errors above £89k, if identified, would be reported within this report.

Members were provided with an update on the outstanding items highlighted within the report. They were advised that assurance had now been received from the Auditor of the Merseyside Pension Fund, which has been reviewed, with no matters identified which need to be brought to Members attention.

In terms of the three other outstanding items, Members were advised that they are performed immediately in advance of giving the audit opinion; and it was confirmed that the work of the Auditors is essentially complete.

Members attention was then drawn to the significant risks identified earlier in the audit plan; and the procedures and findings from the work undertaken. Members were informed that the main findings relate to the property, plant and equipment valuation, the material uncertainty previously mentioned; and one adjustment in relation to the counting treatment applied on the valuation of assets, which resulted in a £1.3m adjustment, but no impact on usable reserves or the financial performance of the Authority.

The detailed work undertaken to consider the Pension Fund Liability, was then highlighted to Members. They were advised that the post-balance sheet event and legal case, previously mentioned, resulted in a significant adjustment of the accounts last year. Members were informed that in July 2020, Treasury issued a consultation on what a proposed remedy to the legal judgement would be. They were informed that the Pension Fund Actuary, subsequently advised management that their liability would be impacted as a result of that judgement; and management therefore requested an updated valuation. Members were advised that that identified an overstatement in the liability of £4.5m; and as it was such a material figure, based on the best available data, management adjusted the accounts to reduce the Pension Fund liability. Members were also advised that the technical experts within Grant Thornton have advised that this should be dealt with as a non-adjusting post-balance

sheet event, primarily on the basis that it is in consultation at present, with no firm indication of what the actual remedy would be. It was confirmed to Members that this matter had been discussed with management; and the Auditors are very happy with the decision made and the rationale for making that adjustment. As such, it was confirmed that it is not being identified as an error; and the Auditors concur with the financial and accounting treatment applied.

It was confirmed to Members that Grant Thornton remain independent; and that they have not provided any additional services to the Authority.

With regards to the Action Plan based on the finding, Members were informed that only one action has been identified in respect of accounting treatment applied to fixed asset re-valuations. Members were informed that management has accepted the response; and that this issue will be followed up as part of next years' audit.

Members Resolved that:

The content of the report, be noted.

4. <u>statement of accounts 2019/20 - approval of audited statements</u>

Members considered Report CFO/062/20 of the Director of Finance, concerning the audited 2019/20 Statement of Accounts for approval and request that they be authorised for issue.

Members were advised that the Authority is required to prepare a set of financial statements in a format that is set out under the relevant Accounting Codes and Standards. They were informed that the Statement of Accounts, attached to the report at Appendix A, presents the required Authority core financial statements for 2019/20, having regard to the various codes and regulations.

It was highlighted to Members that the Statement of Accounts must be approved by the Authority, before 30th November 2020.

Members were informed that the Authority's External Auditors – Grant Thornton, have issued an unqualified opinion on the Statement of Accounts, which confirms that the Statement represents a true and fair view of the financial position of the Authority and its income and expenditure for 2019/20; and that the Statement has been prepared in accordance with the required code and regulations.

Paragraphs 12 to 15 within the report, were highlighted to Members, which provide some background to the four core financial statements; and summarise the 2019/20 movements and explains any significant changes to the previous year's figures.

Members were informed that paragraph 14 of the report, outlines the Balance Sheet movements between 2018/19 and 2019/20; and in particular, the movements on the Authority's assets and liabilities.

It was highlighted to Members that the Code and Regulations, require a number of notional accounting entries and adjustments, that are significant in value, to be included within the Statement of Accounts, such as a depreciation charge. Members were advised that these are notional in nature, therefore they do not form part of the costs that must be funded by the Authority's approved general fund budget.

Members attention was drawn to the table on page 45 of the report, which outlines how the 2019/20 neutral general fund outturn position, as reported to the Policy & Resources Committee on 30th July 2020, becomes a £4.535m adverse variance under the Statement of Accounts code and regulations. Members were assured that in relation to the reported outturn position for the revenue, capital and reserve budgets, there has been no change to that reported to the Policy & Resources Committee previously.

Members were advised that they are requested to approve the Letter of Representation, attached as Appendix B to the report, which simply states that the Treasurer and the Chair of the Committee, are not aware of anything that would alter the information contained within the Statement of Accounts.

Members were advised that in relation to the recommendations contained within the report, (a) should now read "the <u>audited</u> Statement of Accounts 2019/20…" rather than "the unaudited Statement of Accounts…" as this work is now complete.

Members Resolved that:

- a) the audited Statement of Accounts 2019/20 attached as Appendix A to this report, be approved and authorised for issue, and
- b) the letter of representation in relation to the 2019/20 accounts, attached as Appendix B, be approved.

Close

Date of next meeting Thursday, 11 February 2021



MERSEYSIDE FIRE AND RESCUE AUTHORITY									
MEETING OF THE:	AUDIT COMMITTEE	AUDIT COMMITTEE							
DATE:	11 FEBRUARY 2021	11 FEBRUARY 2021 REPORT CFO/005/21 NO:							
PRESENTING OFFICER	IAN CUMMINS								
RESPONSIBLE OFFICER:	IAN CUMMINS	REPORT AUTHOR:	IAN CUMMINS						
OFFICERS CONSULTED:	STRATEGIC LEADERSHIP TEAM								
TITLE OF REPORT:	FINANCIAL REVIEW 2020/	21 - APRIL TO	DECEMBER						

APPENDICES:	APPENDIX A1:	REVENUE BUDGET MOVEMENTS SUMMARY
	APPENDIX A2:	FIRE AND RESCUE SERVICE REVENUE BUDGET MOVEMENTS
	APPENDIX A3:	CORPORATE SERVICE REVENUE BUDGET MOVEMENTS
	APPENDIX A4:	BUDGET MOVEMENTS ON RESERVES
	APPENDIX B:	CAPITAL PROGRAMME 2020/21
	APPENDIX C:	APPROVED AUTHORITY CAPITAL
		PROGRAMME 2020/21 – 2024/25

Purpose of Report

1. To review the financial position, revenue and capital, for the Authority for 2020/21. 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 2020.

Recommendation

- 2. That Members;
 - a) note the contents of the report, and
 - b) approve the proposed revenue, capital and reserve budget alignments, and
 - c) approve the use of the £0.350m favourable revenue variance identified within this report to increase the Capital Investment Reserve in order to fund investment in a new Response, Prevention & Protection ICT application.
 - d) instruct the Director of Finance to continue to work with budget managers to maximise savings in 2020/21.

Executive Summary

Revenue:

The Authority approved a five-year medium-term financial plan (MTFP) at the Budget Authority meeting on 27 February 2020. The approved MTFP delivers a balanced budget for 2020/21 based on key budget assumptions around costs, in particular pay. A small financial challenge of £0.760m was forecast in 2021/22 rising to £1.490m by 2024/25. However, as Government grant support beyond 2020/21 is unknown the current MTFP strategy is to deal only the known financial challenges at this point and consider any future challenge once it is known or is more certain. This report updates members on the 2020/21 budget position and any issues arising in the year that may impact on the future years' financial position.

The Authority has a strategy of maximising any savings in the year in order to fund increases in reserves or additional debt payments that may free up future budgets to act as a hedge against future financial challenges or fund infrastructure investment.

This report identifies a favourable variance of £0.350m, as a result of a small saving on the employee and other non-employee budgets.

Members are asked to approve the use of this favourable variance to increase the Capital Investment Reserve in order to fund the implementation of a new Response Prevention and Protection ICT application.

The total budget requirement remains at the original budget level of £61.961m. Appendix A1 – A4 outline in detail all the revenue budget and reserve movements since the last financial review report and December 2020.

Capital:

The capital programme planned spend has increased by £0.024m as the result of an increase in ICT and vehicle spend. In addition £6.124m has been re-phased from 2020/21 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 2020/21 (April December 2020).
- 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.

Financial Review Structure								
<u>Section</u>	Content							
A	Current Financial Year Review:- Revenue Budget, Capital Programme, and Movement on Reserves							
В	Treasury Management Review							

(A) <u>Current Financial Year – 2020/21</u>

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. <u>Budget Movements</u>: there have been a number of budget adjustments with no net impact because they are either self-balancing virements within department budgets or budget increases financed by reserves in line with previously agreed Authority decisions. The budget adjustments in quarter 3 included: -
 - A net contribution from reserves of £0.037m to cover planned spend on ICT application development work and project work.
 - Self-balancing virements to cover small adjustments within non-employee budget lines.
- 8. The net budget requirement remains at £61.961m which is consistent with the original budget.

9. <u>Update on Budget Assumptions and actual expenditure:</u>

McCloud remedy -

- 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 27th June 2019 the Supreme Court refused the Government the right to appeal against this decision and therefore compensation and remedy is required to redress the situation.
- On 16th July the Government issued its proposed remedy for consultation (ending 11th October 2020), once the Government finalises the remedy proposals they are likely to be subject to the introduction of future legislation, so potentially the remedy may not be fully "signed-off" until 2021/22 at the earliest. The remedy is likely to offer all public pension scheme members who were in service on or before 31st March 2012 and in service on or after 1st April 2015 the choice of either staying in the new scheme or moving back into their original scheme. However, all staff will move into the new scheme from April 2022.
- The 2020/21 Budget assumed any proposed remedy / compensation would not impact on the 2020/21 year as employer costs associated with the impact of the remedy would be taken into account in the 2020 FPS Actuarial review. This review will determine the FPS employer rates from 2023/24.
- The Authority has been advised that any compensation payments will be passed to the employer as and when they are actioned.
- In order to manage any risk from the McCloud case the Authority identified the Smoothing Reserve, currently £2m, as an in-year source of funding if any current McCloud assumptions do not hold true. The Director of Finance believes the Smoothing Reserve can cover any costs associated with McCloud in 2020/21, but the future funding of such costs will be considered as part of the 2021/22 and future budget preparation processes.

Unplanned growth – The budget assumes all spending requirements can be met from the approved budget. The spread of **COVID-19** has created unprecedented circumstances within which the Authority has had to respond. The following points summarise the potential financial impact of COVID-19; -

 The anticipated financial impact in 2020/2021 is expected to be limited to a loss of commercial and other income (£0.5m) and additional expenditure on protective equipment, cleaning, ICT and other costs (£0.9m). To date the Government has awarded the Authority £1.419m to cover the impact of the virus, and MHCLG have made available funds to cover 95% of lost fees and charges income. Subject to the implications of any future wave(s), these grants should be sufficient to cover the loss of income and additional costs up to the end of 2020/21.

- The 2020/21 budget anticipates a level of Council Tax and Business Rate income based on the collection rates assumed by the five Merseyside local authorities. COVID-19 may impact adversely on the assumed collection rates and this will be reflected in the collection fund financial position to be taken into account during the 2021/22 budget setting process. The Government has announced it will allow any deficit on the Collection Fund to be spread over the 2021/22 2023/24 period.
- Any permanent impact on the Authority's MTFP beyond 2020/21 is difficult to determine at this point, as the impact of the virus on future local government funding is unknown.

Actual expenditure in comparison to Revenue Budget:

10. After reviewing spend and income up to the end of December 2020 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.

Vacancies arising from staff turnover in the year has resulted in a forecast £0.200m or 0.4% saving on the £49.964m budget.

Income:

The Authority receives a s31 grant as compensation for loss of Small Business Rates income lost as a result of Government policy on restricting annual rate increases. The current budget income for this grant is £1.111m, however the latest forecast is for a grant of £1.186m, an additional £0.075m.

Contingency for 2020/21 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 £0.075m.

11. Overall the latest forecast has identified a favourable revenue variance of £0.350m, the table below summarises the year-end forecast position based on spend to the end of December 2020:

Anticipated Year-End Revenue Position											
	FIRE SERVICE BUDGET	Fire Authority	Lead for NRA	TOTAL BUDGET	ACTUAL as at 31.12.20	FORE- CAST	VARI- ANCE				
	£'000	£'000	£'000	£'000	£'000	£'000	£'000				
Expenditure											
Employee Costs	49,964	353	1,889	52,206	38,311	52,006	-200				
Premises Costs	2,979			2,979	2,072	2,979	0				
Transport Costs	1,269		6,243	7,512	5,216	7,512	0				
Supplies and Services	3,121	101	1,794	5,016	3,355	5,016	0				
Agency Services	6,309		644	6,953	4,856	6,953	0				
Central Support Services	529	46	0	575	455	575	0				
Capital Financing	5,879		4	5,883	0	5,883	0				
Income	-10,672		-10,574	-21,246	-23,609	-21,321	-75				
Net Expenditure	59,378	500	0	59,878	30,656	59,603	-275				
Contingency Pay&Prices	189			189	0	114	-75				
Cost of Services	59,567	500	0	60,067	30,656	59,717	-350				
Interest on Balances	-172			-172	-86	-172	0				
Movement on Reserves	2,066			2,066	0	2,066	0				
Total Operating Cost	61,461	500	0	61,961	30,570	61,611	-350				

- 12. The Service is currently finalising the award of a contract for the provision of a new ICT application to meet the information needs of Response, Prevention and Protection. Some parallel running of the old system will be required in addition to funds to implement the new system and enhance its basic functions. Officers have requested a new reserve of £0.350m to fund the one-off costs. Therefore, Members' are asked to approve the use of the identified £0.350m favourable variance to increase the Capital Investment Reserve.
- 13. 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.
- 14. Debtor accounts under £5,000 may be written off by the Director of Finance. One debtor account for £1,022 was written-off under delegated powers in the quarter as it was deemed irrecoverable.

Capital Programme Position:

- 15. The last financial review report (CFO/058/20) approved a 5-year capital programme worth £37.167m. This has now been updated for scheme additions and changes during quarter 3 of +£0.024m, as outlined below:
 - a) New ICT and vehicle spend funded by revenue, £0.016m,
 - b) A net increase in the vehicle replacement programme of £0.08m for price increases funded from borrowing, and

- c) Following a review of the 2020/21 programme officers have now revised the timing of actual spend and have re-phased £6.124m from 2020/21 into future years. The most significant re-phasing related to :-
 - National Resilience Assurance Team / National Asset Refresh-£1.000m re-phasing. The Authority acts on behalf of the Home Office (HO) to co-ordinate and procure the approved asset refresh, however ultimately the procurement of assets has to be signed-off by the HO. 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 2021/22.
 - Officers have given priority to completing the new St Helens scheme by 2020/21, and therefore other non-essential smaller building refurbishment works have been re-phased into 2021/22. Plans are currently being finalised, planning approval applied for, tender evaluation work carried out etc., resulting in a re-phasing of £2.631m.
 - Special Vehicle £1.130m slippage. A review is currently being undertaken to determine what the required specification and requirements will be for the Incident Management Unit (IMU), and the planned £0.650m spend is now expected in 2021/22. Rather than refurbish the current BA support units a decision has been made to procure a new one and defer the planned £0.250m spend until 2021/22. Officers are considering the purchase of a scorpion or stinger appliance rather than a CPL appliance. They are also reviewing the ask around the pump prime movers. This has resulted in slippage of £0.230m.
 - The balance, £1.363m, relates to the re-phasing of various ICT, operational equipment and miscellaneous vehicle schemes.
- 16. The revised detailed capital programme is attached as Appendix B (20120/21 Capital Programme) and Appendix C (2020/21–2024/25 Capital Programme) to this report.

Use of Reserves:

- 17. The analysis in Appendix A4 outlines a £0.037m contribution from reserves during the third quarter of 2020/21, as a result of: -
 - A £0.027m from the capital reserve to support consultancy costs for the ICT applications development work, and
 - A £0.010m drawdown from the CRM reserve to cover planned community risk management projects.

In light of the need to fund a new TDA the CFO and Director of Finance are continually reviewing the current reserves and this report proposes to re-align £0.500m from the Recruitment reserve to the Capital Investment reserve. The Recruitment reserve currently stands at £2.5m and it is expected that the cost of recruiting firefighters in advance of existing staff retirements can be contained

within the overall employee budget, and it is felt a reduced reserve of £2.000m is sufficient to meet any future challenges.

The general revenue reserve has remained unchanged at £3.000m.

(B) <u>Treasury Management</u>

18. The Authority continues to "buy in" Treasury Management services from Liverpool City Council. The following paragraphs reflect Treasury Management activities in the period April to December 2020.

19. Prospects for Interest Rates;

There was some good news in the last quarter with the announcement of the approval of two Covid-19 vaccines as well as the agreement of a Brexit trade deal in late December.

The medium-term global economic outlook has improved with the distribution of vaccines, but the recent upsurge in coronavirus cases has worsened economic prospects over the short term. Restrictive measures and further lockdowns are likely to continue in the UK and Europe until the majority of the population is vaccinated by the second half of 2021. The recovery period will be strong thereafter, but potentially longer than previously envisaged.

Signs of a slowing UK economic recovery were already evident in UK monthly GDP and PMI data, even before the second lockdown and Tier 4 restrictions. Employment is falling despite an extension to support packages. The need to support economic recoveries and use up spare capacity will result in central banks maintaining low interest rates for the medium term.

The combined effect of Brexit and the after-effects of the pandemic will dampen growth relative to peers, maintain spare capacity and limit domestically generated inflation. The Bank of England will therefore maintain loose monetary conditions for the foreseeable future. It is expected that the Bank will maintain the Bank Rate at the current 0.10% level. The central case for Bank Rate is no change, but further cuts to zero, or perhaps even into negative territory, cannot be completely ruled out.

Gilt yields will remain low in the medium term. Shorter term gilt yields are currently negative and will remain around zero or below until either the Bank expressly rules out negative Bank Rate or growth/inflation prospects improve.

Downside risks remain, and indeed appear heightened, in the near term, as the government reacts to the escalation in infection rates

On 25 November 2020, the Chancellor announced the conclusion to a review of margins over gilt yields for PWLB rates. The sudden increase of the previous year was reversed with the margin over gilts reduced by 100 bps. At the same

time a prohibition was introduced to deny access to borrowing from the PWLB for any local authority which had purchase of assets for yield in its three year capital programme. The new certainty rate PWLB margin is gilts plus 80 basis points. PWLB rates are now historically low at below 2.00% across all maturity periods.

This policy change should have no immediate impact on MFRS as the current expectation is that new borrowing will not be required for a number of years. The current environment remains 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 2020/21. In this scenario, the strategy was to reduce investments and borrow for short periods and possibly at variable rates when required.

20. 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 2020/21. Current market conditions continue to be unfavourable for any debt rescheduling.

21. Annual Investment Strategy;

The investment strategy for 2020/21 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 Oct to 31 Dec 2020 the average rate of return achieved on average principal available was 0.47%. This compares with an average seven day deposit (7 day libid) rate of -0.06%.

The credit ratings and individual limits for each institution within the categories of investments to be used by the Authority in 2020/21 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 £35.4m as at 31st December 2020:

ANALYSIS OF INVESTMENTS END OF QUARTER 3 2020/21

		Credit		DAINTLIN 3 202	Building	Local	Average
Institution		Rating	MM Fund*	Bank / Other	Society	Authority	Interest
			£	£	£	£	%
Aberdeen Global		AAA	3,000,000				0.70
Federated Investors		AAA	2,600,000				0.69
Close Brothers		Α	2,000,000	2,000,000			0.76
HSBC (MFRS Deposit Account)		A		1,800,000			0.00
Santander		A		2,000,000			0.58
Newcastle B Soc		,,		2,000,000	1,000,000		0.75
Coventry B Soc					1,000,000		0.75
Principality B Soc					2,000,000		0.68
Aberdeen Council					_,000,000	2,000,000	0.58
Blackburn Council						2,000,000	0.63
Blackpool Council						2,000,000	0.61
Broxbourne DC						2,000,000	0.53
Broxtowe BC						2,000,000	0.86
Guildford BC						2,000,000	0.55
PCC Lancashire						2,000,000	0.80
Slough BC						2,000,000	0.79
Tameside MBC						2,000,000	0.71
Thurrock Council						2,000,000	0.86
	Totals		5,600,000	5,800,000	4,000,000	20,000,000	0.66
Total Current Inve	stments			<u>"</u>		35,400,000	

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

22. External Debt Prudential Indicators;

The external debt indicators of prudence for 2020/21 required by the Prudential Code were set in the strategy as follows:

Authorised limit for external debt: £64 million Operational boundary for external debt: £58 million

Against these limits, the maximum amount of debt reached at any time in the period 1st October to 31st December 2020 was £37.3 million.

23. Treasury Management Prudential Indicators;

The treasury management indicators of prudence for 2020/21 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 1st October to 31st December 2020 was as follows:

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

b) Maturity Structure of Borrowing

Upper and lower limits for the maturity structure of borrowing were set and the maximum and minimum that was reached for each limit in the period 1st October to 31st December 2020 was as follows: -

Maturity Period	Upper Limit	Lower Limit	Maximum	Minimum
Under 12 months	50%	0%	5%	1%
12 months and within 24 months	50%	0%	9%	4%
24 months and within 5 years	50%	0%	0%	0%
5 years and within 10 years	50%	0%	0%	0%
10 years and above	95%	0%	91%	90%

c) Total principal sums invested for periods longer than 365 days

The limit for investments of longer than 365 days was set at £2 million for 2020/21. One investment of £2 million for 365 days was placed in the second quarter of 2020/21.

Equality and Diversity Implications

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

Staff Implications

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

Legal Implications

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

Financial Implications & Value for Money

27. See Executive Summary.

Risk Management, Health & Safety, and Environmental Implications

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

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

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

BACKGROUND PAPERS

CFO/008/20 "MFRA Budget and Financial Plan 2020/2021-2024/2025" Authority 27th February 2020.

CFO/045/20 "Financial Review 2020/21 – April to June" Audit Committee 24th September 2020.

CFO/058/20 "Financial Review 2020/21 – April to September" Policy and Resources Committee 10th December 2020.

GLOSSARY OF TERMS

2020/21 REVENUE BUDGET MOVEMENT SUMMARY

	ZOZO/Z1 KEVENOE BOD			OUMINAIN			
Actual		Base	Qtr 1	Qtr 2	Reserve	Vire-	Qtr 3
2019/20	SERVICE REQUIREMENTS	Budget	Budget	Budget	Draw-	ments	Budget
2019/20		2020/21	2020/21	2020/21	down	IIIeIIIS	2020/21
£'000		£'000	£'000	£'000	£'000	£'000	£'000
63,361	Fire Service	65,759	62,671	58,727	37	614	59,378
1 ' 1	Corporate Management	522	496	499	0	1	500
	NRAT MFRS Lead Authority (Budget Neutral)	0	0	0	0	o	0
	2017 - 18 Dynamic Savings	ō	0	0	o	ا م	0
63,881	2017 10 Dynamic Gavings	66,281	63,167	59,226	37	615	59,878
	Contingency for Pay/Price Changes	1,423	1,415	804	0	-615	189
63,881	TOTAL SERVICE EXPENDITURE	67,704	64,582	60,030	37	0	60,067
-301	Interest on Balances	-172	-172	-172	0	o	-172
63,580	NET OPERATING EXPENDITURE	67,532	64,410	59,858	_	0	59,895
55,555	NET OF ENVINE EXPENSIVE	0.,002	0-1,-1-10	00,000	J		00,000
	Contribution to/(from) Reserves:						
1 1							
	Emergency Related Reserves		•			اما	
0	Bellwin / Emergency Planning Reserve	0	0	0	0	0	0
116	Insurance Reserve	0	0	0	0	0	0
355	Facing The Future COVID-19 Reserve	0	0	0	0	0	0
	Modernisation Challenge		0				
1,550	Smoothing Reserve	0	0	0	0	0	0
0	Pensions Reserve	ŏ	0	0	o	Ö	0
	Recruitment Reserve	ŏ	0	-500	0	0	-500
-346	Invest to Save Reserve	-223	-223	-223	0	0	-223
-346	ilivest to save Reserve	-223	-223	-223	"	ا	-223
6 005	Conital Investment Become	F 220	0.007	0.000	0.7	اما	2 200
-6,005	Capital Investment Reserve	-5,329	-2,207	2,933	-27	0	2,906
-124	PFI Annuity Reserve	-91	-91	4	0	0	4
	Specific Projects	_				_	
3	Community Sponsorship Reserve	0	0	0	0	0	0
-1	Equipment Reserve	0	0	0	0	0	0
-17	Community Engagement Reserve	0	0	0	0	0	0
0	Training Reserve	0	0	0	0	0	0
-15	Health and Wellbeing Reserve	0	0	0	0	0	0
0	Inflation Reserve	0	0	-200	0	0	-200
86	Clothing Reserve	0	0	0	0	0	0
l i							
	Ringfenced Reserves						
	Princes Trust Reserve	0	0	0	0	o	0
1	Community Risk Management Reserve	Ö	0	0	-10	o	-10
	Energy Reserve	72	72	89	0	Ö	89
75	New Dimensions Reserve	0	0	n	0	o o	0
'3	TOW DIMONSIONS RESERVE	ا	J				U
1,000	Appropriation to / From Revenue Balances	0	0	0	0	0	^
-3,298	Movement in Reserves	-5,571	-2,449	2,103	-37	0	2,066
-3,290	wiovernent in Reserves	-5,5 <i>1</i> 1	-2,449	2,103	-3/	"	۷,006
60,282	BUDGET REQUIREMENT	61,961	61,961	61,961	0	0	61,961
		,	· ·	•			
-31 502	Settlement Funding Assessment	-31,433	-31,433	-31,433	0	o	-31,433
	Collection Fund Deficit	-31,433	-31,433 -225	-31,433 -225	0	0	-31,433 -225
	Transitional Funding Pension	-225	-225	-225	0	0	-225
	<u> </u>	•	•	20 202		_	20 202
	Precept Income	-30,303	-30,303	-30,303		0	-30,303
-59,701	BUDGET FUNDING	-61,961	-61,961	-61,961	0	0	-61,961

2020/21 FIRE SERVICE REVENUE BUDGET MOVEMENT

						r r	
Actual		Base	Qtr 1	Qtr 2	Reserve	Vire-	Qtr 3
2019/20	SERVICE REQUIREMENTS	Budget	Budget	Budget	Draw-	I I	Budget
2019/20		2020/21	2020/21	2020/21	down	ments	2020/21
£'000		£'000	£'000	£'000	£'000	£'000	£'000
	EMPLOYEES						
	Uniformed						
31,064	Firefighters	33,134	33,134	33,009		649	33,658
1	-					!!	•
1,290	Control	1,364	1,364	1,364		55	1,419
2,202	Additional Hours	1,255	1,255	1,255		28	1,283
34,556	TOTAL UNIFORMED	35,753	35,753	35,628	0	732	36,360
	APT&C and Manual						
9,441	APT&C	10,147	10,369	10,454		-214	10,240
146	Tender Drivers	132	133	144		-1	143
170	Catering	186	190	196			196
556	Transport Maintenance	647	617	617		15	632
50	Hydrant Technicians	56	57	53			53
43	Casuals	0	0	0			0
10,406	TOTAL APT&C/MANUAL	11,168	11,366	11,464	0	-200	11,264
10,400		11,100	11,300	11,404	١	-200	11,204
	Other Employee Expenses						
82	Allowances	59	59	60			60
0	Removal Expenses	1	1	1			1
509	Training Expenses	516	455	396		24	420
42	Other Expenses	18	34	34		-6	28
5	Staff Advertising	7	7	5			5
82	Development Expenses	80	80	80			80
52	Employee Insurance	170	170	170		-26	144
0	MPF Pen Fixed Rate	0	0	-157			-157
53	Enhanced Pensions	52	52	52			52
3	SSP & SMP Reimbursements	0	0	0			0
134		118	118	118			118
1	Catering Expenditure						
-563	HFRA Capitalisation Payroll	-375	-375	-375			-375
399	TOTAL OTHER EMPLOYEE EXPENSES	646	601	384	0	-8	376
	Pensions						
1,778	Injury Pension	1,790	1,790	1,790			1,790
154	III Health Retirement Charges	174	174	174			174
1,932	TOTAL PENSIONS	1,964	1,964	1,964	0	0	1,964
47,293	TOTAL EMPLOYEES	49,531	49,684	49,440	0	524	49,964
11,200		10,001	10,000	,			,
	PREMISES						
19	Building Maintenance Repairs	32	29	29			29
16	Site Maintenance Costs	14	16	16			16
1,030	Energy	950	1,012	995		-62	933
60	Rent	46	47	47			47
1,589	Rates	1,552	1,551	1,586			1,586
276	Water	301	301	301		-1	300
17	Fixtures	15	15	17			17
0	Contract Cleaning	0	0	0			0
49	Insurance	51	51	51			51
3,056	TOTAL PREMISES		3,022	3,042	0	-63	2,979
3,000		2,001	3,022	J,U-72	-	- 55	2,010
	TRANSPORT						
327	Direct Transport	381	330	330		-1	329
6	Tunnel & Toll Fees	11	11	11			11
123	Operating Lease	133	133	133		1	134
423	Other Transport Costs	470	470	471			471
69	Car Allowances	92	92	93		-1	92
196	Insurance	213	213	213		19	232
1,144					0	18	1,269
1,174	TOTAL INANOPORT	1,500	1,273	1,201	U	10	1,209

2020/21 FIRE SERVICE REVENUE BUDGET MOVEMENT (continued)

	2020/21 FIRE SERVICE REVENU	Base	Qtr 1	Qtr 2	Reserve	<u>'</u>	Qtr 3
Actual	OEDVICE DECLUDEMENTS				i	Vire-	
2019/20	SERVICE REQUIREMENTS	Budget	Budget	Budget	Draw-	ments	Budget
£'000		2020/21 £'000	2020/21 £'000	2020/21 £'000	down £'000	£'000	2020/21 £'000
2.000	SUDDITES & SEDVICES	£ 000	2.000	2.000	2.000	£ 000	£ 000
	SUPPLIES & SERVICES	4.4	42	4.4			42
9	Administrative Supplies	14	13	14		-1	13
231	Operational Supplies	273	266	264		3	267
9	Hydrants	11	11	11		ارا	11
43	Consumables	43	43	43		1	44
90	Training Supplies	107	107	108	40	-1	107
59	Fire Prevention Supplies	65	58	60	10	-6	64
33	Catering Supplies	30	27	29			29
592	Uniforms	306	308	311		7	318
78	Printing & Stationery	91	95	95			95
3	Operating Leases	1	1	1			1
471	Professional Fees/Service	711	729	196		242	438
752	Communications	802	804	805		-30	775
15	Postage	14	14	14		1	15
7	Command/Control	8	8	8			8
260	Computing	251	257	258		-11	247
181	Medicals	264	264	264		7	271
76	Travel & Subsistence	80	79	78		-4	74
98	Grants/Subscriptions	93	103	105		8	113
6	Advertising	1	1	1			1
22	Insurances	23	23	23		7	30
8	Furniture	13	13	13		•	13
61	Laundry	82	81	81			81
7	Hospitality	02	01	4			4
118	Seconded Officers In	0	102	102			102
3,229	TOTAL SUPPLIES & SERVICES	3,287	3,411	2,888	10	223	3,121
3,223		3,207	3,411	2,000	10	223	3,121
	AGENCY SERVICES	400	400	400			400
114	Super Fund Admin	126	126	126			126
1,515	ICT Service Provider	1,483	1,483	1,495			1,495
424	ICT Managed Suppliers	434	434	437			437
2,804	PFI Unitary Charges ((Int/Principal/Op Costs)	2,800	2,800	2,866			2,866
1,296	Estates Service Provider	1,358	1,358	1,385			1,385
6,153		6,201	6,201	6,309	0	0	6,309
	CENTRAL EXPENSES						
416	, ,	432	432	432	27	64	523
2	Central Expenses	0	0	2		4	6
418	TOTAL CENTRAL EXPENSES	432	432	434	27	68	529
	CAPITAL FINANCING						
10,036	PWLB Debt Charges	6,317	6,317	3,248			3,248
54	MRB Debt Charges	60	60	60			60
3,731	Revenue Contribution to Capital	5,675	2,556	2,563		8	2,571
13,821	TOTAL CAPITAL FINANCING	12,052		5,871	0	8	5,879
	TOTAL EXPENDITURE	75,764	72,932	69,235	37	778	70,050
-,	INCOME	,. • •	,,,,,,	,			
8,245	Specific Grants	7,379	7,461	7,613		119	7,732
10	Sales	1,379	1,401	1,013		''3	1,132
1,418	Fees & Charges	1,083	1,116	1,149		167	1,316
1,410	Reinforcing Moves	1,003	1,110	1,149		10/	1,310
1,015	Rents etc.	930	930	930			930
432	Recharges Secondments	256	395	395			395
279	Contributions	125	125	125		45	170
291	Recharges Internal	216	218	280		-167	113
50	Other Income	10	10	10			10
11,753	TOTAL INCOME	10,005	10,261	10,508	0	164	10,672
63,361	NET EXPENDITURE	65,759	62,671	58,727	37	614	59,378

APPENDIX A3

2020/21 CORPORATE MANAGEMENT REVENUE BUDGET MOVEMENT

Actual 2019/20	SERVICE REQUIREMENTS	Base Budget 2020/21	Qtr 1 Budget 2020/21	Qtr 2 Budget 2020/21	Reserve Draw- down	Vire- ments	Qtr 3 Budget 2020/21
£'000		£'000	£'000	£'000	£'000	£'000	£'000
1	EXPENDITURE						
	Finance & Legal costs						
79	Finance Officer	79	79	79			79
104	Legal Officer	89	63	66			66
	Democratic Rep (1020)						
15	- Travel & Subsistence	17	17	17			17
2	- Conference Fees	2	2	2			2
200	- Members Allowances	208	208	208			208
0	- Telephones	1	1	1			1
0	- Training	1	1	1			1
0	- Hospitality	1	1	1			1
	Central Expenses (1030)						
12	Bank Charges	15	15	15			15
30	District Audit Fees	30	30	30		1	31
78	Subscriptions	79	79	79			79
520	TOTAL EXPENDITURE	522	496	499	0	1	500

2020/21 NATIONAL RESILIENCE ASSURANCE REVENUE BUDGET MOVEMENT

Actual		Base	Qtr 1	Qtr 2	Reserve	Vireme	Qtr 3
2019/20	SERVICE REQUIREMENTS	Budget	Budget	Budget	Draw-	nts	Budget
2019/20		2020/21	2020/21	2020/21	down	1115	2020/21
£'000		£'000	£'000	£'000	£'000	£'000	£'000
	EXPENDITURE						
1,537	Employee Costs		1,829	1,872		17	1,889
5,846	Transport Costs		6,236	6,242		1	6,243
1,522	Supplies and Services Costs		1,589	1,639		155	1,794
752	Agency Costs		644	644			644
250	Central Expenditure		182	167		-167	0
7	Capital Financing Costs		0	3		1	4
9,914	TOTAL EXPENDITURE	0	10,480	10,567	0	7	10,574
	INCOME						
9,914	Income		10,480	10,567		7	10,574
0	NET EXPENDITURE	0	0	0	0	0	0

Budgeted Movement on Reserves 2020/21

	Opening Balance	Qtr 1 Draw- down	Qtr 2 Draw- down & changes	Qtr 3 Draw- down	Closing Balance
Committed Reserves	£'000	£'000	£'000	£'000	£'000
Emergency Related Reserves					
Bellwin / Emergency Planning Reserve	222				222
Insurance Reserve	499				499
Facing The Future COVID-19 Reserve	355				355
Modernisation Challenge					
Smoothing Reserve	2,000	0			2,000
Pensions Reserve	0	0			o
Recruitment Reserve	3,000	0	-500		2,500
Invest to Save / Collaboration Reserve	326	0			326
Capital Investment Reserve	3,097	3,122	5,140	-27	11,332
PFI Annuity Reserve	1,771	0	95		1,866
Specific Projects					
Community Sponsorship Reserve	33				33
Equipment Reserve	91				91
Community Engagement Reserve	7				7
Training Reserve	150				150
Health and Wellbeing Reserve	20				20
Inflation Reserve	700		-200		500
Clothing Reserve	328				328
Ringfenced Reserves					
Princes Trust Reserve	82				82
Community Risk Management Reserve	318			-10	308
Energy Reserve	80		17		97
New Dimensions Reserve	116				116
Total Earmarked Reserves	13,195	3,122	4,552	-37	20,832
General Revenue Reserve	3,000	0	0	0	3,000
Total Reserves	16,195	3,122	4,552	-37	23,832



Capital Programme 2020/21

	<u></u>	itai Progran	Time ZOZO	<u>- 1</u>		r		r
	<u>EXPENDITURE</u>	Approved Budget	Q1 Budget	Q2 Budget	Q3 Re- Phasings	Q3 Vire- ments	Q3 Budget	Actual to 31.12.20
		£	£	£	£	£	£	£
BUILDING	S & LAND PROGRAMME							
BLD001	Roofs & Canopy Replacements	40,000	120,500	120,500			120,500	15,823
BLD004	Concrete Yard Repairs	40,000	49,400	49,400			49,400	,
BLD005	Tower Improvements	10,000	11,700	11,700			11,700	
BLD007	L.E.V. Sys In App Rooms	15,000	24,000	24,000			24,000	
BLD013	Appliance Room Floors	55,000	82,700	82,700	-25,000		57,700	718
BLD014	Boiler Replacements	35,000	56,900	56,900	-25,000		31,900	863
BLD016	Community Station Investment	25,000	60,400	60,400	00.000		60,400	190
BLD018	Conference Facilities H/Q	20,000	30,000	30,000	-20,000		10,000	
BLD020 BLD026	5 Year Electrical Test Corporate Signage	120,000 15,000	153,200 23,000	153,200 23,000	-100,000 -20,000		53,200 3,000	
BLD026	Diesel Tanks	15,000	33,800	33,800	-20,000		33,800	7,200
BLD031	Power Strategy (Generators)	10,000	48,100	48,100			48,100	4,304
BLD032	Sanitary Accommodation Refurb	50,000	77,000	77,000	-40.000		37,000	1,564
BLD034	Office Accommodation	15.000	53,000	53,000	-20,000		33,000	1,004
BLD036	L.L.A.R. Accommodation Formby	0	0	0	20,000		0	-20,391
BLD039	F.S. Refurbishment Heswall	450,500	500,500	500,500			500,500	
BLD042	St Helens Conversion	75,000	102,700	102,700		-40,000	62,700	
BLD044	Asbestos Surveys	35,000	63,000	63,000	-25,000		38,000	7,965
BLD050	LLAR Accommodation Belle Vale	50,000	50,000	50,000	-50,000		0	
BLD053	Lighting Replacement	25,000	25,000	25,000	-25,000		0	
BLD055	F.S. Refurbishment Bromborough	290,000	292,800	292,800	-250,000		42,800	5,330
BLD056	F.S. Refurbishment Eccleston	40,000	50,000	50,000			50,000	
BLD057	F.S. Refurbishment Crosby	150,000	150,000	150,000	-125,000		25,000	600
BLD058	H.V.A.C. Heating, Vent & Air Con	75,000	94,300	94,300	-40,000		54,300	7,740
BLD060	D.D.A. Compliance Work	170,000	199,800	199,800	-150,000		49,800	
BLD061	Lighting Conductors Surge Protectors	25,000	38,000	38,000	-30,000		8,000	
BLD062	Emergency Lighting	20,000	35,000	35,000	-30,000		5,000	
BLD063 BLD067	F.S. Refurbishment Kirby Gym Equipment Replacement	365,000 50,000	375,000 76,600	375,000 76,600	-250,000 -50,000		125,000 26,600	
BLD007	Workshop Enhancement	50,000	76,600	76,600	-50,000		77,400	65,558
BLD070	Station Refresh	52,400	77,400	77,400			77,400	17,773
BLD071	SHQ Museum	191,000	191,000	191,000	-191,000		77,700	17,773
BLD075	LLAR Accommodation Newton Le Willows	270,700	277,600	277,600	-200,000		77,600	4,170
BLD081	SHQ Stage C Works	0	0	0			0	-15,014
BLD083	St Helens Fire Station Build	2,500,000	3,049,200	3,049,200		40,000	3,089,200	2,888,947
BLD084	F.S. Refurbishment Croxteth	250,000	293,500	293,500	-250,000		43,500	6,099
BLD085	F.S. Refurbishment Speke/Garston	150,000	150,000	150,000	-150,000		0	489
BLD086	F.S. Refurbishment Old Swan	150,000	150,000	150,000	-150,000		0	256
BLD088	F.S. Refurbishment Kensington	40,000	40,000	40,000	-40,000		0	l
BLD090	F.S. Refurbishment Wallasey	0	50,000	50,000			50,000	9,233
BLD091	Refurbishment TDA	4,493,800	250,000	250,000	-200,000		50,000	18,401
BLD092	Service HQ. Offices	90,000	115,600	115,600	-75,000		40,600	40.00:
BLD094	Security Enhancement Works	25,000	31,600	31,600	400.000		31,600	13,021
CON001	Energy Conservation Non-Salix	25,000	134,300	134,300	-100,000		34,300	
CON002	Energy Conservation Salix	0	1,000	1,000			1,000	
EQU002	Fridge/Freezer Rep Prog	10,000	26,000	26,000			26,000	2,668
EQU003	Furniture Replacement Prog	20,500	40,900	40,900			40,900	5,414
	Total	10,588,900	7,832,200	7,832,200	-2,631,000	0	5,201,200	3,048,920
FIRE SAF	I FTY							
FIR002	Smoke Alarms (H.F.R.A.)	235,000	235,000	235.000			235,000	82,749
FIR002 FIR005		375,000	375,000	375,000			375,000	02,749
	Installation Costs (H F P A)			010.000		1	070,000	
	Installation Costs (H.F.R.A.)					i	05,000	45.000
FIR006	Deaf Alarms (H.F.R.A.)	25,000	25,000	25,000			25,000	15,000
•					0	0	25,000 101,000 736,000	15,000 -65,931 31,818

APPENDIX B

Capital Programme 2020/21

	EXPENDITURE	Approved Budget	Q1 Budget	Q2 Budget	Q3 Re- Phasings	Q3 Vire- ments	Q3 Budget	Actual to 31.12.20
		£	£	£	£	£	£	£
ICT								
FIN001	F.M.I.S. Replacement	180,000	253,500	253,500	-253,500		0	000 744
IT002 IT003	I.C.T. Software I.C.T. Hardware	354,000 342,100	397,800 490,200	397,800 504,150	-152,000	5,850	397,800 358,000	282,714 208,593
IT005	I.C.T. Servers	79.000	162,400	162,400	-152,000	3,650	162,400	3,796
IT018	I.C.T. Network	17,000	236,500	236,500			236,500	126,714
IT019	Website Development	0	22,200	22,200			22,200	6,486
IT026	I.C.T. Operational Equipment	258,500	258,500	258,500	-73,500		185,000	38,465
IT027	I.C.T. Security	2,000	3,100	3,100	ĺ	-3,100	0	, , , , , , , , , , , , , , , , , , ,
IT028	System Development Portal	0	9,700	9,700			9,700	
IT030	I.C.T. Projects / Upgrades	5,000	5,000	5,000		-5,000	0	
IT047	Legal Case Management system	0	1,200	1,200			1,200	220
IT055	C3i C&C Comms and Info system	5,000	5,000	5,000		-3,400	1,600	1,548
IT056	PFI Access Door System	0	6,200	6,200		-6,200	0	
IT058	New Emergency Services Network	54,000	59,700	59,700	05.000		59,700	
IT059	ESMCP Project Control room integration	26,000	92,000	92,000	-25,900	1	66,100	
IT060 IT062	ICT Station Change	145 000	950,000	950,000	-50,000	20,700	20,700 900,000	606,554
111002	Capita Vision 3 Update Total	145,000 1,467,600	2,953,000	2,966,950	-554,900	8,850	2,420,900	1,275,090
	Total	1,407,000	2,933,000	2,900,930	-554,900	0,030	2,420,300	1,273,090
ODEDATI	ONAL FOUR & UVDDANTO							
	ONAL EQUIP. & HYDRANTS	00.000	00.000	5 000			5 000	
OPS001	Gas Tight Suits Other Ppe	20,000	20,000	5,000	00.000		5,000	
OPS003 OPS005	Hydraulic Rescue Equipment Resuscitation Equipment	30,000	34,900	0 34,900	20,000 -14,900		20,000	
OPS009	Pod Equipment	75,000	112,500	112,500	-14,900		52,500	
OPS016	Gas Detection Equipment	20,000	25,300	25,300	-20,000		5,300	
OPS022	Improvements To Fleet	30,000	33,600	33,600	-20,000	47,800	81,400	65,906
OPS023	Water Rescue Equipment	10,000	12,600	27,600		,555	27,600	26,217
OPS024	BA equipment / Comms	54,500	76,600	76,600	-30,000	-20,000	26,600	14,535
OPS026	Rope Replacement	10,000	17,000	17,000			17,000	3,234
OPS027	Light Portable Pumps	20,000	20,000	20,000		10,000	30,000	
OPS031	Cctv Equipment/Drone	15,000	21,000	21,000		2,200	23,200	23,195
OPS033	Marine Rescue Launch	10,000	10,000	10,000			10,000	
OPS034	Operational Ladders	66,000	73,200	73,200	-30,000		43,200	15,977
OPS036	Radiation Detection Equipment	65,000	65,000	65,000	-50,000		15,000	
OPS038	Water Delivery System	15,000	30,000	30,000			30,000	0.040
OPS039 OPS049	Water Delivery Hoses Bulk Foam Attack Equipment	15,000	40,400	40,400	-120,000		40,400	6,818
OPS049 OPS052	DEFRA FRNE Water Rescue Grant	120,000 16,000	143,000 16,000	143,000 16,000	-120,000		23,000	
OPS054	Electrical Equipment	20,000					34,500	32,970
OPS055			1,489,900	i	-1,000,000		i	30,181
	NRAT National Asset Refresh	1,250,000	i	1,489,900	-1,000,000	i	489,900	30,101
OPS056	PV Solar Panels	10,000	16,000	16,000		-10,000	6,000	
HYD001	Hydrants (New Installations)	18,500	18,500	18,500			18,500	1,440
HYD002	Hydrants (Rep Installations)	18,500	18,500	18,500	4 040 000		18,500	2,340
	Total	1,908,500	2,328,500	2,328,500	-1,310,900	0	1,017,600	222,813
	<u> </u>							
VEHICLE:								
VEH001	Wtl'S Purchased	1,745,800	1,812,000	1,812,000			1,812,000	657,656
VEH002	Ancillary Vehicles	531,250	584,920	584,920	-413,890		171,580	
VEH004	Special Vehicles	1,272,050	1,346,150	1,346,150	-1,211,150		135,000	2,199
VEH005	Vehicles water Strategy	0	16,400	16,400			16,400	
VEH010	Marine Rescue Vessels	0	2,500		-2,500		0	
WOR001	Workshop Equipment	0	34,000	34,000			34,000	13,750
	Total	3,549,100	3,795,970	3,795,970	-1,627,540	550	2,168,980	673,605
		40.045.000	47.045.070	47.050.000	0.404.040	0.400	44 544 000	E 050 040
I	Grand Total	18,245,600	17,645,670	17,659,620	-6,124,340	9,400	11,544,680	5,252,246

APPENDIX B

Capital Programme 2020/21

	EXPENDITURE	Approved Budget	Q1 Budget	Q2 Budget	Q3 Re- Phasings	Q3 Vire- ments	Q3 Budget	Actual to 31.12.20
		£	£	£	£	£	£	£
Capital R	eceipts							
BLD036	Sale of Formby LLAR House	350,000	350,000	,			350,000	
BLD075	Sale of Newton 2 LLAR House	275,000	275,000		-275,000		0	50.740
BLD083	Sale of St Helens FS	100,000	100,000	,			100,000	53,743
BLD083	Sale of Eccleston FS	600,000	600,000	600,000			600,000	705,637
VEH001	Vehicles & Equipment > £10,000							10,175
R.C.C.O. 9999 5575	 / Capital Reserve Capitalisation of Sals HFRA (FIR005)	375,000	375,000	375,000			375,000	
0110 5575 0110 5575 IT003	St Helens FS New Build (BLD083) Cap Inv TDA Refurbishment (BLD091) Cap Inv ICT Equipment	2,177,800 3,500,000	2,177,800 0	2,177,800 0 13,950		8,850	2,177,800 0 22,800	2,177,800
VEH002	Mini Buses - Princes Trust				-98,400	98,400	0	
Grant OPS055	NRAT National Resilience Grant	1,250,000	1,489,920	1,489,920	-1,000,000		489,920	30,181
	Total Non Borrowing	8,627,800	5,367,720	5,381,670	-1,373,400	107,250	4,115,520	2,977,536
Borrowing I	Requirement							
	Unsupported Borrowing	9,617,800	12,277,950	12,277,950	-4,750,940	-97,850	7,429,160	2,274,710
	Borrowing	9,617,800	12,277,950	12,277,950	-4,750,940	-97,850	7,429,160	2,274,710
	Total Funding	18,245,600	17,645,670	17,659,620	-6,124,340	9,400	11,544,680	5,252,246
	1							



Capital Programme 2020/21 to 2024/25 - Appendix C

	Total Cost	2020/21	2021/22	2022/23	2023/24	2024/25
Capital Expenditure	£	£	£	£	£	£
Building/Land	14,356,100	5,201,200	7,829,900	705,000	305,000	315,000
Fire Safety	3,276,000	736,000	635,000	635,000	635,000	635,000
іст	6,479,200	2,420,900	968,500	1,180,600	797,100	1,112,100
Operational Equipment & Hydrants	3,673,500	1,017,600	1,566,900	240,000	462,000	387,000
Vehicles	9,405,800	2,168,980	3,262,770	1,981,550	676,650	1,315,850
Expenditure	37,190,600	11,544,680	14,263,070	4,742,150	2,875,750	3,764,950
2020/21 - 2024/25 Q2 Balance	37,166,750	17,659,620	8,644,930	4,420,400	2,677,200	3,764,600
Q3 Changes	23,850	(6,114,940)	5,618,140	321,750	198,550	350
Movements Explained by:						
New ICT (RCCO)	8,850	8,850	0			
Ancillary fleet Price Increases	7,600	550	0	(5,850)	12,550	350
Re-Phasing of Schemes	7,400	(6,124,340)	5,618,140	327,600	186,000	0
Q3 Movement	23,850	(6,114,940)	5,618,140	321,750	198,550	350
	Total	2020/21	2021/22	2022/23	2023/24	2023/24
Financing Available	£	£	£	£	£	£
Capital Receipts	1,325,000	1,050,000	275,000	0	0	0
RCCO	2,003,600	397,800	480,800	375,000	375,000	375,000
Capital Reserves	5,677,800	2,177,800	3,500,000	0	0	0
Grants	1,489,920	489,920	1,000,000	0	0	0
Total Non Borrowing	10,496,320	4,115,520	5,255,800	375,000	375,000	375,000
Unsupported Borrowing	26,694,280	7,429,160	9,007,270	4,367,150	2,500,750	3,389,950
Total Funding	37,190,600	11,544,680	14,263,070	4,742,150	2,875,750	3,764,950
Q3 Funding Level for 2019/20 - 2023/24 Programme	37,166,750	17,659,620	8,644,930	4,420,400	2,677,200	3,764,600
Q3 to Q2 Change	23,850	(6,114,940)	5,618,140	321,750	198,550	350
Funding Change Explained by:						
RCCO	16,250	(89,550)	105,800	0	0	0
Capital Reserves	0	0	0	0	0	0
Capital Receipts	0	(275,000)	275,000	0	0	0
Grants	0	(1,000,000)	1,000,000	0	0	0
Unsupported Borrowing	7,600	(4,750,390)	4,237,340	321,750	198,550	350
Q3 Movements	23,850	(6,114,940)	5,618,140	321,750	198,550	350

Buildings Capital Programme 2020/21 to 2024/25

National State Particulation Investment	Buildings Capital Programme 2020/21 to 2024/25											
Migor Site Refurbishments		Type of Capital Expenditure		7 7				2024/25				
BLD019 R Fortunation Bank Ban			£	£	£	£	£	£				
BLD039 FS Refurbishment Heswall BD0,000 SD0,000 BLD04 FS Refurbishment SI Helens Refurbishment SI Helens Refurbishment SI Helens Refurbishment Roceation SD0,000 BLD05 FS Refurbishment Eccleston SD0,000 25,000 BLD05 FS Refurbishment Eccleston SD0,000 25,000 125,000 BLD036 FS Refurbishment Eccleston SD0,000 25,000 125,000 BLD036 FS Refurbishment Eccleston SD0,000 25,000 125,000 BLD036 FS Refurbishment Eccleston SD0,000 25,000 125,000 BLD037 FS Refurbishment Eccleston SD0,000 T7,400 T7,400 T7,400 BLD037 FS Refurbishment Kirkby ST5,000 T7,700 T7,700 25,000 BLD036 FS Refurbishment Kirkby SD0,000 T7,700 T0,000 T5,000 BLD036 FS Refurbishment Spsek/Gardson SD0,000 T5,000 T5,000 T5,000 BLD036 FS Refurbishment Kirkby SD0,000 T5,000 T5,000 T5,000 BLD036 FS Refurbishment Kirkby SD0,000 T5,000 T5,000 T5,000 BLD036 FS Refurbishment Toxelsh SD0,000 T0,000 T5,000 T0,000				20.422								
BLD042 FS Refurbishment Bromborough		-	<u> </u>		25,000							
BLD042 F R Refurbishment St-Heinen			<u> </u>	500,500	150,000							
BLD055 FS Refurbishment Electron \$0,000 \$5,000 \$25,000 \$15,000 \$10,000			 	62 700	159,900							
BLD056 FS Refurbishment Eccession 50,000 25,000 125,000			<u> </u>		250,000							
BLD097 FS Refurbishment Crostly			<u> </u>		250,000							
BLD093 STATEMENT STATEME			<u> </u>		125 000							
BLD071 Station Nerfesh 102,700 77,700		•										
BLD091 Station Refresh 102,700 77,700 25,000			1									
BLD085 FS Refurbishment Old Swan 300,000 150,000 150,000 150,000		•	1		25,000							
BLD086 FS Refurbishment Kensington 140,000	BLD084	FS Refurbishment Croxteth	293,500	43,500	250,000							
BLD088 FS Refurbishment Toxieth 200,000 200,000 200,000	BLD085	FS Refurbishment Speke/Garston	300,000		150,000	150,000						
BLD098 FS Refurbishment Toxteth	BLD086	FS Refurbishment Old Swan	300,000		150,000	150,000						
BLD090 FS Refurbishment 4,580,000 50,000 75,000	BLD088	FS Refurbishment Kensington	140,000		40,000	100,000						
BLD091 TOA Refurbishment	BLD089	FS Refurbishment Toxteth	200,000		200,000							
Station Mergers	BLD090	FS Refurbishment Wallasey	125,000	50,000	75,000							
Station Mergers 1,165,000 1,165,000 6,308,900 400,000	BLD091	TDA Refurbishment	4,509,000	50,000	4,459,000							
Station Mergers Station Me	BLD093	Marine Fire 1 Refurbishment	150,000		150,000							
Section Sect			7,873,900	1,165,000	6,308,900	400,000						
Cher Station												
Description Texas	BLD083	St Helens FS New Build (CFO/059/15)	<u> </u>									
BLD073 SHQ Museum			3,089,200	3,089,200								
LLRA Accommodation Works 191,000 191,000		0110.14	404 000		404.000							
LLAR Accommodation Works	BLD073	SHQ Museum	l ' '									
BLD075 LLAR Accommodation Belie Vale 50,000 77,600 200,000	LLABAG	commodation Works	191,000		191,000							
BLD075 LLAR Accommodation Newton-le-Willows 327,600 77,600 200,000			50 000		50,000							
Seneral Station Upgrade Works 280,500 120,500 40,000 40,			<u> </u>	77 600								
Seneral Station Upgrade Works SL0001 Roofs & Canopy Replacements 280,500 120,500 40,000 40,000 40,000 40,000 40,000 20	DEDOTO	ELYIC / ICCOMMINICALION I TO WINOWS										
BLD001 Roofs & Canopy Replacements 280,500 120,500 40,000 40,000 40,000 40,000 BLD004 Concrete Yard Repairs 129,400 49,400 20,000 20,000 20,000 20,000 BLD005 Tower Improvements 51,700 11,700 10,000 10,000 10,000 10,000 10,000 BLD013 Non Silip Coating to Appliance Room Floors 202,700 57,700 55,000 30,000 30,000 30,000 BLD014 Boiler Replacements 116,900 31,900 40,000 15,000 15,000 15,000 15,000 BLD014 Boiler Replacements 116,900 31,900 40,000 15,000 20,000 20,000 20,000 BLD014 Boiler Replacements 116,900 31,900 40,000 15,000 20,000 20,000 20,000 BLD031 Diesel Tanks 33,800 33,800 33,800 BLD033 Sanitary Accommodation Refurbishment 157,000 37,000 60,000 20,000 20,000 20,000 BLD044 Asbestos Surveys 103,000 38,000 35,000 10,000 10,000 10,000 BLD066 DDA Compliance 239,800 49,800 160,000 175,000	General S	Station Upgrade Works	021,000	77,000	200,000							
BLD004 Concrete Yard Repairs 129,400 49,400 20,000 20,000 20,000 20,000 20,000 BLD005 Tower Improvements 51,700 11,700 10,000 10,000 10,000 10,000 10,000 BLD013 Non Slip Coating to Appliance Room Floors 202,700 57,700 55,000 30,000 30,000 30,000 30,000 BLD014 Bolier Replacements 116,900 31,900 40,000 15,000 15,000 15,000 15,000 BLD020 Electrical Testing 233,200 53,200 120,000 20,000 20,000 20,000 20,000 BLD031 Diesel Tanks 33,800 33,800 33,800 BLD033 Sanitary Accommodation Refurbishment 157,000 37,000 60,000 20,000 20,000 20,000 20,000 BLD044 Asbestos Surveys 103,000 38,000 35,000 10,000 10,000 10,000 BLD060 DDA Compliance 239,800 49,800 160,000 175,00			280,500	120,500	40,000	40,000	40,000	40,000				
BLD013 Non Slip Coating to Appliance Room Floors 202,700 57,700 55,000 30,000 30,000 30,000 BLD014 Bolier Replacements 116,900 31,900 40,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 20,000			<u> </u>					20,000				
BLD014 Boiler Replacements 116,900 31,900 40,000 15,000 15,000 15,000 15,000 BLD020 Electrical Testing 233,200 53,200 120,000 20,000	BLD005	Tower Improvements	51,700	11,700	10,000	10,000	10,000	10,000				
BLD020 Electrical Testing 233,200 53,200 120,000 20,000 20,000 20,000 20,000 BLD031 Diesel Tanks 33,800 33,800 33,800 35,000 20,000 20,000 20,000 20,000 20,000 BLD033 Sanitary Accommodation Refurbishment 157,000 37,000 60,000 20,000 20,000 20,000 BLD044 Asbestos Surveys 103,000 38,000 35,000 10	BLD013	Non Slip Coating to Appliance Room Floors	202,700	57,700	55,000	30,000	30,000	30,000				
BLD031 Diesel Tanks 33,800 33,800 33,800 BLD033 Sanitary Accommodation Refurbishment 157,000 37,000 60,000 20,000 20,000 20,000 20,000 BLD044 Asbestos Surveys 103,000 38,000 35,000 10,000 10,000 10,000 BLD060 DDA Compliance 239,800 49,800 160,000 10,000 175,	BLD014	Boiler Replacements	116,900	31,900	40,000	15,000	15,000	15,000				
BLD033 Sanitary Accommodation Refurbishment 157,000 37,000 60,000 20,000 20,000 20,000 BLD044 Asbestos Surveys 103,000 38,000 35,000 10,000 10,000 10,000 10,000 BLD060 DDA Compliance 239,800 49,800 160,000 10,	BLD020	Electrical Testing	233,200	53,200	120,000	20,000	20,000	20,000				
BLD044 Asbestos Surveys 103,000 38,000 35,000 10,000 1	BLD031	Diesel Tanks	33,800	33,800								
BLD060 DDA Compliance 239,800 49,800 160,000 10,000 10,000 10,000 10,000		-						20,000				
1,548,000	BLD044	Asbestos Surveys	103,000	38,000	35,000	10,000	10,000	10,000				
Other Works BLD007 L.E.V. System in Appliance Rooms 44,000 24,000 5,000 <td>BLD060</td> <td>DDA Compliance</td> <td>l ' '</td> <td></td> <td></td> <td></td> <td></td> <td>10,000</td>	BLD060	DDA Compliance	l ' '					10,000				
BLD007 L.E.V. System in Appliance Rooms 44,000 24,000 5,000			1,548,000	483,000	540,000	175,000	175,000	175,000				
BLD018 Conference Facilities SHQ 50,000 10,000 25,000 5,00			44.000	04.000	5.000	5.000	5.000	F 000				
BLD026 Corporate Signage 43,000 3,000 25,000 15,000 1			<u> </u>					5,000				
BLD032 Power Strategy 68,100 48,100 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 15,000			<u> </u>					5,000				
BLD034 Office Accommodation 113,000 33,000 35,000 15,000 15,000 BLD053 Headquarters Lighting 25,000 25,000 25,000 BLD058 HVAC - Heating, Ventilation & Air Con 94,300 54,300 40,000 BLD061 Lightening Conductors & Surge Protection 58,000 8,000 35,000 5,000 5,000 BLD062 Emergency Lighting 55,000 5,000 35,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000								5,000 5,000				
BLD053 Headquarters Lighting 25,000 25,000 BLD058 HVAC - Heating, Ventilation & Air Con 94,300 54,300 40,000 BLD061 Lightening Conductors & Surge Protection 58,000 8,000 35,000 5,000 5,000 5,000 5,000 BLD062 Emergency Lighting 55,000 5,000 5,000 5,000 5,000 5,000 BLD067 Gym Equipment Replacement 156,600 26,600 70,000 20,000 20,000 20,000 BLD092 Service Headquarters Offices 115,600 40,600 75,000 BLD094 Security Enhancement Works 131,600 31,600 25,000 25,000 25,000 25,000 CON001 Energy Conservation Non-Salix 214,300 34,300 120,000 20,000 20,000 20,000 CON002 Energy Conservation Salix 1,000 1,000 10,000 EQU003 Furniture Replacement Programme 90,900 40,900 10,000 130,000 130,000 14		1						15,000				
BLD058 HVAC - Heating, Ventilation & Air Con 94,300 54,300 40,000 BLD061 Lightening Conductors & Surge Protection 58,000 8,000 35,000 5,000 5,000 5,00 BLD062 Emergency Lighting 55,000 5,000 35,000 5,000 5,000 5,00 BLD067 Gym Equipment Replacement 156,600 26,600 70,000 20,000<				55,000		10,000	10,000	10,000				
BLD061 Lightening Conductors & Surge Protection 58,000 8,000 35,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 20,000			<u> </u>	54.300								
BLD062 Emergency Lighting 55,000 5,000 35,000 5,000 5,000 5,00 BLD067 Gym Equipment Replacement 156,600 26,600 70,000 20,000 20,000 20,000 BLD092 Service Headquarters Offices 115,600 40,600 75,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 20,000			†			5.000	5.000	5,000				
BLD067 Gym Equipment Replacement 156,600 26,600 70,000 20,000 20,000 20,000 BLD092 Service Headquarters Offices 115,600 40,600 75,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 20,000								5,000				
BLD092 Service Headquarters Offices 115,600 40,600 75,000 BLD094 Security Enhancement Works 131,600 31,600 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 20,000		<u> </u>	<u> </u>					20,000				
BLD094 Security Enhancement Works 131,600 31,600 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 25,000 20,000 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>												
CON002 Energy Conservation Salix 1,000 1,000 EQU002 Replacement programme for Fridge Freezers 66,000 26,000 10,000 </td <td>BLD094</td> <td>· · · · · · · · · · · · · · · · · · ·</td> <td>131,600</td> <td>31,600</td> <td>25,000</td> <td>25,000</td> <td>25,000</td> <td>25,000</td>	BLD094	· · · · · · · · · · · · · · · · · · ·	131,600	31,600	25,000	25,000	25,000	25,000				
EQU002 Replacement programme for Fridge Freezers 66,000 26,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 20,000 EQU003 Furniture Replacement Programme 90,900 40,900 10,000 10,000 10,000 20,000 1,326,400 386,400 540,000 130,000 130,000 140,000	CON001	Energy Conservation Non-Salix	214,300	34,300	120,000	20,000	20,000	20,000				
EQU003 Furniture Replacement Programme 90,900 40,900 10,000 10,000 10,000 20,00 1,326,400 386,400 540,000 130,000 130,000 140,000	CON002	Energy Conservation Salix	1,000	1,000								
1,326,400 386,400 540,000 130,000 130,000 140,00	EQU002	Replacement programme for Fridge Freezers	66,000	26,000	10,000	10,000	10,000	10,000				
	EQU003	Furniture Replacement Programme	90,900	40,900	10,000	10,000	10,000	20,000				
14 356 100 5 201 200 7 829 900 705 000 305 000 315 00			1,326,400	386,400	540,000	130,000	130,000	140,000				
			14,356,100	5,201,200	7,829,900	705,000	305,000	315,000				

Fire Safety Cap

	Type of Capital Expenditure	Total Cost £	2020/21 £	2021/22 £	2022/23 £	2023/24 £	2024/25 £
FIR002	Smoke Alarms (100,000 HFRA target)	1,175,000	235,000	235,000	235,000	235,000	235,000
FIR005	Installation costs (HFRA)	1,875,000	375,000	375,000	375,000	375,000	375,000
FIR006	Deaf Alarms (HFRA)	125,000	25,000	25,000	25,000	25,000	25,000
FIR007	Replacement Batteries (12,000)						
FIR009	Fire Risk Management in Residential Blocks (CFO/13	101,000	101,000				
		3,276,000	736,000	635,000	635,000	635,000	635,000

ICT Capital

	Type of Capital Expenditure	Total Cost £	2020/21 £	2021/22 £	2022/23 £	2023/24 £	2024/25 £
IT002	ICT Software			~	~	~	
Software	Licences	10,000	2,000	2,000	2,000	2,000	2,000
New Virtu	ualisation Infrastructure	118,800	43,800			75,000	
	7 Security Assurance (Extended Security Update)	12,000	12,000				
	ntivirus & Filtering Software	200,000			200,000		
	tware Solution Refresh	100,000			100,000		
	SQL Upgrade	50,000				50,000	
	Security Information and Event Mgmt (SIEM) Refresh	160,000	80,000	40.000	40.000	80,000	40.000
	EA Agreement (Servers & Security)	210,000	42,000	42,000	42,000	42,000	42,000
	EA Agreement (Windows & Office)	1,020,000 70,000	204,000 14,000	204,000	204,000	204,000	204,000 14,000
MICIOSOIL	EA Agreement (Application Development)	1,950,800	397,800	14,000 262,000	14,000 562,000	14,000 467,000	262,000
IT003	ICT Hardware	1,950,600	397,800	262,000	362,000	467,000	202,000
	s (target 20%)	238,150	77,750	40,100	40,100	40,100	40,100
	Tablets & Docking Stations (target 20%)	362,450	114,450	62,000	62,000	62,000	62,000
	& Monitor Arms (target 20%)	70,600	14,600	14,000	14,000	14,000	14,000
	als replacement (target 20%)	19,000	7,000	3,000	3,000	3,000	3,000
	evice replacement (target 20%)	16,200	4,200	3,000	3,000	3,000	3,000
	nent Backup Tape Drive	25,000	1,200	25,000	0,000	0,000	0,000
•	set Refresh	50,000	25,000	25,000			
	Handset Refresh	10,000	20,000	20,000		10,000	
	sual Conference Facility - SHQ	120,000	35,000	85,000		10,000	
	sual Refresh - Fire Stations	72,000	72,000	20,000			
	sual Refresh - TDA	75,000	8,000	67,000			
		1,058,400	358,000	324,100	122,100	132,100	122,100
IT005	ICT Servers	1,000,100			,	102,100	,
	orage replacement (target 20%)	398,000	138,000	65,000	65,000	65,000	65,000
	orage growth	80,400	24,400	14,000	14,000	14,000	14,000
	ear Refresh	135,000	,	,	,	,	135,000
		613,400	162,400	79,000	79,000	79,000	214,000
IT018	ICT Network	,	,	,	,	ŕ	,
Local Are	ea Network Replacement	215,000	215,000				
Network S	Switches/Router Replacement	10,600	2,600	2,000	2,000	2,000	2,000
Network S	Switches/Routers Growth	26,300	6,300	5,000	5,000	5,000	5,000
Network [Data Port Replacement	52,600	12,600	10,000	10,000	10,000	10,000
Core Net	work Switch/Router Upgrade	200,000					200,000
MDT Wire	eless Network Replacement	25,000					25,000
Public Wi	i-Fi Replacement	15,000					15,000
Vesty Roa	ad Network Link Refresh	40,000					40,000
Secondar	ry FireControl Backup Telephony Refresh	40,000					40,000
		624,500	236,500	17,000	17,000	17,000	337,000
IT026	ICT Operational Equipment						
Pagers/A	lerters	98,500	5,000	78,500	5,000	5,000	5,000
Station E	quipment Replacement	50,000	10,000	10,000	10,000	10,000	10,000
GPS Rep	peaters	50,000	50,000				
Toughpad	d Asset Refresh - Vehicles	150,000					150,000
MDT Rep	placement (Not incl. in ESMCP)	195,000	120,000			75,000	
		543,500	185,000	88,500	15,000	90,000	165,000
IT058	New Emergency Services Network (ESN)						
ESN Rad	lios / Infrastructure - Estimate	59,700	59,700				
		59,700	59,700				
IT063 Pla	anning Intelligence and Performance System (PIPS)						
PIPS Sys	stem upgrade	120,000			120,000		
		120,000			120,000		
Other IT	<u>Schemes</u>						
IT019	Website Development	22,200	22,200				
IT027	ICT Security - Remote Access Security FOBS	8,000		2,000	2,000	2,000	2,000
IT028	System Development (Portal)	119,700	9,700	110,000			
IT030	ICT Projects/Upgrades	20,000		5,000	5,000	5,000	5,000
IT047	Legal Case Management System	1,200	1,200				
IT055	C.3.I. C.&.C Communication & Information System	21,600	1,600	5,000	5,000	5,000	5,000
IT059	ESMCP Project Control Room Integration	92,000	66,100	25,900			
IT060	ICT Station Change	20,700	20,700				
IT062	Capita Vision 3 Update (CFO/058/17)	950,000	900,000	50,000			
FIN001	FMIS/Eproc/Payroll/HR Replacement	253,500		·	253,500		
		1,508,900	1,021,500	197,900	265,500	12,000	12,000
		•					•
		FR 470 000	36,420,900	968,500	1,180,600	797,100	1,112,100

Operational Equipme

Operational Equipme	-	2222/21	2221/22		2222121	222.1/2=
Type of Capital Expenditure	Total Cost	2020/21	2021/22	2022/23	2023/24	2024/25
ODOGGA Ukudusulia Basaus Enuinmant	£	£	£	£	£	£
OPS003 Hydraulic Rescue Equipment	E90 000	00.000	40.000	05.000	05.000	252 222
Hydraulic Rescue Equipment - Replacement Programme	580,000	20,000	40,000	85,000	85,000	350,000
ODS005 Beausaitetian Equipment	580,000	20,000	40,000	85,000	85,000	350,000
OPS005 Resuscitation Equipment	44 000		14.000			
Resuscitation Rescue Equipment	14,900		14,900			
Appliance Resuscitation Equipment & Cylinders	45,000 59.900		45,000			
OPS024 BA Equipment/Communications	59,900		59,900			
	20,800	9,600	11,200			
BA Cylinder Replacement	,					
BA Test Rig	15,000	7,000	8,000			
BA Set Batteries	20,800 56,600	10,000 26,600	10,800 30,000			
OPS036 Radiation/Gas Detection Equipment	30,000	20,000	30,000			
Radiation Detection Equipment	45,000	10,400	34,600			
Single Gas Detection Equipment	20,000	4,600	15,400			
Olingic Gas Detection Equipment	65,000	15,000	50,000			
OPS049 Bulk Foam Equipment	00,000	10,000	00,000			
Bulk Foam Attack Equipment	48,900	7,900	41,000			
Bulk Foam Stock	94,100	15,100	79,000			
	143,000	23,000	120,000			
Other Operational Equipment	110,000		,			
OPS001 Gas Tight Suits Other PPE	22,000	5,000	5,000	6,000	6,000	
OPS009 POD Equipment (Demountable Unit Refurb 2013/14 II	102,500	52,500	50,000	,	,	
OPS011 Thermal imaging cameras	187,000	·	12,000		175,000	
OPS016 Gas Detection Equipment (MYRA DS)	33,300	5,300	20,000	8,000		
OPS022 Improvements to Fleet	171,400	81,400	30,000	30,000	30,000	
OPS023 Water Rescue Equipment	72,600	27,600	15,000	15,000	15,000	
OPS026 Rope Replacement	47,000	17,000	10,000	10,000	10,000	
OPS027 Light Portable Pumps	30,000	30,000				
OPS031 CCTV Equipment	23,200	23,200				
OPS033 Marine Rescue Equipment	40,000	10,000	10,000	10,000	10,000	
OPS034 Operational Ladders	121,200	43,200	47,000	14,000	17,000	
OPS038 Water Delivery System	30,000	30,000				
OPS039 Water Delivery Hoses	89,400	40,400	15,000	17,000	17,000	
OPS052 DEFRA FRNE	16,000		16,000			
OPS054 Electrical Equipment	102,500	34,500		8,000	60,000	
OPS055 NRAT Asset Refresh	1,489,900	489,900	1,000,000			
OPS056 PV Stop (Solar Panels)	6,000	6,000				
	2,584,000	896,000	1,230,000	118,000	340,000	
<u>Hydrants</u>						
HYD001 Hydrants (New Installations)	92,500	18,500	18,500	18,500	18,500	18,500
HYD002 Hydrants (Replacements)	92,500	18,500	18,500	18,500	18,500	18,500
	185,000	37,000	37,000	37,000	37,000	37,000
	3,673,500	1,017,600	1,566,900	240,000	462,000	387,000

Vehicles Capital Programme 2020/21 to 2024/25

			Total		2020/21		2021/22		2022/23		2023/24		2024/25
Type of Capital Expenditure	Price Per Unit	Units	Cost £	Units	£	Units	£	Units	£	Units	£	Units	£
VEH002 Ancillary Vehicles				ر	ž.	_	L.	ر	L.	ر	L	ر	£
Cars													
Pool Cars - Skoda Fabia	12,215	27	329,800	12	146,580	15	183,220						
Pool Cars - Possible Electric	18,000	20	360,000		140,000	"	100,220					20	360,000
Officer Response Cars - 2020/21 Price	22,650	13	294,450					6	135,900	7	158,550	-	300,000
Climbing Wall Vehicle	25,500	1	25,500			1	25,500	Ť	100,000	Ė	150,550		
4X4s	20,000		25,500			Ė	25,500						
Isuzi	24,000	4	96,000			3	72,000					1	24,000
Vans	24,000	-	30,000			Ť	72,000					H	24,000
Master/Transit Panel - 2020/21 Price	23,850	11	262,350			7	166,950	3	71,550			1	23,850
Ford Connect	12,500	2	25,000	2	25,000	l '	100,930	١Ů	71,550			l '	23,650
	49,750	1			25,000	1	40.750						
Dog Van Mercedes Vito	49,750		49,750			L '	49,750						
Mini Buses Princes Trust	32,000	1	22.000			1	22.000	\vdash				\vdash	
Princes Trust		3	32,000			3	32,000	\vdash				_	
Princes Trust	24,600	3	73,800		474 500	۱ ،	73,800		207.450		450 550		407.050
NEURON CONTRACTOR			1,548,650		171,580	ł	603,220		207,450		158,550	l	407,850
VEH004 Special Vehicles		_						2	4 = 0 4 4 0 0				
CPL - Aerial Appliance	730,000	2	1,534,100			_	450.50	_	1,534,100	_	0.10.100	-	
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) - Refurbishment	125,000	_										_	
BA Support Unit (POD)	250,000	1	250,000			1	250,000						
Refurbish of PODs - Bulk Foam Unit			24,000				24,000	\vdash					
Refurbish of PODs - General Purpose Unit			12,000		12,000								
Modification of DK08 GJX to MTA (M19R6)			18,000		18,000								
Crew Van for Drone	32,000	1	32,000			1	32,000						
Wildfire Appliance 4x4	50,000	2	100,000							2	100,000		
Mercedes IMU	105,000	1	105,000	1	105,000	_							
Curtain Sided Truck (Driving School)	86,000	1	86,000							1	86,000		
Water Rescue Unit	54,000	1	54,000			1	54,000						
Crane Lorry	200,000	1	200,000					1	200,000				
			3,533,250		135,000	1	1,166,050		1,734,100		498,100		
VEH010 Marine Rescue Vessels													
RNLI Class 75 Rib Boats			357,500				357,500						
			357,500			1	357,500						
Other Vehicles													
VEH001 - Fire Appliances													
2019/20 Price	272,400	2	699,200	2	699,200								
2020/21 Price	278,200	4	1,112,800	4	1,112,800	L							
2021/22 Price	284,000	4	1,136,000			4	1,136,000						
2024/25 Price	290,000	3	870,000									3	870,000
VEH005 - Vehicles Water Strategy			16,400		16,400	L							
			3,834,400		1,828,400		1,136,000						870,000
WOR001 Workshop Equipment						L		L		L_		L	
Equipment			64,000		34,000						20,000		10,000
Rolling Road Replacement (MOT bay)			10,000										10,000
Smoke Analyser (MOT bay)			8,000										8,000
Smoke Analyser (HGV)			10,000										10,000
Workshop Equip Somers vehicle Lift.	20,000	2	40,000					2	40,000				
			132,000		34,000	1			40,000		20,000		38,000
							2 200 772	H		H			
			9,405,800		2,168,980	J	3,262,770	J	1,981,550	J	676,650	J	1,315,850