



OFFICIAL-SENSITIVE

Wildfire Personal Protective Equipment (PPE)

Finance & Resources Committee

Date: 21 July 2023

Agenda Item:

06

Submitted By: Deputy Chief Fire Officer/Director of Service Delivery

Purpose	To seek approval for the capital drawdown of funds to purchase wildfire PPE
Recommendations	That Committee approves the drawdown of capital funds to improve the wildfire capability of the service
Summary	This report requests approval to drawdown capital funds for the purchase of wildfire PPE to provide improved levels of personal protective equipment to meet the growing demands that climate driven incidents are placing on the service. These funds were approved in the capital plan for 2023/24

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 The budget for this scheme was approved at the 23 February 2023 Authority budget meeting as part of the wider capital plan. This report sets out the requirements to purchase wildfire PPE to provide improved protection whilst delivering an improved response capability to meet the growing demands that climate driven incidents are placing on the service.

2 Information

- 2.1 Over the last 10-15 years we have seen wildfire incidents grow in size, intensity and duration. In 2022 / 23 the United Kingdom experienced its hottest summer in over 140 years. On the 19 July the temperature rose above 40 degrees for the first time.
- 2.2 Fire services recorded over 24,000 wildfires in England from June to August 2022. This is almost four times the number in the equivalent period in 2021, and twice as many seen in June to August 2020.
- 2.3 During the record temperatures in 2022 we saw over 60 properties lost in rural/urban interface throughout the UK. Most recently we have seen an ongoing wildfire last for nearly 5 weeks on the upland moors above Marsden.
- 2.4 These figures highlight the importance of our staff having the most suitable equipment and PPE to ensure they can do their job safely for extended periods, allowing us to provide the best opportunity to fight the fires and limit their impacts on our communities, wildlife and the environment.
- 2.5 Over the last 15 years we have improved our wildfire response capability by introducing specialist wildfire stations with additional training, equipment and PPE with nine stations now designated as either Primary Wildfire, Secondary Wildfire or Wildfire Light.
- 2.6 These specialist stations/staff are provided with lighter weight PPE that includes helmets, boots, leggings and tunics. Our non-specialist wildfire staff often provide huge levels of support to those specialist staff working in the same environment, however, are wearing structural firefighting PPE which is heavier, more thermal resistant and not designed for moorland/wildfire firefighting.
- 2.7 Following a review of the wildfire incidents and the longer-term view that climate change is only going to increase the number, severity and longevity of wildfires, we now believe that all of our staff require more suitable PPE for wildfire firefighting. This will also provide a 2nd PPE ensemble that will be more suitable for other incidents such as road traffic collisions, secondary fires etc.
- 2.8 A working group with key stakeholders from across the service including specialist staff and teams are working to create the specifications and requirements for the Wildfire PPE, the ensemble will consist of light weight tunic and leggings, helmet and boots. These will be procured for all operational staff initially FF-WM.

3 Financial Implications

- 3.1 There is provision in the capital plan for the purchase of wildfire PPE with a budget of £476,500. The capital financing charges associated with this scheme have been included in the Medium-Term Financial Plan.

3.2 Procurement and evaluation will be undertaken in compliance with the services contract procedure rules.

4 Legal Implications

4.1 The Monitoring Officer has considered this report and is satisfied it is presented in compliance with the Authority's Constitution

5 Human Resource and Diversity Implications

5.1 The key stakeholders are involved in the creation of the specification and will determine user trials that will be undertaken during the procurement, the working groups is made up from Operational Equipment Team, Transport and Logistics, Wildfire specialist staff and non-wildfire specialists.

5.2 Impact assessments will be undertaken to underpin the procurement and identify equality and diversity implications that will be considered within the procurement.

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	TBC
Date EIA Approved	TBC

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

7 Health, Safety and Wellbeing Implications

7.1 A series of debriefs were undertaken across the tactical command, control and operational levels following last summer's heatwave to capture learning from the period of extreme weather. This learning has led to the this capital investment of wildfire PPE.

7.2 The introduction of wildfire PPE for all staff will improve the health, safety and wellbeing of our staff, during periods of high activity and extreme weather and at the same time provide a second PPE ensemble that will be used in other operational activities.

8 Environmental Implications

8.1 The introduction of wildfire PPE will have a limited direct impact on our environmental implications. However, the indirect impact of improving how we respond to these types of incidents will mean we are able to improve how we can help to protect West Yorkshire's Sites of Special Scientific Interest (SSSI) and Special Area's of Conservation (SAC).

9 Your Fire and Rescue Service Priorities

9.1 This report links with the Community Risk Management Plan 2022-25 strategic priorities below;

- Improve the safety and effectiveness of our firefighters.
- Promote the health, safety, and wellbeing of all our people.
- Encourage a learning environment in which we support, develop, and enable all our people to be at their best.
- Provide ethical governance and value for money.
- Collaborate with partners to improve all of our services.
- Work in a sustainable and environmentally friendly way.
- Plan and deploy our resources based on risk.

10 Conclusions

10.1 The approval of this capital budget will allow for the introduction of more suitable PPE for staff dealing with the changing operational environment and will allow WYFRS to continue to improve our response capability for our communities and the environment of West Yorkshire.



OFFICIAL

Replacement Mobilising System

Finance & Resources Committee

Date: 21 July 2023

Agenda Item:

07

Submitted By: Director of Service Delivery

Purpose	To highlight to Members the progress towards the replacement Mobilising System.
Recommendations	Members are recommended to approve: 1. Increasing the capital budget for the ICCS & CAD by £445,555,29 2. The drawdown of capital funds to meet the payment schedule for 2023/24.
Summary	A capital budget of £3m has been approved for the replacement mobilising system. An increase in budget is requested.

Local Government (Access to information) Act 1972

Exemption Category: None

Contact Officer: Area Manager Scott Donegan
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Background papers open to inspection: Replacement Control System Specification

Annexes: Appendix One – Replacement Mobilising System Capital Fees

1 Introduction

- 1.1 The Fire Authority approved the draft 2023/24 Capital Programme on 23 February 2023. The report highlights the New Control Project estimated total capital cost of £3m, of which £2m will be required in 23/24.
- 1.2 A full tender process has now been completed and the cost to replace two of the three primary elements of the Control system, the Integrated Communications and Control System (ICCS) and Computer Aided Dispatch (CAD) are now fully understood.
- 1.3 A tender is being prepared for Station End Equipment (SEE) which is the third element of the mobilising system. This will be subject to a separate capital business case. It is estimated the cost for survey, installation, hardware and disposal of the equipment will be in the region of £1m.

2 Information

- 2.1 The ability to receive emergency calls from members of the public and mobilise quickly and effectively is critical to the role of a Fire and Rescue Service and a legislative requirement under the Fire and Rescue Services Act (2004).
- 2.2 Since 2014, the West Yorkshire Fire and Rescue Service (WYFRS) Control function has been based at SDC, Stanningley Rd, Leeds. The existing mobilising system used by Control, designed and maintained by Systel, is in its 9th year of operation.
- 2.3 A two-year extension to the Systel Service and Maintenance Contract has recently been agreed. This provides assurances for the existing mobilising system until March 2025. However, the system is aging and becoming more fragile; advancements in the market and the Fire Service Headquarters rebuild provide the opportunity to relocate and install a state-of-the-art mobilising system which enables the highest standard of service for the communities of West Yorkshire for many years to come.
- 2.4 A mobilising system is a complex, highly reliable ICT system. The differing governance models, risk profiles and ways of working across the fire and rescue sector result in a challenging environment where a 'one size fits all system' is not possible. Opportunities for collaboration have been explored and due to the complexities mentioned previously, the benefits will not be realised at this time. As other fire and rescue services move towards new mobilising systems this will be revisited.
- 2.5 Due to these factors and others such as technological advancements and high inflation it has been difficult to provide anything more than indicative costs for the replacement mobilising system.
- 2.6 Following a robust tender process, the preferred supplier to provide West Yorkshire Fire and Rescue Service's new mobilising system is Frequentis UK.

3 Financial Implications

- 3.1 The capital cost submitted by Frequentis UK to provide the replacement mobilising system is £3,445,555.29. Additional annual revenue costs of system maintenance have been included in the Medium-Term Financial Plan.

- 3.2 The approved capital plan includes a £3.0m scheme for the replacement mobilising system, this is an increase of £515,584.99. A full breakdown of costs can be seen in appendix 1.
- 3.3 This additional capital cost has not been included within the capital financing charges budget which is a cost to revenue. Because the new system will not be funded by capital reserves, an annual Minimum Revenue Provision charge will need to be made over the life of the asset. The additional capital financing charges amounts to £0.125m, this cost will have to be found from contingencies in 2023/24 and will need to be built into base budgets from 2024/25 onwards.

4 Legal Implications

- 4.1 The Monitoring Officer has considered this report and is satisfied it is presented in compliance with the Authority’s Constitution

5 Human Resource and Diversity Implications

- 5.1 The specification for the replacement mobilising system will deliver a more intuitive and smarter way of working which will improve the working environment for control operators.
- 5.2 Risk modelling has determined that members of the community living in more diverse localities are more likely to require and blue light response. Functionality within the new system will make it possible for a non-English speaker to make an emergency call and receive the proportionate response.

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
Date EIA Completed	11/01/2022
Date EIA Approved	24/01/2022

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

7 Health, Safety and Wellbeing Implications

- 7.1 If approved, functionality such as dynamic mobilising and pre-alerting will lead to improved response times.
- 7.2 The new system will be highly reliable, support and improve the situational awareness of Control Operators. This will lead to reduced stress and more informed decision making within the Control Room.

8 Environmental Implications

- 8.1 Relocating the Control Function from Service Delivery Centre (SDC), Stanningley to the Service Headquarters in Birkenshaw will allow for the disposal of the SDC site.

9 Your Fire and Rescue Service Priorities

- 9.1 This report links with the Community Risk Management Plan 2022-25 strategic priorities below;

- Improve the safety and effectiveness of our firefighters.
- Promote the health, safety, and wellbeing of all our people.
- Encourage a learning environment in which we support, develop, and enable all our people to be at their best.
- Provide ethical governance and value for money.
- Collaborate with partners to improve all of our services.
- Work in a sustainable and environmentally friendly way.
- Continuously improve using digital and data platforms to innovate and work smarter.
- Plan and deploy our resources based on risk.

10 Conclusions

- 10.1 A capital budget of £3m has been approved for the replacement mobilising system. This budget was based upon an estimate following early engagement with suppliers and the cost of the existing mobilising system.
- 10.2 Following a thorough tender process, actual costs are now understood. Engagement with other fire and rescue services and blue light partners suggests that the cost does provide value for money and is consistent with indicative quotes for other services currently going through the procurement process.
- 10.3 Members are recommended to approve:
1. Increasing the capital budget for the ICCS & CAD by £445,555.29
 2. The drawdown of capital funds to meet the payment schedule for 2023/24.

Appendix One – Replacement Mobilising System Capital Fees

Ref	Milestone Title	Payment Milestone
MS1	Agreement Signature	£506,328.84
MS2	Design specification	£1,012,657.68
MS3	Application Connection Test (ACT) complete	£843,881.40
MS4	FRQCRS Availability	£675,105.12
MS5	Ready for Go-Live	£337,552.56

Ref	Milestone Title	Payment Milestone
HW1	Agreement Signature	£35,014.85
HW2	Delivery of all Hardware	£35,014.85



[Protective Markings]

Quarterly Financial Review

Finance & Resources Committee

Date: 21 July 2023

Agenda Item:

08

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 2023/24 b) 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.

Local Government (Access to information) Act 1972

Exemption Category: Nil

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Background papers open to inspection: Nil

Annexes: Appendix A Capital Slippage
Appendix B Capital Expenditure
Appendix C Investments on the 19th of June
Appendix D Prudential Indicators

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

Included within the revenue budget are revenue bids totalling £3.386m, these bids, supported by detailed business cases, were submitted by budget holders in December 2022. Since then, it is likely that the cost and timing of these revenue bids may have changed, to recognise this, a budget review was undertaken in May to identify any changes to the revenue bids that were submitted.

In addition, since the budget was approved in February a number of additional costs and some budget reductions have been identified.

The table below details the additional costs and savings and the reductions in revenue bids from the budget review exercise:

	2023/24
	£000's
New Revenue Bids	
Safe to Command Uplift	245.00
Control System - increase in annual maintenance	200.00
MDT software licences	73.00
AFSA Conference	9.00
Increase in Gartan (rostering software) contract	7.00
Coronation Coins	6.00
Long Service Ceremony	5.00
TOTAL ADDITIONAL GROWTH	£545
Budget Review	
Contingency Crews	-292.00
FSHQ Transition team	-150.00
Health Surveillance Survey	-50.00
Communications and Engagement Post	-26.00
Mobile Phone Contract	-12.00
Savings in Base Budgets	
PA assistant - reduction in one post	-31.00
Mobile patrols HQ	-19.00
TOTAL SAVINGS	-£580
Transfer to General Contingency	-£35

A brief outline of the adjustments is detailed below:

Additional Growth

- Following the approval by the Authority to invest in an additional 34 firefighter posts, it was agreed a project should be initiated to review all elements of operational staffing.
Preliminary findings show a move to a locally based staffing model will deliver financial savings to the organisation as well as empowering operational staff to take ownership of their areas of managerial responsibility and further embed the new ways of working for Command Leadership Management (CLM) watch managers. As part of the transition to locally based staffing, additional resilience within the establishment of each 2-2-4 watch is required. The current establishment of crew commanders (CM) is 34, however, only 28 are currently employed, this means that the shortfall has to be covered by overtime and/or detached duties. To manage this shortfall, the Authority runs a system called Safe to Command whereby fire fighters (FF) are paid an additional allowance to act up to CM when required. The uptake for FF to take on this additional responsibility has been low. To address this it is proposed that the additional allowance is reviewed in order to encourage more FF to apply for Safe to Command. Once fully embedded, this should reduce the reliance on overtime and detached duties.
It is estimated that this would cost £245k to implement but in futures years should reduce the overtime and detached duty budgets.

2. The current contract for the maintenance of the command-and-control system was renewed in April 2023. Although the Authority is currently in the process of implementing a new system, the existing system will be used until the replacement system is fully installed and operational. The annual cost for the maintenance is £200k more than budget provision.
3. Finance and Resources Committee on the 14th of April 2023 approved the replacement of the Mobile Data Terminals (MDT's). The annual licencing cost of the new MDT's is an additional £60k per annum and there is a one-off consultancy cost of £13k for the installation of the hardware and software.
4. The annual licencing cost for the HR rostering system, called Gartan, has increased by £7k per annum. This is primarily due to an increase in the cost of Microsoft licences.
5. There are additional costs of £20k relating to the hosting of the AFSA conference, the annual long service ceremony, and the purchase of jubilee coins. These are one-off costs for which existing budget provision is insufficient.

Budget Review

The following items were identified by budget holders in the budget review exercise:

6. When the revenue bid for contingency crews was submitted in December, the Authority was facing a period of potential industrial action. Although the risk of industrial action has reduced, for resilience purposes the Authority is continuing to maintain the competence of those currently employed. A review of the original bid has identified that £292k can be reduced from this budget.
7. To assist with the smooth transition of staff into the new FSHQ, a transition team will be created who will manage this complex process. It was expected that this team would be in place at the start of the financial year, but due to delays in the recruitment of the team, this has been put back to September.
8. The bid for the health surveillance survey is no longer required.
9. There has been a change to the grading and a delay in the appointment of the Communications and Engagement Officer, this has realised a saving of £26k.
10. A bid was included for the expected increase in the mobile phone contract when it was due for renewal in June 2023. This has not materialised and there has been no increase in the contract price.

Since the budget was approved there have two areas of budget savings that have been identified:

11. Following the retirement of an employee who provided administrative support to the area managers, it was the opportune time to evaluate the current support to the directors and area managers. Following discussion at Management Board it was agreed that there would be a re-allocation of job responsibilities resulting in the

saving of a PA support role, which was vacant. This has resulted in a saving of £31k.

12. Due to the current redevelopment of the FSHQ site, the current mobile patrols of the site which were provided by a contractor are no longer needed. This has generated a saving of £19k per annum.

The net result of these adjustments is a £35k transfer to the general contingency budget.

2.3 Contingencies

Employee Contingency

Budgets for pay awards are held in the employee contingency until they are paid, this ensures that budget monitoring is not distorted. The grey book pay award has been agreed so there is no need to make a transfer to contingencies as the % and date are already known. A provision of 5% is included in the support staff employee budgets for the 2023/24 pay award totalling £0.667m. This has not been settled so the provision will be held in the employee contingency budget until it is agreed.

The table below summarises the current contingencies budgets position:

	<u>Opening Balance 1/4/23</u> £000	<u>Transfer to/from Contingencies</u> £000	<u>Closing Balance</u> £000
General Contingency	4,111	35	4,146
Employee Contingency	667		667
TOTAL CONTINGENCIES	4,778	35	4,813

Expenditure Monitoring

- 3.1 This report is based on expenditure to the beginning of June 2023 and includes the first two salary payments of 2023/24. 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 £315k 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</u> <u>Budget</u> £000	<u>Forecast</u> £000	<u>Variance</u> £000
Employees			
Wholetime	57,419	57,162	-257
Retained	2,734	2,732	-2
Control	2,419	2,426	7
Support Staff	12,198	12,197	-1
Contingency Crews	200	200	0
Employee Contingency	667	667	0
Pensions	1,600	1,600	0
Training	1,170	1,169	-1
Other Employee	474	464	-10
TOTAL	78,881	78,617	-264
Premises	6,280	6,220	-60
Transport	2,477	2,475	-2
Supplies and Services	6,845	6,840	-5
Contingency - General	4,146	4,146	0
Support Services	327	328	1
Capital Charges	8,055	8,055	0
Income	-2,711	-2,696	15
Net Expenditure	104,300	103,985	-315

An explanation of the variances is explained below:

3.4 Employees **-£264,000**

Whole time Fire Fighters -£257,000

There is currently a forecast underspending of £257,000 in wholetime 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 2023/24 seven employees have confirmed that they will be retiring prior to their budgeted retirement date during 2023/24 and there has been one unplanned resignation.

The budget for wholetime firefighters will be reviewed during the summer and a budget adjustment may be required. The budget is based on an establishment of 937 wholetime firefighters and the increase in leavers should be matched by an increase in new recruits. However, increasing the planned recruits' courses in September and January is dependent on the capacity of our current training facilities.

3.5 Premises - £60,000

It is forecast that premises budgets will underspend by £60k, this is predominately on annual contracts and servicing. This budget is reactive and is dependent on the number of call outs on our annual contracts so it subject to variation during the year. This is subject to detailed monitoring by both property and finance teams.

3.6 Income -£15,000

There are slight under and over recovery of income over a number of income headings. Income is subject to variation during the year as many areas of income generation are due to charges for services and are thus dependent on demand,

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
General Fund	5,000
Earmarked Reserves	22,147
Impact of forecast	315
Forecast Usable Reserves at 31/3/2024	27,462

5 Contact Procedure Rules

- 5.1 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.

Up to the end of June 2023, the following waivers to exemptions have been agreed:

- 5.1.1 Avison Young were appointed in 2017 to 2021 to carry works in connection with the revaluation of the business rates we pay. The pandemic led to the government extending the review period by 2 years until 2023. The decision was made to extend the existing contract with Avison Young as they have already undertaken some preparatory work prior to the government's extension. The estimated cost is £0.096m

which is based on the income we could receive following the review of business rates by Avison Young.

- 5.1.2 Systel confirmed in March 2023 that due to Microsoft ceasing to support Windows 8, they will stop supporting the current windows-based Lego MDT application from August 2023. Due to the short timescales and the operational risk, an exemption was approved to purchase the hardware and software from our existing suppliers. The total cost of the exemption is £0.330m. The purchase replacement of MDT hardware and software was approved at Finance & Resources Committee on the 14th of April 2023.
- 5.1.3 A five-year exemption totalling £0.118m has been approved to facilitate the presentation of SIP trunks for 999-line use by Control. This is to replace the existing ISDN delivery of the 999 lines that will shortly be depreciated nationally. BT are the only supplier of this system for all emergency services in the UK.

Capital Expenditure Monitoring

7.1 Introduction

At its meeting on the 23rd of February 2023 the Authority approved a five-year capital programme of £87.807m which included slipped schemes from 2022/23 totalling £19.330m, £1.137m of schemes approved in 2022/23 and £28.617m of new schemes in 2023/24 adding to a total capital budget of £47.947m for the current financial year.

7.2 Revised capital plan 2023/24

7.2.1 Slipped Schemes

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 2022/23 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 2022/23 into the 2023/24 capital plan is £6.02m, £3.076m of this slippage relates to the rebuild of Keighley Fire Station and the redevelopment of FSHQ.

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

7.2.2 Additions to Capital Plan

The replacement of the control system, which is subject to a separate report on this agenda requires an increase in the capital plan. Following a tender process, the capital cost of replacing the system is £0.516m more than that budgeted.

7.3 Capital Payments 2023/24

- 7.3.1 The actual capital payments to date total £3.482 m which represents 6.75% of the revised capital plan. If commitments are included in this, the actual expenditure to date is £37.782 which equates to 73.22% 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 expenditure to date against each individual scheme which includes slipped schemes and additions to the capital plan detailed in 7.2.1 and 7.2.2 is attached to this report in Appendix B.

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 new schemes totalling £0.262m and a number of virements between capital schemes which are shown in the table below:

<u>Date</u>	<u>Directorate</u>	<u>Scheme</u>	<u>Approval</u>	<u>Virement</u>
03/05/2023	Service Support	Vehicle Replacement		£253,455
		Vehicle Telematics (2021/22)		£-99,999
		Vehicle Telematics (2022/23)		£-99,999
		Vehicle CCTV		£-53,457
03/05/2023	Service Support	Leeds BA Room Refurb		£55,000
		CCTV Upgrade		£-26,000
		Stanningley Boilers		£-22,373
		Health & Safety		£-6,627
03/05/2023	Service Support	Illingworth Boiler Replacement		£60,000
		CCTV Upgrade		£-60,000
30/05/2023	Service Delivery	Hose Reel	£32,500	
		Lay Flat Hose	£50,000	
		Stab Fast Strut	£35,500	
		Dividing Breeches	£30,000	
		Water Rescue	£12,000	
		PPV Fans	£42,000	
		Gas Tight Suits	£10,000	
05/07/2023	Employment Services	Gartan Upgrade	£50,000	
			£262,000	£0

7.5 Capital Receipts

Capital receipts expected in 2023/24 will be for the sale of appliances which exceed £10,000. There have been no capital receipts in the first quarter of 2023/24.

8 Treasury Management

- 8.1 The Authority approved its Treasury Management Strategy on the 23rd of February 2023 in accordance with the CIPFA Code of Practice on Treasury Management. As per the 2021 CIPFA Prudential Code for Capital Finance in Local Authorities and 2021 CIPFA Treasury Management in the Public Services Code of Practice there is a new requirement for 2023/24 that quarterly monitoring information is provided on prudential indicators. The indicators are required to assist members understand and evaluate the prudence and affordability of the Authority's capital expenditure plans and borrowing and investments plan undertaken in support of this.

The Prudential Indicators are detailed in Appendix C

Due to the reprofiling of the fleet replacement programme and the timing of the receipt of central government grants, £5m of short-term investment (3 weeks) was required from the 28th of April to the 23rd of May, this investment was with Cherwell District Council. The interest cost to the Authority was £14.5k but this was offset by interest earned on existing investments of £13.9k, meaning the net cost was £600.

Due to the size of the current capital plan and the uncertainty regarding the profiling of capital payments, the CFPO has decided to invest in Money Market Funds (MMF's) which enables quick access to cash, rather than invest over longer periods. The rates offered by MMF's are in line with the base rate so are favourable compared to longer term investments with Local Authorities.

In the current financial year, treasury management activity has been limited to investments. The table in Appendix D shows the Authority currently has total investments on the 19th of June of £40.344m split between ten counter parties with rates of interest receivable between 1.21% and 4.87%. This will increase further at the end of July when the Authority receives an estimated £35m 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 2023 is £318,172 which can be profiled as follows:

Less than 60 days -	£ 199,814
Greater than 60 days -	£ 118,358

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 £212,490 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 2022/23, the Chief Finance and Procurement Officer authorised the writing off of £1,988.60. 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 1,901 invoices and paid 92.4% 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 is satisfied it is presented in compliance with the Authority's Constitution

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 2023/24 by £315k. A budget review has been undertaken which has resulted in a net movement to contingencies of £35k.

Prior to October F&R committee both the capital plan and the 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	To Slip £
Property	Cookridge	464,754
Property	CCTV Upgrades	144,199
Property	Health & Safety Upgrades	22,792
Property	L8 Upgrades	14,084
Property	EV Charging Points	65,000
Property	Stanningley Charging Points	3,171
Property	Stanningley Boiler	27,323
Property	Odsal Fire Station	34,452
Property	Ilkley Dormitory Facilities	4,545
Property	Todmorden	12,324
Property	PPE Storage Shelters	44,560
CRMP	Keighley Rebuild	1,290,208
CRMP	FSHQ Rebuild	1,786,088
Transport	Vehicle Telematics Upgrade	100,000
Transport	Vehicle replacement project	135,565
Transport	Telematics Upgrade	100,000
Transport	Vehicle CCTV	53,457
ICT	WAN	74,284
ICT	UPS on Stations	88,599
ICT	SIP Lines	15,000
ICT	Upgrade of Gartan	50,000
ICT	Enterprise Service Management Implementation	25,315
ICT	Print Solution	174,000
ICT	ICT Station End Equipment	35,687
ICT	Additional resource for HR & Rostering	18,655
Operations	Particulate Flash Hoods	210,000
Operations	BA Cleaning & drying Units	40,000
Operations	Wildfire Vehicle	106,175
Operations	Ladders	25,513
Operations	Uniform	343,124
Operations	Body Worn Cameras	67,515
Operations	Gas Detector	35,100
Operations	Ballistic Helmets	25,000
Operations	Wildfire Helmets	35,200
Operations	Portable Scene Lighting	64,330
Operations	Command Support	69,802
Operations	Expansion Foam concrete	15,742
Operations	Thermal Image	35,400
Employment Services	Treadmills	127,000
Employment Services	Assist Technology	17,969
TOTAL		6,001,932

Appendix B

Directorate	Capital Plan 2023/24						Capital Expenditure 2023/24			
	<u>2023/24</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2023/24</u>	<u>2023/24</u>	<u>2023/24</u>	<u>2023/24</u>	<u>2023/24</u>	<u>2023/24</u>	
	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	£1,902,380	£837,205	-£115,000	£115,000	£0	£2,739,585	£768,778	£62,916	£831,694	-£1,907,891
CRMP	£16,031,408	£11,190,716	£0	£0	£0	£27,222,124	£20,452,135	£1,137,905	£21,590,040	-£5,632,084
ICT	£526,000	£791,540	£0	£0	£0	£1,317,540	£145,922	-£359,783	-£213,861	-£1,531,402
Procurement	£100,000	£0	£0	£0	£0	£100,000	£0	£0	£0	-£100,000
Employment Services	£0	£144,969	£0	£0	£0	£144,969	£127,500	£0	£127,500	-£17,469
Transport	£7,695,000	£6,244,200	-£253,455	£253,455	£0	£13,939,200	£12,325,823	£2,655,630	£14,981,453	£1,042,253
Operations	£3,098,500	£2,122,901	£0	£515,585	£0	£5,736,986	£480,319	-£43,433	£436,886	-£5,300,100
Fire Safety	£400,000	£0	£0	£0	£0	£400,000	£0	£29,115	£29,115	-£370,885
	£29,753,288	£21,331,531	-£368,455	£884,040	£0	£51,600,404	£34,300,477	£3,482,350	£37,782,827	-£13,817,577

CAPITAL BUDGET MONITORING 2023/24
SERVICE SUPPORT - PROPERTY

Details of Scheme	Capital Plan 2023/24						Capital Expenditure 2023/24			
	2023/24	2022/23	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24
	Original Capital Plan	Slippage b/f	Decrease	Increase	Slippage c/f	Capital total	Commitments Opex	Total Exp SAP	Total	Over/(Under) spend to Date
Rawdon - Facilities upgrade	£240,000	£0	£0	£0	£0	£240,000	£28,155	£11,587	£39,742	£-200,258
Otley - Showers	£65,000	£0	£0	£0	£0	£65,000	£0	£0	£0	£-65,000
Odsal boundary fence	£150,000	£0	£0	£0	£0	£150,000	£0	£0	£0	£-150,000
Ludo charging points	£300,000	£0	£0	£0	£0	£300,000	£0	£0	£0	£-300,000
Fire alarm upgrades	£40,000	£0	£0	£0	£0	£40,000	£0	£0	£0	£-40,000
Bradford EV Charging points	£90,000	£0	£0	£0	£0	£90,000	£48,341	£0	£48,341	£-41,659
Dewsbury Showers	£50,000	£0	£0	£0	£0	£50,000	£0	£0	£0	£-50,000
Bingley - Upgrade works	£770,000	£0	£0	£0	£0	£770,000	£39,521	£22,704	£62,224	£-707,776
Fuel tanks - Garforth & Rawdon	£100,000	£0	£0	£0	£0	£100,000	£11,167	£0	£11,167	£-88,833
Mytholmroyd - drainage	£25,000	£0	£0	£0	£0	£25,000	£5,528	£0	£5,528	£-19,472
Wetherby - Kitchen	£50,000	£0	£0	£0	£0	£50,000	£0	£0	£0	£-50,000
Cookridge	£22,380	£464,754	£0	£0	£0	£487,134	£441,616	£141	£441,757	£-45,377
Leeds BA room	£0	£0	£0	£55,000	£0	£55,000	£0	£0	£0	£-55,000
Illingworth Boiler Replacement	£0	£0	£0	£60,000	£0	£60,000	£48,025	£0	£48,025	£-11,975
CCTV Upgrades	£0	£144,199	£-86,000	£0	£0	£58,199	£41,756	£5,755	£47,511	£-10,689
Health & Safety Upgrades	£0	£22,792	£0	£0	£0	£22,792	£0	£0	£0	£-22,792
L8 Upgrades	£0	£14,084	£-6,627	£0	£0	£7,457	£0	£0	£0	£-7,457
Mirfield Asbestos Removal	£0	£0	£0	£0	£0	£0	£722	£8,459	£9,181	£9,181
EV Charging Points	£0	£65,000	£0	£0	£0	£65,000	£38,595	£0	£38,595	£-26,405
Stanningley Boiler	£0	£27,323	£-22,373	£0	£0	£4,950	£0	£0	£0	£-4,950
Stanningley Charging Points	£0	£3,171	£0	£0	£0	£3,171	£3,171	£0	£3,171	£0
Odsal Fire Station	£0	£34,452	£0	£0	£0	£34,452	£2,256	£14,242	£16,498	£-17,954
Ilkley Dormitory Facilities	£0	£4,545	£0	£0	£0	£4,545	£3,304	£0	£3,304	£-1,242
Todmorden	£0	£12,324	£0	£0	£0	£12,324	£7,103	£29	£7,132	£-5,192
PPE Storage Shelters	£0	£44,560	£0	£0	£0	£44,560	£49,518	£0	£49,518	£4,958
Total Capital Expenditure 2023/24	£1,902,380	£837,205	£-115,000	£115,000	£0	£2,739,585	£768,778	£62,916	£831,694	£-1,907,891

CAPITAL BUDGET MONITORING 2023/24
IRMP

Details of Scheme	Capital Plan 2023/24						Capital Expenditure 2023/24			
	2023/24	2022/23	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24
	Original Capital Plan	Slippage b/f	Decrease	Increase	Slippage c/f	Capital total	Commitments Opex	Total Exp SAP	Total	Over/(Under) spend to Date
Halifax	£-100,000	£200,000	£0	£0	£0	£100,000	£0	£0	£0	£-100,000
Keighley	£0	£4,290,208	£0	£0	£0	£4,290,208	£2,677,143	£85,486	£2,762,628	£-1,527,580
Huddersfield	£-100,000	£200,000	£0	£0	£0	£100,000	£0	£0	£0	£-100,000
FSHQ Rebuild	£16,231,408	£6,500,508	£0	£0	£0	£22,731,916	£17,774,992	£1,052,419	£18,827,412	£-3,904,504
FSHQ Fire Station/USAR	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
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
Total New Schemes 2023/24	£16,031,408	£11,190,716	£0	£0	£0	£27,222,124	£20,452,135	£1,137,905	£21,590,040	£-5,632,084

CAPITAL BUDGET MONITORING 2023/24
SERVICE SUPPORT- TRANSPORT

Details of Scheme	Capital Plan 23/24						Capital Expenditure 23/24				
	2023/24	2022/23	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	
	Original Capital Plan	Slippage b/f	Decrease	Increase	Slippage c/f	Capital total	Commitments Opex	Total Exp SAP	Total	Over/(Under) spend to Date	
Vehicle Replacement	£7,445,000	£3,650,183	£0	£253,455	£0	£11,348,638	£0	£0	£0	£-11,348,638	✘
Airwave hardware	£250,000	£0	£0	£0	£0	£250,000	£0	£0	£0	£-250,000	✘
Vehicle Replacement	£0	£2,204,995	£0	£0	£0	£2,204,995	£12,205,823	£2,655,630	£14,861,453	£12,656,458	✘
Vehicle Telematics Upgrade	£0	£100,000	£-99,999	£0	£0	£1	£0	£0	£0	£-1	✘
Vehicle replacement project	£0	£135,565	£0	£0	£0	£135,565	£120,000	£0	£120,000	£-15,565	▶
Telematics Upgrade	£0	£100,000	£-99,999	£0	£0	£1	£0	£0	£0	£-1	✘
Vehicle CCTV	£0	£53,457	£-53,457	£0	£0	£0	£0	£0	£0	£0	✔
Total Capital Expenditure 2023/24	£7,695,000	£6,244,200	£-253,455	£253,455	£0	£13,939,200	£12,325,823	£2,655,630	£14,981,453	£1,042,253	✘

CAPITAL BUDGET MONITORING 2023/24
SERVICE SUPPORT - ICT

Details of Scheme	Capital Plan 2023/24						Capital Expenditure 2023/24				
	2023/24	2022/23	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	
	Original Capital Plan	Slippage b/f	Decrease	Increase	Slippage c/f	Capital total	Commitments Opex	Total Exp SAP	Total	Over/(Under) spend to Date	
MDT Software	£100,000	£290,000	£0	£0	£0	£390,000	£132,201	£0	£132,201	£-257,799	▶
Visitor Management Solution	£11,000	£0	£0	£0	£0	£11,000	£0	£0	£0	£-11,000	✘
Prevention tablet refresh	£50,000	£0	£0	£0	£0	£50,000	£0	£0	£0	£-50,000	✘
Data centre transfer	£250,000	£0	£0	£0	£0	£250,000	£0	£0	£0	£-250,000	✘
ESN/DSN Server	£40,000	£0	£0	£0	£0	£40,000	£0	£0	£0	£-40,000	✘
Digital Humans	£50,000	£20,000	£0	£0	£0	£70,000	£0	£0	£0	£-70,000	✘
One View	£25,000	£0	£0	£0	£0	£25,000	£0	£0	£0	£-25,000	✘
WAN	£0	£74,284	£0	£0	£0	£74,284	£5,837	£-370,324	£-364,487	£-438,771	✘
UPS on Stations	£0	£88,599	£0	£0	£0	£88,599	£0	£0	£0	£-88,599	✘
SIP Lines	£0	£15,000	£0	£0	£0	£15,000	£0	£0	£0	£-15,000	✘
Upgrade of Gartan	£0	£50,000	£0	£0	£0	£50,000	£0	£0	£0	£-50,000	✘
Enterprise Service Management Implemer	£0	£25,315	£0	£0	£0	£25,315	£0	£0	£0	£-25,315	✘
Print Solution	£0	£174,000	£0	£0	£0	£174,000	£0	£0	£0	£-174,000	✘
ICT Station Equipment	£0	£35,687	£0	£0	£0	£35,687	£1,689	£10,541	£12,230	£-23,457	▶
Additional resource for HR & Rostering	£0	£18,655	£0	£0	£0	£18,655	£6,195	£0	£6,195	£-12,460	▶
Total Capital Expenditure 2023/24	£526,000	£791,540	£0	£0	£0	£1,317,540	£145,922	£-359,783	£-213,861	£-1,531,402	✘

CAPITAL BUDGET MONITORING 23/24
SERVICE DELIVERY - OPERATIONS

Details of Scheme	Capital Plan 2023/24						Capital Expenditure 2023/24				
	2023/24	2022/23	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	
	Original Capital Plan	Slippage b/f	Decrease	Increase	Slippage c/f	Total	Commitments Opex	Total Exp SAP	Total	Over/(Under) spend to Date	
New Control project	£1,000,000	£1,000,000	£0	£515,585	£0	£2,515,585	£0	£0	£0	£-2,515,585	
Hose Reels	£32,500	£0	£0	£0	£0	£32,500	£0	£0	£0	£-32,500	✘
BA Cylinders	£450,000	£0	£0	£0	£0	£450,000	£0	£0	£0	£-450,000	✘
BA Compressors	£130,000	£0	£0	£0	£0	£130,000	£0	£0	£0	£-130,000	✘
Dividing Breeches	£30,000	£0	£0	£0	£0	£30,000	£0	£0	£0	£-30,000	✘
Gas Tight Suits	£10,000	£0	£0	£0	£0	£10,000	£0	£0	£0	£-10,000	✘
Hydrants	£450,000	£0	£0	£0	£0	£450,000	£0	£21,259	£21,259	£-428,741	▶
Ladders	£120,000	£75,513	£0	£0	£0	£195,513	£0	£0	£0	£-195,513	✘
PPV Fans	£42,000	£0	£0	£0	£0	£42,000	£0	£0	£0	£-42,000	✘
Vehicle Stabilisation strut	£35,500	£0	£0	£0	£0	£35,500	£0	£0	£0	£-35,500	✘
2nd Thermal Image Camera	£220,000	£0	£0	£0	£0	£220,000	£0	£0	£0	£-220,000	✘
Water Rescue Equip	£12,000	£0	£0	£0	£0	£12,000	£0	£0	£0	£-12,000	✘
Wildfire PPE	£476,500	£0	£0	£0	£0	£476,500	£0	£0	£0	£-476,500	✘
Layflat Hose	£50,000	£0	£0	£0	£0	£50,000	£0	£0	£0	£-50,000	✘
BA Cleaning & drying Units	£40,000	£40,000	£0	£0	£0	£80,000	£92,911	£0	£92,911	£12,911	✘
Particulate Flash Hoods	£0	£210,000	£0	£0	£0	£210,000	£130,000	£0	£130,000	£-80,000	▶
Wildfire Vehicle	£0	£106,175	£0	£0	£0	£106,175	£0	£1,475	£1,475	£-104,700	▶
Uniform	£0	£343,124	£0	£0	£0	£343,124	£223,860	£0	£223,860	£-119,264	▶
Body Worn Cameras	£0	£67,515	£0	£0	£0	£67,515	£0	£0	£0	£-67,515	✘
Gas Detector	£0	£35,100	£0	£0	£0	£35,100	£0	£0	£0	£-35,100	✘
Ballistic Helmets	£0	£25,000	£0	£0	£0	£25,000	£0	£0	£0	£-25,000	✘
Wildfire Helmets	£0	£35,200	£0	£0	£0	£35,200	£33,548	£2,778	£36,325	£1,125	●
Portable Scene Lighting	£0	£64,330	£0	£0	£0	£64,330	£0	£9,450	£9,450	£-54,880	▶
Command Support	£0	£69,802	£0	£0	£0	£69,802	£0	£4,517	£4,517	£-65,284	▶
Expansion Foam concrete	£0	£15,742	£0	£0	£0	£15,742	£0	£0	£0	£-15,742	✘
Thermal Image	£0	£35,400	£0	£0	£0	£35,400	£0	£0	£0	£-35,400	✘
Ops Contingency	£0	£0	£0	£0	£0	£0	£0	£-90,000	£-90,000	£-90,000	✘
Replacement of Operational PPE	£0	£0	£0	£0	£0	£0	£0	£7,089	£7,089	£7,089	✘
Water Hydrant	£0	£0	£0	£0	£0	£0	£0	£0	£-0	£0	✘
Total Capital Expenditure 2023/24	£3,098,500	£2,122,901	£0	£515,585	£0	£5,736,986	£480,319	£-43,433	£436,886	£-5,300,100	

CAPITAL BUDGET MONITORING 2023/24
SERVICE SUPPORT - Procurement

Details of Scheme	Capital Plan 23/24						Capital Expenditure 2023/24				
	2023/24	2022/23	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	
	Original Capital Plan	Slippage b/f	Decrease	Increase	Slippage c/f	Capital total	Commitments Opex	Total Exp SAP	Total	Over/(Under) spend to Date	
PO System	£100,000	£0	£0	£0	£0	£100,000	£0	£0	£0	£-100,000	✘
Total Capital Expenditure 2023/24	£100,000	£0	£0	£0	£0	£100,000	£0	£0	£0	£-100,000	✘

CAPITAL BUDGET MONITORING 2023/24
SERVICE SUPPORT - EMPLOYMENT SERVICES

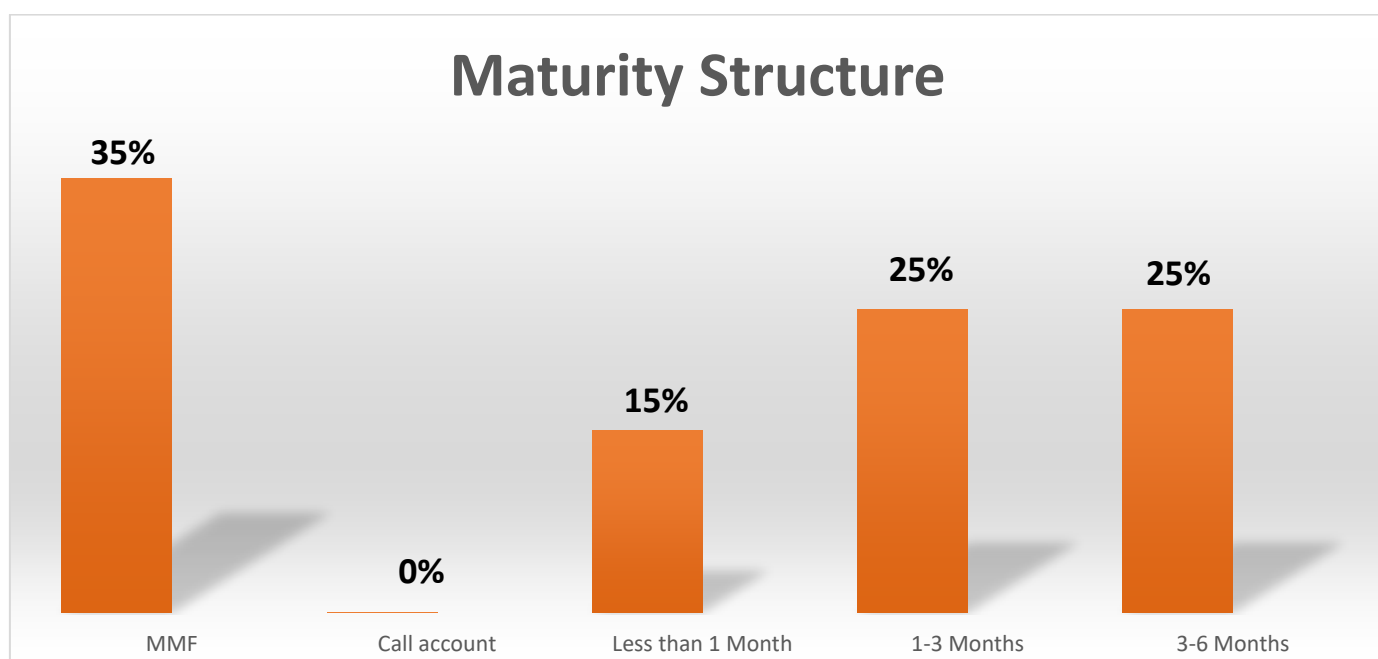
Details of Scheme	Capital Plan 23/24						Capital Expenditure 2023/24			
	2023/24	2022/23	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24
	Original Capital Plan	Slippage b/f	Decrease	Increase	Slippage c/f	Capital total	Commitments Opex	Total Exp SAP	Total	Over/(Under) spend to Date
Assist Technology	£0	£17,969	£0	£0	£0	£17,969	£0	£0	£0	-£17,969
Treadmills	£0	£127,000	£0	£0	£0	£127,000	£127,500	£0	£127,500	£500
Total Capital Expenditure 2023/24	£0	£144,969	£0	£0	£0	£144,969	£127,500	£0	£127,500	-£17,469

CAPITAL BUDGET MONITORING 2023/24
SERVICE DELIVERY - FIRE SAFETY

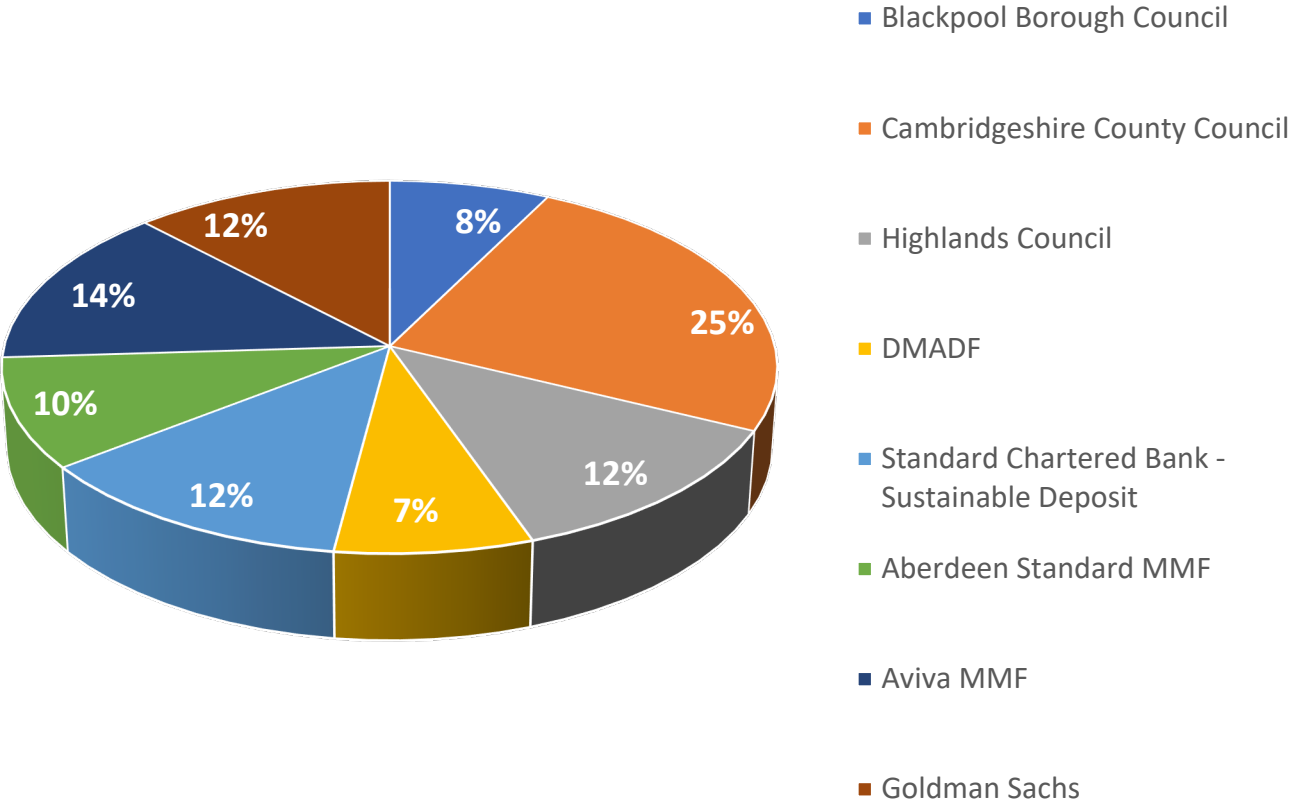
Details of Scheme	Capital Plan 2023/24						Capital Expenditure 2023/24			
	2023/24	2022/23	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24
	Original Capital Plan	Slippage b/f	Decrease	Increase	Slippage c/f	Total	Commitments Opex	Total Exp SAP	Total	Over/(Under) spend to Date
Smoke Alarms	£400,000	£0	£0	£0	£0	£400,000	£0	£26,640	£26,640	-£373,360
Fire Safety	£0	£0	£0	£0	£0	£0	£0	£2,475	£2,475	£2,475
Total Capital Expenditure 2023/24	£400,000	£0	£0	£0	£0	£400,000	£0	£29,115	£29,115	-£370,885

Appendix C

COUNTERPARTY	£	Interest Rate	Date Invested	Maturity Date	Maturity Structure
Blackpool Borough Council	3,000,000	1.21	22/06/2022	21/06/2023	Less than 1 Month
Cambridgeshire County Council	10,000,000	1.95	01/11/2022	31/10/2023	3-6 Months
Highlands Council	5,000,000	1.95	09/09/2022	08/09/2023	1-3 Months
DMADF	3,000,000	4.48	09/06/2023	03/07/2023	Less than 1 Month
Standard Chartered Bank - Sustainable Depos	5,000,000	4.87	09/06/2023	08/09/2023	1-3 Months
Lloyds 32 Day Notice Account	12,277	2.00	Call account	Call account	Call account
Handelsbanken Plc	482	2.82	Call account	Call account	Call account
Aberdeen Standard MMF	3,857,348	variable daily rate	MMF	MMF	MMF
Aviva MMF	5,606,328	variable daily rate	MMF	MMF	MMF
Goldman Sachs	4,867,118	variable daily rate	MMF	MMF	MMF
TOTAL	40,343,552				



Counterparty Structure



PRUDENTIAL INDICATORS ACTUALS 2023/24Capital 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.

	Forecast		Estimate 2024/25 £000's	Estimate 2025/26 £000's	Estimate 2026/27 £000's
	Estimate	Actual			
	2023/24	2023/24			
CFR b/fwd	37,896	37,896	66,324	75,101	73,924
Capital Expt	49,197	49,197	16,013	7,105	6,720
Capital Receipts	0	0	0	-3,500	0
Earmarked Reserve	-17,321	-17,321	-3,000	0	0
Revenue Contribution	-950	-950	-950	-950	-950
MRP	-2,498	-2,498	-3,286	-3,832	-3,901
Closing CFR	66,324	66,324	75,101	73,924	75,793

	Forecast		Estimate 2024/25 £000's	Estimate 2025/26 £000's	Estimate 2026/27 £000's
	Estimate	Actual			
	2023/24	2023/24			
CFR	66,324	66,324	75,101	73,924	75,793

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 greater than what was previously estimated due to increased capital expenditure in 2022-23. 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.

	Estimate 2023/24 £000's	Forecast Actual 2023/24 £000's	2024/25 £000's	2025/26 £000's	2026/27 £000's
Authorised Limit for External Debt	53	53	55	59	65
Operational Boundary for External Debt	51	51	53	58	60

External Debt

The Authority is forecasting the levels of outstanding debt on the 31st of March 2023:

	Actual Debt 31 March 2023		Estimated Debt 31 March 2024	
	£m	%	£m	%
PWLB Loans	41.94	89.3	39.94	95.2
LOBO	2.00	4.3	2.00	4.8
Short term borrowing	3.00	6.4	-	-
TOTAL	46.94	100	41.94	100

Affordability Prudential Indicators

The previous sections cover the overall capital and control of borrowing prudential indicators but within this framework a prudential indicator is required to assess the affordability of the capital investment plans. The following indicator provides an indication of the capital investment plans on the overall finances of the Authority:

Ratio of financing costs to net revenue stream.

This indicator identifies the trend in the cost of capital against the net revenue stream (amounts met from Revenue Support Grant, local taxpayers, and balances):

	Actual 2022/23	Estimate 2022/23	Estimate 2023/24	Estimate 2024/25	Estimate 2025/26	Estimate 2026/27
Ratio of Financing to Net Revenue Stream	6.39%	6.88%	6.09%	7.09%	7.52%	7.34%

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 2023/24	Forecast Actual 2023/24
Interest at fixed rates as a percentage of net interest payments	60%-100%	100%
Interest at variable rates as a percentage of net interest payments	0% - 40%	0%

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 projected borrowing that is fixed rate.	Limit Set 2023/24	Forecast Actual 2023/24
Under 12 months	0% -20%	2.4%
12 months to 2 years	0% -20%	1.8%
2 years to 5 years	0% -60%	10.7%
5 years to 10 years	0% -80%	5.4%
More than 10 years	20% -100%	79.7%

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

Environmental Working Group Activities

Finance & Resources Committee

Date: 21 July 2023

Agenda Item:

09

Submitted By: Head of Corporate Services

Purpose	To inform Members of the activities of the Environmental Working Group during 2022/23.
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 – 2022/23

The Utility Report provides information on the usage of gas, water and electricity for the year 2022/23. 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 2022 to March 2023, stations and departments across the service have decreased the use of water (-13%) electricity (-15%) and gas (-26%).

Information drawn from both the MET Office website indicates that the UK weather based on the 1991 – 2020 average showed that overall temperatures were warmer, rainfall was lower, and it was sunnier.

The notable extreme event during the 2022 were heatwaves in the summer months that included temperatures in excess of 40°C being recorded in the UK for the first time.

The provisional UK mean temperature for 2022 was 10°C, which is 0.9°C above average, reaching 10°C for the first time and exceeding the UK's previous warmest year (2014, 9.9°C).

Winter 2023 overall was marginally milder and somewhat drier than average, but this disguises the alternation between cold, settled spells and milder, wetter weather.

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 %
	2022/23	2021/22		
Electric	£913,162.00	£475,250.33	+£437,911.67	+92.14%
Gas	£372,226.00	£379,892.20	-£7,666.20	-2.02%
Water	£131,246.00	£106,606.48	+£24,639.52	+23.11%

• 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 ten years. The 2022-23 figures show a decrease in CO2 emissions of 7.2% from the previous year and an overall reduction of 31.7% from 2013-14 to the end of 2022-23.

Year	2013 -14	2014 -15	2015 -16	2016 -17	2017 -18	2018 -19	2019 -20	2020 -21	2021- 22	2022- 23
CO2 emissions (tonnes)	1,256	1,204	1,055	994	953	925	949	904	925	858

• Textile and Book Recycling

The textile and book recycling scheme from April 2022 to March 2023 has raised a total of **£29,107** within West Yorkshire, for The Fire Fighters Charity. This has been achieved by rag banks sited at:

- Fire stations raising **£26,496** (163,788 kg in weight)
- Schools and community sites raising **£890** (8,903 kg in weight)
- Book banks sited at fire stations raising **£1,227** (24,546 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.

Year 2022 - 23	TOTAL	
	Quantity	Revenue (ex VAT)
Tyres - Reworked	396	£15,226.16
Tyres - recycled	83	
Oil Filters (kg)	711	
Batteries (kg)	800	
Oil (litres)	2450	
Anti-freeze (kg)	245	
Aerosols (kg)	125	
Fluorescent light tubes (kg)	55	
WEEE Electronics (kg)	7	
Toner/Ink cartridges (kg)	300	£536.00
Mixed Fuel (kg)	205	
Mixed Metals (tonnes)	6.34	£624.59
Refrigerators/Freezers (kg)	284	

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.

- **Environmental Incidents of Note**

During 2022/23 there have been 43 mobilisations to incidents which have had an environmental impact, 17 of which were incidents of note. Breakdown of incidents is as follows:

Incident Type	Total during 2022/23
CBRN incident	1
Drugs related	5
Explosion	2
Fire	1
ICE – Individual Chemical Exposure	3
Unidentified chemical/substance/powder	13
Unidentified gas/vapour/fumes	18

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

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

3 Financial Implications

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

4 Legal Implications

4.1 The Monitoring Officer has considered this report and is satisfied it is presented in compliance with the Authority's Constitution

5 Human Resource and Diversity Implications

5.1 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

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

8 Environmental Implications

8.1 There no environmental implications arising directly from this report although the work of the Environmental Working Group benefits the environment and therefore supports the following;

- Fuel efficiency savings
- Co2 reductions
- Power reduction
- Support climate change outcomes eg. flood or wildfire provisions etc.

9 Your Fire and Rescue Service Priorities

9.1 This report links with the Community Risk Management Plan 2022-25 strategic priority below;

- Work in a sustainable and environmentally friendly way.

10 Conclusions

10.1 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 2022/23

Environmental Working Group	Representatives from each department met 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	<p>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.</p> <p>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.</p>
Fairtrade Scheme	<p>A Fairtrade section is available within the Environmental page on WYFirespace providing details of this initiative and ways in which WYFRS can partake.</p> <p>Corporate Services continue to attend Kirklees Fairtrade Forum meetings which are held every two months, however due to</p>

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

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>Cookridge Fire Station is having new LED lighting installed throughout as part of the major equality and diversity project. Illingworth Boilers are being replaced with highly efficient gas boilers.</p> <p>EV charging is being rolled out at Bradford and Leeds.</p> <p>A new, modern, efficient replacement Fire Station is being built at Keighley, this will see full LED lighting and electric heating for hot water and station environment. Solar panels are to be fitted and the building will meet modern construction standards and regulations.</p>
Works in the pipeline	EV chargers to be explored at Cookridge and Bingley Fire Stations as part of the refurbishment works.

Bingley is to be refurbished, this will see a full rewire, LED lighting and new electrical heating system.

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 2022/23

Finance & Resources Committee

Date: 21 July 2023

Agenda Item:

10

Submitted By: Chief Finance and Procurement Officer

Purpose	To present the Treasury Management Annual Report 2022/23
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 on the 31st of March 2023.
Appendix B – Movement in PWLB Borrowing
Appendix C – Long Term Debt Maturity Structure
Appendix D – Prudential Indicators Actual 2022/23

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 be 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 24th of February 2022. Investments averaged £46.7 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 1.99%. Total external borrowing was £41.9 million (£43.9 million 31st of March 2022). The majority of borrowing is on fixed rate terms and the average borrowing rate for 2022/23 was 4.31%.

2.2 Borrowing and Investment Strategy 2022/23

- 2.2.1 The Authority's overall Treasury Management Strategy prioritises security, liquidity and risk management which was adhered to in 2022/23. 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 £46.1 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 to 2.3.4 are a commentary from Link Group, the external treasury management advisors to the authority,

Economy

- 2.3.1 The Bank of England voted by a majority of 7-2 to raise its key bank rate by 25bps to 5.0% during the June 2023 meeting, marking the thirteenth consecutive rate increase, in line with market expectations. Borrowing costs are now at fresh highs not seen since 2008, as the central bank continues to battle high inflation. The central bank sees inflation falling to 5.1% in Q4 2023, compared to 3.9% in the February forecast and meeting the 2% target by late 2024. Policymakers added if there were to be evidence of more persistent inflationary pressures, then further tightening in monetary policy would be required.
- 2.3.2 In the MPC's May Monetary Policy Report projections, conditioned on a market-implied path for Bank Rate that rises to around 4.75% in Q4 2023 and falls back to just over 3.5% in three years' time also CPI inflation declines to a little above 1% at the two and three-year horizons, materially below the 2% target. This reflects the emergence of an increasing degree of economic slack and declining external pressures that are expected to reduce CPI inflation.
- 2.3.3 The British economy expanded 0.3% y/y in March, slowing from an upwardly revised 0.6% rise in February and compared to market forecasts of a 0.4% increase. Month-on-month, the British economy shrank 0.3% in March, following a flat reading in February and worse than market forecasts of no growth. Moreover, the British economy expanded 0.1% in the three months to March, in line with market forecasts.
- 2.3.4 The Consumer Prices Index (CPI) rose by 8.7% in the 12 months to May 2023, remaining the same rate as April 2023 but down from 10.1% in March; on a monthly basis, CPI rose by 0.6% in May 2023, compared with a rise of 0.6% in May 2022.

Electricity and gas prices contributed 1.42 percentage points to the fall in annual inflation in April as last April's rise dropped out of the annual comparison, but this component still contributed 1.01 percentage points to annual inflation.

- 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)
2022	Apr	0.75%	2.42%
	Jul	1.25%	3.18%
	Oct	2.25%	4.18%
2023	Jan	3.50%	4.49%
	Apr	4.25%	4.40%

- 2.3.9 The Authority's investments totalled £46.1 million as of the 31st of March 2023 – see Appendix A for details - (£47.2 million 31st of March 2022). The Authority invested an average balance of £46.7 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 2022/23 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 £0.834 million was generated through these investments. The Authority's average lending rate for the year was 1.99%, being below the weighted average sterling overnight interest rate of 2.31%.

2.3.10 In terms of borrowing, long-term loans at the end of the year totalled £41.9 million (£43.9 million 31st of March 2022). Repayments of Principal PWLB loans totalled £1.078 million. There was no new long-term borrowing taken during 2022/23. Repayments are detailed in Appendix B.

Due to the unexpected increase in the grey book pay award and a change in the payment profile of the vehicle replacement programme, £3.0m of short-term borrowing was required from the 13/03/23 to 14/04/23. Although the Authority had investments to cover these costs, their maturity dates were not aligned with the cash flows. The actual cost of this temporary borrowing was £11k which was offset by the income earned from investments.

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 4.6% 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 of the 31st of March 2023, this 60-year loan was taken out in 2007 at a rate of interest of 4.58%. 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 Authority cannot change the terms of 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 2022/23 was 4.31% compared to 4.33% in 2021/22. 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.

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 of 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 2022 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 24th of February 2022, 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 is satisfied it is presented in compliance with the Authority's Constitution

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.

8. 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.

9. Conclusions

This report summarises the Treasury Management activities in 2022/23 and provides information on compliance with the approved Treasury Management Strategy.

Appendix A

Investments on the 31 March 2023

Borrower	£	Credit Rating Lowest LT / Fund Rating	** Historic Risk of Default	Expected Credit Loss £
* MMF Aberdeen Standard Investments	8,059	AAA _m		
* MMF Aviva	81,708	AAA _m		
* MMF Goldman Sachs	9,155	AAA _m		
Handelsbanken Plc	478	AA-	0.000%	
Lloyds Bank Plc (32 Day Notice)	12,238	A+	0.004%	
Standard Chartered Bank (ESG)	5,000,000	A+	0.007%	371
*** Basildon Borough Council	5,000,000	AA-	0.003%	
*** Blackpool Borough Council	6,000,000	AA-	0.005%	
*** Cambridgeshire County Council	10,000,000	AA-	0.013%	
*** Cheshire East Council	10,000,000	AA-	0.003%	
*** Highland Council	5,000,000	AA-	0.010%	
*** Lancashire County Council	5,000,000	AA-	0.001%	
TOTAL	46,111,638		0.005%	371

* 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 1990-2022 for Fitch, 1983 -2022 for Moody's and 1981-2022 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+
	Very Strong	AA+	
		AA	
		AA-	
	Strong	A+	F1
		A	
		A-	
	Adequate	BBB+	F2
		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	

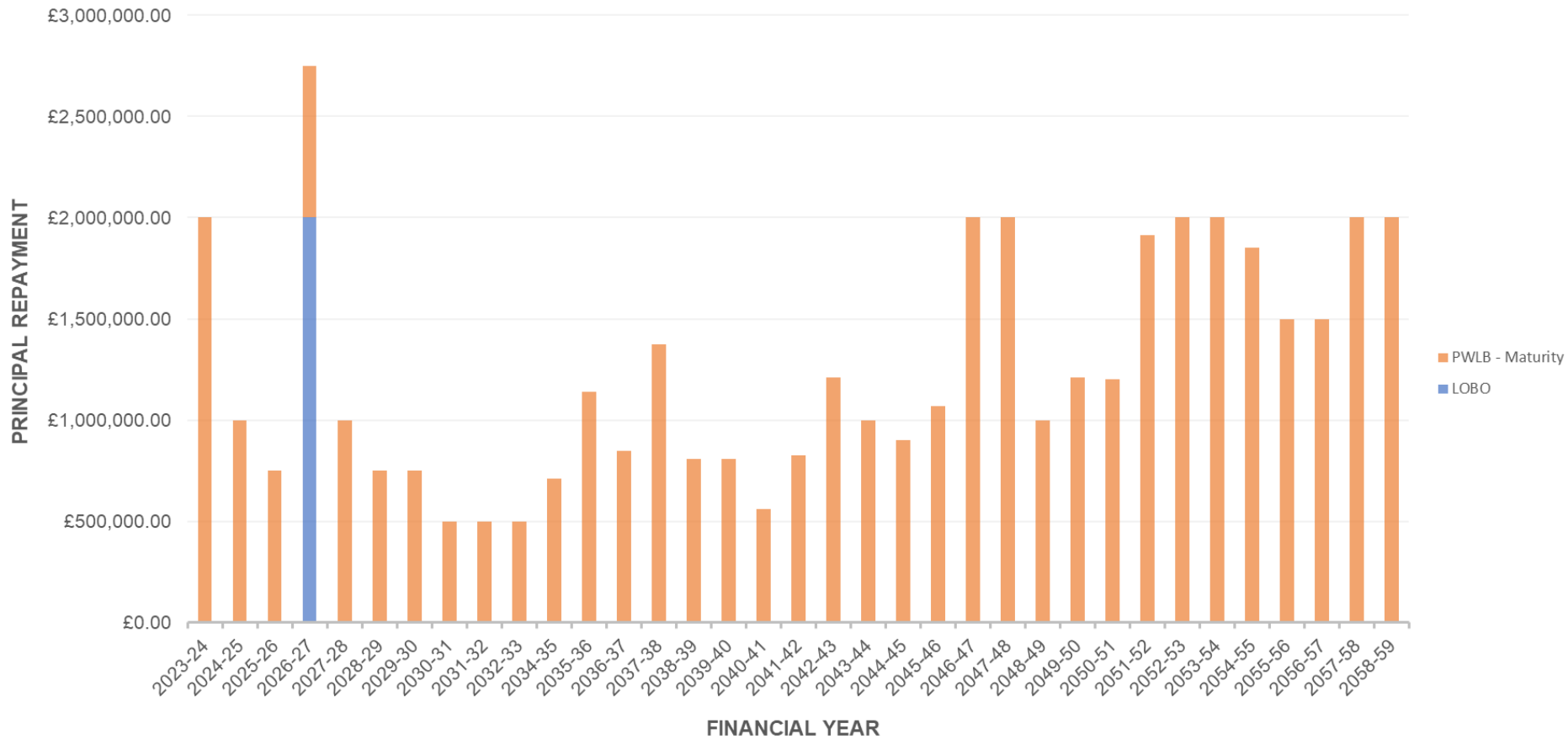
Appendix B

MOVEMENT IN PWLB BORROWING

LOANS REPAID 2022/23

Repayments on PWLB Loans	Rate %	Date Repaid	Amount £000s
PWLB EIP (478223)	8.375	30-Sep-22	38.5
PWLB EIP (479328)	7.500	12-May-22	40.0
PWLB (498250)	4.910	22-Dec-22	1000.0
Total			1078.5

WYFRA Long-term Debt Maturity Structure



PRUDENTIAL INDICATORS ACTUALS 2022/23

Capital 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.

	2021/22 Actual £000's	2022/23 Estimate £000's	2022/23 Actual £000's
Capital Expenditure	3,469	10,679	11,726
Financed by:			
Internal Borrowing	725	935	1,839
Capital Grant			50
Capital Receipts			38
Revenue Contributions	2,587	2,927	3,388
Earmarked Reserves	157	6,817	6,411
	<u>3,469</u>	<u>10,679</u>	<u>11,726</u>
CFR on the 31st March 2023	41,045	38,008	41,326
External debt 31st March 20203			
Borrowing	45,016	43,937	43,937
Total Debt	45,016	43,937	43,937

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 greater than what was previously estimated due to increased capital expenditure in 2022-23. 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.

	2022/23	
	Estimate £m	Actual £m
<u>Authorised limit for external debt</u>		
Borrowing	53	53
Other long term liabilities	-	-
Total	53	53
<u>Operational boundary for external debt</u>		
Borrowing	51	51
Other long term liabilities	-	-
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 2022/23	Actual 2022/23
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 projected borrowing that is fixed rate	Limit Set 2022/23	Actual 2022/23
Under 12 months	0% - 20%	4.6%
12 months to 2 years	0% - 20%	2.3%
2 years to 5 years	0% - 60%	10.2%
5 years to 10 years	0% - 80%	6.8%
More than 10 years	20% - 100%	76.1%

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

Information Governance Annual Update

Finance & Resources Committee

Date: 21 July 2023

Agenda Item:

11

Submitted By: Director of Corporate Services

Purpose	To provide an annual update on the implementation of Information Governance arrangements within West Yorkshire Fire and Rescue Service (WYFRS).
Recommendations	That the contents of the report be noted.
Summary	This report provides an annual update on the implementation of Information Governance and Security arrangements throughout the Authority. The General Data Protection Regulation (GDPR) came into force on 25 May 2018, the report highlights the arrangements that have been made to ensure compliance with the regulation

Local Government (Access to information) Act 1972

Exemption Category: N/A

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E: alison.davey@westyorksfire.gov.uk

Background papers open to inspection: N/A

Annexes: N/A

1 Introduction

- 1.1 Information governance is an enterprise's strategic approach to managing its information, whether in digital data, documents, or archival records to support business outcomes. It can involve a wide range of cross-disciplinary policies, procedures, controls, tools, and technologies that help us to meet regulatory, legal, and operational demands. By balancing the proper use of data and information against regulatory and security demands, information governance can enhance operational transparency, enable legal compliance, and risk mitigation, reduce likelihood and costs of legal and regulatory penalty.
- 1.2 WYFRS introduced a structured approach towards Information Security (IS) based on international best practice and implemented an Information Security Management System (ISMS) aligned to the international standard ISO 27001.
- 1.3 WYFRS has taken the proactive and pragmatic decision to implement sensible and proportionate security measures aligned to the HMG SPF and commensurate with the risks presented.
- 1.4 As an organisation, WYFRS has a regulatory obligation to implement and demonstrate compliance with the requirements of the UK General Data Protection Regulation (GDPR). To provide assurance of continuing adherence to the regulation, WYFRS conduct information governance audits across departments, data security e-learning is mandatory for all staff, face to face data protection training is implemented and regular data protection advice is communicated throughout the service via various means, such as emails, internal communications and bulletins, and Microsoft Teams.

2 Information

- 2.1 This report provides an update on the key areas of development during 2022/23 to ensure the effective implementation of the Information Governance (IG), Information Security (IS), Record Retention and wider Protective Security (PS) arrangements and document classification-sensitivity labels across the Authority.
- 2.2 The strategic Information Governance and Security Group (IGSG) and the operational Corporate Information Management Group (CIMG) are fully embedded, and this has promoted and enhanced information governance across all departments relating to information, physical and personnel security aspects across the service.
- 2.3 The Information Governance Statement is endorsed by the Chief Fire Officer. This outlines the Authority's commitment to IG across the service.
- 2.4 The requirements of the General Data Protection Regulation (GDPR) which was introduced on 25 May 2018 have been implemented across WYFRS and information governance is regularly reviewed to ensure continuing adherence to the regulation.

- 2.5 With the implementation of Office 365 we will soon be able to carry out in depth information governance audits across departments/stations. This is to ensure that departments are assessed regarding their data protection arrangements. We are continuing with our previous audit process as part of the service improvement and assurance programme where departments assess themselves against the audit criteria. These audits provide an assessment of each department's performance ensuring good data protection practice and principles are followed at all times. WYFRS believes that audits play a key role in assisting various departments in understanding and meeting data protection obligations. The audit ensures effective controls, policies and procedures are adhered to, supporting data protection obligations.
- 2.6 Assistance and regular training has been provided to Information Asset Owners (IAO) and Information Asset Administrators (IAA) to ensure department assets are managed appropriately and meet the requirements of the organisation, ensuring risks are dealt with effectively and in line with the Information Risk Policy. An Information Asset Owner's toolkit is available to assist IAOs and IAAs to fulfil their duties in ensuring security of data.
- 2.7 To ensure the Information Asset Register is updated in real time, IAOs take direct ownership of their assets on the register. Guidance has been produced and IAOs are required to report any changes on the register to the Information Governance and Security Group quarterly.
- 2.8 To ensure security of sensitive data including other documentation which should be restricted to specific users, all Information Asset Owners (IAO) undertake access permission audits, to ensure that access to particular documentation and sites are correctly allocated to users who require access to the information to undertake their job role.
- 2.9 WYFRS utilises the Information Commissioner's Office accountability framework self-assessment to ensure all obligations are met within the GDPR. The framework is divided into 10 categories which include Leadership and Oversight, Policies and Procedures, Training and Awareness, Individuals' Rights, Transparency, Records of Processing and Lawful Basis, Contracts and Data Sharing, Risks and Data Protection Impact Assessments, Records Management and Security and Breach Response and Monitoring. WYFRS has undertaken the self-assessment and achieved the score of 98%. This framework is monitored regularly, and actions taken to continuously improve.
- 2.10 WYFRS continues to adhere to the concept of privacy by design via the continual use of Data Protection Impact Assessments (DPIA). It is a process designed to systematically analyse, identify, and minimise the data protection risks of a project or plan. It is a key part of accountability obligations under the UK GDPR and helps assess and demonstrate compliance with data protection obligations. The use of a DPIA has increased awareness of privacy and data protection issues and ensured relevant staff involved in the project are considering data protection by design at an early stage and continually reviewing to manage and review any risks of processing data and measures put in place.

- 2.11 Regular internal articles have been published throughout the year to support staff and managers with regard to their data protection and security responsibilities. In addition, articles have also been provided giving advice on other areas of information security such as remote working, data breach reporting, data protection impact assessment, data sharing agreements, memorandum of understanding, privacy notices and the importance of Records Management best practice to reduce the risk of the change in the working environment.
- 2.12 Kirklees internal audit carried out an audit of WYFRS Data Protection/GDPR arrangements in December 2020/January 2021 and concluded that good progress has been made to implement GDPR and Data Protection requirements and processes appear well established with clear review processes and therefore the Internal Audit Report provided a Substantial Assurance opinion on the arrangements.
- 2.13 All information security incidents or suspected incidents are monitored through the Information Security Incident Management System. All staff are required to report information security incidents to enable actions to be taken to mitigate the risk of reoccurrence.
- 2.14 All departments have reviewed archived records and confidentially destroyed records no longer required in accordance with the Records Retention Schedule. This has significantly reduced archived records across the Service. We have fully reviewed and updated our Record Retention Schedule and have provided this to all staff across the organisation to ensure adherence.
- 2.15 The Customer Service Excellence assessment in March 2022 confirmed that WYFRS had maintained the Compliance Plus standard for the way 'we protect customer privacy both in face-to-face discussions and in the transfer and storage of customer information.
- 2.16 In summary, the attainment against the information governance and security frameworks are as follows:-
- Data Security and Protection toolkit = 98%
 - Information Security Standard (ISO27001) = 99%
 - HMG Security Policy Framework = 98%
 - ICO Accountability Framework = 98%
- 2.17 WYFRS aims to deal with both Freedom of Information Requests (FOIs) and Subject Access Requests (SARs) within the statutory timescale. There were 24 SARs responded to in 2022/23 compared to 16 in 2021/22. 114 FOI requests were responded to during 2022/23 compared to 102 in 2021/22.
- 2.18 The Environmental Information Regulation (EIR) requests dealt with during 2022/23 is 23 generating an income of £4,885.20 inc. VAT. This compares with 20 requests dealt with during 2021/22 which generated an income of £4,248 inc. VAT.
- 2.19 The Access to Images Request system ensures that personal information (images) are only disclosed in compliance with the Data Protection Act and the rights of the individual and to provide an audit trail with clear segregation and lines of approval. The system relates to any requests to access any video footage captured on WYFRS owned CCTV systems be that fixed camera, Silent Witness, or mobile video. In 2022/23 WYFRS received a total of 115 requests to access CCTV footage compared with 84 in 2021/22.

2.20 WYFRS charge for Incident Reports. During 2022/23 WYFRS received an annual total of 136 requests which are charged at £55, resulting in a total of £7,480 on a cost recovery basis. For 2021/22, WYFRS received an annual total of 119 requests which generated an income of £6,545. The vast majority of requests were summary Incident Reporting System (IRS) reports received by insurance companies/claim handlers and full IRS reports requested by the Police or Local Authorities.

2.21 In accordance with the Local Government Transparency Code, WYFRS has a statutory duty of providing data transparency to local residents and businesses. As such a series of datasets are available on the corporate website and are updated on either a quarterly or annual basis in accordance with the specifications. The following information is a brief overview of the published datasets that can be found on the [Data Transparency](#) section of the authority's website:

a) Financial Transactions

All transactions WYFRS make via the Government Procurement Cards are published on the website on a quarterly basis, in addition to the spend over £500 that was previously published.

b) People and Pay

All details relating to senior staff salaries, pay scales, pay multiples, alongside the organisation chart can be found on the Data Transparency pages of the website. The organisation chart provides direct links to relevant departmental information, contact details of Heads of Department etc.

c) Tenders and Procurement

All Tender and Procurement information is logged on the website (for the amount of £5,000 or more).

d) Land and Assets

All details of land and assets owned by WYFRS is publicly available.

e) Trade Unions

All details relating to Fire Brigades Union (FBU), Fire Officers Association (FOA) and UNISON activity is published on the website.

3 Financial Implications

3.1 The Information Commissioner's Office issue monetary penalty notices, requiring organisations to pay up to €20 million or 4% of the company's global annual turnover for serious breaches of the General Data Protection Regulation.

4 Legal Implications

4.1 The Monitoring Officer has considered this report and is satisfied it is presented in compliance with the Authority's Constitution

5 Human Resource and Diversity Implications

5.1 There are no direct 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
Date EIA Completed	N/A
Date EIA Approved	N/A

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

7 Health, Safety and Wellbeing Implications

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

8 Environmental Implications

There are no environmental implications identifying associated with this report.

9 Your Fire and Rescue Service Priorities

9.1 This report links with the Community Risk Management Plan 2022-25 strategic priorities below.

- Improve the safety and effectiveness of our firefighters.
- Promote the health, safety, and wellbeing of all our people.
- Encourage a learning environment in which we support, develop, and enable all our people to be at their best.
- Focus our prevention and protection activities on reducing risk and vulnerability.
- Provide ethical governance and value for money.
- Collaborate with partners to improve all of our services.
- Work in a sustainable and environmentally friendly way.
- Achieve a more inclusive workforce, which reflects the diverse communities we serve.
- Continuously improve using digital and data platforms to innovate and work smarter.
- Plan and deploy our resources based on risk.

10 Conclusions

10.1 Information Governance arrangements and security controls across the Service are regularly monitored, reviewed, and continuously improved. Members are requested to note the contents of this report.