



OFFICIAL

UPS on Stations

Finance & Resources Committee

Date: 15 July 2022

Agenda Item:

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Submitted By: Director of Service Support

Purpose	To seek approval for the purchase of uninterrupted power supplies (UPS) for stations.
Recommendations	That Committee approve the capital expenditure.
Summary	This project is to introduce uninterrupted power supplies (UPS) on stations to provide resilience in the event of power outages. The project is to install new UPS alongside maintenance supply units and power distribution units (PDU) to enable remote management and easy isolation of electrical supplies to equipment located in station network rooms. The UPS will support the continuity of network switches, routers, wireless access points and VoIP telephones in the event of a power outage.

Local Government (Access to information) Act 1972

Exemption Category: None

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Background papers open to inspection: None

Annexes: None

1 Introduction

Most of our stations have either limited or no contingency for power outages which would see the forced shut down of essential ICT and telephony equipment.

Uninterrupted power supplies (UPS) provide a continuation of power to essential equipment for up to three hours in the event of a power outage.

In 2021, the most of our telephone was migrated to a new VoIP system which runs over the WAN (Wide Area Network) rather than traditional phone lines. The red phones that provide resilience between the station and Control are still using old telephony lines which will be retired by BT in 2025.

2 Information

The introduction of UPS on stations will provide resilience in the event of both planned and unplanned power outages. The scope of this project is to install new UPS alongside maintenance supply units and power distribution units (PDU) which will enable remote management and easy isolation of electrical supplies to equipment located in station network rooms. The UPS will support the continuity of network switches, routers, wireless access points and VoIP telephones. This will ensure that connectivity to stations is maintained during a power outage that would otherwise impact upon station mobilising and communication.

The inclusion of the PDU will allow remote fault diagnosis and control of devices connected to it, allowing them to be turned on or off.

The addition of the UPS will also enable the migration of the red mobilising phones to VoIP and remove the legacy phone lines that BT are phasing out.

3 Financial Implications

There is an approved budget of £240,000 in the 2022/23 capital plan for the purchase of UPS for stations. A tender process will be undertaken in line with procurement rules to select a suitable provider.

4 Legal Implications

4.1 The Monitoring Officer has considered this report and has no observations to make at the time of submission of this report but may provide legal advice at the committee meeting and/or respond to any requests by Members for legal advice made at the meeting.

4.2 All procurement will be undertaken in accordance with the financial standing orders.

5 Human Resource and Diversity Implications

There are no human resource and diversity implications arising from this report.

6 Equality Impact Assessment

Are the recommendations within this report subject to Equality Impact Assessment as outlined in the EIA guidance? (EIA guidance and form 2020 form.docx (westyorksfire.gov.uk))	Yes / No
Date EIA Completed	18/05/2022
Date EIA Approved	18/05/2022

The EIA is available on request from the report author or from diversity.inclusion@westyorksfire.gov.uk

7 Health, Safety and Wellbeing Implications

The addition of UPS on stations will ensure resilience of core infrastructure in the event of a power outage ensuring our ability to respond to incidents.

8 Environmental Implications

Dependent on the chosen solution, we may be able to monitor energy usage of the connected devices to calculate energy usage of ICT network equipment across our estate.

The ability to remotely access equipment attached to the UPS will reduce the need for travel to stations for fault diagnosis and resolution and enable a more rapid response for fault diagnosis.

9 Your Fire and Rescue Service Priorities

We will be innovative and work smarter throughout the service.

We will invest in information and communication technology, digital and data, to deliver our service in smarter ways.

10 Conclusions

The introduction of UPS on stations will provide them with more resilience and support the removal of legacy phone lines by BT.

It is therefore recommended that Committee approve the capital expenditure.



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Station and FSHQ Treadmill Replacement

Finance & Resources Committee

Date: 15 July 2022

Agenda Item:

7

Submitted By: Chief Employment Services Officer

Purpose To seek approval for capital funding to replace 51 treadmills across the Authority

Recommendations The committee approve the expenditure

Summary The current treadmills that were provided to all stations and the HQ gym are well over 10 years old and whilst of commercial gym quality, are now at the end of their life and failing on a regular basis. The main cause of failure is the deck and the circuit boards, both of which are expensive to replace (around £600 combined). The proposal is to replace them with x 51 commercial quality treadmills. The purchase will be subject to a competitive tender, however from initial market research, the estimated cost is around £4,500 each (total cost £229,500)

Local Government (Access to information) Act 1972

Exemption Category: None

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Background papers open to inspection: None

Annexes: None

1 Introduction

- 1.1 Maintaining fitness is a requirement of the role for all operational staff, however, from a general wellbeing perspective, it is also something that is actively encouraged for all our staff, including FRS staff. All station gyms have a standard provision of gym equipment that includes aerobic fitness equipment such as treadmills, rowing machines and spin bikes, weights for strength work and also other items to allow for core strength/flexibility work; all of which are important to maintain a good level of all round fitness.
- 1.2 Station based operational staff are allocated time within their working shift to keep fit, however, FRS staff are encouraged to use the gyms, so any improvements in provision will be felt by the entire workforce, not just our operational colleagues. The treadmills are also used to perform the 6 monthly fitness tests for all operational staff and recruitment fitness testing at HQ. This bid also includes the replacement of three treadmills in the HQ gym, which were purchased at the same time as the others.
- 1.3 Due to their age, we are seeing breakdowns on a regular basis and subsequently a lot of time out of order awaiting repair. The main cause of failure is the deck and the circuit boards, both of which are expensive to replace (around £600 combined). Expenditure for 21/22 for gym equipment maintenance was £25,000 and whilst this does include an annual service, the majority of this is down to treadmill repairs. The treadmills will come with a 12-month warranty which will significantly reduce this revenue cost and due to their age will generally be more reliable and cost less to repair for the foreseeable future.

2 Information

- 2.2 The quantity of gym equipment is based on the number of staff using the gym. For a one pump station this includes one treadmill and for a multi pump station, two treadmills. The HQ gym has three treadmills. The proposal is to replace all station and headquarters gym treadmills, a total of 51.

3 Financial Implications

- 3.1 The replacement of treadmills was not included in the 2022/23 capital plan but due to a large number of capital schemes been slipped from the capital plan, the cost can be met from within the existing capital financing charges budget.

The purchase will be subject to a competitive tender, however from initial market research, the estimated cost is around £4,500 each, therefore the total cost of the bid to replace 51 treadmills is £229,500.

- 3.2 Any ongoing revenue costs, including their annual service will be funded from existing revenue budgets.

4 Legal Implications

- 4.1 The Monitoring Officer has considered this report and has no observations to make at the time of submission of this report but may provide legal advice at the committee meeting and/or respond to any requests by Members for legal advice made at the meeting.

5 Human Resource and Diversity Implications

- 5.1 There are no Human Resource and Diversity implications.

6 Equality Impact Assessment

Are the recommendations within this report subject to Equality Impact Assessment as outlined in the EIA guidance? (EIA guidance and form 2020 form.docx (westyorkshire.gov.uk))	No
Date EIA Completed	NA
Date EIA Approved	NA

7 Health, Safety and Wellbeing Implications

- 7.1 Maintaining good physical fitness is a requirement of the role for a firefighter, however is important for all our staff. Providing new, fit for purpose gym equipment will demonstrate the Authority's commitment to supporting its staff to keep fit and healthy, which in turn has benefits in improved mental wellbeing, will reduce repair costs and ensure the equipment is available when needed and not out of order.

8 Environmental Implications

- 8.1 The old treadmills will be disposed of responsibly and in compliance with the WEE Regulations

9 Your Fire and Rescue Service Priorities

- 9.1 This bid supports our service priority of supporting the health, safety & wellbeing of our staff.

10 Conclusion

- 10.1 The existing treadmills have been very well used over the last 10 years but are now at the end of their useful life and are proving unreliable and costly to maintain. Their replacement will mean staff can continue to use them to maintain their fitness with the many benefits this brings. The ongoing repair costs will also be considerably reduced.



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Environmental Working Group Activities

Finance & Resources Committee

Date: 15 July 2022

Agenda Item:

8

Submitted By: Head of Corporate Services

Purpose	To inform Members of the activities of the Environmental Working Group during 2021/22.
Recommendations	That Members note the report.
Summary	This report provides Members with an update on the activities of the Environmental Working Group.

Local Government (Access to information) Act 1972

Exemption Category: None

Contact Officer: Alison Davey
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Background papers open to inspection: None

Annexes: Activity Report

1 Introduction

- 1.1 In 2007 the Corporate Services department set up an Environmental Working Group (EWG) to discuss environmental issues as part of the continuous improvement agenda for the service.
- 1.2 An Environmental Policy and Conservation Guide was also introduced to promote environmental issues throughout the service.
- 1.3 In 2021 the above policy was replaced by the Environmental Sustainability Strategy and Action Plan.

2 Information

- 2.1 The Environmental Working Group meet on a six-monthly basis and each meeting is attended by representatives from all directorates.
- 2.2 Many environmental initiatives have been introduced and the following provides an overview of the work of the Group.

- **Environmental Initiatives**

An update on the environmental issues undertaken. (See appendix)

- **WYFirespace – Environmental Initiatives section**

The Environmental Initiatives section on the internal intranet can be accessed by staff and provides an array of information on environmental issues along with minutes of the EWG meetings and reports on current initiatives.

Excellent provision of, and access to, information is evident from the Customer Service Excellence assessment which awarded WYFRS 'compliance plus' for making information available and easily accessible.

- **Utilities Report – 2021/22**

The Utility Report provides information on the usage of gas, water and electricity for the year 2021/22. Spreadsheets are available for all stations, Service Delivery Centre and Fire Service Headquarters showing the average consumption of electricity, gas and water, which enable stations, Service Delivery Centre and Headquarters to see at a glance the usage trend. Each station can also compare with other similar stations in order to share ideas and good practice. Any increase in usage is monitored by the District to ensure appropriate measures are introduced to reduce this.

From April 2021 to March 2022, stations and departments across the service have increased the use of water (+12%) however there has been a decrease in the use of electricity (-4%) and gas (-6%).

Information drawn from both the MET Office website indicates that the UK weather was slightly warmer than average. Rainfall was close to average, and it was a sunnier than average year in northern areas.

Notable extreme events during the year included wintry weather with snowfalls during January and February, a hot spell in July leading to the issue of heat health warnings, heavy and persistent rain in northern England in late October, and significant disruption caused by Storm Arwen in late November for which a rare Red weather warning was issued. Five named storms affected the UK during 2021.

January was the UK's coldest month since March 2013, and April saw the most air frosts in the UK for at least 60 years. While January, April and May were notably cold, most of the other months were warmer than average, with September being the second warmest since 1884. There was also a hot spell between 13 and 26 July, with temperatures exceeding 30 °C on six consecutive days from 17th to 22nd.

Rainfall was variable through the year, with unremarkable overall annual figures. May was the UK's wettest month and January was also very wet, however, April, June and November were dry.

April was an exceptionally sunny month for the second year in a row and provisionally reported as the sunniest April on record since 1919. However, May, August and December were much duller than average. The provisional annual UK sunshine total was 1391 hours, which is 99% of average.

In addition to the weather the ongoing COVID pandemic will also have had an impact on utility usage.

The figures below are the actual total costs to West Yorkshire Fire and Rescue Service for the three utilities compared to the previous financial year.

	Actual Cost		Increase/Decrease £	Increase/Decrease %
	2021/22	2020/21		
Electric	£475,250.33	£498,113.44	£22,863.11	-4.81%
Gas	£379,892.20	£374,813.08	-£5,079.12	+1.34%
Water	£106,606.48	£111,368.02	£4,761.54	-4.47%

• Textile and Book Recycling

The textile and book recycling scheme from April 2021 to March 2022 has raised a total of **£26,496** within West Yorkshire, for The Fire Fighters Charity. This has been achieved by rag banks sited at:

- Fire stations raising **£24,163** (124,538 kg in weight)
- Schools and community sites raising **£782** (8,239 kg in weight)
- Book banks sited at fire stations raising **£1,551** (31,011 kg in weight)

• Trade Waste Recycling

Wastepaper, cardboard and mixed recycling collections continue at stations and the numbers are reported quarterly within the Waste Recycling report.

A detailed breakdown of all other trade waste is below.

Item	Quantity	Revenue Value (ex VAT)
Tyres - Reworked	322	
Tyres - Recycled	105	
Tyres - Total	427	

Oil filters	1015 ltr	
Batteries	400.17kg	£317.90
Oil	3635ltr	
Anti-freeze	300 kg	
Aerosols	355 kg	
Fluorescent light tubes	100 kg	
WEEE Electronics in IBC	2200 kg	
Toner/Ink cartridges	250 kg	
Mixed Fuel	30 kg	£180.00
Mixed metal	3 tonnes	£107.80
Steel	1.96 tonnes	
Refrigerators/Freezers	240 kg	

The cost of disposals relating to Oil, Oil filters, Anti-freeze and Aerosols is included in a monthly service charge which also covers the rental of parts washers in the workshop. Unfortunately, this makes it impossible to separate the individual revenue costs.

• Carbon Emissions

The table below shows the West Yorkshire Fire and Rescue Service CO₂ emissions from its usage of electricity and gas for the past few years. The 2021-22 figures show an increase in CO₂ emissions of 2.32% from the previous year and an overall reduction of 48.21% from 2009-10 to the end of 2021-22.

Year	2009 -10	2010 -11	2011 -12	2012 -13	2013 -14	2014 -15	2015 -16	2016 -17	2017 -18	2018 -19	2019 -20	2020 -21	2021- 22
CO ₂ emissions (tonnes)	1,786	1,751	1,533	1,318	1,256	1,204	1,055	994	953	925	949	904	925

• Environmental Incidents of Note

During 2021/22 there have been 24 Environmental Issues in relation to Incidents of Note which have had an environmental impact, and ten incidents of note. Breakdown of incidents is as follows:

Incident Type	Total during 2021/22
Building / Recycling Plant fire	2
Ammonia leak	1
Chemical spillage	3
Suspected bomb	1
Drugs related	2
Acid attack	3
ICE – Individual Chemical Exposure	3
Smell of fumes	4
Unidentified chemical/substance/powder	5

Further details of individual incidents are available to members at the meeting.

- 2.3 A paragraph relating to Environmental Implications has been added to every Authority Committee report to ensure that each report considers the effect on the environment and provides details of this impact.

3 Financial Implications

Many of the environmental initiatives have resulted in cost savings and donations to The Fire Fighters Charity.

4 Legal Implications

The Monitoring Officer has considered this report and has no observations to make at the time of submission of this report but may provide legal advice at the committee meeting and/or respond to any requests by Members for legal advice made at the meeting.

5 Human Resource and Diversity Implications

There are no human resources and diversity implications associated with this report.

6 Equality Impact Assessment

Are the recommendations within this report subject to Equality Impact Assessment as outlined in the EIA guidance? (EIA guidance and form 2020 form.docx (westyorksfire.gov.uk))	No
Date EIA Completed	-
Date EIA Approved	-

The EIA is available on request from the report author or from diversity.inclusion@westyorksfire.gov.uk

7 Health, Safety and Wellbeing Implications

There are no health, safety and wellbeing implications associated with this report.

8 Environmental Implications

There no environmental implications arising directly from this report although the work of the Environmental Working Group benefits the environment.

9 Your Fire and Rescue Service Priorities

This report links to the following priority:

- We will promote environmentally friendly ways of working, reduce waste and raise awareness amongst staff to both fight climate change and respond more effectively to incidents driven by extreme weather events.

10 Conclusions

That Members note the work of the Environmental Working Group and the environmental initiatives that have been introduced.

Appendix – Activity Update

West Yorkshire Fire and Rescue Service - Environmental initiatives during 2021/22

Environmental Working Group	Representatives from each department meet on a 6-monthly basis to look at new environmental initiatives, review current schemes and practices.
Monitoring of Energy and Water Consumption (Service-Wide)	Monitoring of Energy and Water Consumption (Service- wide) is captured weekly and commented on within the utility reports which are generated every 6 months; with the overall aim by the Authority of reducing energy and water consumption annually by 10%.
Procurement	Social value and sustainability are a standard question within the Quality element of all tender processes. The procurement strategy includes specific reference to sustainability and social value and the procurement action plan includes the following: Develop a suite of sustainability boilerplate standards; Reporting structure for social value/sustainable procurement.
Participate in Annual Travel to Work Survey and Car Sharing Scheme	Each year local authorities and several businesses within West Yorkshire carry out an Annual Travel to Work Survey. WYFRS has participated in this since 2007. The survey results provide useful information on, travel to work activity, the impact on the environment, as well as providing year on year comparison figures. WYFRS continue to promote the West Yorkshire Travelplan Network Car Sharing scheme, which benefits both the workforce and environment.
Cycle To Work Scheme	The cycle to work scheme encourages staff to keep active and healthy by cycling to work and allows staff to purchase bikes at a reduced price via a salary sacrifice scheme.
Pool E-Bike Scheme	In 2019 WYFRS was successful in securing funding from City Connect Funding and was able to purchase two e-bikes. The purchase of these two e-bikes has supported our campaign in encouraging more staff to ride, whether it is for fun at the weekend or travelling to work. These bikes are available to all staff to book out if required. They provide an ideal opportunity to try before purchase, particularly for a novice rider who is unsure if riding is for them. They have been well received and are booked out throughout the year by both operational and fire and rescue staff. The demand is highest during the spring and summer months.
Fairtrade Scheme	A Fairtrade section is available within the Environmental page on WYFirespace providing details of this initiative and ways in which WYFRS can partake. Corporate Services continue to attend Kirklees Fairtrade Forum meetings which are held every two months, however due to

COVID19 restrictions, meetings were paused in October 2020 and await restart.

Vending machines at Fire Service Headquarters include some Fairtrade product options.

Recycling Initiatives

Bike Recycling	Bike Library scheme lends out refurbished bicycles to people in the Calderdale district and the Environmental Working Group report on this scheme at each meeting. COVID19 restrictions caused a temporary pause in the scheme which is hoped will restart shortly.
General Waste Recycling	Wider implementation of mixed recycling across all sites with less waste to landfill.

Transport (Reduction of Emissions)

Tracking Technology	Vehicle tracking technology has been introduced to monitor vehicle use. The trackers allow Transport to monitor how the vehicle is driven (braking / acceleration), look at the efficiencies of the vehicles and monitor usage.
Electric Vehicles	There are now nine electric vehicle charging points at Fire Service Headquarters with eight additional EV parking spaces to allow better access and sharing of chargers installed. Eight electric cars have been purchased and are in use. Electric Vehicle Charging Points also installed at Killingbeck Fire Station (by Leeds City Council).
Reduction of emissions	All new appliances, cars and vans are now on euro 6 emissions.
Fleet Review	Review to look at vehicle use for efficiency and requirement to reduce numbers of under-utilised vehicles.

Property Refurbishments and Initiatives

Refurbishment work	<p>Odsal Fire Station: The refurbishment of the station started in March 2022, this will see the lighting upgraded to the full building for energy efficient LED fittings. The front curtain walling with failed double glazed units is being replaced and the 1970's heat emitters are being replaced for new energy efficient radiators.</p> <p>Todmorden Fire Station: The rewire of the station has been completed. All lighting has been upgraded to LED fittings throughout on motion PIR sensors.</p> <p>Rawdon Fire Station The reroof has been completed and has seen the roof over the accommodation block have its thermal properties upgraded in line with current building regulations.</p>
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Ilkley Fire Station: New double glazed windows have been fitted as part of a small refurbishment to create a new dormitory, this was an addition to the scheme.

Works in the pipeline

Cookridge Fire Station will have new LED lighting installed throughout as part of the major equality and diversity project.

Stanningley is having new energy efficient gas boilers fitted along with upgrades to the controls to give the service more control over the heating parameters.

EV charging points are to be installed at Leeds Fire Station.

A new, modern, efficient replacement Fire Station is being planned at Keighley, this to be constructed on the same Bradford Road Keighley site, to commence construction late 2022 / early 2023.

Asbestos removal at Mirfield will see new LED lighting fitted in the appliance bay.

New Initiatives

Utilities Controls

We are starting the process of understanding how our buildings are controlled in terms of heating and hot water. Each station has a control panel and these have the capability to be centrally linked, controlled and data reports analysed if connected and working properly. Initial studies are taking place to ascertain how this can and will be done, the cost to do this and what improvements can be achieved in each building to lower energy usage.



OFFICIAL

Treasury Management Outturn Report 2021-22

Finance & Resources Committee

Date: 15 July 2022

Agenda Item:

9

Submitted By: Chief Finance and Procurement Officer

Purpose	To present the Treasury Management Annual Report 2021/22
Recommendations	That Members note the content of the report
Summary	Financial Procedure Rules require that the Authority receives an annual report on Treasury Management activities for the previous financial year. The report reviews borrowing and investment performance, Prudential Indicators, and risk and compliance issues.

Local Government (Access to information) Act 1972

Exemption Category: None

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Background papers open to inspection: CIPFA's Prudential Code for Capital Finance in Local Authorities

Annexes: Appendix A – Investments at the 31st March 2022.
Appendix B – Movement in PWLB Borrowing
Appendix C – Long Term Debt Maturity Structure
Appendix D – Prudential Indicators Actual 2021/22

1 Introduction

- 1.1 Financial Procedure Rules require that the Authority receives an annual report on Treasury Management activities for the previous financial year. The report reviews borrowing and investment performance, Prudential Indicators, and risk and compliance issues.

2 Information

- 2.1 The Authority has adopted the CIPFA and Accountancy's Treasury Management in Public Services: Code of Practice on Treasury Management and operates its treasury management service in compliance with this Code and various statutory requirements. These require that the prime objective of the activity is to secure the effective management of risk, and that borrowing is undertaken on a prudent, affordable and sustainable basis.

- 2.1.1 As part of the new requirements in the Code of Practice, the Finance and Resources Committee undertakes a scrutiny role regarding treasury management.

- 2.1.2 In reviewing performance, reference will be made to the Treasury Management Strategy Report approved by the Full Authority on 25 February 2021. Investments averaged £42.0 million and were deposited in instant access accounts as well as longer-term notice accounts and local authority investments to benefit from higher interest rate opportunities in low-risk investments. The average rate of interest was 0.20%. Total external borrowing was £43.9 million (£45.0 million 31st March 2021). The majority of borrowing is on fixed rate terms and the average borrowing rate for 2021/22 was 4.41%.

2.2 Borrowing and Investment Strategy 2021/22

- 2.2.1 The Authority's overall Treasury Management Strategy prioritises security, liquidity and risk management which was adhered to in 2021/22. The timing of the receipt of government grants meant that the Authority was a net investor for all of the year, with balances of up to £68.6 million. Whilst the Authority's preferred strategy would be only to invest sufficient funds for the purpose of managing day to day cash flow requirements, the grant receipts make this unworkable. The investment strategy is designed to minimise risk, investments being made primarily in instant access accounts or short-term deposits with the major British owned banks and building societies, Money Market Funds, Local Authorities and Central Government.

- 2.2.2 It was expected that the Authority would have no external borrowing requirement arising from the need to finance capital expenditure, replace long term borrowing due to mature and replace balances used. It was proposed to take a pragmatic approach to borrowing, in terms of short or long term, variable or fixed rate, public or private sector borrowing, depending on opportunities offered in terms of interest rates and availability of products.

2.3 Actual Performance

Below paragraphs 2.3.1-2.3.4 are a commentary from Link Group, the external treasury management advisors to the authority,

Economy

- 2.3.1 Over the last two years, the coronavirus outbreak has done huge economic damage to the UK and to economies around the world. After the Bank of England took emergency action in March 2020 to cut Bank Rate to 0.10%, it left Bank Rate unchanged at its subsequent meetings until raising it to 0.25% at its meeting on 16th December 2021, 0.50% at its meeting of 4th February 2022 and then to 0.75% in March 2022.

The Monetary Policy Committee (MPC) hiked Bank Rate for an historic fourth consecutive meeting in May 2022, taking it to a 13yr high of 1%.

- 2.3.2 The UK economy has endured several false dawns through 2021/22, but with most of the economy now opened up and nearly back to business-as-usual, the Gross Domestic Product (GDP) numbers have been robust; 9% year on year (y/y), for Q1 2022 and sufficient for the MPC to focus on tackling the second-round effects of inflation, now that the CPI measure has already risen to 9% In April 2022, the highest rate for 40 years.

Higher inflation and interest rates saw GDP expectations drop to -0.25% in 2023 (+1.25% previously) and +0.25% (1%) in 2024. While not forecasting a recession (two consecutive quarters of negative growth) the MPC does expect GDP to contract in both Q4 2022 and Q3 2023. Near-term inflation expectations were ramped up, with forecasts now expecting a peak of just over 10% in Q4 2022, from a peak of 8% this quarter. However, contrasting this, it forecast a weaker medium-term outlook. Based on market rate expectations (2.5%), it forecast that inflation would be below its 2% target in 2-3yrs time. Meanwhile, if rates were to remain at 1%, then CPI would be above that 2% target

- 2.3.3 GDP posted a decline of 0.1% m/m in March, leaving the provisional reading of Q1 growth at 0.8% quarter on quarter (q/q). However, the monthly breakdown of GDP revealed that almost all of Q1's growth occurred in January. The trade deficit, meanwhile, expanded to £11.5 billion in March from a downwardly revised £9.2 billion in February. Imports rose 4.8% m/m, with increases from EU and non-EU countries, whilst exports rose by a more modest 1.3% m/m courtesy of sales of goods to non-EU countries. The British Retail Consortium confirmed that same store retail sales fell 1.7% y/y in April, slowing further from a 0.4% decline in March, as the rising cost of living dented consumer confidence and put the brakes on consumer spending.

- 2.3.4 Gilt yields fell towards the back end of 2021, but despite the war in Ukraine gilt yields have shot higher in early 2022. At 1.38%, 2-year yields remain close to their recent 11-year high and 10-year yields of 1.65% are close to their recent six-year high. These rises have been part of a global trend as central banks have suggested they will continue to raise interest rates to contain inflation.

Historically, a further rise in US Treasury yields will probably drag UK gilt yields higher. There is a strong correlation between the two factors. However, the squeeze on real household disposable incomes arising from the 54% leap in April utilities prices as well

as rises in council tax, water prices and many phone contract prices, are strong headwinds for any economy to deal with. In addition, from 1st April 2022, employees also pay 1.25% more in National Insurance tax. Consequently, inflation will be a bigger drag on real incomes in 2022 than in any year since records began in 1955.

2.3.8 At the beginning of each quarter, interest rates for the UK were as follows:

Year	Quarter	Base Rate	50 year PWLB (maturity)
2021	Apr	0.10%	2.03%
	Jul	0.10%	1.90%
	Oct	0.10%	1.99%
2022	Jan	0.25%	1.74%
	Apr	0.75%	2.42%

2.3.9 The Authority’s investments totalled £47.2 million as at the 31 March 2022 – see Appendix A for details - (£36.7 million 31 March 2021). The Authority invested an average balance of £42.0 million externally during the year which was higher than expected due to revenue underspends and the slippage of the capital plan in year which resulted in a stronger cash flow position. The revenue underspend in 2021/22 gave the flexibility to make additional voluntary Minimum Revenue Provision (MRP) payments in order to reduce the overall Capital Financing Requirement (CFR). This will in turn reduce the MRP charges in future years and hence reduce the cost in the revenue budget. Income of £0.116 million was generated through these investments. The Authority’s average lending rate for the year was 0.20%, above the weighted average 7- day London Interbank borrowing rate 0.05%.

2.3.10 In terms of borrowing, long-term loans at the end of the year totalled £43.9 million (£45.0 million 31 March 2021). There were no short-term loans outstanding (£0 million 31 March 2021). Repayments of ‘Equal Instalments of Principal’ PWLB loans totalled £0.157 million. There was no new long-term borrowing taken during 2021/22. Repayments are detailed in Appendix B.

2.3.11 Long Term debt is made up of predominantly fixed rate loans giving the Authority stability in its interest costs. The maturity profile for long-term loans is shown in Appendix C and shows that only 2.4% of fixed rate debt is due to be repaid in any one year. This is good practice as it reduces the Authority’s exposure to a substantial borrowing requirement in future years when interest rates might be at a relatively high level.

2.3.12 The primary source of long-term local authority borrowing has historically been from the Government i.e. Public Works Loan Board (PWLB). From November 2012, the PWLB have been offering a 0.20% discount on loans (“the certainty rate” scheme) for local authorities providing improved information and transparency on their locally determined long-term borrowing and associated capital spending plans.

2.3.13 The Authority has a £2.0 million LOBO (Lender’s Option, Borrower’s Option) loan as at the 31 March 2022. The way these loans work is that the Authority pays interest at a fixed rate for an initial period and then the lender has the option in the

secondary period to increase the rate. If the option is exercised, the Authority can either accept the new rate or repay the loan. The initial fixed period ended in May 2011. The lender had the opportunity to exercise this option in May 2016 and May 2021 but did not. The next time this option will be available to the lender is May 2026.

2.3.14 The Local Capital Finance Company established in 2014 by the Local Government Association as an alternative source of local authority finance. It plans to issue bonds on the capital markets and lend the proceeds to local authorities. Its first bond was issued in February 2020 and has announced three further pooled bond issues to follow. Officers will continue to monitor developments of this potential new funding source.

2.3.15 The Authority's average borrowing rate has remained low. The average for 2021/22 was 4.33% compared to 4.34% in 2020/21. This reduction is due to the repayment of historic debt which was taken at higher rates of interest. The Authority's investment levels are dependent on the timely receipt of Government grants. During 2021/22 the Authority did not borrow on a short-term basis. The Authority's temporary borrowing performance is monitored during the period, but no temporary borrowing took place in 2021/22.

2.4 Prudential Indicators

2.4.1 The Authority is required by the Prudential Code to report to Members the actual prudential indicators after the year end. Appendix D provides a schedule of all the mandatory indicators. The Authority operated within all the appropriate limits.

2.5 Risk and Compliance Issues

2.5.1 The Authority has complied with all the relevant statutory, regulatory and internal requirements which limit the levels of risk associated with its treasury management activities. Officers have continually adapted investment policies during the year in order to minimise risk in view of the deepening crisis in the financial markets. The Authority's adoption and implementation of both the Prudential Code and the CIPFA and Accountancy's Treasury Management in the Public Services: Code of Practice on Treasury Management means that its capital expenditure is prudent, affordable, and sustainable.

2.5.2 The fire authority took responsibility for Treasury Management from Kirklees from the 1st August 2021, where it was previously provided as part of an SLA arrangement.

The authority procured the services of an external Treasury Management advisor, Link Group, who provide daily, weekly and monthly updates to the finance team on investments and borrowing rates. Link provided treasury management training to members and officers in October 2021 and provide CPD sessions and specific treasury management training to the finance team on a regular basis.

2.5.3 The CIPFA Code of Practice requires that treasury management performance be subject to regular member scrutiny. The Treasury Management Strategy report, approved by the Full Authority on 25 February 2021, which stated that the Finance and Resources Committee would be responsible for treasury management. As

well as receiving the Strategy and Outturn reports the Committee also receive quarterly updates on treasury management activities.

3 Financial Implications

There are no financial implications associated with this report.

4 Legal Implications

The Monitoring Officer has considered this report and has no observations to make at the time of submission of this report but may provide legal advice at the committee meeting and/or respond to any requests by Members for legal advice made at the meeting.

5 Human Resource and Diversity Implications

There are no human resource and diversity implications associated with this report.

6 Equality Impact Assessment

Are the recommendations within this report subject to Equality Impact Assessment as outlined in the EIA guidance? (EIA guidance and form 2020 form.docx (westyorksfire.gov.uk))	No
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7 Health, Safety and Wellbeing Implications

There are no health, safety and wellbeing implications associated with this report.

8 Environmental Implications

There are no environmental implications associated with this report.

9 Your Fire and Rescue Service Priorities

Treasury management which involves the investment and borrowing of resources to enable West Yorkshire Fire and Rescue to provide an effective and efficient service to the community encompasses all the fire and rescue priorities.

10 Conclusions

This report summarises the Treasury Management activities in 2021/22 and provides information on compliance with the approved Treasury Management Strategy.

Appendix A

Investments as at 31 March 2022

Borrower	£	Credit Rating Lowest LT / Fund Rating	** Historic Risk of Default	Expected Credit Loss £
* MMF Aberdeen Standard Investments	4,934,997	AAAm		
* MMF Aviva	5,693,843	AAAm		
* MMF Goldman Sachs	2,101	AAAm		
Handelsbanken Plc	471	AA-	0.000%	
Santander UK Plc (35 Day Notice)	6,000,000	A	0.001%	45
Lloyds Bank Plc (32 Day Notice)	12,150	A+	0.004%	
Standard Chartered Bank (ESG)	5,000,000	A+	0.008%	385
*** Kingston Upon Hull City Council	10,000,000	AA-	0.004%	
*** Rotherham Metropolitan Borough Council	5,000,000	AA-	0.008%	
*** Medway Council	5,000,000	AA-	0.017%	
*** Debt Management Office	5,594,555	AA-	0.000%	
TOTAL	47,238,117		0.005%	430

* MMF - Money Market Fund. These funds are domiciled in Ireland for tax reasons, but the funds are made up of numerous diverse investments with highly rated banks and other institutions. The credit risk is therefore spread over numerous countries, including the UK. An historic rate of default and expected credit loss are not provided for MMF, for which the agencies provide a fund rating.

** The Historic Risk of Default is based on the lowest long term credit rating including Historic Default Rates from 1990-2021 for Fitch, 1983 -2021 for Moody's and 1981-2021 for S&P.

*** The expected credit loss is nil where the counterparty is central government or a local authority as statutory provisions are in place to prevent default.

Key – Fitch’s credit ratings:

		Long	Short	
Investment Grade	Extremely Strong	AAA	F1+	
		AA+		
	Very Strong	AA		
		AA-		
		A+		
	Strong	A		F1
		A-		
		Adequate		BBB+
	BBB			
BBB-	F3			
Speculative Grade	Speculative	BB+	B	
		BB		
		BB-		
	Very Speculative	B+		
		B		
		B-		
	Vulnerable	CCC+		C
		CCC		
		CCC-		
		CC		
		C		
Defaulting	D	D		

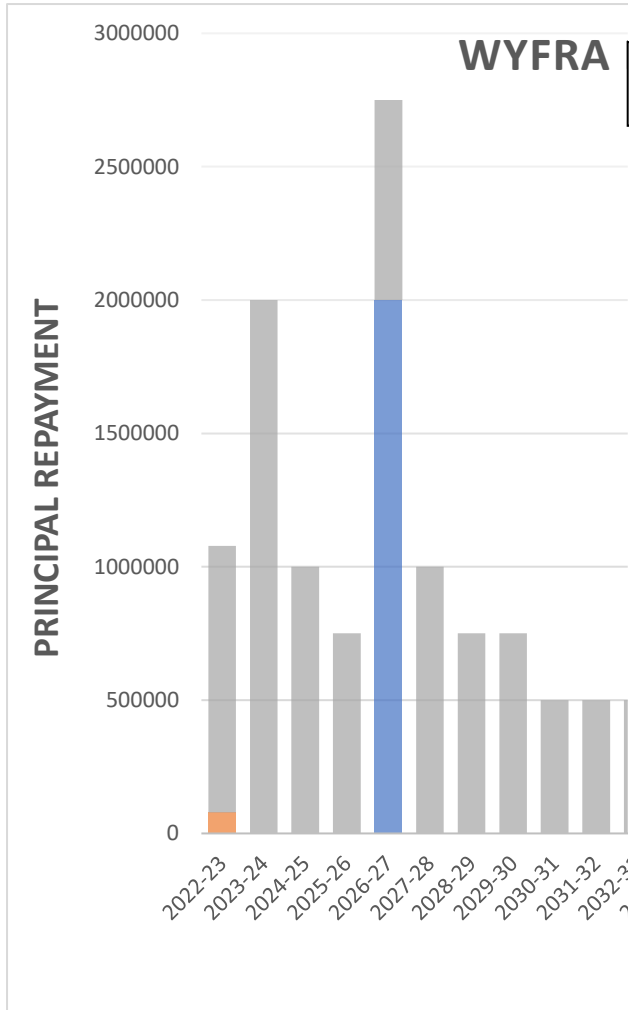
MOVEMENT IN PWLB BORROWING

LOANS REPAID 2021/22

Repayments on EIP Loans	Rate %	Date Repaid	Amount £000s
PWLB (478223)	8.375	30-Sep-21	38.5
		31-Mar-22	38.5
PWLB (479328)	7.500	12-May-21	40.0
		12-Nov-21	40.0
Total			157.0

WYFRA

Appendix C



PRUDENTIAL INDICATORS ACTUALS 2021/22Capital Expenditure, Capital Financing Requirement and External Debt

The table below draws together the main elements of the capital plans, highlighting borrowing and other financing arrangements. The table also shows the Capital Financing Requirement (CFR), which is the Authority's underlying external indebtedness for a capital purpose, compared with the expected borrowing position.

	2020/21	2021/22	
	Actual £000s	Estimate £000s	Actual £000s
Capital Expenditure	4,229	20,370	3,469
Financed by -			
Borrowing		11,370	
Capital Grant			
Capital Receipts	32		
Revenue Contributions	2,683	1,000	3,312
Earmarked Reserves	1,514	8,000	157
	<u>4,229</u>	<u>20,370</u>	<u>3,469</u>
CFR as at 31 March	43,091	51,534	41,045
External debt as at 31 March			
Borrowing	45,173	43,173	43,016
Total Debt	45,173	45,173	45,173

Limits to Borrowing Activity

The first key control over the Authority's borrowing activity is a Prudential Indicator to ensure that over the medium term, net borrowing will only be for a capital purpose. Net external borrowing should not, except in the short-term, exceed the total CFR. This allows some flexibility for limited early borrowing for future years.

The actual CFR is significantly below what was previously estimated for two main reasons. The first of these been slippage in the capital plan which resulted in a lower borrowing requirement than was previously expected. Secondly, due to the revenue underspends in both 2020/21 and 2021/22 the CFR has been significantly reduced due to additional voluntary MRP payments and a budgeted revenue contribution of £0.950 million. As external debt currently exceeds the CFR this will provide greater flexibility in the medium term as any older, more expensive loans will not need to be replaced straight away.

A further two Prudential Indicators control overall level of borrowing. These are the Authorised Limit and the Operational Boundary. The Authorised Limit represents the limit beyond which borrowing is prohibited. It reflects the level of borrowing which, while not desired, could be afforded in the short-term, but is not sustainable. It is the expected

maximum borrowing need with some headroom for unexpected movements. This is the statutory limit determined under section 3(1) of the Local Government Act 2003.

The Operational Boundary is based on the probable external debt during the course of the year. It is not a limit and actual borrowing could vary around this boundary for short times during this year.

	2021/22	
	Estimate £m	Actual £m
<u>Authorised limit for external debt</u>		
Borrowing	65	65
Other Long term liabilities	0	0
TOTAL	65	65
<u>Operational boundary for external debt</u>		
Borrowing	51	51
Other Long term liabilities	0	0
TOTAL	51	51

The Authority was within its Authorised Limit and its Operational Boundary.

Treasury Management Prudential Indicators

Interest Rate Exposures

While fixed rate borrowing can contribute significantly to reducing the uncertainty surrounding future interest rate scenarios, the pursuit of optimum performance justifies retaining a degree of flexibility through the use of variable interest rates on at least part of the treasury management portfolio. The Prudential Code requires the setting of upper limits for both variable rate and fixed interest rate exposure:

	Limit Set 2021/22	Actual 2021/22
Interest at fixed rates as a percentage of net interest payments	60% - 100%	100.0%
Interest at variable rates as a percentage of net interest payments	0% - 40%	0.0%

The interest payments were within the limits set.

Maturity Structure of Borrowing

This indicator is designed to prevent the Authority having large concentrations of fixed rate debt needing to be replaced at times of uncertainty over interest rates.

Amount of projected borrowing that is fixed rate maturing in each period as a percentage of total	Limit Set 2021/22	Actual 2021/22
Under 12 months	0% - 20%	2.40%
12 months to 2 years	0% - 20%	4.44%
2 years to 5 years	0% - 60%	10.00%
5 years to 10 years	0% - 80%	7.78%
More than 10 years	20% - 100%	75.38%

The limits on the proportion of fixed rate debt were adhered to.

Total principal sums invested for periods longer than 365 days

This indicator was set at zero as there was no intention to hold investments for treasury management purposes with maturity dates in excess of a year. There was no change to this position.



OFFICIAL

Quarterly Financial Review

Finance & Resources Committee

Date: 15 July 2022

Agenda Item:

10

Submitted By: Chief Finance and Procurement Officer

Purpose	To present a Quarterly Review of the financial position of the Authority.
Recommendations	a) That members note the content of the report b) That members approve capital slippage into 2022/23 c) That members approve the revised capital plan
Summary	The purpose of this report is to present an overview of the financial performance of the Authority in the first 3 months of the current financial year. The report deals with revenue and capital expenditure. An update is provided on the Covid19 grant expenditure.

Local Government (Access to information) Act 1972

Exemption Category: Nil

Contact Officer: Alison Wood
Chief Finance and Procurement Officer
alison.wood@westyorksfire.gov.uk
01274 682311 ext 660204

Background papers open to inspection: Nil

Annexes: Appendix A Capital Slippage
Appendix B Capital Expenditure
Appendix C Investments at the 21st June

1 Introduction

Expenditure is monitored throughout the year against the approved revenue budget with reports presented to departments, cost centre managers and directors. A high-level summary report is presented to Management Team on a monthly basis. The purpose of the report is to monitor progress against the approved revenue budget; provide a forecast outturn for the financial year; provide an explanation of any major variations, and to show the impact of any variations on the revenue balances of the Authority.

2 Information

Revenue Budget Revision

- 2.1 When the revenue budget is approved an amount is included in contingencies for any budget increases/decreases that were not included within the original budget. Growth and savings included within the approved original budget which have yet to be expended or realised are included within the general contingency budget.

2.2 Base Budget Review

The revenue budget 2022/23 includes £2.588m of revenue bids that were approved at Full Authority on the 24th February. Since then, a number of additional revenue bids and cost pressures have been identified, which have been scrutinised and approved by both Management Board and Management Team and need to be included in the base revenue budget.

These additional costs amount to £0.511m. This shortfall was funded by savings on setting cash flat budgets (i.e.) the same budget level as in 2021/22 without an inflationary increase and a 7.5% efficiency saving across on non-contractual, non-employee budgets. This generated additional budget resource of £0.599m

The budget review is detailed in the table below:

	Cost 2022/23
Revenue Bids	
Overtime in Holiday Pay	£225,000
Review of Support Staff Standby	£61,796
Increase in hours National Resilience Support	£11,323
<u>New posts:</u>	
Operational Expert Learning and Development	£58,419
HR Administrator	£23,699
Corporate Services Officer	£41,947
Occupational Health Technician	£25,000
Trauma Support for FF	£20,000
WM Operations Guidance and learning	£44,460
TOTAL ADDITIONAL GROWTH	£511,644
Budget Review (non-contractual budgets)	
No inflation	-£150,495
7.5% Efficiency Reduction	-£448,272
TOTAL SAVINGS	-£598,767
Transfer to General Contingency	-£87,123

2.3 This has generated an overall saving of £87,123 which has been transferred to general contingencies. An explanation of the movements is provided below:

- The revenue bids relating to the new posts were approved at Human Resources Committee in April and for some posts reflect part year costs due to the timing in recruitment. The full cost of the posts will be included in the base revenue budget for 2023/24.
- A provision was made in the base revenue budget for the cost of implementation of including overtime in holiday pay calculations, also known as Bear v Scotland, but following a change in methodology of calculation since budget preparation the cost has increased by £0.225m.
- A review is currently been undertaken on the standby payments made to support staff that provide resilience and cover outside normal working hours. This is estimated to cost an additional £0.062m.

2.4 In February the authority approved the recruitment of an additional thirty-four fire fighters for which recruitment was expected to be in two cohorts of seventeen, the first in June 2022 and the second in September 2022. Fifteen are on the current June recruits' course but due to capacity issues on the September course following the transfer of training to Halifax Fire Station, only four will commence the course in September and the remaining fifteen have been transferred to an additional recruits' course in January 2023. This has resulted in a change in the spending profile and has generated savings of £0.171m which have been transferred to the general contingency.

The table below summarises the current contingencies budgets position:

	<u>Opening</u> <u>Balance 1/4/22</u>	<u>Transfer to/from</u> <u>Contingencies</u>	<u>Closing</u> <u>Balance</u>
	£000	£000	£000
General Contingency	2,324		2,324
Employee Contingency	2,148		2,148
TOTAL CONTINGENCIES	4,472	0	4,472

2.5 Employee Contingency

Budgets for pay awards are held in the employee contingency until they are paid, this ensures that budget monitoring is not distorted. A provision of 4% was included in the employee budgets for 2022/23 totalling £2.148m which will be held in the employee contingency.

2.6 Cost Pressures

2.6.1 The service is facing increasing cost pressures largely due to the increasing rate of inflation. CPI for May is 9.1%, the highest inflation rate for forty years and it is expected to rise further. Inflationary pressures for the authority are predominately around pay awards and the cost of goods and services, if pay awards exceed that which is provided for in the base budget, efficiencies will be required to meet the shortfall. To put this into financial context, the budget has provision for a 4% pay award for all employees and every additional 1% would cost an additional £0.711m.

In addition, the cost of goods and services is likely to rise further. The increase in the cost of raw materials and spare parts has had a direct impact on the cost of the development of FSHQ and the vehicle replacement programme, resulting in price increases.

2.6.2 Fortunately the authority fixed the supply of gas to November 2025 prior to the recent energy price increase, however, the current contract for electricity is due to end on the 31st March 2023, current estimates from our current provider indicate a 120% increase on our current contract. The authority spent £0.474m on electricity in 2021/22, so a 120% increase would cost an additional £0.569m. The estimated increase is optimistic, other fire authorities have experienced a 200% increase in energy costs, which if it materialised in West Yorkshire would result in an additional cost of just under £1m.

2.6.3 In terms of fleet diesel costs, there has been a 31p increase per litre in the cost of fuel since the budget was calculated in November 2021. Although, fuel price increases were forecast during budget setting with an additional provision of £65k for 2022/23, this may not cover the increase in prices experienced over the past few months. This will be closely monitored and a budget transfer from contingencies may be required if an overspend is forecast during monthly budget monitoring.

3 Expenditure Monitoring

- 3.1 This report is based on expenditure to the beginning of June 2022 and includes the first two salary payments of 2022/23. The projected outturn is based on current years' expenditure and is forecast to the end of the year based on previous expenditure profiles. Overall, the latest forecast indicates there will be an under spending of £158k in the current financial year.
- 3.2 Because the report includes only the first two months of expenditure, the projected under and overspends are subject to variation as the year progresses. As in previous years a review of budgets will be undertaken in September in conjunction with budget holders to ascertain if any budgets can be transferred to contingencies during the year. This will be presented to members at Finance and Resources committee in October.
- 3.2 An improved budget monitoring report for managers was introduced in 2018/19 which highlights those areas of concern using a Red, Amber, Green (RAG) rating. For those budgets that are forecast to overspend or under spend a red "cross" will be inserted against the budget line and for those within 5% of budget, an amber mark will be inserted. For those budgets where there is either a red or amber indicator, the budget holder will be required to provide an explanation as to the reason for the projected overspend. This has brought increased accountability to budget holders and is reported to Management Team on a monthly basis.
- 3.3 The table below summarises the forecast with an explanation of the causes detailed below.

	<u>Revenue Budget</u>	<u>Forecast</u>	<u>Variance</u>
	£000	£000	£000
Employees			
Wholetime	51,196	51,028	-168
Retained	2,699	2,726	27
Control	2,094	2,081	-13
Support Staff	11,587	11,488	-99
Employee Contingency	2,149	2,149	0
Pensions	1,700	1,700	0
Training	759	760	1
Other Employee	308	308	0
TOTAL	72,492	72,240	-252
Premises	5,030	5,038	8
Transport	2,176	2,256	80
Supplies and Services	6,930	6,927	-3
Contingency - General	2,324	2,324	0
Support Services	312	312	0
Capital Charges	8,983	8,983	0
Income	-2,596	-2,587	9
Net Expenditure	95,651	95,493	-158

An explanation of the variances is explained below:

3.4 Employees **-£252,000**

Whole time Fire Fighters -£168,000

There is currently a forecast underspending of £168,000 in whole time fire fighter employee budgets. The workforce plan is monitored closely on a monthly basis against actuals in post to that included within the budget. In the first quarter of 2022/23 six employees have confirmed that they will be retiring prior to their budgeted retirement date during 2022/23.

Retained Fire Fighters £27,000

Current forecasts indicate an overspend of £27k, this category of expenditure is subject to seasonal variation and is closely monitored during the year.

Support Staff -£99,000

The projected under spend on support staff is attributable to support staff vacancies. Due to the length of the recruitment process there is a time lag in filling vacant posts, the target for the recruitment cycle is 84 days. The budget for posts that were vacant at the 1st April

2022 and have yet to be advertised is held in the employee contingency budget, so as not to distort budget monitoring.

3.5 Transport **£80,000**

The forecast overspend in transport is due to an increase in the cost of vehicle fuel of £50k, and an increase in the cost of spare parts and workshop equipment totalling £30k. Both these increases are due to inflationary pressures and a transfer from contingencies may be required to fund these overspends during the year.

4 Impact on Revenue Balances

The projected under spending will have the effect of increasing usable reserves which is detailed in the table below:

Description	Usable Reserves £000
Opening Balance 1/4/22	
General Fund	5,000
Earmarked Reserves	32,313
Impact of forecast	-158
Forecast Usable Reserves at 31/3/2023	37,155

5 Covid 19 Pandemic

Overview

- 5.1 The Authority has received a total of £2.736m of Covid19 grant from central government since the start of the pandemic in March 2020, of which £0.650m was remaining at the 31st March 2022. This is managed separately from the revenue budget and is held in an earmarked reserve which ensures transparency and accountability.
- 5.2 The Home Office secured funding of £5m from the Treasury to cover the costs of the fire sector assisting with the vaccine booster programme in Autumn and Winter 2021. As at the end of the financial year some £4.72m of this grant was remaining, which the Secretary of State agreed to be distributed to fire and rescue authorities in proportion to their respective formula grant funding shares. In May 2022, West Yorkshire have received £0.207m of this grant, which has been accrued back to 2021/22.
- 5.3 The Covid19 grant is not ring fenced, meaning that the authority can choose where it spends the funding rather central government.

The table below details the amount spent against this grant and forecast balance.

	Actual £000's	Forecast £000's
Grant Received	-2,736	-2,736
2019/20	-436	
2020/21	-1,736	
2021/22	-564	
Expenditure to 31 March 2022		2,086
<u>Expenditure in 2022/23</u>		
Overtime		550
Leave Buy Back		100
Total Expenditure	0	2,736
Grant Remaining at 31/3/23	-2,736	0

5.4 Covid19 Expenditure

The grant will be used for the following purposes during 2022/23:

- a) The majority of expenditure is for overtime to cover employees taking leave during this financial year. Employees accrued leave in 2020/21 which they were unable to take due to the pandemic. In addition, the grant will be used to pay for overtime for crews who will be attending training courses that were postponed during the pandemic.
- b) The scheme whereby employees can sell up to five days holidays back to the Authority, has been extended into this financial year, the deadline for this is the 31 December 2022, so the costs will vary over the next six months. The forecast has been based on expenditure in 2021/22.

6 Contact Procedure Rules

- 6.1 A requirement of the Authority's constitution, approved at Full Authority in February 2021, is to report to Finance and Resources Committee the approval of waivers to the Contract Procedure Rules over £75,000.

- 6.2 In the first quarter of 2021/22, there was one waiver that was signed by the Chief Finance and Procurement Officer which is in relation to the refurbishment of Odsal Fire Station.

The existing capital scheme is for the installation of gender-neutral showers and improvements to dormitory accommodation, with a scheme value of £0.442m. This has resulted in a large part of the station been refurbished but with some areas untouched. To deal with these areas in the future would see the station having to be decamped again, leading to additional cabin hire and the need for another tender process incurring costs for both preliminaries and consultants. It was thus more cost effective to ask the contractor completing the refurbishment to quote for these additional works, which amount to £0.163m.

Although the cost of these works is included in the approved capital plan, the value of works has exceeded the contract procedure rules threshold of £75,000 which would require the authority to go out to tender. To ensure that the quote offers best value, the consultant and the property team have scrutinised the costs and have deemed them to be acceptable and in line with the original tendered rates from the original procurement exercise.

7 Capital Expenditure Monitoring

7.1 Introduction

At its meeting on 24th February 2022 the Authority approved a five-year capital programme of £65.098m which included schemes to the value of £16.878m for the current financial year.

In the last financial year, £13.051m of capital schemes were slipped at both July 2021 and February 2022 Finance and Resources committees, which were in the main attributable to the impact of Covid19 and chain supply issues on the delivery of the capital plan. These result in an overall capital plan of £29.929m

7.2 Revised capital plan 2022/23

The nature of major capital schemes means that expenditure often straddles a number of financial years, particularly in the case of major building schemes and projects that require a lengthy procurement process. As part of the closure of the 2021/22 accounts, expenditure on capital schemes is reviewed and schemes that are committed but not completed are slipped into the following year's capital plan.

The value of schemes which have been slipped from 2021/22 into the 2022/23 capital plan is £3.179m.

A detailed list of all slipped schemes is in Appendix A.

- 7.2.2 Due to the size of the capital plan and issues experienced during the last financial year in progressing capital schemes, budget holders were asked to review their capital schemes for 2022/23 to ascertain whether the schemes would be expended in this financial year. This review included both a review of slipped schemes and bids submitted for 2022/23.

A total of £7.525m has been identified as slippage into 2023/24, an explanation of the requested slippage is provided below:

- £6.3m is for the fleet replacement programme, although 58 appliances are on order they are not expected to be at West Yorkshire until the next financial year. The amount of slippage includes the capital schemes from this and the last financial year.
- Delays to fleet replacement has had a knock-on effect on ladder replacement, with £50k of the £100.8k scheme been slipped into the next financial year.
- £0.750m is required to be slipped for the replacement of the existing control system, although it is expected that the contract to purchase the new system will be placed in December 2022, there will be only the first stage payment that will required to be paid in 2022/23.
- £0.400m is required to be slipped for the rebuild of Halifax and Huddersfield Fire Stations. Although it is expected feasibility studies will be carried out on both sites, which are a revenue cost, the authority will not spend any capital monies on these schemes in 2022/23

7.3 Capital Payments 2022/23

7.3.1 The actual capital payments to date total £0.514m which represents 1.99% of the revised capital plan. If commitments are included in this, the actual expenditure to date is £1.224m which equates to 6.72% of the capital plan.

Due to the procurement process for capital schemes, a large proportion of capital expenditure occurs in the latter part of the financial year.

As with revenue budget monitoring a RAG rating system has been introduced to capital budget monitoring which will improve accountability of capital scheme managers.

7.3.2 A summary of the capital plan including slipped schemes is attached to this report in Appendix B which shows details of expenditure on each individual scheme.

7.4 Management Board Approvals

7.4.1 At the Authority AGM in 2010, Management Board was given delegated power to approve individual virement between capital schemes of up to £100,000. Details of any approvals will be reported to committee throughout the year as part of this report.

7.4.2 Under financial procedures 3.11 the Management Board can approve expenditure on schemes in the approved capital plan up to an amount of £100,000 along with a requirement to report these approvals to the Finance and Resources Committee.

7.4.3 In this financial year, the Management Board have approved schemes totalling £204.3k and three virements which are shown in the table below:

Schemes Approved by Management Board

Date	Directorate	Scheme	Approval	Virement
April	Service Support	Stanningley Boilers		£90,000
	Service Support	Health and Safety Upgrades		-£90,000
	Service Delivery	BA Mechanical Cleaning	£40,000	
May	Service Support	Odsal refurbishment (additional works)		£162,518
	Service Support	Health and Safety Upgrades		-£162,518
June	Service Delivery	Water Rescue Equipment		-£38,000
	Service Delivery	Structural PPE Storage		£13,000
	Service Delivery	Ballistic Helmets		£25,000
	Service Delivery	Body Worn Cameras	£82,500	
	Service Delivery	Ladders	£50,825	
	Service Delivery	Wildfire PPE	£31,000	
			£204,325	£0

7.5 Capital Receipts

Capital receipts expected in 2022/23 will be for the sale of appliances which exceed £10,000. There have been no capital receipts in the first quarter of 2022/23.

8 Treasury Management

8.1 The Authority approved its Treasury Management Strategy on the 24th February 2022 in accordance with the CIPFA Code of Practice on Treasury Management.

In the current financial year, the Authority is continuing to benefit from a positive cash flow through the early payment of Government grant and revenue balances which has meant that no new long-term borrowing has been required for the past eleven years.

Consequently, in the current financial year treasury management activity has been limited to investments. The table in Appendix C shows the Authority currently has total investments at the 21st June of £43.96m split between eleven counter parties with rates of interest receivable between 0.01% and 1.24%. This will increase further at the end of July when the Authority will receive an estimated £31m in pension Top Up Grant.

9 Debtors

9.1 The Authority receives income for services provided; these include special services, training courses, fire safety certificates, and licences for telecom masts on premises. In most cases the services provided are a result of an emergency which means that it is not possible to raise a charge in advance of the service and consequently debtor accounts are raised.

9.2 The level of outstanding debt owed to the Authority to the end of June 2022 is £273,147 which can be profiled as follows:

Less than 60 days -	£ 215,235
Greater than 60 days -	£ 57,912

9.3 The procedure for issuing accounts and debt collection is provided by Kirklees Council under a Service Level Agreement. A summary of the procedure for collecting outstanding debt is detailed below:

21 days	first reminder letter
28 days	second reminder letter
35 days	instigation of debt recovery system

As detailed above, there is currently £198,490 of debt which is at the recovery stage. However, previous experience suggests that the Authority will recover all of the outstanding debts.

9.4 In accordance with financial procedure rules, the total amount of debts written off under delegated authority should be reported annually to Finance and Resources Committee. At the end of the financial year 2021/22, the Chief Finance and Procurement Officer authorised the writing off of £17,228. Before debt is written off, all attempts to recover the money is taken and debt is only written off as a last resort.

10 Creditors

10.1 The Authority is required to pay all non disputed invoices within 28 days of receipt. In the first 3 months of the current financial year the Authority has received 2,372 invoices and paid 97.8% of them within 28 days.

11 Financial Implications

These are included within the main body of the report

12 Legal Implications

The Monitoring Officer has considered this report and has no observations to make at the time of submission of this report but may provide legal advice at the committee meeting and/or respond to any requests by Members for legal advice made at the meeting.

13 Human Resource and Diversity Implications

There are no human resource and diversity implications.

14 Equality Impact Assessment

Are the recommendations within this report subject to Equality Impact Assessment as outlined in the EIA guidance? (EIA guidance and form 2020 form.docx (westyorksfire.gov.uk))	No
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15 Health, Safety and Wellbeing Implications

There are no health, safety, and wellbeing implications.

16 Environmental Implications

There are no environmental implications.

17 Your Fire and Rescue Service Priorities

The management and monitoring of both revenue and capital resources is key to achieving the fire and rescue services priorities.

18 Conclusions

This report identifies that the Authority is currently forecast to under spend its revenue budget in 2022/23 by £158k. The report has outlined the use of the Covid grant, of which £0.650m is remaining at the 31st March 2022, it is forecast that this grant will be expended fully in 2022/23.

The report has requested the slippage of £3.178m of capital schemes into 2022/23 and £7.525m into 2023/24. Prior to October F&R committee both the capital plan and revenue budget will be reviewed, and a revised capital plan and revenue budget will be presented to members for approval if required.

Both the revenue and capital budgets will continue to be monitored closely during the year in conjunction with directors and budget holders.

Appendix A

Department	Capital Scheme	Slippage into 22/23
Property	Odsal Fire Station	£100,000
Property	Ilkley Dormitory Facilities	£112,532
Property	Rawdon ablution Facilities	£9,695
Property	Todmorden	£160,000
Property	Vehicle Workshop pit improvements	£1,228
Property	Risk Register - Asbestos	£7,503
Property	Skelmanthorpe - Control Panel	£5,950
Property	Odsal/Fairweather Green	£239,000
Property	Todmorden	£83,654
Property	General Upgrading Odsal	£7,729
Property	Odsal Refurbishment	£73,111
IRMP	Keighley Rebuild	£150,000
IRMP	FSHQ Rebuild	£945,595
IRMP	Wakefield	£2,000
ICT	Computer Hardware Replacement	£36,577
ICT	Appliance Mobiles	£29,200
ICT	Enterprise Service Management Implementation	£25,315
ICT	Vehicle CCTV	£102,877
ICT	ICT Station Equip	£221,000
ICT	Print Solution	£174,000
ICT	ICT Station Equipment	£63,216
ICT	Additional resource for HR & Rostering	£18,655
OHU	Assist Technology	£17,969
Operations	Portable Scene Lighting	£100,000
Property	PPE Storage Shelters	£262,000
Operations	Expansion Foam concrete	£51,656
Operations	Control Offsite Resilience	£22,000
Operations	DEFRA Water rescue	£32,683
Operations	Replacement of Operational PPE	£85,753
Operations	Ops Contingency	£38,000
TOTAL		£3,178,898

Capital Schemes to Slip into 2023/24

Department	Capital Scheme	Capital Budget 22/23	Approved Slippage into 21/22	TOTAL	Slippage into 23/24
Transport	Fleet Replacement	£3,650,183	£3,312,118	£6,962,301	£6,325,178
Operational Equipment	Ladder Replacement	£100,825		£100,825	£50,000
Control	Control Replacement	£1,000,000		£1,000,000	£750,000
CRMP	Rebuild of Halifax and Huddersfield Fire Stations	£200,000	£200,000	£400,000	£400,000
TOTAL		£4,951,008	£3,512,118	£8,463,126	£7,525,178

Appendix B

CAPITAL BUDGET MONITORING 2022/23 SUMMARY

Directorate	Capital Plan 2022/23						Capital Expenditure 2022/23			
	2022/23	2021/22	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23
	Original Capital Plan	Slippage b/f	Decrease	Increase	Slippage c/f	Total	Commitments Opex	Total Exp SAP	Total	Over/(Under) spend to date
Property services	£1,198,620	£1,062,402	-£252,518	£265,518	£0	£2,274,022	£706,581	£58,663	£765,244	-£1,508,777
IRMP	£8,538,825	£9,342,595	£0	£0	-£400,000	£17,481,420	£167,383	£135,984	£303,367	-£17,178,053
ICT	£718,000	£997,963	-£90,000	£345,068	£0	£1,971,031	£297,646	£1,121	£298,768	-£1,672,264
Employment Services	£0	£17,969	£0	£0	£0	£17,969	£0	£0	£0	-£17,969
Transport	£3,750,183	£3,650,560	£0	£0	-£6,325,178	£1,075,565	£0	£175,658	£175,658	-£899,907
Operations	£2,272,575	£1,159,269	-£38,000	£25,000	-£800,000	£2,618,844	£2,783	£101,194	£103,977	-£2,514,868
Fire Safety	£400,000	£0	£0	£0	£0	£400,000	£49,616	£40,904	£90,520	-£309,480
	£16,878,203	£16,230,758	-£380,518	£635,586	-£7,525,178	£25,838,851	£1,224,009	£513,523	£1,737,533	-£24,101,319

CRMP

Details of Scheme	Capital Plan 2022/23						Capital Expenditure 2021/22			
	2022/23	2021/22	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23
	Original Capital Plan	Slippage b/f	Decrease	Increase	Slippage c/f	Capital total	Commitments Opex	Total Exp SAP	Total	Over/(Under) spend to Date
Keighley Rebuild	£1,900,000	£2,850,000	£0	£0	£0	£4,750,000	£0	£0	£0	-£4,750,000
FSHQ Rebuild	£6,438,825	£4,975,595	£0	£0	£0	£11,414,420	£156,427	£128,141	£284,568	-£11,129,852
FSHQ Fire Station/USAR	£0	£1,300,000	£0	£0	£0	£1,300,000	£0	£0	£0	-£1,300,000
FSHQ TRTC refurbishment	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
FSHQ BA/ICT buildings	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
Halifax Rebuild	£100,000	£100,000	£0	£0	-£200,000	£0	£0	£0	£0	£0
Huddersfield rebuild	£100,000	£100,000	£0	£0	-£200,000	£0	£0	£0	£0	£0
Training Facility FSHQ	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
Total New Schemes 2022/23	£8,538,825	£9,325,595	£0	£0	-£400,000	£17,464,420	£156,427	£128,141	£284,568	-£17,179,852
Slipped Schemes										
Wakefield	£0	£17,000	£0	£0	£0	£17,000	£10,956	£7,843	£18,799	£1,799
Total Slipped Schemes	£0	£17,000	£0	£0	£0	£17,000	£10,956	£7,843	£18,799	£1,799
Total Capital Expenditure 2022/23	£8,538,825	£9,342,595	£0	£0	-£400,000	£17,481,420	£167,383	£135,984	£303,367	-£17,178,053

PROPERTY

Committee Approval	Details of Scheme	Capital Plan 2022/23						Capital Expenditure 2022/23				
		2022/23	2021/22	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	
		Original Capital Plan	Slippage b/f	Decrease	Increase	Slippage c/f	Capital total	Commitments Opex	Total Exp SAP	Total	Over/(Under) spend to Date	
F&R 08/04/2022	Cookridge	£477,620	£0	£0	£0	£0	£477,620	£0	£0	£0	£-477,620	X
F&R 08/04/2022	CCTV Upgrades	£176,000	£0	£0	£0	£0	£176,000	£4,800	£0	£4,800	£-171,200	X
F&R 08/04/2022	Health & Safety Upgrades	£300,000	£0	£-252,518	£0	£0	£47,482	£0	£0	£0	£-47,482	X
F&R 08/04/2022	L8 Upgrades	£44,000	£0	£0	£0	£0	£44,000	£0	£0	£0	£-44,000	X
F&R 08/04/2022	Mirfield Asbestos Removal	£41,000	£0	£0	£0	£0	£41,000	£0	£0	£0	£-41,000	X
F&R 08/04/2022	Ludo Charging Points	£30,000	£0	£0	£0	£0	£30,000	£0	£0	£0	£-30,000	X
F&R 08/04/2022	EV Charging Points	£65,000	£0	£0	£0	£0	£65,000	£0	£0	£0	£-65,000	X
F&R 08/04/2022	Stanningley Charging Points	£65,000	£0	£0	£0	£0	£65,000	£10,449	£0	£10,449	£-54,551	X
MB 13/04/2022	Stanningley Boiler	£0	£0	£0	£90,000	£0	£90,000	£0	£0	£0	£-90,000	X
Total New Schemes 2022/23		£1,198,620	£0	£-252,518	£90,000	£0	£1,036,102	£15,249	£0	£15,249	£-1,020,853	
Slipped Schemes												
F & R 16/04/2021	Odsal Fire Station	£0	£419,840	£0	£162,518	£0	£582,358	£342,430	£375	£342,805	£-239,553	X
F & R 16/04/2021	Ilkley Dormitory Facilities	£0	£112,532	£0	£0	£0	£112,532	£53,172	£58,038	£111,210	£-1,322	X
F & R 16/04/2021	Rawdon ablution Facilities	£0	£9,695	£0	£0	£0	£9,695	£3,405	£0	£3,405	£-6,290	X
F & R 16/04/2021	Todmorden	£0	£243,654	£0	£0	£0	£243,654	£24,474	£250	£24,724	£-218,930	X
F & R 16/04/2021	Vehicle workshop pit improvements	£0	£1,228	£0	£0	£0	£1,228	£1,228	£0	£1,228	£0	✓
F & R 16/04/2021	Risk Register - Asbestos	£0	£7,503	£0	£0	£0	£7,503	£0	£0	£0	£-7,503	X
MB 02/02/2022	Skelmanthorpe - Control Panel	£0	£5,950	£0	£0	£0	£5,950	£5,950	£0	£5,950	£0	✓
F & R 16/07/2021	PPE Storage Shelters	£0	£262,000	£0	£13,000	£0	£275,000	£260,674	£0	£260,674	£-14,326	X
Total Slipped Schemes		£0	£1,062,402	£0	£175,518	£0	£1,237,920	£691,332	£58,663	£749,995	£-487,925	
Total Capital Expenditure 2022/23		£1,198,620	£1,062,402	£-252,518	£265,518	£0	£2,274,022	£706,581	£58,663	£765,244	£-1,508,777	

TRANSPORT

Committee Approval	Details of Scheme	Capital Plan 22/23						Capital Expenditure 22/23				
		2022/23	2021/22	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	
		Original Capital Plan	Slippage b/f	Decrease	Increase	Slippage c/f	Capital total	Commitments Opex	Total Exp SAP	Total	Over/(Under) spend to Date	
F&R 08/04/2022	Vehicle Replacement	£3,650,183	£0	£0	£0	£-3,150,183	£500,000	£0	£0	£0	£-500,000	X
F&R 08/04/2022	Vehicle Telematics Upgrade	£100,000	£0	£0	£0	£0	£100,000	£0	£0	£0	£-100,000	X
Total New Schemes 2022/23		£3,750,183	£0	£0	£0	£-3,150,183	£600,000	£0	£0	£0	£-600,000	
Slipped Schemes												
F & R 16/04/2021	Vehicle Replacement	£0	£3,312,118	£0	£0	£-3,174,995	£137,123	£0	£137,123	£137,123	£0	✓
F & R 12/04/19	Vehicle replacement project	£0	£135,565	£0	£0	£0	£135,565	£0	£0	£0	£-135,565	X
F & R 17/07/2020	Telematics Upgrade	£0	£100,000	£0	£0	£0	£100,000	£0	£0	£0	£-100,000	X
F & R 17/07/2020	Vehicle CCTV	£0	£102,877	£0	£0	£0	£102,877	£0	£38,535	£38,535	£-64,342	X
Total Slipped Schemes		£0	£3,650,560	£0	£0	£-3,174,995	£475,565	£0	£175,658	£175,658	£-299,907	
Total Capital Expenditure 2022/23		£3,750,183	£3,650,560	£0	£0	£-6,325,178	£1,075,565	£0	£175,658	£175,658	£-899,907	

ICT

Details of Scheme	Capital Plan 2022/23						Capital Expenditure 2022/23					
	2022/23	2021/22	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23		
	Original Capital Plan	Slippage b/f	Decrease	Increase	Slippage c/f	Capital total	Commitments Opex	Total Exp SAP	Total	Over/(Under) spend to Date		
Firewall Replacement	£90,000	£0	-£90,000	£0	£0	£0	£0	£0	£0	£0	£0	✓
WAN	£100,000	£0	£0	£345,068	£0	£445,068	£0	£0	£0	£0	-£445,068	✗
UPS on Stations	£240,000	£0	£0	£0	£0	£240,000	£0	£0	£0	£0	-£240,000	✗
FF Laptops	£93,000	£0	£0	£0	£0	£93,000	£0	£0	£0	£0	-£93,000	✗
MDT	£150,000	£0	£0	£0	£0	£150,000	£0	£0	£0	£0	-£150,000	✗
Digital Humans	£20,000	£0	£0	£0	£0	£20,000	£0	£0	£0	£0	-£20,000	✗
One View Performance Management	£25,000	£0	£0	£0	£0	£25,000	£0	£0	£0	£0	-£25,000	✗
Total New Schemes 2022/23	£718,000	£0	-£90,000	£345,068	£0	£973,068	£0	£0	£0	£0	-£973,068	
Slipped Schemes												
Upgrade of Gartan	£0	£50,000	£0	£0	£0	£50,000	£0	£0	£0	£0	-£50,000	✗
Computer Hardware Replacement	£0	£36,577	£0	£0	£0	£36,577	£13,364	£0	£13,364	£13,364	-£23,213	✗
UPS on stations	£0	£240,000	£0	£0	£0	£240,000	£0	£0	£0	£0	-£240,000	✗
MDT Hardware Replacement	£0	£140,000	£0	£0	£0	£140,000	£0	£0	£0	£0	-£140,000	✗
Enterprise Service Management Implemer	£0	£25,315	£0	£0	£0	£25,315	£25,315	£0	£25,315	£25,315	£0	✓
Appliance Mobiles	£0	£29,200	£0	£0	£0	£29,200	£0	£0	£0	£0	-£29,200	✗
Print Solution	£0	£174,000	£0	£0	£0	£174,000	£0	£0	£0	£0	-£174,000	✗
ICT Station Equipment	£0	£284,216	£0	£0	£0	£284,216	£244,637	£1,121	£245,759	£245,759	-£38,457	✗
Additional resource for HR & Rostering	£0	£18,655	£0	£0	£0	£18,655	£14,330	£0	£14,330	£14,330	-£4,325	✗
Total Slipped Schemes	£0	£997,963	£0	£0	£0	£997,963	£297,646	£1,121	£298,768	£298,768	-£699,196	
Total Capital expenditure 2022/23	£718,000	£997,963	-£90,000	£345,068	£0	£1,971,031	£297,646	£1,121	£298,768	£298,768	-£1,672,264	

EMPLOYMENT SERVICES

Details of Scheme	Capital Plan 22/23						Capital Expenditure 2022/23					
	2022/23	2021/22	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23		
	Original Capital Plan	Slippage b/f	Decrease	Increase	Slippage c/f	Capital total	Commitments Opex	Total Exp SAP	Total	Over/(Under) spend to Date		
	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	✓
	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	✓
Total New Schemes 2022/23	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	
Slipped Schemes												
Assist Technology	£0	£17,969	£0	£0	£0	£17,969	£0	£0	£0	£0	-£17,969	✗
	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	✓
Total Slipped Schemes	£0	£17,969	£0	£0	£0	£17,969	£0	£0	£0	£0	-£17,969	
Total Expenditure 2022/23	£0	£17,969	£0	£0	£0	£17,969	£0	£0	£0	£0	-£17,969	

OPERATIONS

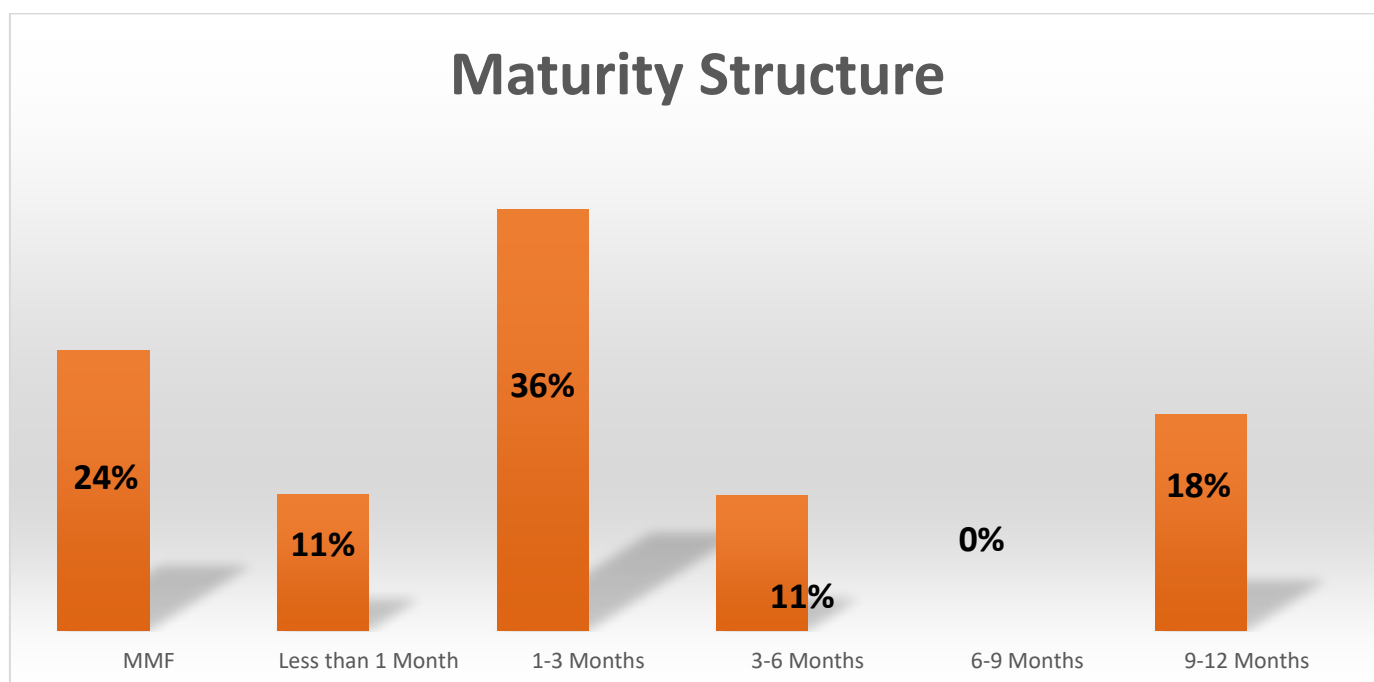
Committee Approval	Details of Scheme	Capital Plan 2022/23						Capital Expenditure 2022/23				
		2022/23	2021/22	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	
		Original Capital Plan	Slippage b/f	Decrease	Increase	Slippage c/f	Total	Commitments Opex	Total Exp SAP	Total	Over/(Under) spend to Date	
MB 20/04/2022	Particulate Flash Hoods	£210,000	£0	£0	£0	£0	£210,000	£0	£0	£0	£-210,000	✘
	BA Set Reducer	£46,150	£0	£0	£0	£0	£46,150	£0	£0	£0	£-46,150	✘
	Lay Flat Hose	£50,000	£0	£0	£0	£0	£50,000	£0	£0	£0	£-50,000	✘
	BA Cleaning & drying Units	£40,000	£0	£0	£0	£0	£40,000	£0	£0	£0	£-40,000	✘
	Wildfire Vehicle	£182,000	£0	£0	£0	£0	£182,000	£0	£0	£0	£-182,000	✘
	Water Hydrant	£360,000	£0	£0	£0	£0	£360,000	£0	£12,758	£12,758	£-347,242	✘
	Wildfire PPE	£31,000	£0	£0	£0	£0	£31,000	£0	£0	£0	£-31,000	✘
	Ladders	£100,825	£0	£0	£0	£-50,000	£50,825	£0	£0	£0	£-50,825	✘
MB 01/06/2022	Uniform	£150,000	£0	£0	£0	£0	£150,000	£0	£0	£0	£-150,000	✘
	Body Worn Cameras	£67,500	£0	£0	£0	£0	£67,500	£0	£0	£0	£-67,500	✘
	Mobilising System	£1,000,000	£0	£0	£0	£-750,000	£250,000	£0	£0	£0	£-250,000	✘
MB 01/06/2022	Gas Detector	£35,100	£0	£0	£0	£0	£35,100	£0	£0	£0	£-35,100	✘
	Ballistic Helmets	£0	£0	£0	£25,000	£0	£25,000	£0	£0	£0	£-25,000	✘
Total New Schemes 2022/23		£2,272,575	£0	£0	£25,000	£-800,000	£1,497,575	£0	£12,758	£12,758	£-1,484,817	
Slipped Schemes												
F&R 04/02/2022	Portable Scene Lighting	£0	£100,000	£0	£0	£0	£100,000	£0	£0	£0	£-100,000	✘
F & R 04/02/2022	Uniform	£0	£200,000	£0	£0	£0	£200,000	£0	£0	£0	£-200,000	✘
MB 22/12/21	Technical Rescue Equipment	£0	£75,000	£0	£0	£0	£75,000	£1,523	£41,086	£42,609	£-32,391	✘
F&R 04/02/2022	Command Support	£0	£100,000	£0	£0	£0	£100,000	£0	£0	£0	£-100,000	✘
MB 25/05/2021	Expansion Foam concrete	£0	£51,656	£0	£0	£0	£51,656	£0	£0	£0	£-51,656	✘
MB 12/01/2022	Control Offsite Resilience	£0	£22,000	£0	£0	£0	£22,000	£0	£0	£0	£-22,000	✘
F&R 04/02/2022	Thermal Image	£0	£55,000	£0	£0	£0	£55,000	£0	£0	£0	£-55,000	✘
F&R 04/02/2022	Body Worn Video	£0	£15,000	£0	£0	£0	£15,000	£0	£0	£0	£-15,000	✘
F & R 17/07/20	DEFRA Water rescue	£0	£116,861	£-38,000	£0	£0	£78,861	£1,260	£7,463	£8,723	£-70,138	✘
F & R 07/02/19	Replacement of Operational PPE	£0	£85,753	£0	£0	£0	£85,753	£0	£38,398	£38,398	£-47,355	✘
N/A	Ops Contingency	£0	£338,000	£0	£0	£0	£338,000	£0	£0	£0	£-338,000	✘
	Hydrants	£0	£0	£0	£0	£0	£0	£0	£1,488	£1,488	£1,488	✘
Total Slipped Schemes		£0	£1,159,269	£-38,000	£0	£0	£1,121,269	£2,783	£88,435	£91,218	£-1,030,051	
Total Capital Expenditure 2021/22		£2,272,575	£1,159,269	£-38,000	£25,000	£-800,000	£2,618,844	£2,783	£101,194	£103,977	£-2,514,868	

FIRE SAFETY

Details of Scheme	Capital Plan 2022/23						Capital Expenditure 2022/23				
	2022/23	2021/22	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	
	Original Capital Plan	Slippage b/f	Decrease	Increase	Slippage c/f	Total	Commitments Opex	Total Exp SAP	Total	Over/(Under) spend to Date	
Fire Safety	£400,000	£0	£0	£0	£0	£400,000	£49,616	£11,291	£60,907	£-339,093	✘
Total New Schemes 2021/22	£400,000	£0	£0	£0	£0	£400,000	£49,616	£11,291	£60,907	£-339,093	
Fire Safety	£0	£0	£0	£0	£0	£0	£0	£29,613	£29,613	£29,613	✘
Total Slipped Schemes	£0	£0	£0	£0	£0	£0	£0	£29,613	£29,613	£29,613	
Total Capital Expenditure 2021/22	£400,000	£0	£0	£0	£0	£400,000	£49,616	£40,904	£90,520	£-309,480	

Appendix C

COUNTERPARTY	£	Interest Rate	Date Invested	Maturity Date	Maturity Structure
Rotherham MBC	5,000,000	0.20	30/07/2021	29/07/2022	1-3 Months
Kingston Upon Hull	5,000,000	0.18	31/01/2022	29/07/2022	1-3 Months
Medway Council	5,000,000	0.80	22/03/2022	22/12/2022	3-6 Months
DMADF	5,000,000	0.67	01/04/2022	01/07/2022	Less than 1 Month
Basildon Borough Council	5,000,000	1.18	20/05/2022	19/05/2023	9-12 Months
Blackpool Borough Council	3,000,000	1.21	10/06/2022	09/06/2023	9-12 Months
DMADF	594,804	1.11	01/06/2022	01/09/2022	1-3 Months
Aberdeen Standard MMF	4,708,516	0.01	MMF	MMF	MMF
Aviva MMF	5,553,830	0.01	MMF	MMF	MMF
Goldman Sachs	97,132	0.01	MMF	MMF	MMF
Lloyds 32 Day Notice Account	12,150	0.10	29/05/2022	30/06/2022	Less than 1 Month
Standard Chartered ESG Fixed Term Deposit	5,000,000	1.24	31/05/2022	31/08/2022	1-3 Months
TOTAL	43,966,432				



Counterparty Structure

