

SOUTH YORKSHIRE FIRE & RESCUE AUTHORITY**Annexes to the Financial Performance Report Quarter 2 2023/24.**

<u>Annex</u>	<u>Title</u>	<u>What is included at Q2</u>	<u>What will be developed in future reports</u>
A	Financial Performance Report	Forecast Outturn at Quarter 2	KPI measurement to be added in Q3
B	Balance Sheet Forecast	Unavailable	Forecast to be included
C	Reserves	Prior year balances and Forecast outturn	
D	Efficiencies	Unavailable	Planned and achieved efficiencies
E	Capital Spend	Shows Revised Capital Budget and Forecast Outturn	
F	Cashflow and Treasury	Unavailable	Actual vs plan to be shown
G	Virements	All budget adjustments from the FRA approved budget	

BUDGET	CURRENT BUDGET	USE OF RESERVES	REVISED BUDGET	FORECAST OUTTURN	OPERATIONAL POSITION (UNDER) / OVER SPEND	% variance from budget	Explanation for significant items
	£	£	£	£	£		
Wholetime	36,841,493	42,401	36,883,894	35,630,388	(1,253,506)	-3.4%	£1.7m underspend on basic pay based on pay in post and planned recruitment. Overtime overspend £0.8m, pension underspend £0.3m
Retained	1,870,632	-	1,870,632	1,870,632	-	0.0%	Forecast to budget
Control	1,454,050	-	1,454,050	1,477,362	23,312	1.6%	Slight overspend due to overtime
Support Staff	10,410,716	65,267	10,475,983	10,499,761	23,778	0.2%	budgeted 4% increase, latest offer in forecast is £1,925 per ee on average 5.7% increase.
Indirect	1,974,818	200,255	2,175,073	2,218,324	43,251	2.0%	Overspends on training and pension costs. £194k included ID costs and cont from reserve
TOTAL EMPLOYEES	52,551,709	307,923	52,859,632	51,696,467	(1,163,165)	-2.2%	
Repair, Alteration & Maintenance	1,104,894	-	1,104,894	1,090,355	(14,539)	-1.3%	Tomlinson provider in administration lower prices being negotiated with contractors
Energy	1,700,103	-	1,700,103	1,669,825	(30,278)	-1.8%	last years significant increase in utility costs now appear stable
Rents	-	-	-	475	475	0.0%	
Rates	1,078,651	47,788	1,126,439	1,126,439	-	0.0%	Change in current costs, therefore included cont from reserves to cover
Water Services	81,719	-	81,719	75,000	(6,719)	-8.2%	Accrual prev year for costs due previous provider not received
Fixtures & Fittings	-	-	-	-	-	0.0%	
Cleaning & Domestic	500,000	-	500,000	576,611	76,611	15.3%	Overspend relates mainly to the increase in the cleaning contract and consumables
Premises insurances	72,000	-	72,000	72,000	-	0.0%	Forecast to budget
TOTAL PREMISES	4,537,367	47,788	4,585,155	4,610,705	25,550	0.6%	
Vehicle Repairs & Maintenance	322,756	-	322,756	391,831	69,075	21.4%	aged fleet to maintain, increased costs and staff vacancies resulted in some work going external
Vehicle Running Costs	727,496	-	727,496	563,000	(164,496)	-22.6%	lower petrol costs than budgeted
Operational Lease & Contract Hire	650	-	650	650	-	0.0%	
Car Allowance & Public Transport	153,851	-	153,851	149,798	(4,053)	-2.6%	forecast to trend for first 2 quarters
Transport Insurance	115,501	-	115,501	115,501	-	0.0%	
TOTAL TRANSPORT	1,320,254	-	1,320,254	1,220,780	(99,474)	-7.5%	
Equipment, Furniture & Materials	804,299	(7,245)	797,054	848,500	51,446	6.5%	Overspend on Hydrants as complete backlog
Clothing, Uniform and Laundry	302,066	3,760	305,826	447,909	142,083	46.5%	laundry contract has increased 23%, uniform costs higher than forecast
Office Expenses	51,258	-	51,258	58,380	7,122	13.9%	forecast cost increases
Services	610,104	(14,000)	596,104	603,356	7,252	1.2%	forecast cost increases
ICT & Network	1,837,422	45,000	1,882,422	2,026,342	143,920	7.6%	Airwave Maintenance £0.044m overspend. Systel £0.030m overspend vs budget. Increase cost of maintenance
Expenses	36,460	-	36,460	36,335	(125)	-0.3%	Food at fires provisions are overspending, but offset by underspends on fire cadets volunteer expenses
Other Miscellaneous	268,438	7,745	276,183	381,703	105,520	38.2%	Lifewise Contribution, plus canteen costs at TDC for provisions
Stronger Safer Community Fund	-	164,430	164,430	164,430	-	0.0%	Funded from reserves
TOTAL SUPPLIES AND SERVICES	3,910,047	199,690	4,109,737	4,566,955	457,218	11.1%	
BMBC SERVICES TO FRA	292,344	-	292,344	292,344	-	0.0%	Forecast to budget
CENTRAL EXPENSES	217,790	20,000	237,790	239,840	2,050	0.9%	slight overspend on the forecasted bank charges.
CAPITAL FINANCING COSTS	2,574,032	(656,643)	1,917,389	1,517,389	(400,000)	-20.9%	Due to capital programme slippage last year, no borrowing therefore reduced interest costs
TOTAL EXPENDITURE	65,403,543	(81,242)	65,322,301	64,144,480	(1,177,821)	-1.8%	
Government Grants	(455,978)	-	(455,978)	(213,021)	242,957	-53.3%	New Dimensions Grant and Princes Trust Income reduced. Protection Grant unlikely to low level of spend
Customer & Client Receipts	(517,413)	-	(517,413)	(511,726)	5,687	-1.1%	forecast based on trend
Interest Receivable	(150,000)	-	(150,000)	(250,000)	(100,000)	66.7%	Higher interest rates and investment income than budgeted.
TOTAL INCOME	(1,123,391)	-	(1,123,391)	(974,747)	148,644	-13.2%	
NET OPERATING EXPENDITURE	64,280,152	(81,242)	64,198,910	63,169,733	(1,029,177)	-1.6%	
FUNDING						0.0%	
Business Rates Top Up	(16,226,000)	-	(16,226,000)	(16,226,720)	(720)	0.0%	
Revenue Support Grant	(9,600,000)	-	(9,600,000)	(9,600,052)	(52)	0.0%	
Council Tax	(30,909,000)	-	(30,909,000)	(30,929,961)	(20,961)	0.1%	council tax final returns (post Budget) slightly improved.
Section 31 & Other Funding	(6,125,000)	-	(6,125,000)	(7,331,944)	(1,206,944)	19.7%	New NNRD relief for leisure not offset by reduction in collection. Inflation above budget
Contribution to Reserves	-	-	-	-	-	0.0%	
TOTAL FUNDING	(62,860,000)	-	(62,860,000)	(64,088,677)	(1,228,677)	2.0%	
NET (SURPLUS) / DEFICIT	1,420,152	(81,242)	1,338,910	(918,944)	(2,257,854)	-168.6%	

C- Reserves Budget and Forecast (to track movements for S151 but summarised for FRA)

ANNEX C

	FRA Statement of Accounts 22/23				Approved m/ments	Q2 forecast	Forecast Balance at 31/03/24	Explanation of Movements
	Balance at 31/03/22	Budget Transfers Out	Budget Transfers In	Balance at 31/03/23				
	£'000	£'000	£'000	£'000				
Insurance	1,242	- 177	-	1,065		-	1,065	Adjustments for insurance at Q4
Invest to Save	41	- 41	-	-		-	-	
Budget Carry Forward Requests	771	- 25	-	746		- 169	577	agreed spend to date
Capital Investment - Committed	-	-	-	-		-	-	
Safer stronger Communities	514	- 183	-	331		- 165	166	forecast spend to date
Capital Receipts	295	- 295	-	-			-	
Revenue Grants Unapplied	1,125	- 213	246	1,158	- 532	- 541	85	forecast spend to date
Capital Grants unapplied	586	- 38	-	548			548	
Service Improvement	765	- 166	-	599	532	- 564	567	forecast spend to date
Rent Rebates	682	-	-	682		- 48	634	overspend relating to refunds/current costs
Immediate Detriment Pension Liability Reserve	3,548	- 297	-	3,251		- 194	3,057	spend to date on Cat1 and Cat2 cases
Emerging Risk Reserve	2,405	- 416	950	2,939		919	3,858	forecast underspend at Q2
Useable Earmarked Reserves	11,974	- 1,851	1,196	11,319	-	- 762	10,557	
General	5,000	- 950	950	5,000		-	5,000	
Useable General Reserves	5,000	- 950	950	5,000		-	5,000	
Total Usable Reserves	16,974	- 2,801	2,146	16,319		- 762	15,557	
MRP	1,777	-	561	2,338		656	2,994	In line with MRP Policy
Total Un-Usable Reserves	1,777	-	561	2,338		656	2,994	
Total Reserves	18,751	- 2,801	2,707	18,657		- 106	18,551	
Total Reserves Excl capital as per Statutory Accounts	17,870	- 2,468	2,707	18,109		- 106	18,003	

E- Capital Budget and Spend Year to Date

ANNEX E

Capital Plan by Spend Type	Original Budget 23/24	23/24 YE Budget Adj	Revised Budget 23/24	Committed	Forecast	Variance	Explanation
	£	£	£	£	£	£	
New Builds & Major Refurbishment	4,400,000	-3,900,000	500,000	274,754	225,246	0	
Station Improvement Programme	1,425,000	1,110,103	2,535,103	1,118,736	1,416,367	0	
TOTAL PREMISES	5,825,000	-2,789,897	3,035,103	1,393,490	1,641,613	0	
Appliances	1,740,000	1,053,778	2,793,778	4,578,275	-1,784,497	0	Prepayment adjusted at Q4
Ancilliary Vehicles	601,500	545,000	1,146,500	605,422	541,078	0	
TOTAL TRANSPORT	2,341,500	1,598,778	3,940,278	5,183,697	-1,243,419	0	
ICT Development	655,000	299,855	954,855	86,256	868,599	0	
Control Collaboration Project	0	45,000	45,000	45,000	0	0	
ESMCP System	33,000	-33,000	0	0	0	0	
TOTAL INFORMATION & COMMUNICATIONS	688,000	311,855	999,855	131,256	868,599	0	
Op Equip & Personal Protective Equip (PPE)	796,690	159,062	955,752	76,075	879,677	0	
MTA PPE & Equipment							
TOTAL OPERATIONAL EQUIPMENT	796,690	159,062	955,752	76,075	879,677	0	
TOTAL CAPITAL SPEND	9,651,190	-720,202	8,930,988	6,784,518	2,146,470	0	

Premises

Capital maintenance and renewal works as identified through the estates conditions survey and the sustainability plan;

The major re-build at Elm Lane Station - majority of funds re-profiled to 24/25 in line with potential build times (£2.5m) as has major refurbishment works (£1.4m)

Enhanced identified local training assets/facilities

Major refurbishment works for a number of sites and further estates improvement works to continue to address health and safety, equality and welfare issues

Transport

The Strategic Fleet Board continue with replacement plans focussing on optimising appliance availability to best support future operational needs and a number of ancillary vehicles.

Fire appliances have advance orders in place to minimise the delays in the transport strategy and replacement profile. These are staged payments and prepayments will be processed during Q4. Forecast the 2nd 4 appliances will be in service by the end of the financial year.

ICT and Communications

Work continues as part of the digital transformation programme both with ongoing upgrade/replacement plans and also modernising and streamlining our ways of working.

The ESCMP Gateway project (£0.033m) has been deferred into 24/25 as part of the delay of the ESN project nationally

Operational Equipment

The service continues to identify and evaluate new technological developments that will improve operational effectiveness and firefighter safety. This is through the ongoing renewal and replacement plans and also the continued work of operational steering groups in reviewing the operational equipment through the Services Operational Research and Development Board. Funds have been released from the programme (£0.100m) through work on efficiencies of equipment need.

G - Budget Virements / Budget Use of Reserves Movements

ANNEX F

This tab must show all budget virements made since the original budgets line by line - this will be shared with S 151 officer monthly/quarterly and will be included in the FRA pack where individual virements exceed Service approval levels

Annex G

No.	Cost Centre	Description	£	Cost Centre	Description	£	I&E impact	Balance sheet impact	Reason for virement	Approval held
1	999-99	Revenue Grants Unapplied	- 532,000	999-99	Service Improvement Reserve	532,000	N/A	Earmarked Reserves	Covid grant remaining funds transferred for use for service improvements	FRA approval 11 September 2023
Total Reserves Movements not yet processed			- 532,000			532,000				
2	000-80	Fitness Budgets	- 7,245	000-80	Fitness Budgets	7,245	Supplies & Services	N/A	Realign MTFP CIPFA categories	Budget holder level
3	000-80	Professional Fees	- 20,000	000-80	Audit Fees	20,000	Supplies & Services / Central Expenses	N/A	Realign MTFP CIPFA categories	Budget holder level
4	212-00	Industrial Action Re-Calc	- 35,140	000-80	Industrial Action Re-Calc	33,600	Employees - Indirect	N/A	Industrial Action - Recalculated Budgets	Budget holder level
5				212-00	Industrial Action Re-Calc	1,040	Employees - Indirect	N/A	Industrial Action - Recalculated Budgets	Budget holder level
6				212-00	Industrial Action Re-Calc	500	Supplies & Services	N/A	Industrial Action - Recalculated Budgets	Budget holder level
7	253-10	App Levy	- 228	000-80	App Levy	228	Employees - Indirect	N/A	NII Effect - Cost Centre Correction	Budget holder level
8	253-00	App Levy	- 230	000-80	App Levy	230	Employees - Indirect	N/A	NII Effect - Cost Centre Correction	Budget holder level
9	450-00	Cadets Recalculated	- 9,909	000-80	Cadets Recalculated	9,909	Employees - Support Staff	N/A	NII Effect - Cost Centre Correction	Budget holder level
10	701-29	Overtime Recode	- 18,000	790-29	Overtime Recode	18,000	Employees - Support Staff	N/A	NII Effect - Cost Centre Correction	Budget holder level
11	543-30	Finance App Levy	- 2,441	540-00	Finance App Levy	2,441	Employees - Indirect	N/A	NII Effect - Cost Centre Correction	Budget holder level
12	542-30	Finance App Levy	- 419	540-00	Finance App Levy	419	Employees - Indirect	N/A	NII Effect - Cost Centre Correction	Budget holder level
13	541-30	Finance App Levy	- 240	540-00	Finance App Levy	240	Employees - Indirect	N/A	NII Effect - Cost Centre Correction	Budget holder level
14	545-30	Finance App Levy	- 931	540-00	Finance App Levy	931	Employees - Indirect	N/A	NII Effect - Cost Centre Correction	Budget holder level
15	000-80	Protection Grant Income	233,521	280-06	Protection Grant Income	- 233,521	Income	N/A	NII Effect - Cost Centre Correction	Budget holder level
Total I&E Budget Virements in Year - NET I&E impact			-			-				
16	999-99	Carry Forward Reserve	- 168,968	320-40	Accessibility Adjustments	5,000	Employees - Indirect	Carry Forward reserve funded	Budget CFWD - Contingency to fund any accessibility adjustments	Budget holder level
17				252-00	Wildfire Boots	3,760	Supplies & Services	Carry Forward reserve funded	Budget CFWD - Trial of Wildfire boots	Budget holder level
18				237-00	Community Fire Safety Staff Roles	65,267	Employees - Support Staff	Carry Forward reserve funded	Budget CFWD - CFS Temp roles	Budget holder level
19				614-50	IT - Systel Costs Increase	45,000	Supplies & Services	Carry Forward reserve funded	Budget CFWD - ICT Systel contract costs increase	Budget holder level
20				701-29	TDC - Re-engagement	43,941	Employees - Wholtime	Carry Forward reserve funded	Budget CFWD - TDC Re-engagement roles	Budget holder level
21				540-00	Finance - Consultancy	6,000	Supplies & Services	Carry Forward reserve funded	Budget CFWD - Zellis On Call Availability	Budget holder level
22	999-99	SSCR	- 164,430	994-04	Sprinkler Project	164,430	Supplies & Services	Earmarked Reserve	Fra agreed project funds	Budget holder level
23	999-99	Immediate Detriment	- 194,215	400-00	Immediate Detriment	194,215	Employees - Indirect	Earmarked Reserves	ID costs covered through service	FRA Approval
24	999-99	Rates Reserve	- 47,788	582-32	Rates	47,788	Premises	Earmarked Reserve	Changes in rateable value	Budget holder level
25	999-99	MRP Reserve	656,643	111-00	Capital Financing	- 656,643	Capital Financing	Earmarked Reserve	Aligned to MRP policy	S151 Approved
Total Use of Reserves - to and from Revenue			81,242			- 81,242				