

SOUTH YORKSHIRE FIRE & RESCUE AUTHORITY

Annexes to the Financial Performance Report Quarter 3 2023/24.

Annex	Title	What is included at Q3	What will be developed in future reports
A	Financial Performance Report	Forecast Outturn at Quarter 2 and KPIs	
B	Balance Sheet Forecast	Unavailable	Forecast to be included
C	Reserves	Prior year balances and Forecast outturn	
D	Efficiencies	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	35,742,521	(1,141,373)	-3.1%	£1.5m underspend on basic pay based on pay in post and planned recruitment. Overtime overspend £0.7m, pension underspend £0.3m. £0.1m change from Q2 is due to updated forecasts for Bear Scotland
Retained	1,870,632	-	1,870,632	1,924,603	53,971	2.9%	Increased recruitment
Control	1,454,050	-	1,454,050	1,465,941	11,891	0.8%	Slight overspend due to overtime
Corporate Staff	10,410,716	65,267	10,475,983	10,235,055	(240,928)	-2.3%	Budgeted 4% increase, agreed at £1,925 per EE on average 5.7% increase. However, this is offset by vacancies through the year.
Indirect	1,974,818	200,255	2,175,073	2,267,785	92,712	4.3%	Movement from Q2 relates to vacancies Overspends on training and pension costs. £194k included for Immediate Detriment costs, funded from reserve
TOTAL EMPLOYEES	52,551,709	307,923	52,859,632	51,635,905	(1,223,727)	-2.3%	
Repair, Alteration & Maintenance	1,104,894	-	1,104,894	958,270	(146,624)	-13.3%	Tomlinson provider in administration lower prices being negotiated with contractors, resulting in further saving since Q2
Energy	1,700,103	-	1,700,103	1,727,212	27,109	1.6%	Fluctuation in cost through the year - Gas is forecasting an underspend with Electricity an overspend
Rents	-	-	-	3,935	3,935	0.0%	
Rates	1,078,651	15,012	1,093,663	1,093,663	-	0.0%	Change in current costs, therefore included cont from reserves to cover. Reduced since Q2 due to credits received from LAs
Water Services	81,719	-	81,719	60,122	(21,597)	-26.4%	Accrual prev year for costs due previous provider not received
Fixtures & Fittings	-	-	-	14,083	14,083	0.0%	
Cleaning & Domestic	500,000	-	500,000	584,167	84,167	16.8%	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	15,012	4,552,379	4,513,452	(38,927)	-0.9%	
Vehicle Repairs & Maintenance	322,756	-	322,756	398,031	75,275	23.3%	aged fleet to maintain, increased costs and staff vacancies resulted in some work going external
Vehicle Running Costs	727,496	-	727,496	513,496	(214,000)	-29.4%	lower Diesel costs than budgeted
Operational Lease & Contract Hire	650	-	650	650	-	0.0%	
Car Allowance & Public Transport	153,851	-	153,851	153,053	(798)	-0.5%	
Transport Insurance	115,501	-	115,501	115,501	-	0.0%	
TOTAL TRANSPORT	1,320,254	-	1,320,254	1,180,731	(139,523)	-10.6%	
Equipment, Furniture & Materials	804,299	(7,245)	797,054	884,770	87,716	11.0%	Overspend on Hydrants as complete backlog and Ops equipment
Clothing, Uniform and Laundry	302,066	3,760	305,826	467,659	161,833	52.9%	laundry contract has increased 23%, uniform costs higher than forecast and new uniform to issue
Office Expenses	51,258	-	51,258	58,087	6,829	13.3%	forecast cost increases
Services	610,104	(14,000)	596,104	580,066	(16,038)	-2.7%	forecast cost increases
ICT & Network	1,837,422	45,000	1,882,422	1,985,258	102,836	5.5%	Airwave Maintenance £0.044m overspend. Systel £0.030m overspend vs budget. Increase cost of maintenance
Expenses	36,460	-	36,460	34,878	(1,582)	-4.3%	Food at fires provisions are overspending, but offset by underspends on fire cadets volunteer expenses
Other Miscellaneous	268,438	7,745	276,183	336,432	60,249	21.8%	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	4,511,580	401,843	9.8%	
BMBC SERVICES TO FRA	292,344	-	292,344	292,344	-	0.0%	Forecast to budget
CENTRAL EXPENSES	217,790	20,000	237,790	237,855	65	0.0%	slight overspend on the forecasted bank charges.
CAPITAL FINANCING COSTS	2,574,032	(553,141)	2,020,891	1,521,063	(499,828)	-24.7%	Due to capital programme slippage last year, no borrowing therefore reduced interest costs and updated MRP has resulted in an additional saving
TOTAL EXPENDITURE	65,403,543	(10,516)	65,393,027	63,892,930	(1,500,097)	-2.3%	
Government Grants	(455,978)	-	(455,978)	(213,021)	242,957	-53.3%	New Dimensions Grant reducing over 5 year period, Princes Trust courses reduced and Protection Grant could be reduced.
Customer & Client Receipts	(517,413)	-	(517,413)	(503,734)	13,679	-2.6%	forecast based on trend
Interest Receivable	(150,000)	-	(150,000)	(500,000)	(350,000)	233.3%	Higher interest rates and investment income than budgeted.
TOTAL INCOME	(1,123,391)	-	(1,123,391)	(1,216,755)	(93,364)	8.3%	
NET OPERATING EXPENDITURE	64,280,152	(10,516)	64,269,636	62,676,175	(1,593,461)	-2.5%	
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 NNDR 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	(10,516)	1,409,636	(1,412,502)	(2,822,138)	-200.2%	

Finance KPIs	Q3 Forecast	
LPI 4.4 Budget Management – Projected and Actual outturn within +1% and -2.5% of Original budget (including carry forward)	-2.5%	reporting net operating expenditure variance
LPI 4.5 Minimum General Reserves – on target with risk assessment and should not fall below 10% of the original budget	100%	reporting forecast general reserve as a proportion of planned general reserve
LPI 4.6 Firefighter average employee cost per person	64,014	calculated as wholetime costs / WTE wholetime

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

ANNEX C

	Balance at 31/03/22	Budget transfers Out	Budget Transfers In	Balance at 31/03/23	Approved m/ments	Q3 forecast	Forecast Balance at 31 March 2024	Explanation of movements
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	- 683	448	forecast spend to date
Rent Rebates	682	-	-	682		- 15	667	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		1,413	4,352	forecast underspend at Q3
Useable Earmarked Reserves	11,974	- 1,851	1,196	11,319	-	- 354	10,965	
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		- 354	15,965	
MRP	1,777	-	561	2,338		553	2,891	In line with MRP Policy, updated Q3
Total Un-Usable Reserves	1,777	-	561	2,338		553	2,891	
Total Reserves	18,751	- 2,801	2,707	18,657		199	18,856	
Total Reserves Excl capital as per Statutory Accounts	17,870	- 2,468	2,707	18,109		199	18,308	

Efficiencies vs the plan for the financial year

Annex D

Number	Efficiency Description	Budgeted Saving/ Income £000	Achieved	Variance £000	Recurent?	Explanation for movement and next steps
E001	Employees - Control	9,795	9,795	-	Y	Saving was NI reduction acheived, but overspend on budget due to Pensions.
E002	Indirect - Pensions	70,000	17,288	(52,712)	Y	Partially achieved
E003	Indirect - Employee Insurance	40,000	40,000	-	Y	On Budget, is reviewed by BMBC at year end
E004	Indirect - Misc reduction	40,000	-	(40,000)	Y	Not achieved linked to Pensions costs on line 5 above
E005	Premises - RAM	100,000	146,624	46,624	Y	Removed as repairs and maintenance costs reducing as estate fit for purpose - further underspends achieved in year
E006	Premises - Energy (LED Lights)	250,000	222,891	(27,109)	Y	Forecasting to overspend on Electricity due to unit price increases
E007	Premises - Rates	63,565	63,565	-	Y	Saving achieved based on Rates bills
E008	Premises - Fixtures & Fittings	18,050	3,967	(14,083)	Y	To be asorbed by Equipment budget, however this budget is overspending - explanation Annex A
E009	Premises - Cleaning Consumables	19,772	-	(19,772)	Y	Still being reviewed as cost savings expected - increased prices has contributed to current overspend, specifically contracted
E010	Transport - Ops Leasing	650	650	-	Y	Acheived - only have 1 vehicle on lease
E011	Transport - Insurance	20,000	20,000	-	Y	On Budget, is reviewed by BMBC at year end
E012	Supplies & Services - Equipment, Furniture & Materials	100,000	12,284	(87,716)	Y	Reduction due to covid and change of spend - however currently overspending on individual areas - see Annex A
E013	Supplies & Services - Office Equipment	30,000	30,000	-	Y	Reduction due to trend analysis
E014	Supplies & Services - Services	100,000	116,038	16,038	Y	reduction was agreed as part of work force planning to facilitate increase in staff structure
E015	Supplies & Services - ICT	30,000	-	(30,000)	Y	Net reduction, however increased costs in specific areas have resulted in significant overspend - budget under review
E016	Supplies & Services - Expenses	10,000	11,582	1,582	Y	Reduction due to trend analysis - further underspend reporting in year
E017	Supplies & Services - Other Misc	50,000	-	(50,000)	Y	Reduction due to potential savings, however price increases offset - budget under review
E018	Capital Financing Costs	78,723	499,828	421,105	N	Updated costs at the time were a reduction - due to no borrowing in financial year further savings - see Annex A
E019	Wholetime net vacancy saving	-	1,141,373	1,141,373	N	net saving from vacancies wholetime
E020	Corporate staff net vacancy saving	-	240,928	240,928	N	net savings from Corporate staff overtime
E021	Vehicle running costs- Deisel	-	214,000	214,000	N	net deisel savings due to price reduction from budget
Total		1,030,555	2,790,813	1,760,258		
Efficiency as a % of Revenue Expenditure		1.6%	4.5%	2.8%		

Capital Budget and spend YTD

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	102,917	274,754	225,246	Elm Lane re-build budget moved to 24/25
Station Improvement Programme	1,425,000	1,110,103	2,535,103	602,641	1,118,736	1,416,367	Major refurb in budgets will deliver in 24/25, HQ and TDC being delivered
TOTAL PREMISES	5,825,000	-2,789,897	3,035,103	705,558	1,393,490	1,641,613	
Appliances	1,740,000	1,053,778	2,793,778	2,698,010	4,578,275	-1,784,497	Prepaid staged payment to adjust at Q4
Ancilliary Vehicles	601,500	545,000	1,146,500	448,875	605,422	541,078	
TOTAL TRANSPORT	2,341,500	1,598,778	3,940,278	3,146,885	5,183,697	-1,243,419	
ICT Development	655,000	299,855	954,855	373,694	607,847	347,008	
Control Collaboration Project	0	45,000	45,000	45,000	45,000	0	
ESMCP System	33,000	-33,000	0	0	0	0	
TOTAL INFORMATION & COMMUNICATIONS	688,000	311,855	999,855	418,694	652,847	347,008	
Op Equip & Personal Protective Equip (PPE)	796,690	159,062	955,752	82,992	82,992	872,760	
MTA PPE & Equipment							
TOTAL OPERATIONAL EQUIPMENT	796,690	159,062	955,752	82,992	82,992	872,760	
TOTAL CAPITAL SPEND	9,651,190	-720,202	8,930,988	4,354,129	7,313,026	1,617,962	

Budget Virements / Budget Use of Reserves Movements

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

Annexes to the Financial Performance Report Quarter 3 2023/24.

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		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	Nil Effect - Cost Centre Correction	Budget holder level
8	253-00	App Levy	- 230	000-80	App Levy	230	Employees - Indirect	N/A	Nil 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	Nil 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	Nil 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	Nil Effect - Cost Centre Correction	Budget holder level
12	542-30	Finance App Levy	- 419	540-00	Finance App Levy	419	Employees - Indirect	N/A	Nil Effect - Cost Centre Correction	Budget holder level
13	541-30	Finance App Levy	- 240	540-00	Finance App Levy	240	Employees - Indirect	N/A	Nil Effect - Cost Centre Correction	Budget holder level
14	545-30	Finance App Levy	- 931	540-00	Finance App Levy	931	Employees - Indirect	N/A	Nil 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	Nil 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 cosyts increase	Budget holder level
20				701-29	TDC - Re-engagement	43,941	Employees - Wholetime	Carry Forward reserve funded	Budget CFWD - TDC Re-engagment 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	- 15,012	582-32	Rates	15,012	Premises	Earmarked Reserve	Changes in rateable value reduced from Q2	Budget holder level
25	999-99	MRP Reserve	553,141	111-00	Capital Financing	- 553,141	Capital Financing	Earmarked Reserve	Aligned to MRP policy and updated from Q2	S151 Approved
Total Use of Reserves - to and from Revenue			10,516			- 10,516				