

Public Document Pack



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



R. Groves
Monitoring Officer

Tel: 0151 296 4000
Extn: 4124 Ally Kirby

Our ref AK/RG

Date: 17 July 2024

Dear Sir/Madam,

You are invited to attend a meeting of the **POLICY AND RESOURCES COMMITTEE** to be held at **1.00 pm** on **THURSDAY 25TH JULY 2024** in the Liverpool Suite at Fire Service Headquarters , Bridle Road, Bootle.

This meeting is webcast live to Youtube and is available at the following link:

<https://youtube.com/live/9mJpvnvfNEc?feature=share>

Yours faithfully,

PP – A Kirby

Monitoring Officer

Encl.

This page is intentionally left blank

MERSEYSIDE FIRE AND RESCUE AUTHORITY

POLICY AND RESOURCES COMMITTEE

25 JULY 2024

AGENDA

Members

Cllr James Roberts (Chair)
Cllr Barbara Murray
Cllr Linda Maloney
Cllr Dave Hanratty
Cllr Jeanie Bell
Cllr Gill Wood
Cllr Les Byrom
Cllr Andrew Makinson
Cllr Lesley Rennie

1. Apologies

To consider any apologies for absence.

2. Declarations of Interest

To consider any Member Declarations of Interest.

3. Minutes of the Previous Meeting (Pages 5 - 14)

To consider the public and exempt minutes of the last meeting held on 21st March 2024.

4. Staff Attendance & Recording System (StARS) (Pages 15 - 20)

To consider the report relating to the Staff Attendance & Recording System (StARS) (CFO/51/24).

5. Revenue & Capital Outturn Report 2023/24 (Pages 21 - 44)

To consider the Revenue & Capital Outturn Report 2023/24 (CFO/52/24).

This page is intentionally left blank

MERSEYSIDE FIRE AND RESCUE AUTHORITY

POLICY AND RESOURCES COMMITTEE

21 MARCH 2024

PUBLIC MINUTES

Present: **Councillors** James Roberts (Chair), Edna Finneran (Substitute for Sue Murphy), Barbara Murray, Dave Hanratty, Terry Byron, Gillian Wood, Les Byrom, Pat Moloney and Lesley Rennie.

Also Present: Chief Fire Officer Phil Garrigan
Director of Finance and Procurement Mike Rea
Monitoring Officer Ria Groves

21. Apologies

Apologies of absence were received from Councillor Sue Murphy.

22. Declarations of Interest

There were no declarations of interest made by Members at this meeting.

23. Minutes of the Previous Meeting

RESOLVED that the minutes of the last meeting held on Thursday 14th December 2023 were agreed as an accurate record.

24. Service Delivery Plan 2023-24 Oct-Dec update

Chief Fire Officer Phil Garrigan introduced the Service Delivery Plan and provided an update for the October–December 2023-24 period.

The Chief Fire Officer discussed Merseyside Fire and Rescue Service's performance and progress against the Functional Plans and the IRMP objectives.

Members' attention was drawn to page 22 which displayed the emergency calls received in Fire Control and noted the Service's proactive prevention and protection activity for the 2023–24 period.

It was reported that there had been a reduction in the volume of calls to date, with Fire Control handling 15,991 calls, which was 4,299 fewer than this time last year. It was also noted that, compared to previous years, 97.7% of calls were responded to within 10 seconds.

The Chief Fire Officer praised the staff in Fire Control for their outstanding performance.

Members were made aware of the two accidental dwelling fire fatalities, which were contained on page 26 of the report, and were advised that a correction had been made following the cause of death determination by the coroner. Members were informed that one of the two fatalities was not caused by fire, and it was concluded to be a cardiac arrest.

The Chief Fire Officer reported that only one fatality would be recorded for the cumulative period. It was added that the Authority were approaching the end of this period of monitoring, and it was noted that if there was no further loss of life, it would be the lowest number of accidental fire deaths ever recorded by the Authority. The Chief Fire Officer added on behalf of the Authority, everybody's sincere condolences for the family and the communities of Merseyside associated with the fatalities.

It was noted that on page 30, the performance indicators recognised a requirement for work to take place in relation to false alarms due to an increase in incidents.

Councillor Hanratty also discussed his concerns around false alarms and it was noted that the numbers of false calls were increasing again. Councillor Hanratty enquired if there was anything Members could assist with relating to recurring patterns of false alarms from hospitals and student accommodation or if data was available in respect of any trends identified.

The Chief Fire Officer confirmed that data had been collated over a significant period of time in relation to the performance of the Service. The data demonstrated a strong performance by the Service with a reduction to all, if not most incidents, with the exception of special service calls. Members were advised that this was due to special service calls being predicated by the Authority's statutory duty to collaborate with other blue light partners and the Service contributing to incidents which could include gaining entry to premises where vulnerable individuals were located.

Members were also reassured that the incidents relating to fire had reduced over a 10-year period, particularly the last 5-year period. The Chief Fire Officer discussed the national benchmark which was over a 10-year period with a 16% reduction in accidental dwelling fires. Members were also advised that in Merseyside the reduction in dwelling fires was actually 32%. The Chief Fire Officer believed that this reinforced why the Authority was described as 'outstanding' in its latest inspection from HMCIFRS around its work on community safety and prevention.

Members were also informed that in the same 10-year time period, unwanted fire signals had put a significant demand on the Service, and as a result, a change in policy in how the Service responded to such calls was approved which had resulted in a reduction in the number of calls received. However, Members were reassured that if the Service had any concerns about life risk the Service would continue to respond. Therefore, the majority of calls the Service responded to involved premises with a life risk such as care homes and sheltered accommodation. Members were informed that the reasons for the unwanted fire signals varied, consisting of different factors which

can include an occupier or apparatus. However, unwanted fire signals remained an ongoing challenge and it was an area that the protection team were focused on.

Councillor Byron questioned whether the Service was attending all false calls if it sounded like a fake call. The Chief Fire Officer emphasised that Fire Control would challenge if any caller sounded inauthentic and Fire Control would deal with the situation appropriately. It was also added by the Chief Fire Officer that arrangements were in place regarding challenging calls, and it was advised that Fire Control Officers were trained on receiving suspicious calls.

Members' attention was drawn to page 61, Paragraph 1.7, and it was explained that it included essential information about the Authority's legal responsibility to cooperate and work with the Northwest Ambulance Service (NWAS).

The Chief Fire Officer explained that the Service do an extensive amount of work alongside NWAS, relating to special services calls.

It was explained that the Authority could support cardiac arrest incidents, and the Authority knew that trained firefighters would assist with defibrillation and provide an effective response. Additionally, it was noted that ongoing national discussions around the role of a firefighter were taking place and therefore the extent of the collaboration with NWAS was currently marked as red on the Service Delivery Plan, indicating that the action was not yet complete.

Councillor Rennie requested further information about people who live alone and use oxygen and how this was managed by the Authority when attending incidents.

The Chief Fire Officer reassured Members that the home safety discharge assessment was a crucial step of any patient being discharged from hospital and there was a dependency on the respective hospital trust to ensure a referral was made back to the Service.

Also, it was added that as part of data and information sharing, the Authority should know where oxygen was held in homes across Merseyside. It was explained to Members that the Service would then target any vulnerable person and action any Home Fire Safety Check (HFSC) intervention and a Safe and Wellbeing Assessment would be undertaken.

Members were advised by Councillor Byrom that the rating for implementing recommendations from the Grenfell Inquiry was also red, but the Authority was relying on other services and departments to complete certain requirements to progress.

Councillor Byrom explained that some of the actions promised under Grenfell were the responsibility of the government.

Councillor Moloney noted that there were six hybrid vehicles due for delivery in March and he asked if they were plug-in hybrids or none plug-ins. Members' were advised that the vehicles were plug-in hybrids. The Chief Fire Officer discussed that the Authority was strongly committed to 'going green' but that the vehicles needed to equally function effectively.

RESOLVED that Service Delivery Plan reports (Appendices 1–11) for publication on the website be approved.

25. Service Delivery Plan 2024-25

The Chief Fire Officer, Phil Garrigan, presented the report and explained that the station plans were tailored and bespoke to the station areas. It was explained that the report presented the Authority's intentions for the next 12 months, including the ambitions and plans for the Community Risk Management Plan (CRMP), functional plans, and station plans.

The Merseyside plan was distilled down into functional areas, including prevention, response, protection, and preparedness. It was added that local management teams looked at risks in their community. The Chief Fire Officer noted that some stations had specialist capabilities, as reflected in the CRMP.

Members were advised that the performance indicators for 2023–24 were used to identify the key performance indicators for 2024–25.

The Chair of the Authority, Councillor Byrom, drew Members' attention to the forward-looking report from April onwards which explained that Aintree Fire Station and Croxteth Fire Station were being merged into the new Aintree Fire Station alongside the new Training and Development Academy (TDA) Building.

With regards to sharing information with the districts, Members were advised that the report taken to Members was not the version that the partner districts would receive. It was explained that the Authority would incorporate the districts' feedback into the CRMP proposal.

It was confirmed to Members that the station plans for Aintree and Croxteth were still deliberately included whilst the stations remained operational. It was explained to Members that once the stations were closed and the new Aintree Fire Station opened at the new TDA site, only one station plan would remain.

RESOLVED that the attached Service Delivery Plan (Appendix A) and Station Plans for 2024/25 (Appendices B-X) be approved.

26. Bulk Fuel Contract Under New CCS Framework

The Chief Fire Officer, Phil Garrigan, presented the report that outlined the fuel consumption of the Service and how fuel was supplied. The Chief Fire Officer also noted that the Authority had eight diesel tanks as a contingency plan as part of its business continuity arrangements.

It was noted that the Service was moving towards hybrid vehicles, but the Authority had not moved to all-electric vehicles, and it was explained that the Authority was required to maintain the fuel supplier as an effective way of responding to emergencies using the Authority's existing fleet.

The Chief Fire Officer emphasised the importance of ensuring that the Authority provided diesel fuel to the fire appliances and officers' vehicles to be able to respond effectively to any incidents across Merseyside.

The Chair, Councillor Roberts, queried how long the CCS (Crown Commercial Services) Framework had been in place. The Chief Fire Officer advised that the framework had been in use for a number of years, and Members were advised that further information would be provided in due course.

RESOLVED that the award of a contract estimated at £500,000 from 01/04/24 to 31/03/26 for the provision of bulk fuel supplies under Crown Commercial Services RM6177 framework agreement awarding to Standard Fuel be approved.

27. Proposed Refurbishment of Bromborough Fire Station

This minute contains exempt information by virtue of paragraph 3 of Part 1 of Schedule 12A of the Local Government Act 1972.

Close

Date of next meeting, Thursday 25th July 2024.

Signed _____

Date _____

This page is intentionally left blank

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A
of the Local Government Act 1972.

This report is Restricted

This page is intentionally left blank

MERSEYSIDE FIRE AND RESCUE AUTHORITY			
MEETING OF THE:	POLICY & RESOURCES COMMITTEE		
DATE:	25 JULY 2024	REPORT NO:	CFO/51/24
PRESENTING OFFICER	CHIEF FIRE OFFICER, PHIL GARRIGAN		
RESPONSIBLE OFFICER:	NICK MERNOCK	REPORT AUTHOR:	MIKE PILKINGTON
OFFICERS CONSULTED:	MIKE REA, LEE HUGHES, HYWYN PRITCHARD, JACKIE MCNULTY, KELLY PATTERSON, RACHEL MARTIN, CLAIRE TAYLOR, PAUL TERRY		
TITLE OF REPORT:	STAFF ATTENDANCE & RECORDING SYSTEM (STARS)		

APPENDICES:	NONE
--------------------	-------------

Purpose of Report

1. To request that Members approve a contract with Verisk for the supply of its Staff Attendance and Recording System (StARS).

Recommendation

2. It is recommended that Members:
 - a) award the contract for the Staff Attendance Recording System (StARS) to Verisk; and
 - b) note the intention to proceed with development work A as outlined below subject to internal application development governance processes.

Introduction and Background

3. The Authority has been using the Staff Attendance Recording System (StARS) since 2014 to provide a variety of key and critical organisational functionality for the management of operational resources, sickness and staff attendance.
4. The StARS application has proven to be user friendly, robust, resilient and has supported Time and Resource Management and Operational Response Managers in maintaining exceptional appliance availability levels. It has allowed for significantly improved record keeping and reporting in relation to employee leave. In addition, over the years, the application has been developed to provide bespoke functionality that directly supports MFRA's ways of working.

5. The StARS lead officer has been working with the Head of Procurement on the available procurement routes for ensuring that we maintain our existing functionalities.
6. Two main options exist for procuring new applications:
 - a) a full procurement exercise to go to the market that may result in either the Service staying with the current applications or a new application or;
 - b) utilising framework agreements as provided by Crown Commercial Services (CCS) (an agency of the Cabinet Office) to review available suppliers of suitable applications, and enter into a new call off contract for an appropriate application.
7. The recommendation of Head of Procurement was to utilise the CCS G-Cloud 13 Framework route to market taking account of the significant additional costs that would be incurred by a full procurement exercise.
8. A number of searches have been completed by Procurement, to identify the available potential options for an application solution within the Framework. These searches have not provided any suitable alternatives which meet the needs of the Authority outside of our existing application (StARS) which is provided by Verisk.
9. Accordingly, and taking into account the positive feedback from the key and primary application users in People & Organisational Development, extending the existing relationship with Verisk to continue to provide the StARS application has been identified as the preferred solution.
10. The Procurement Team have undertaken clarifications for a new call-off contract under the arrangements of the CCS G Cloud 13 framework agreement.

Potential Future Developments

11. During the period in which the Authority has utilised StARS for operational resourcing, a number of application developments have been implemented to improve efficiency and effectiveness. These include developments to move manual absence management processes into the application, the creation of an application based additional hours availability and allocation tool, the automation of the support staff annual leave processes, and developments to include full working time regulation monitoring within the application.
12. The StARS lead officer has been liaising with Verisk throughout 2023 and 2024 over potential future development options that would enable further improvements in efficiency and effectiveness. These include:
 - a) Development to allow all rotas to be managed in the application.
 - b) Integration with Fire Control's mobilising solution.

- c) Automation of payroll process related to overtime and retained mobilisation submissions.
13. **Development A:** A key proposal is the move of all self-rostering / self-managed rosters (LLAR, SRT, DCWTR, Hybrid) into a new module within the application. This would allow for all operational working arrangements to be managed directly within the application and reduce the need for manual input across leave management, detached duties, sickness absence management and reporting, and capability.
 14. Due to the organisational importance of this development, indicative costs have already been scoped with Verisk with the intention of proceeding with this development should members approve entering into a new contract. Indicative costs and budget for this development is detailed in paragraph 31 and 32 below.
 15. **Development B:** In addition, greater integration with Fire Control would enable the current practice of twice daily calls to Fire Control from Fire Stations to be eliminated as live attendance data confirming staffing levels, number and rank of supervisory managers would be fed direct from the application into Vision. It is estimated that this development would save a significant number of administrative calls into fire control per annum.
 16. **Development C:** A follow up potential development would be the ability to remove manual overtime/retained forms such as casual overtime and retained mobilisations. This is because the linked applications would know both the times of any appliance mobilisation, along with the specific crew details on each appliance.
 17. As part of engagement with London Fire Brigade (LFB), who are the other primary user of StARS, the StARS lead officer has seen demonstrations of both development B and C working in practice. Development A is very much bespoke to Merseyside, reflecting our variety of innovative working approaches.
 18. All development proposals will be subject to the extant organisational application governance process before proceeding.

Equality and Diversity Implications

19. There are no ED&I implications arising from the proposal to enter into a new contract for the StARS application.

Staff Implications

20. All employees access StARS for their own personal leave (annual and PH) management and the submission of availability for additional hours, with operational supervisory managers also managing detached duties via StARS.

21. The primary users of the application on a daily basis are: Operational Watch and Crew Managers (allocation of detached duties); TRM (operational resourcing and leave management), the Health and Wellbeing team (sickness absence management & capability) and HR Services and Recruitment (support staff leave management).
22. All staff members are well versed in using the application and extending existing arrangements will prevent the need for new training commitments.

Legal Implications

23. The current contract ends on 28th September 2024 without a further option to extend. Following option B (CCS G Cloud 13 Framework) as the route to market is compliant with the Public Contracts Regulations 2015.
24. The intention would be to enter into a new contract for up to 48 months (3 years+ option for 1 year extension). Prior to extending into the 4th year, officers will complete a market review to identify any suitable alternative products.
25. As the overall contract value exceeds £300k, Authority approval is required in accordance with standard procedures.

Financial Implications & Value for Money

26. A revenue budget of £109k is already in place to cover the existing StARS Contract and has been included as part of the 2024 - 2029 medium term financial plan (MTFP), to cover the annual cost of a new contract for an organisational staffing application.
27. The annual cost of entering into a new contract total cost of the contract under CCS G Cloud 13 Framework would be fixed at £110k per annum for the first 3 years of the contract. To extend for a further year in accordance with the framework, the 4th year and final year cost would be £120k.
28. Additional funding required for 2024/25 equates to around £0.5k (as the contract would commence on 29th September 2024) and can be covered by existing internal budgets. Growth to the StARS revenue budget will be included as part of the next 2025 - 2030 MTFP to be considered by Members as part of the budget setting process.
29. There will be no associated implementation costs given we are already established using Amazon Web Services as the application host. Similarly, no additional staffing requirements would be necessary as a result of retaining the existing application.
30. Indicative discussions suggest a one-off capital cost in the region £34k would be necessary for key critical changes necessary under development A.

31. For this development, and potential future developments during the life of the contract, a one-off reserve of £46k has been established utilising savings from the current StARS contract, following the move to Amazon Web Services under the G Cloud Framework.
32. Future funding requirements necessary for further developments, including those discussed in paragraphs 18 and 20, will be funded initially from the remaining £12k development reserve.
33. Total costs based on a 3-year contract with planned developments equates to £364k. An optional extension for the 4th year would bring the total contract cost (including confirmed development A) to £484k.

Risk Management and Health & Implications

34. The StARS application contains functionality which semi-automates working time compliance preventing employees from making themselves available for overtime if this would breach elements of the Working Time Regulations.
35. Moving all operational employees into the application as proposed would further mitigate the risks associated with WTR compliance.
36. New developments would be subject to the application governance process, which is designed to identify and mitigate risks and realise benefits related to application development and/or procurement.

Environmental Implications

37. There are no environmental implications associated with this report.

Contribution to Our Vision: *To be the best Fire & Rescue Service in the UK.*

Our Purpose: *Here to serve, Here to protect, Here to keep you safe.*

38. The operational resourcing application assists with maximising appliance availability and supporting our ability to respond and keep the public safe.

BACKGROUND PAPERS

NONE

GLOSSARY OF TERMS

STARS	Staff Attendance and Recording System – software application utilised to manage staff attendance and operational resourcing.
AWS	Amazon Web Services - cloud based hosting service for the application
LLAR	Low level of Activity & Risk

SRT Search & Rescue Team
DCWTR Day Crewing Wholetime Retained
VISION Fire Control mobilising system

MERSEYSIDE FIRE AND RESCUE AUTHORITY			
MEETING OF THE:	POLICY & RESOURCES COMMITTEE		
DATE:	25 JULY 2024	REPORT NO:	CFO/52/24
PRESENTING OFFICER	DIRECTOR OF FINANCE AND PROCUREMENT, MIKE REA		
RESPONSIBLE OFFICER:	MIKE REA	REPORT AUTHOR:	MIKE REA
OFFICERS CONSULTED:	STRATEGIC LEADERSHIP TEAM		
TITLE OF REPORT:	REVENUE & CAPITAL OUTTURN 2023/24		

APPENDICES:	APPENDIX A1- A4: 2023/24 REVENUE BUDGET TO ACTUAL
	APPENDIX B: 2023/24 CAPITAL BUDGET TO ACTUAL

Purpose of Report

1. To report upon the Authority's year-end financial position for 2023/24.

Recommendation

2. It is recommended that Members;
 - a. Note that actual revenue spend compared to the approved budget delivered a net underspend of £3.312m before the creation of year-end reserves, as outlined in Appendix A1.
 - b. Approve that this underspend be used to;
 - create the required year-end reserves of £0.803m to fund projects that have slipped from 2023/24 into 2024/25, and
 - increase the General Revenue Reserve by £0.700m, and
 - increase the Capital Investment Reserve by £1.809m to offset capital cost pressures and reduce planned borrowing to free up revenue budget associated with debt servicing costs.
 - c. Approve the re-phasing of planned capital spend from 2023/24 into future years of £8.619m, as outlined in Appendix B.
 - d. Approve committed reserves of £12.174m and a general reserve of £3.700m as outlined in Appendix A4.

Executive Summary

The Authority approved a five-year medium-term financial plan (MTFP) at the Budget Authority meeting on 23rd February 2023. The approved MTFP delivered a balanced revenue budget of £67.921m for 2023/24 based on key budget assumptions around costs, in particular a 2023/24 pay award of 5% for all staff.

The MTFP included a planned £54.951m five year capital programme funded by £42.845m of borrowing with the balance coming from specific resources.

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

The final accounts of the Authority have now been completed and after taking into account the need to create £0.803m year-end reserves a £2.509m underspend on the revenue budget has been identified. The report proposes using the underspend to;

- Increase the General Revenue Reserve £0.700m, and
- Increasing the capital investment reserve by £1.809m, in order to offset capital cost pressures and reduce planned borrowing to free up revenue budget associated with debt servicing costs.

At the year-end committed reserves stood at £12.174m and the General Fund balance will increase to £3.700m following the above adjustment.

Capital spend was £34.895m resulting in a variance of £8.711m against the £43.606m budget for 2023/24. The variance can be broken down into:

- A £8.619m re-phasing of planned spend from 2023/24 into future years, requiring the carry forward of capital budget.
- A net underspend and saving on capital projects of £0.092m.

As expected, no new borrowing was taken out in the year.

Introduction and Background

3. This report sets out the actual financial performance of the Authority compared to the approved 2023/24 revenue and capital budgets.
4. The delivery of the 2023/24 budget and approved financial plan was monitored closely during the year and Members received quarterly financial review updates. The last financial review report, CFO/11/24, went to the Audit Committee on 8th February 2024, and covered the period up to December 2023. This report now provides Members with the position up to the end of the 2023/24 financial year, (31 March 2024), and covers the quarter four revenue, capital, and reserve budget adjustments and outturn position.

MTFP / Budget Assumptions:

5. The financial plan made a number of assumptions around future costs and funding, including:-
 - Annual pay awards of 5% in 2023/24 and 2.5% thereafter,
 - Impact of higher energy, price inflation, contracts etc £1.332m reducing to £0.882m in 2026/27 as supply markets improve.
 - No unavoidable revenue growth would materialise in the year,
 - Capital borrowing costs would be contained within the approved revenue budget,
 - Council Tax and local Business Rates income yield would be consistent with the estimated figures provided by billing authorities, and
 - Committed reserves would be sufficient to offset the relevant associated risks and planned project spend.
6. The previous quarterly financial review updates advised Members that the expected pay increases meant the MTFP assumptions would not be achievable. The previous reports advised that the non-operational staff received a £1,925 or 3.88% increase (whichever was the highest). This equates to a +6% increase on the non-uniformed employee budget or an additional 1% / £0.140m. For 2023/24, the additional pay cost could be contained within the budget due to vacancy savings. The firefighter pay award was agreed and is consistent with the 5% budget assumption. The 2024/25 budget includes a permanent provision for the full cost of the 2023/24 pay increases.
7. In summary, the key assumptions, with the exception of the non-operational pay, were found to be robust and all costs were contained within the available budget.
8. The rest of this report will now review the budget movements and the financial performance for 2023/24.

Revenue Budget Movements:

9. The Revenue Budget for 2023/24 was set at £67.921m.
10. Further minor budget amendments have been made since the last financial review report CFO/11/24. These were;
 - A net reduction in reserves of £0.018m;
 - £0.014m drawdown from the Equipment Reserve for Operational Support Room TV and Clever Touch Display Equipment.
 - A further drawdown of £0.011m from the Capital Investment Reserve for the CFRMS application and contribution of £0.007m to the Capital Asset Investment Reserve for Hydro Water Software.
 - A number of self-balancing virements within the revenue account;
 - Current policy is to capitalise salary related smoke alarm installation costs and use the “saving” on the employee line to increase the capital financing line to cover the capital cost via a revenue contribution to capital. As capitalised salary costs exceeded the original estimate £0.375m by £0.115m to £0.490m, due to the number of alarms being installed, the salary budget was reduced and the revenue funded capital expenditure line increased by £0.115m.
 - Non-operational staff budget increase £0.097m for Street Intervention Teams employees.
 - The Service encourages blue light partners (Merseyside Police/NWAS) to locate in the SHQ and some fire stations. Partners pay a service charge to cover running costs, including energy. The impact of higher energy costs resulted in an increase

of £0.316m in the rent/service charge income and this funded an increase in the premises energy budget to cover higher energy costs associated with blue light partner accommodation.

- As planned £0.581m was vired from the inflation provision towards the increase in premises energy budget for MFRS.
- The National Resilience Assurance initial budget was realigned at the year-end to reflect the final Home Office grant funding and planned spend, £0.460m.
- A number of small virements were implemented in the year to re-align budgets to reflect actual planned spend.

These changes are summarised in the table below:

	Original Budget	Approved Qtr 3 Budget	Qtr 4 Amend-ments	Final Budget	Original to Final Budget Movements
	£'000	£'000	£'000	£'000	£'000
Net Expenditure					
Fire Service	70,576	77,773	599	78,372	7,796
Corporate	528	549	0	549	21
National Res. Assurance	0	0	0	0	0
	71,104	78,322	599	78,921	7,817
Interest on Balances	-172	-950	0	-950	-778
Inflation Provision	3,306	758	-581	177	-3,129
Contribution (from) to Reserves	-6,317	-10,209	-18	-10,227	-3,910
Total Net Expenditure	67,921	67,921	0	67,921	0
Funded By					
Government Support	-33,249	-33,249	0	-33,249	0
Coll Fund Bus Rates / Council Tax Deficit	-301	-301	0	-301	0
Council Tax	-34,371	-34,371	0	-34,371	0
	-67,921	-67,921	0	-67,921	0

2023/24 Revenue Outturn Position:

11. The table below summarises the actual revenue position for 2023/24, excluding the Home Office National Resilience Assurance (NRAT) and Foreign, Commonwealth and Development Office International Search & Rescue (ISAR) as these are 100% funded from the Government and relates to national and international rather than MFRS funded initiatives, *(any year-end variances associated with NRAT and ISAR are carried forward and belong to the Government)*. **Appendix A1 to A3** provides a more detailed analysis of the budget to actual variances:

	Fire Service Budget	Fire Authority / Corporate Mgt	Total Budget	Actual (before Year-end reserves / adjustments)	Variance	Year-End Reserves	Variance Post Reserves / Adjustment
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Expenditure							
Employee Costs	57,427	378	57,805	56,558	-1,247	407	-840
Premises Costs	4,255	0	4,255	4,185	-70	70	0
Transport Costs	1,402	0	1,402	1,324	-78	18	-60
Supplies & Services	3,617	22	3,639	3,342	-297	161	-136
Agency Services	7,166	0	7,166	7,038	-128	57	-71
Central Support Services	567	139	706	735	29	0	29
Capital Financing	19,975	10	19,985	19,978	-7	0	-7
Income	-16,037	0	-16,037	-17,279	-1,242	90	-1,152
Net Expenditure	78,372	549	78,921	75,881	-3,040	803	-2,237
Contingency Pay & Prices	177		177	0	-177		-177
Interest on Balances	-950		-950	-1,045	-95		-95
	77,599	549	78,148	74,836	-3,312	803	-2,509
Movement on Reserves	-10,227		-10,227	-10,227	0		
Overall Financial Position	67,372	549	67,921	64,609	-3,312	803	-2,509

12. 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 fund infrastructure investment or act as a hedge against future financial challenges. After taking into account the year-end earmarked reserve requests of £0.803m, net expenditure was £2.509m lower than the budget. The £2.509m underspend on the revenue budget has been used to fund an increase in the General Revenue Reserve £0.700m and increase the Capital Investment Reserve £1.809m. As a general rule, external audit view an appropriate level for a General Revenue Reserve as 5% of the forecast Net Operating Expenditure unless the organisation has a financial risk management process operating which justified a lower level of reserves. In addition, the Fire & Rescue National Framework requires a statement within the Reserves Strategy outlining the justification for a general reserve larger than 5%. The increase in the Capital Investment Reserve of £1.809m is to offset capital cost pressures and reduce planned borrowing, to free up revenue budget associated with debt servicing costs. After taking these reserve adjustments into account, the Authority's overall expenditure is consistent with its budget.
13. The main revenue variations after year-end reserve requests, (outlined within the reserve section of this report), were:

Employee Costs, -£0.840m (1.45%) favourable variance –

- **Firefighter** vacancies and firefighters being in Trainee or Development roles contributed to a net saving of £0.309m after taking account of year-end reserve adjustments (retrospective holiday pay).
- **Non-operational** vacancies and staff not being at the top of their budgeted grade led to a direct employee saving of £0.224m after taking into account year end reserve adjustments (retrospective holiday pay and Princes Trust).
- **Local Government Pension Scheme** surplus of contributions £0.320m against non-operational employer contributions.

- **Employee Insurance Provision** increase for 2023/24 £0.120m, to cover potential insurance claims.
- The balance is made up from smaller variances over a number of non-direct employee budgets such as employee insurances, training expenses, injury pensions and ill health retirement charges.

Transport Costs, -£0.060m (4.28%) favourable variance –

- Small underspends on vehicle lease costs £0.063m, mileage claims £0.011m and other transport costs £0.033m - the level of vehicle third party claims in 2023/24 resulted in an estimated liability for MFRS, (the Service pays up to £10k against any liable claim), that exceeded the available budget by £0.043m.

Supplies and Services, -£0.136m (3.74%) favourable variance –

- Officers are continuing to strictly manage controllable expenditure lines such as computing, training, printing and stationary supplies. A number of small favourable variances totalling of £0.136m have materialised on these controllable budgets.

Agency Services, -£0.071m (0.99%) favourable variance.

- Small one-off efficiency savings on outsourced contracts, (Fire Pension Administration, ICT Service Provider, Facilities Management, and PFI contract), delivered a £0.071m saving. The Authority received credit on the provision of resources for the implementation of 'McCloud' Immediate Detriment as part of the savings.

Central Support Services, £0.029m (4.11%) adverse variance.

- Small adverse variance due to increase in External Audit fees.

Capital Financing, -£0.007m (0.03%) favourable variance.

- Interest payments on debt were slightly lower than forecast.

Income (including interest on balances), £1.247m (6.8%) favourable variance.

- Increase in specific grants was £0.367m greater than the budget, the additional grant income received was pension grant, services grant and section 31 grant. Additional eligible costs funded from the Apprenticeship Levy allowed for additional funds to be drawn down in the year. These were offset by a reduction in the Protection Uplift Programme grant.
- Fees and charges income was £0.282m higher than expected. The additional work on National Resilience, Long Term Capability Management and International Search & Rescue support generated addition fees and charges income. These were offset by a reduction in commercial training income whilst the Training and Development Academy prepared for the move to the new site.
- Rents were £0.238m higher than expected due to additional income from shared accommodation with NWAS and Merseyside Police.
- Recharge secondments was £0.216m higher than expected. The Authority had a greater number of officers on secondment than originally budgeted for.
- The rise in interest rates during the year meant interest earned on investments and balances was higher than the budget, £0.095m.
- The balance, £0.049m, is due to small variances on other income and contributions.

14. Debtor accounts under £5,000 may be written off by the Director of Finance and Procurement. Two debtor accounts were written off in the quarter totalling £943.00 plus VAT as the service was likely to incur more costs than the value of the debt, in an attempt to recover the debt.

Capital Programme Budget:

15. The Budget Authority meeting approved a five-year capital investment programme (2023/24 – 2027/28), of £54.951m, with a planned expenditure in 2023/24 of £36.262m. During the year, Members approved adjustments to the programme to reflect various re-phasing of schemes and other adjustments. Following the approval of the April – December 2023 financial review report, the five-year capital programme increased to £69.816m, with planned spend in 2023/24 of £43.275m.
16. In the last quarter, January to March 2024, the planned spend for 2023/24 increased by £0.331m to £43.606m, however, the five-year programme actually increased by £0.089m. Also, a number of schemes were re-phased from 2023/24 into future years. A summary of the quarter four changes is outlined below.
 - A small increase in the capital budget of £0.291m; increase in ICT equipment £0.010m; smoke alarm installation £0.115m funded from directorate revenue budget contribution; and National Resilience Asset Refresh (Enhanced Logistics Support) £0.166m funded from National Resilience grant.
 - The ICT Network Secondary Fire Control £0.040m brought forward from 2024/25 into 2023/24 funded through borrowing.
 - The total level of budgeted borrowing for 2023/24 increased by £0.040m when compared against the approved quarter 3 figure.
17. The overall movement in the capital programme reflects the re-phasing of schemes over the 2023/24 to 2027/28 period and the approved amendments included within the quarterly financial review reports. These changes are summarised in the table overleaf:

Movement in the 2023/24 – 2027/28 5-Year Capital Programme

Capital Expenditure	Original Budget	Approved Qtr 3 Budget	Qtr 4 Amendments	Final Budget	Original to Final Budget Movements
	£'000	£'000	£'000	£'000	£'000
Building & Land	32,991,000	34,927,995	6,750	34,934,745	1,943,745
Fire Safety	3,175,000	3,175,000	115,000	3,290,000	115,000
ICT	6,899,840	7,828,295	-135,750	7,692,545	792,705
NRAT Resilience Assets	0	9,182,900	166,100	9,349,000	9,349,000
Operational Equip & Hydrants	4,107,300	4,392,200	0	4,392,200	284,900
Vehicles	7,778,650	10,310,250	-63,000	10,247,250	2,468,600
	54,951,790	69,816,640	89,100	69,905,740	14,953,950

Capital Funding	Original Budget	Approved Qtr 3 Budget	Qtr 4 Amendments	Final Budget	Original to Final Budget Movements
	£'000	£'000	£'000	£'000	£'000
Specific Non-Borrowing	12,105,900	27,285,850	290,600	27,576,450	15,470,550
Borrowing	42,845,890	42,530,790	-201,500	42,329,290	-516,600
	54,951,790	69,816,640	89,100	69,905,740	14,953,950

2023/24 Capital Expenditure.

18. Capital spend for the year was £34.895m, resulting in a variance of £8.711m against the £43.606m budget. The reason for the variance can be broken down into:
- a. A £8.619m re-phasing of planned spend from 2023/24 into future years, requiring the carry forward of capital budget.
 - b. A net underspend and saving on capital projects of £0.092m.
19. As expected, no new borrowing was taken out in the year. A summarised capital programme outturn position statement is outlined below:

2023/24 Capital Budget Outturn Position

	Final Budget	Actual	Variance	Use of Variance		
				Rephasing into future years	Saving	Total
				£'000	£'000	£'000
Capital Expenditure	£'000	£'000	£'000	£'000	£'000	£'000
Building & Land	27,188,745	24,753,917	-2,434,828	-2,421,100	-13,728	-2,434,828
Fire Safety	750,000	694,585	-55,415	0	-55,415	-55,415
ICT	3,604,165	2,031,314	-1,572,851	-1,572,400	-451	-1,572,851
NRAT Resilience Assets	9,349,000	6,109,928	-3,239,072	-3,239,100	28	-3,239,072
Operational Equip & Hydrants	983,200	483,218	-499,982	-477,500	-22,482	-499,982
Vehicles	1,730,600	822,013	-908,587	-908,600	13	-908,587
	43,605,710	34,894,974	-8,710,736	-8,618,700	-92,036	-8,710,736
Capital Funding						
Specific Non-Borrowing	21,711,450	18,472,378	-3,239,072	-3,239,072	0	-3,239,072
Borrowing	21,894,260	16,422,597	-5,471,663	-5,379,628	-92,036	-5,471,663
	43,605,710	34,894,974	-8,710,736	-8,618,700	-92,036	-8,710,736

20. The explanation for the year-end re-phasing of capital schemes into 2024/25 is outlined in the table below;

Re-phasing £'m	Scheme	Explanation
0.764	Ongoing external & internal building repairs / replacement / refurbishment works	Re-scheduling of programme due to the current asset conditions, works are commencing slightly later due to review of programme which has put completion dates back slightly.
0.216	Refurbishment of Bromborough Fire Station	Works delayed due to tender clarifications, works to start June 2024.
0.284	Other major fire station refurbishments	Re-scheduling of fires station refurbishment programme due review of asset conditions, and on going works.
1.084	New TDA build	Remaining final payments in 2024/25 and future retention payments.
0.073	Electric Vehicle Infrastructure works & other general capital works	Rescheduled tender specification to ensure compatibility with the system installed at the new build at TDA.
0.170	ICT Software	SQL now 2024/2025 due to Telent resource being focused on New TDA.
0.255	ICT Hardware	Extra Vision Clients for Secondary Control and Airwave expected beginning of 2024 financial year.
0.299	ICT Network	Cradlepoint Refresh order placed March 2024; £132,000 Wireless Access Points order placed late Jan 2024; £25,000 Backup Telephony TDA order placed mid Feb 2024: Delivery early 2024/25.
0.383	ICT Operational Equipment and System Projects	Telent are in process of validation quotes and awaiting costs of new MDT model expected May 2024; SharePoint online migration, currently progressing through the project. The project started during 2022/2023, expected to be completed 2024/2025.
0.325	Command & Control Suite	Orders placed March 2024, completion 2024/25.
0.140	ICT Enhanced Mobilisation	Rescheduled into 2024/25 whilst Telent resource focussed on new TDA.
3.239	NRAT Asset Refresh	The Authority acts as the lead authority for the Home Office for the procurement of national resilience assets. The Home Office are continuing to review capability needs in light of what the future challenge may be, and associated vehicle specifications, this has delayed the commencement of the asset replacement programme.
0.478	Operational Equipment	Re-scheduled. Three extra appliances require kitting out, and awaiting tender for breathing apparatus equipment replacement.

0.416	Special Vehicles	Combined platform ladder (CPL) Aerial Appliance HRET 20m - chassis delivered, remaining build works to be completed 2024/25.
0.417	Ancillary Vehicles	13 Toyota Corolla Hybrid vehicles, order placed Jan 2024, for delivery June 2024.
0.076	Other Vehicles	Balance of Marine Rescue boat purchase to be used for additional equipment.
<u>8.619</u>		

21. A full detailed breakdown of the 2023/24 capital budget movements, year-end variances and proposed slippage can be found attached to this report as Appendix B.

Anticipated Reserves:

22. The 2023/24 Budget Authority approved a reserves strategy that maintained a general reserve of £3.000m and had anticipated £17.006m of committed earmarked reserves at the start of 2023/24.
23. After taking into account the committed reserves movements at the end of 2022/23, reserves at the start of 2023/24 increased by £2.783m, and the revised opening committed reserves figure for 2023/24 was £19.789m.

2023/24 Movement on Reserves.

24. The value of committed reserves in the last quarterly financial review report was £9.580m, and the final outturn balance is £12.174m, an increase of £2.594m. The increase relates to;
25. Quarter four planned use of reserves (as outlined in paragraph 10) resulting in a small net reduction in reserves of £0.018m.
26. At the year-end budget managers review their year-end position and if relevant request reserves to carry forward funds to meet spend now expected in 2024/25 or future years. Year-end reserves of £0.803m have been created to cover;
- a. The Service is required to pay several years' back-pay to adjust the amount paid for periods of holidays in order to reflect normal yearly earning, rather than being paid as flat as has been the case historically. The adjustment must go back 5-years and a Retrospective Holiday Reserve was created at the end of the 2022/23 financial year. An additional £0.150m has been requested for the 2023/24 financial year commitment.
 - b. Any unplanned work at PFI stations incurs a variation charge to the unitary charge payment. In the early stages of the PFI contract, these charges were often offset by penalty charges imposed by the Service on the PFI provider. This is not expected to be the case going forward and the Capital Investment Reserve has been increased by £0.057m to cover future variation payments.
 - c. Security measures at the new Training & Development Academy £0.071m, removal costs to relocate staff, additional equipment, a new Driving License application and additional security at the old Training & Development Academy £0.104m. The Capital Reserve has been increased by £0.175m.

- d. The Equipment Reserve has been increased by £0.145m to cover various items of equipment including extendable reels for fuel pumps, fire appliance parking sensors, camera and ICT equipment. Additional Control of Major Accident Hazard (COMAH) exercise income received in 2023/24 has been carried forward to help meet expected reduction in income in 2024/25 and 2025/26.
 - e. The Training Reserve has been increased by £0.220m to fund additional training on Hazardous Materials Advisors, new appliance and equipment training for Workshop and Training & Development staff, additional training requirements following changes in Senior Officers and Watch Managers and appraisal training.
 - f. The 2023/24 underspend £0.037m from the Princes Trust has been re-instated into the Community Risk Management Reserve.
 - g. Planned spend of the 2023/24 urban search and rescue / marauding terrorist firearms attacks grant of £0.019m, has been re-phased into 2024/25 and will be carried forward as part of the New Dimensions Reserve.
27. The final accounts of the Authority have now been completed and after taking into account the need to create £0.803m year-end reserves a £2.509m underspend on the revenue budget has been identified. The report proposes using the underspend to;
- A. increase the General Revenue Reserve by £0.700m, and
 - B. increase the Capital Investment Reserve by £1.809m in order to offset capital cost pressures and reduce planned borrowing to free up revenue budget associated with debt servicing costs.
28. This report assumes Members will support the above recommendation and use of the £2.509m favourable variance.
29. The movement on reserves in the year has seen a net reduction in committed earmarked reserves (opening balance £19.789m and a closing balance £12.174m) of £7.615m. The table below summarises the reserve movements in the year and Appendix A4 provides more details on the changes throughout the year;

Budgeted Movement on Reserves 2023/24

	Opening Balance	Qtr 1 Draw-down & changes	Qtr 2 Draw-down & changes	Qtr 3 Draw-down & changes	Qtr 4 Draw-down & changes	Year-End Request	Use Year-End Variance	Closing Balance
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Committed Reserves								
Emergency Related Reserves								
Bellwin / Emergency Planning Reserve	222							222
Insurance Reserve	534							534
Collection Fund Reserve	250	-150						100
Modernisation Challenge								
Smoothing Reserve	1,000			400	0			1,400
Retrospective Holiday Pay	530					150		680
Pensions Reserve	590	-290						300
Recruitment Reserve	1,814							1,814
Invest to Save / Collaboration Reserve	282	-282						0
Capital Investment Reserve	10,781	-8,120	-1,246	-248	-4	232	1,809	3,204
PFI Annuity Reserve	1,373	-69						1,304
Specific Projects								
Community Sponsorship Reserve	55							55
Equipment Reserve	217				-13	145		349
Training Reserve	212		-132			220		300
Health and Wellbeing Reserve	30							30
Inflation Reserve	1,250	-550		500	0			1,200
Clothing Reserve	90							90
Ringfenced Reserves								
Princes Trust Reserve	0							0
Community Risk Management Reserve	300		-69	-10	-1	37		257
Energy Reserve	201	68	-11					258
New Dimensions Reserve	58					19		77
Total Earmarked Reserves	19,789	-9,393	-1,458	642	-18	803	1,809	12,174

30. The Authority held £21.138m of unapplied Home Office capital monies as at 31st March 2024 for NRAT asset refresh. The Authority is required to include the £21.138m within the Authority's Statutory Financial Statements as a usable reserve, however, as this money is not available to the Authority to fund any of its own investments it has been excluded from the available reserve balance quoted in this report.

31. The general reserve has been increased by £0.700m to £ 3.700m or 5% of the operating budget.

Equality and Diversity Implications

32. Resources are invested to support equality and diversity.

Staff Implications

33. Over 70% of revenue expenditure is directly staff related.

Legal Implications

34. None arising from this report.

Financial Implications & Value for Money

35. After taking into account year-end reserve requests of £0.803m, net expenditure was £2.509m lower than the budget. This revenue saving has been utilised to increase the General Reserve and the Capital Investment Reserve in 2023/24 and therefore, the Authority's overall expenditure is consistent with its budget.
36. Capital spend was £34.895m resulting in a variance of £8.711m against the £43.606m budget for 2023/24. The variance can be broken down into:
- a. A £8.619m re-phasing of planned spend from 2023/24 into future years, requiring the carry forward of capital budget.
 - b. A net underspend and saving on capital projects of £0.092m.
37. The General Fund Balance as at 31st March 2024 has been increased to £3.700m. MFRA committed reserves as at 31st March 2024 stand at £12.174m (excluding the £21.138m unapplied Home Office capital monies held by the Authority for the NRAT asset refresh).

Risk Management and Health & Safety implications

38. There are no Risk Management and Health and Safety implications directly related to this report.

Environmental Implications

39. There are no Environmental implications directly related to this report.

Contribution to Our Vision: *To be the best Fire & Rescue Service in the UK.*

Our Purpose: *Here to serve, Here to protect, Here to keep you safe.*

40. 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/63/22 | "MFRA Budget and Financial Plan 2023/2024 - 2027/2028" Authority 23 February 2023. |
| CFO/38/23 | "Financial Review 2023/24 – April to June" Community Safety Committee and Protection Committee 7 September 2023. |
| CFO/53/23 | "Financial Review 2023/24 – July to September" Policy and Resources Committee 14 December 2023. |
| CFO/11/24 | "Financial Review 2023/24 – October to December" Audit Committee 8 February 2024" |

GLOSSARY OF TERMS

CAPITAL EXPENDITURE Section 40 of the Local Government and Housing Act 1989 defines 'expenditure for capital purposes'. This includes spending on the acquisition of assets either directly by the Authority or indirectly in the form of grants to other persons or bodies. Expenditure that does not fall within this definition must be charged to a revenue account.

RESERVES Amounts set aside to meet future contingencies but the use does not affect the Authority's net expenditure in a given year. Appropriations to and from reserves may not be made directly from the revenue account.

REVENUE EXPENDITURE This is money spent on the day-to-day running costs of providing services. It is usually of a constantly recurring nature and produces no permanent asset.

2023/24 REVENUE BUDGET MOVEMENT SUMMARY

Actual 2022/23	SERVICE REQUIREMENTS	Base Budget 2023/24	Qtr 1 Budget 2023/24	Qtr 2 Budget 2023/24	Qtr 3 Budget 2023/24	Reserve Draw- down	Virements	Qtr 4 Budget 2023/24	Actual (before YE reserves)	Variance	Year-End Reserves Adjust- ment	Variance
£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
72,956	Fire Service	70,576	75,435	76,893	77,773	18	581	78,372	75,277	-3,095	-803	-2,292
464	Corporate Management	528	533	533	549	0	0	549	604	55		55
0	NRAT MFRS Lead Authority (Budget Neutral)	0	0	0	0	0	0	0	0	0		0
73,420		71,104	75,968	77,426	78,322	18	581	78,921	75,881	-3,040	-803	-2,237
0	Contingency for Pay/Price Changes	3,306	1,796	1,796	758	0	-581	177	0	-177	0	-177
73,420	TOTAL SERVICE EXPENDITURE	74,410	77,764	79,222	79,080	18	0	79,098	75,881	-3,217	-803	-2,414
-920	Interest on Balances	-172	-450	-450	-950	0	0	-950	-1,045	-95	0	-95
72,500	NET OPERATING EXPENDITURE	74,238	77,314	78,772	78,130	18	0	78,148	74,836	-3,312	-803	-2,509
	<u>Contribution to/(from) Reserves:</u>											
	Emergency Related Reserves											
0	Bellwin / Emergency Planning Reserve	0	0	0	0	0	0	0	0	0		
35	Insurance Reserve	0	0	0	0	0	0	0	0	0		
-2,170	Collection Fund Deficit Reserve	0	-150	-150	-150	0	0	-150	-150	0		
	Modernisation Challenge											
-588	Smoothing Reserve	0	0	0	400	0	0	400	400	0		
530	Retrospective Holiday Pay	0	0	0	0	0	0	0	0	0	150	
-62	Pensions Reserve	0	-290	-290	-290	0	0	-290	-290	0		
364	Recruitment Reserve	0	0	0	0	0	0	0	0	0		
0	Invest to Save Reserve / Collaboration Reserve	0	-282	-282	-282	0	0	-282	-282	0		
	Capital Investment Reserve											
-6,939	Capital Investment Reserve	-6,316	-8,120	-9,366	-9,614	-4	0	-9,618	-9,618	0	232	1,809
-69	PFI Annuity Reserve	-69	-69	-69	-69	0	0	-69	-69	0		
	Specific Projects											
0	Community Sponsorship Reserve	0	0	0	0	0	0	0	0	0		
12	Equipment Reserve	0	0	0	0	-14	0	-14	-14	0	145	
-8	Community Engagement Reserve	0	0	0	0	0	0	0	0	0		
62	Training Reserve	0	0	-132	-132	0	0	-132	-132	0	220	
23	Health and Wellbeing Reserve	0	0	0	0	0	0	0	0	0		
-1,769	Inflation Reserve	0	-550	-550	-50	0	0	-50	-50	0		
	Ringfenced Reserves											
-15	Princes Trust Reserve	0	0	0	0	0	0	0	0	0		
-4	Community Risk Management Reserve	0	0	-69	-79	0	0	-79	-79	0	37	
68	Energy Reserve	68	68	57	57	0	0	57	57	0		
-180	New Dimensions Reserve	0	0	0	0	0	0	0	0	0	19	
	General Revenue Reserve											700
-10,710	Movement in Reserves	-6,317	-9,393	-10,851	-10,209	-18	0	-10,227	-10,227	0	803	2,509
61,790	BUDGET REQUIREMENT	67,921	67,921	67,921	67,921	0	0	67,921	64,610	-3,312	0	0
-31,251	Settlement Funding Assessment	-33,249	-33,249	-33,249	-33,249	0	0	-33,249	-33,249	0		
1,150	Collection Fund Deficit	-301	-301	-301	-301	0	0	-301	-301	0		
-31,689	Precept Income	-34,371	-34,371	-34,371	-34,371	0	0	-34,371	-34,371	0		
-61,790	BUDGET FUNDING	-67,921	-67,921	-67,921	-67,921	0	0	-67,921	-67,921	0	0	0

2023/24 FIRE SERVICE REVENUE BUDGET MOVEMENT

Actual 2022/23	SERVICE REQUIREMENTS	Base Budget 2023/24	Qtr 1 Budget 2023/24	Qtr 2 Budget 2023/24	Qtr 3 Budget 2023/24	Reserve Draw- down	Virements	Qtr 4 Budget 2023/24	Actual (before YE reserves)	Variance	Year-End Reserves Adjust- ment	Variance
£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000		
	EMPLOYEES											
	Uniformed											
34,396	Firefighters	36,270	37,629	37,382	37,234	0	4	37,238	36,814	-424	115	-309
1,609	Control	1,682	1,749	1,756	1,756			1,756	1,740	-16		-16
2,639	Additional Hours	2,040	2,113	2,113	2,113		25	2,138	2,161	23		23
38,644	TOTAL UNIFORMED	39,992	41,491	41,251	41,103	0	29	41,132	40,715	-417	115	-302
	APT&C and Manual											
10,479	APT&C	11,666	11,831	11,413	11,950	0	87	12,037	11,741	-296	72	-224
165	Tender Drivers	156	156	156	167			167	175	8		8
219	Catering	235	235	235	255			255	221	-34		-34
678	Transport Maintenance	706	706	706	751			751	659	-92		-92
56	Hydrant Technicians	59	59	59	61			61	61	0		0
54	Casuals	0	0	0	0			0	81	81		81
11,651	TOTAL APT&C/MANUAL	12,822	12,987	12,569	13,184	0	87	13,271	12,938	-333	72	-261
	Other Employee Expenses											
74	Allowances	49	50	50	50			50	76	26		26
0	Removal Expenses	1	1	1	1			1	0	-1		-1
772	Training Expenses	454	550	841	1,151		4	1,155	923	-232	220	-12
9	Other Expenses	9	9	9	9		1	10	24	14		14
2	Staff Advertising	7	7	7	8		2	10	6	-4		-4
63	Development Expenses	80	80	80	151		-12	139	138	-1		-1
173	Employee Insurance	147	139	139	139			139	268	129		129
-169	MPF Pen Fixed Rate	-240	-240	-240	-262			-262	-582	-320		-320
56	Enhanced Pensions	52	52	52	63			63	62	-1		-1
4	SSP & SMP Reimbursements	0	0	0	0			0	6	6		6
147	Catering Expenditure	125	125	131	145		34	179	169	-10		-10
-110	Compensated Absences	0	0	0	0			0	0	0		0
-508	HFRA Capitalisation Payroll	-375	-375	-375	-375		-115	-490	-490	0		0
513	TOTAL OTHER EMPLOYEE EXPENSES	309	398	695	1,080	0	-86	994	600	-394	220	-174
	Pensions											
1,704	Injury Pension	1,790	1,790	1,790	1,825			1,825	1,810	-15		-15
26	Sanction Charges	21	21	21	31			31	28	-3		-3
147	Ill Health Retirement Charges	174	174	174	174			174	91	-83		-83
0	Injury Gratuity	0	0	0	0			0	0	0		0
1,877	TOTAL PENSIONS	1,985	1,985	1,985	2,030	0	0	2,030	1,929	-101	0	-101
52,685	TOTAL EMPLOYEES	55,108	56,861	56,500	57,397	0	30	57,427	56,182	-1,245	407	-838
	PREMISES											
11	Building Maintenance Repairs	29	29	29	30		-12	18	13	-5		-5
15	Site Maintenance Costs	24	25	25	25		-10	15	12	-3	70	67
2,349	Energy	1,116	1,116	1,122	1,122		917	2,039	2,036	-3		-3
36	Rent	46	47	51	51		-1	50	44	-6		-6
1,294	Rates	1,584	1,768	1,768	1,768			1,768	1,749	-19		-19
250	Water	300	300	300	300		-15	285	252	-33		-33
15	Fixtures	15	15	15	15		-5	10	8	-2		-2
27	Contract Cleaning	0	0	0	0			0	0	0		0
57	Insurance	54	70	70	70			70	71	1		1
4,054	TOTAL PREMISES	3,168	3,370	3,380	3,381	0	874	4,255	4,185	-70	70	0
	TRANSPORT											
332	Direct Transport	330	336	327	325		10	335	326	-9		-9
9	Tunnel & Toll Fees	11	11	11	11			11	11	0		0
110	Operating Lease	133	133	133	192			192	129	-63		-63
615	Other Transport Costs	533	533	533	532		1	533	500	-33	18	-15
74	Car Allowances	91	91	89	88		-2	86	75	-11		-11
320	Insurance	244	221	233	239			239	282	43		43
0	Driving Licences	7	7	7	7		-1	6	1	-5		-5
1,460	TOTAL TRANSPORT	1,349	1,332	1,333	1,394	0	8	1,402	1,324	-78	18	-60

2023/24 FIRE SERVICE REVENUE BUDGET MOVEMENT (continued)

Actual 2022/23	SERVICE REQUIREMENTS	Base Budget 2023/24	Qtr 1 Budget 2023/24	Qtr 2 Budget 2023/24	Qtr 3 Budget 2023/24	Reserve Draw- down	Virements	Qtr 4 Budget 2023/24	Actual (before YE reserves)	Variance	Year-End Reserves Adjust-	Variance
£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000		
	SUPPLIES & SERVICES											
12	Administrative Supplies	13	14	17	17		-2	15	9	-6		-6
331	Operational Supplies	273	269	269	274		1	275	267	-8	7	-1
5	Hydrants	11	11	11	11			11	11	0		0
55	Consumables	44	44	44	44		-4	40	54	14		14
108	Training Supplies	113	113	125	121		3	124	105	-19	9	-10
136	Fire Prevention Supplies	54	59	123	124		11	135	127	-8		-8
6	Catering Supplies	18	21	26	22		-6	16	10	-6		-6
389	Uniforms	331	344	349	358			358	422	64		64
77	Printing & Stationery	97	99	100	100		-1	99	79	-20		-20
3	Operating Leases	1	4	4	4			4	4	0		0
283	Professional Fees/Service	412	433	441	441		6	447	267	-180	107	-73
816	Communications	840	840	840	873		9	882	888	6		6
14	Postage	15	15	15	17		3	20	16	-4		-4
8	Command/Control	5	5	10	10		-3	7	6	-1		-1
676	Computing	362	366	461	484	11	-6	489	392	-97	38	-59
240	Medicals	269	269	269	270			270	270	0		0
50	Travel & Subsistence	64	72	77	83		-16	67	56	-11		-11
129	Grants/Subscriptions	106	109	123	136		-2	134	125	-9		-9
3	Advertising	1	1	1	0		0	0	0	0		0
47	Insurances	37	49	49	49			49	47	-2		-2
9	Furniture	13	13	13	13		-10	3	2	-1		-1
67	Laundry	82	82	82	82			82	76	-6		-6
14	Hospitality	7	8	18	25			25	25	0		0
66	Seconded Officers In	0	0	65	65			65	65	0		0
3,544	TOTAL SUPPLIES & SERVICES	3,168	3,240	3,532	3,623	11	-17	3,617	3,323	-294	161	-133
	AGENCY SERVICES											
152	Super Fund Admin	126	126	126	126			126	80	-46		-46
1,598	ICT Service Provider	1,576	1,576	1,597	1,710	7	-9	1,708	1,698	-10		-10
411	ICT Managed Suppliers	439	439	418	422		3	425	421	-4		-4
2,980	PFI Unitary Charges ((Int/Principal/Op Costs)	2,991	2,991	2,991	3,158			3,158	3,100	-58	57	-1
1,628	Estates Service Provider	1,633	1,633	1,633	1,692		57	1,749	1,739	-10		-10
6,769	TOTAL AGENCY SERVICES	6,765	6,765	6,765	7,108	7	51	7,166	7,038	-128	57	-71
	CENTRAL EXPENSES											
482	Finance & Computing	482	501	501	515		48	563	532	-31		-31
2	Central Expenses	0	0	0	2		2	4	4	0		0
484	TOTAL CENTRAL EXPENSES	482	501	501	517	0	50	567	536	-31	0	-31
	CAPITAL FINANCING											
5,101	PWLB Debt Charges	7,590	7,590	7,590	7,590			7,590	7,596	6		6
48	MRB Debt Charges	60	60	60	60			60	47	-13		-13
14,981	Revenue Contribution to Capital	6,691	10,064	11,762	12,224	0	123	12,347	12,347	1		1
-22	Early Settement of Debt (Pfi Refin)	-22	-22	-22	-22			-22	-22	0		0
20,108	TOTAL CAPITAL FINANCING	14,319	17,692	19,390	19,852	0	123	19,975	19,968	-7	0	-7
89,104	TOTAL EXPENDITURE	84,359	89,761	91,401	93,272	18	1,119	94,409	92,556	-1,853	713	-1,140
	INCOME											
12,632	Specific Grants	11,201	11,565	11,729	12,624		133	12,757	13,124	367		367
40	Sales	1	5	40	50		2	52	56	4		4
1,389	Fees & Charges	1,219	1,318	1,226	1,280		68	1,348	1,720	372	-90	282
-2	Reinforcing Moves	0	0	0	0		0	0	0	0		0
1,523	Rents etc	901	901	900	900		322	1,222	1,460	238		238
300	Recharges Secondments	210	210	210	210			210	426	216		216
214	Contributions	128	204	273	298			298	267	-31		-31
152	Recharges Internal	113	113	120	127		13	140	196	56		56
10	Other Income	10	10	10	10			10	30	20		20
16,258	TOTAL INCOME	13,783	14,326	14,508	15,499	0	538	16,037	17,279	1,242	-90	1,152
72,846	NET EXPENDITURE	70,576	75,435	76,893	77,773	18	581	78,372	75,277	-3,095	803	-2,292

2023/24 CORPORATE MANAGEMENT REVENUE BUDGET MOVEMENT

Actual 2022/23	SERVICE REQUIREMENTS	Base Budget 2023/24	Qtr 1 Budget 2023/24	Qtr 2 Budget 2023/24	Qtr 3 Budget 2023/24	Reserve Draw- down	Virements	Qtr 4 Budget 2023/24	Actual (before YE reserves)	Variance	Year-End Reserves Adjust-	Variance
£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000		
	EXPENDITURE											
	Finance & Legal costs											
79	Finance Officer	79	79	79	79			79	79	0		0
35	Legal Officer	79	84	84	90			90	73	-17		-17
	Democratic Rep (1020)											
12	- Travel & Subsistence	17	17	17	17			17	15	-2		-2
2	- Conference Fees	2	2	2	2			2	2	0		0
205	- Members Allowances	209	209	209	209			209	224	15		15
0	- Telephones	1	1	1	1			1	0	-1		-1
1	- Training	1	1	1	1			1	2	1		1
2	- Hospitality	1	1	1	1			1	0	-1		-1
0	Capital Financing Costs	0	0	0	10			10	10	0		0
	Central Expenses (1030)											
15	Bank Charges	15	15	15	15			15	15	0		0
34	District Audit Fees	45	45	45	45			45	105	60		60
79	Subscriptions	79	79	79	79			79	79	0		0
464	TOTAL EXPENDITURE	528	533	533	549	0	0	549	604	55	0	55

2023/24 NATIONAL RESILIENCE ASSURANCE REVENUE BUDGET MOVEMENT

Actual 2022/23	SERVICE REQUIREMENTS	Base Budget 2023/24	Qtr 1 Budget 2023/24	Qtr 2 Budget 2023/24	Qtr 3 Budget 2023/24	Reserve Draw- down	Virements	Qtr 4 Budget 2023/24	Actual (before YE reserves)	Variance	Year-End Reserves Adjust- ment	Variance
£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000		
	EXPENDITURE											
2,156	Employee Costs		2,493	2,651	2,736		237	2,973	2,559	-414		-414
2	Premises Costs		0	0	0		1	1	1	0		0
6,414	Transport Costs		7,676	7,683	7,711		335	8,046	7,819	-227		-227
3,396	Supplies and Services Costs		5,119	5,444	5,514		-115	5,399	4,007	-1,392		-1,392
454	Agency Costs		32	32	32			32	28	-4		-4
0	Central Expenditure		0	0	0		1	1	1	0		0
15	Capital Financing Costs		0	2	4		1	5	5	0		0
12,437	TOTAL EXPENDITURE	0	15,320	15,812	15,997	0	460	16,457	14,420	-2,037	0	-2,037
	INCOME											
12,437	Income		15,320	15,812	15,997		460	16,457	14,420	-2,037		-2,037
0	NET EXPENDITURE	0	0	0	0	0	0	0	0	0	0	0

Budgeted Movement on Reserves 2023/24

	Opening Balance	Qtr 1 Draw-down & changes	Qtr 2 Draw-down & changes	Qtr 3 Draw-down & changes	Qtr 4 Draw-down & changes	Year-End Request	Use Year-End Variance	Closing Balance
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Committed Reserves								
Emergency Related Reserves								
Bellwin / Emergency Planning Reserve	222							222
Insurance Reserve	534							534
Collection Fund Reserve	250	-150						100
Modernisation Challenge								
Smoothing Reserve	1,000			400	0			1,400
Retrospective Holiday Pay	530					150		680
Pensions Reserve	590	-290						300
Recruitment Reserve	1,814							1,814
Invest to Save / Collaboration Reserve	282	-282						0
Capital Investment Reserve	10,781	-8,120	-1,246	-248	-4	232	1,809	3,204
PFI Annuity Reserve	1,373	-69						1,304
Specific Projects								
Community Sponsorship Reserve	55							55
Equipment Reserve	217				-13	145		349
Training Reserve	212		-132			220		300
Health and Wellbeing Reserve	30							30
Inflation Reserve	1,250	-550		500	0			1,200
Clothing Reserve	90							90
Ringfenced Reserves								
Princes Trust Reserve	0							0
Community Risk Management Reserve	300		-69	-10	-1	37		257
Energy Reserve	201	68	-11					258
New Dimensions Reserve	58					19		77
Total Earmarked Reserves	19,789	-9,393	-1,458	642	-18	803	1,809	12,174
General Revenue Reserve	3,000	0	0	0	0	0	700	3,700
Total Reserves	22,789	-9,393	-1,458	642	-18	803	2,509	15,874

This page is intentionally left blank

Capital Programme 2023/24

EXPENDITURE		Approved Budget	Q1 Budget	Q2 Budget	Q3 Budget	Q4 Amend-ments	Q4 Re-Phasings	Q4 Vire-ments	Q4 Budget	Actual to 31.03.24	Year-End Re-Phasing into Future Years	Year-End Variance
		£	£	£	£	£	£	£	£	£	£	£
BUILDING & LAND PROGRAMME												
BLD001	Roofs & Canopy Replacements	145,000	178,700	178,700	31,600				31,600	3,716	27,900	16
BLD003	Appliance Room Door Repairs	25,000	25,000	25,000	25,000				25,000	0	25,000	0
BLD004	Concrete Yard Repairs	72,500	94,600	94,600	94,600				94,600	17,409	77,200	9
BLD005	Tower Improvements	15,000	37,700	37,700	17,700				17,700	0	17,700	0
BLD007	LEV Systems in Appliance Rooms	37,500	39,200	39,200	19,200				19,200	1,630	17,600	30
BLD011	Capital refurbishment	15,000	15,000	15,000	15,000			-11,500	3,500	0	3,500	0
BLD013	Appliance Room Floors	172,000	122,000	122,000	22,000				22,000	0	22,000	0
BLD014	Boiler Replacements	65,000	82,000	82,000	42,000				42,000	10,310	31,700	10
BLD016	Community Station Investment	30,000	54,700	54,700	30,600				30,600	8,106	22,500	6
BLD018	Conference Facilities H/Q	45,000	45,000	45,000	45,000				45,000	0	45,000	0
BLD020	5 Year Electrical Test	75,000	111,100	111,100	111,100				111,100	97,853	13,200	-47
BLD026	Corporate Signage	15,000	31,500	31,500	20,200				20,200	6,171	14,000	-29
BLD031	Diesel Tanks		12,350	12,350	12,350				12,350	7,200	5,200	50
BLD032	Power Strategy (Generators)	15,000	37,000	37,000	37,000				37,000	8,965	28,000	-35
BLD033	Sanitary Accommodation Refurb	115,000	136,200	136,200	31,400				31,400	1,450	30,000	50
BLD034	Office Accommodation	65,000	78,300	78,300	78,300				78,300	16,262	62,000	-38
BLD039	F.S. Refurbishment Heswall	90,000	126,900	26,900	3,000				3,000	4,257		1,257
BLD041	F.S. Refurbishment Aintree	150,000	159,900	159,900	30,300				30,300	0	30,300	0
BLD044	Asbestos Surveys	30,000	38,400	38,400	18,400				18,400	1,836	16,600	36
BLD050	LLAR Accommodation Belle Vale		49,800	49,800	49,800				49,800	44,077	5,700	-23
BLD053	Lighting Replacement	10,000	20,500	20,500	20,500				20,500	1,922	18,600	22
BLD055	F.S. Refurbishment Bromborough	1,200,000	1,238,400	1,238,400	220,800				220,800	4,161	216,600	-39
BLD057	F.S. Refurbishment Crosby	50,000	92,600	92,600	31,000				31,000	997	30,000	-3
BLD058	H.V.A.C. Heating, Vent & Air Con	5,000	48,000	48,000	48,000				48,000	45,986	2,000	-14
BLD060	D.D.A. Compliance Work	150,000	182,600	182,600	82,600				82,600	11,831	70,800	31
BLD061	Lighting Conductors Surge Protectors	45,000	53,000	53,000	24,400				24,400	6,745	17,700	45
BLD062	Emergency Lighting	30,000	47,800	47,800	20,000				20,000	2,890	17,100	-10
BLD063	F.S. Refurbishment Kirby	365,000	365,000	365,000	52,900				52,900	0	52,900	0
BLD067	Gym Equipment Replacement	45,000	78,400	78,400	55,900				55,900	42,050	13,900	50
BLD068	SHQ JCC			39,000	39,000				39,000	15,923	23,100	23
BLD070	Workshop Enhancement		2,700	2,700	2,700				2,700	0	2,700	0
BLD073	SHQ Museum	191,000	191,000	191,000	0				0		0	0
BLD075	LLAR Accommodation Newton Le Willows	720,000	822,400	862,400	862,400				862,400	825,607	36,800	7
BLD081	SHQ Stage C Works		0	0	0				0	-15,014		-15,014
BLD084	F.S. Refurbishment Croxteth		34,600	34,600	34,600				34,600	0	34,600	0
BLD085	F.S. Refurbishment Speke/Garston	300,000	682,300	712,300	712,300				712,300	686,799	25,500	-1
BLD086	F.S. Refurbishment Old Swan	300,000	678,400	708,400	708,400				708,400	680,226	28,200	26
BLD088	F.S. Refurbishment Kensington	130,000	134,900	134,900	34,900				34,900	13,641	21,300	41
BLD089	F.S. Refurbishment Toxteth/Hub	200,000	200,000	200,000	47,500				47,500	17,492	30,000	-8
BLD090	F.S. Refurbishment Wallasey	25,000	43,900	43,900	43,900				43,900	19,466	24,400	-34
BLD091	New Build TDA	24,538,000	23,892,000	24,952,000	22,952,000				22,952,000	21,934,720	1,017,300	20
BLD092	Service HQ. Offices	50,000	78,300	78,300	37,100				37,100	20,314	16,800	14
BLD093	Refurbishment MF1	150,000	150,000	150,000	31,700				31,700	6,666	25,000	-34
BLD094	Security Enhancement Works	25,000	40,700	40,700	40,700				40,700	24,658	16,000	-42
BLD095	Electric Vehicle Infrastructure	55,000	75,000	75,000	35,000				35,000	2,184	32,800	-16
BLD096	Passive Strategy	20,000	40,000	40,000	40,000				40,000	0	40,000	0
BLD097	Saughall Massie Wig Wags		100,000	100,000	100,000			11,500	111,500	111,468		-32
CON001	Energy Conservation Non-Salix	150,000	128,200	128,200	28,200				28,200	4,369	23,800	-31
CON002	Energy Conservation Salix		1,800	1,800	1,800				1,800	0	1,800	0
EQU002	Fridge/Freezer Rep Prog	15,000	42,300	42,300	24,300				24,300	18,872	5,400	-28
EQU003	Furniture Replacement Prog	60,000	73,700	73,700	74,445			6,750	81,195	36,712	44,500	17
TDA001	TDA Refurbishment	20,000	40,400	40,400	40,400				40,400	3,989	36,400	-11
	Total	30,026,000	31,054,250	32,153,250	27,181,995	0	0	6,750	27,188,745	24,753,917	2,421,100	-13,728
FIRE SAFETY												
FIR002	Smoke Alarms (H.F.R.A.)	235,000	235,000	235,000	235,000				235,000	164,945		-70,055
FIR005	Installation Costs (H.F.R.A.)	375,000	375,000	375,000	375,000	115,000			490,000	490,000		0
FIR006	Deaf Alarms (H.F.R.A.)	25,000	25,000	25,000	25,000				25,000	39,640		14,640
	Total	635,000	635,000	635,000	635,000	115,000	0	0	750,000	694,585	0	-55,415

Capital Programme 2023/24

EXPENDITURE		Approved Budget	Q1 Budget	Q2 Budget	Q3 Budget	Q4 Amend-ments	Q4 Re-Phasings	Q4 Vire-ments	Q4 Budget	Actual to 31.03.24	Year-End Re-Phasing into Future Years	Year-End Variance
		£	£	£	£	£	£	£	£	£	£	£
ICT												
FIN001	FMIS/Eproc/Payroll/HR Replacement	253,500	253,500	253,500	0				0			0
IT002	ICT Software	660,300	678,300	603,300	433,000				433,000	262,638	170,400	38
IT003	ICT Hardware	213,860	441,360	431,060	499,615			61,200	560,815	305,407	255,100	-308
IT005	ICT Servers	323,600	323,600	423,600	450,000			-42,800	407,200	407,128		-72
IT018	ICT Network	134,400	134,400	134,400	942,000		40,000	20,200	1,002,200	702,936	299,300	36
IT019	Website Development		10,800	10,800	0				0	0		0
IT026	ICT Operational Equipment	145,400	145,400	145,400	145,400			-1,800	143,600	18,133	125,500	33
IT027	ICT Security	24,000	24,000	24,000	24,000			500	24,500	24,377		-123
IT028	System Development (Portal)		105,200	105,200	73,800				73,800	21,540	52,300	40
IT030	ICT Projects/Upgrades	5,000	5,000	5,000	4,000			-500	3,500	0	3,500	0
IT047	Legal Case Management System	0	0	0	10,000				10,000		10,000	0
IT055	C.3.I. C.&C Communication & Information	5,000	5,000	55,000	55,000			1,850	56,850	13,731	43,100	-19
IT058	New Emergency Services Network (ESN)	40,000	54,300	54,300	0				0	0		0
IT059	ESMCP Project Control Room Integration	25,900	92,000	92,000	66,100				66,100	0	66,100	0
IT062	Capita Vision 3 Update (CFO/058/17)		91,500	81,500	108,400				108,400	77,056	31,300	-44
IT063	Planning Intelligence and Performance System	120,000	120,000	120,000	30,000				30,000	0	30,000	0
IT064	999 Emergency Streaming (999EYE)	40,000	40,000	40,000	0				0	0		0
IT065	Dynamic Cover Response Tool	35,000	35,000	35,000	0				0	0		0
IT066	ESN Ready		20,700	20,700	20,700				20,700	0	20,700	0
IT067	DCS Upgrade		48,400	58,400	58,400				58,400	58,367		-33
IT068	Command & Control Suite	501,000	501,000	501,000	501,000			-35,900	465,100	140,000	325,100	0
IT069	ICT Enhanced Mobilisation	0	0	0	140,000				140,000	0	140,000	0
	Total	2,526,960	3,129,460	3,194,160	3,561,415	0	40,000	2,750	3,604,165	2,031,314	1,572,400	-451
NATIONAL RESILIENCE ASSET REFRESH												
NRAT001	NRAT Asset Refresh	0	143,300	193,300	193,300				193,300	86,997	106,300	-3
NRAT002	NRAT - DIM	0	1,109,200	2,138,300	8,138,300				8,138,300	5,904,947	2,233,400	47
NRAT003	NRAT - ELS	0	0	851,300	851,300	166,100			1,017,400	117,984	899,400	-16
	Total	0	1,252,500	3,182,900	9,182,900	166,100	0	0	9,349,000	6,109,928	3,239,100	28
OPERATIONAL EQUIP. & HYDRANTS												
OPS001	Gas Tight Suits Other PPE	11,500	24,200	24,200	0				0	0		0
OPS003	Hydraulic Rescue Equipment	85,000	94,400	94,400	97,700			-24,300	73,400	11,886	61,500	-14
OPS005	Resuscitation Equipment	30,500	30,500	30,500	39,900			-10,900	29,000	28,959		-41
OPS009	POD Equipment	95,000	95,000	80,000	80,000				80,000	2,343	77,700	43
OPS011	Thermal imaging cameras	175,000	176,000	176,000	6,000			-6,000	0	0		0
OPS016	Gas Detection Equipment (MYRA DS)	45,300	45,300	45,300	45,300			7,300	52,600	2,279	50,300	-21
OPS022	Improvements to Fleet	58,000	60,300	50,300	45,300			-9,100	36,200	35,314	900	14
OPS023	Water Rescue Equipment	71,000	73,600	73,600	23,600			21,000	44,600	4,486	40,100	-14
OPS024	BA Equipment	75,000	95,400	95,400	95,400			48,000	143,400	60,815	82,600	15
OPS026	Rope Replacement	20,000	24,500	24,500	24,500			-20,000	4,500	3,826	700	26
OPS027	Light Portable Pumps	30,000	30,000	30,000	10,000			-10,000	0	0		0
OPS033	Marine Rescue Equipment	20,500	20,500	20,500	5,500				5,500	3,811	1,700	11
OPS034	Operational Ladders	57,000	50,600	10,600	10,600			-10,600	0	0		0
OPS036	Radiation/Gas Detection Equipment	2,000	62,900	62,900	62,900				62,900	5,720	57,200	20
OPS038	Water Delivery System	10,000	10,000	10,000	10,000			-10,000	0	0		0
OPS039	Water Delivery Hoses	37,500	37,500	37,500	37,500			-4,000	33,500	32,753	700	-47
OPS049	Bulk Foam Equipment		109,300	109,300	84,300			13,400	97,700	30,656	67,000	-44
OPS054	Electrical Equipment	68,000	69,900	109,900	109,900			18,200	128,100	125,867	2,200	-33
OPS058	Operational Drones	2,500	2,500	2,500	2,500			-1,600	900	869		-31
OPS059	Fire Ground Equipment	5,000	8,000	8,000	8,000				8,000	7,776		-224
OPS060	SRT Equipment	40,000	71,200	71,200	41,200				41,200	21,072	20,100	-28
OPS061	Hi-Rise Kits	2,000	29,100	29,100	21,100			-2,000	19,100	15,097	4,000	-3
OPS062	Marine Firefighting	0	1,000	16,000	16,000			-10,000	6,000	6,006		6
OPS063	Emerging Technologies	0	4,000	4,000	4,000			-800	3,200	3,246		46
OPS064	Wildfire Equipment	0	0	10,000	10,000			-5,200	4,800	4,671		-129
OPS065	Communications	0	0	0	55,000			16,600	71,600	60,846	10,800	46
HYD001	Hydrants (New Installations)	18,500	18,500	18,500	18,500				18,500	0		-18,500
HYD002	Hydrants (Replacements)	18,500	18,500	18,500	18,500				18,500	14,920		-3,580
	Total	977,800	1,262,700	1,262,700	983,200	0	0	0	983,200	483,218	477,500	-22,482
VEHICLES												
VEH001	Fire Appliances		6,500	6,500	0				0	0	0	0
VEH002	Ancillary Vehicles	364,700	1,041,300	1,041,300	721,400				721,400	305,758	415,600	-42
VEH004	Special Vehicles	1,412,100	3,137,600	3,137,600	620,300				620,300	203,709	416,600	9
VEH005	Vehicles water Strategy		16,400	16,400	0				0	0	0	0
VEH010	Marine Rescue Vessels	300,000	348,900	383,400	388,900				388,900	312,546	76,400	46
WOR001	Workshop Equipment	20,000	37,700	37,700	0				0	0	0	0
	Total	2,096,800	4,588,400	4,622,900	1,730,600	0	0	0	1,730,600	822,013	908,600	13
	Grand Total	36,262,560	41,922,310	45,050,910	43,275,110	281,100	40,000	9,500	43,605,710	34,894,974	8,618,700	-92,036

Capital Programme 2023/24

EXPENDITURE		Approved Budget	Q1 Budget	Q2 Budget	Q3 Budget	Q4 Amend-ments	Q4 Re-Phasings	Q4 Vire-ments	Q4 Budget	Actual to 31.03.24	Year-End Re-Phasing into Future Years	Year-End Variance
		£	£	£	£	£	£	£	£	£	£	£
Capital Receipts												
	Sale of Newton LLAR House	435,000	435,000	435,000	0				0			0
	Sale of LLAR NWAS Land	80,000	80,000	80,000	0				0			0
	Sale of Vesty A	550,000	550,000	550,000	0				0			0
	Sale of Vesty B	550,000	550,000	550,000	0				0			0
	Sale of Ritchie Avenue Stores	100,000	100,000	100,000	0				0			0
	Sale of TDA/Croxteth FS	2,000,000	2,000,000	2,000,000	0				0			0
	Sale of Aintree FS	200,000	200,000	200,000	0				0			0
R.C.C.O. / Capital Reserve												
	Capitalisation of Sals HFRA (FIR005)	375,000	375,000	375,000	375,000	115,000			490,000	490,000		0
	Realignment of ICT (CFO/51/23)				247,500				247,500	247,500		0
	TDA Refurb (BLD091) Cap Inv Res	6,316,000	9,670,000	10,730,000	11,430,000				11,430,000	11,430,000		0
	IT Equipment (IT003)		9,100	23,800	36,300			9,500	45,800	45,800		0
	Diesel Tanks (BLD031)		150	150	150				150	150		0
	Hi-Rise Kits (OPS061)		10,000	10,000	10,000				10,000	10,000		0
	C3I C&C Comms (IT055)			50,000	50,000				50,000	50,000		0
	SHQ JCC (BLD068)			39,000	39,000				39,000	39,000		0
	New Malawi Boats (VEH010)			34,500	40,000				40,000	40,000		0
	Mod Gov Server Upgrade (IT047)				10,000				10,000	10,000		0
Grant												
	NRAT National Resilience Grant		1,252,500	3,182,900	9,182,900	166,100			9,349,000	6,109,928	3,239,072	0
	Total Non Borrowing	10,606,000	15,231,750	18,360,350	21,420,850	281,100	0	9,500	21,711,450	18,472,378	3,239,072	0
Borrowing Requirement												
	Unsupported Borrowing	25,656,560	26,690,560	26,690,560	21,854,260	0	40,000	0	21,894,260	16,422,597	5,379,628	-92,036
	Borrowing	25,656,560	26,690,560	26,690,560	21,854,260	0	40,000	0	21,894,260	16,422,597	5,379,628	-92,036
	Total Funding	36,262,560	41,922,310	45,050,910	43,275,110	281,100	40,000	9,500	43,605,710	34,894,974	8,618,700	-92,036

This page is intentionally left blank