

ESSEX POLICE, FIRE AND CRIME COMMISSIONER
FIRE & RESCUE AUTHORITY
Essex County Fire & Rescue Service



Meeting	Fire & Rescue - Performance and Resources Board	Agenda Item	
Meeting Date		Report Number	
Report Author:	Beth Blackburn, Finance Business Partner		
Presented By	Neil Cross - Chief Finance Officer		
Subject	Budget Review - April 2022		
Type of Report:	Information		

SUMMARY

This paper reports on expenditure against budget as at April 2022 and identifies and comments on major budget variations. In addition the report includes key indicators that act as lead indicators for expenditure across the Authority.

RECOMMENDATIONS

Fire & Rescue - Performance and Resources Board is asked to:

- 1 - Note the position on income and expenditure for Year to Date compared to the Budget.
- 2 - Note the capital expenditure spend against budget for period to April 2022

Executive Summary



Results for the period to April 2022

There was a Surplus in the month of £966k (with a Core surplus of 966k).

The reason for the Surplus position in the current month is due to the phasing of the funding that comes in from the Revenue Support Grant, this is always higher in P1 then drops back down and so is included in the budgeted surplus position.

The YTD Core pay underspend includes a Wholetime variance of £100k in the month, which predominately comes from the protection team being lower by 10 FTE. Some of the costs were offset by ASW costs of £47k and turnout costs in the month have been higher compared to previous years. Support staff is showing a variance to budgeted FTE of 14.95 under which is due to the changes in the procurement team and the performance and improvement team.

Total non pay costs show a continuing Core variance of £38.1k underspend, of which key underspends are in Capital Financing items (£13k underspend to budget expected roughly a month) and Support costs include a settlement payment of £23k in the month.

The council tax collection amount shows the monthly surplus from the council districts, this will fluctuate over the year.

The Earmarked reserves budget has a discrepancy between the costs and the release of reserve funding, this is due to the timing of the paper being signed off around Weathersfield consultancy.

Balance Sheet Statement and Cashflow Forecast

The Balance Sheet report on page 7 shows the key monthly rather than year to date movements.

- Cash and cash equivalents reduced from £20.5m to £19.1m in the month, with lower cash receipts from local authorities and higher payment runs due to year end.
- The Cashflow Forecast on page 8 shows the forecast cash position of the Authority for the next twelve months.

Capital

The Capital Programme is actively monitored by several groups at the Authority, including the Asset Board and Strategic Sub-Groups. The budget for 2022-23 is £9.087m.

Other

There was one STA in the month.

One property sold in the month for £350k.

A report showing the 2021/22 year end outturn has been included in the pack.

YTD Summary Income and Expenditure Statement to March 2022



Prior Year YTD Actuals £'000s	Prior year YTD Budget £'000s	Prior Year Variance (Actuals Vs Budget)	Description												
				Core YTD Actual £'000s	COVID £'000s	Earmarked Projects £'000s	YTD Actual £'000s	Core YTD Budget £'000s	COVID Budget £'000s	Earmarked Projects Budget £'000s	YTD Budget £'000s	Budget Vs Actuals £'000s	Variance %	Core Budget Vs Core Actuals £'000s	Variance %
35,435	34,633	(802)	Wholetime Firefighters	35,052	1	436	35,489	34,061	-	279	34,340	(1,149)	(3%)	(991)	(3%)
7,064	6,893	(171)	On Call Firefighters	7,522	39	-	7,561	7,081	-	-	7,081	(480)	(7%)	(441)	(6%)
1,615	1,368	(247)	Control	1,575	-	-	1,575	1,568	-	-	1,568	(7)	(0%)	(7)	(0%)
14,937	14,715	(222)	Support Staff	15,209	7	613	15,829	14,986	-	89	15,075	(754)	(5%)	(223)	(1%)
			Staff Secondments	(224)	-	-	(224)	-	-	-	-	224	-	-	-
59,051	57,609	(1,442)	Total Employment Costs	59,133	47	1,049	60,229	57,695	-	368	58,063	(2,166)	(4%)	(1,438)	(2%)
2,135	2,174	39	Support Costs	2,168	68	131	2,366	1,838	-	310	2,148	(218)	(10%)	(330)	(15%)
10,439	10,678	239	Premises & Equipment	9,878	166	318	10,362	10,024	-	-	10,024	(338)	(3%)	146	1%
2,869	3,298	428	Other Costs & Services	3,077	11	70	3,158	3,278	-	-	3,278	120	4%	201	6%
2,253	2,276	23	Ill health pension costs	2,108	-	-	2,108	2,276	-	-	2,276	168	7%	168	7%
5,370	6,365	995	Financing Items	5,229	-	-	5,229	6,215	-	-	6,215	986	16%	986	16%
23,066	24,790	1,725	Total Other Costs	22,460	245	518	23,223	23,631	-	310	23,941	717	3%	1,171	5%
-	-	-	Investment in productivity improvement	-	-	-	-	(0)	(0)	1,151	1,151	1,151	100%	(0)	(0%)
82,117	82,400	283	Gross Expenditure	81,593	292	1,568	83,453	81,326	(0)	1,829	83,155	(297)	(0%)	(267)	(0%)
(1,439)	(1,350)	89	Operational income	(1,650)	-	(0)	(1,650)	(975)	-	-	(975)	675	(69%)	675	(69%)
80,678	81,050	372	Net Expenditure before Funding	79,943	292	1,567	81,802	80,351	(0)	1,829	82,180	378	0%	408	0%
			Funding												
(7,833)	(6,188)	1,644	Government Grants	(7,249)	(135)	-	(7,385)	(6,387)	-	-	(6,387)	998	(16%)	863	(14%)
(8,473)	(8,473)	(0)	Revenue Support Grant	(8,511)	-	-	(8,511)	(8,520)	-	-	(8,520)	(9)	0%	(9)	0%
(16,919)	(16,519)	400	National Non-Domestic Rates	(16,901)	-	-	(16,901)	(16,519)	-	-	(16,519)	382	(2%)	382	(2%)
(543)	(400)	143	Council Tax Collection Account	(80)	-	-	(80)	(400)	-	-	(400)	(320)	80%	(320)	80%
(47,765)	(47,851)	(86)	Council Tax Precept	(47,796)	-	-	(47,796)	(47,451)	-	-	(47,451)	345	(1%)	345	(1%)
37	-	(37)	Council Tax Collection Impact	3	-	-	3	-	-	-	-	(3)	-	(3)	-
(81,496)	(79,431)	2,064	Total Funding	(80,535)	(135)	-	(80,670)	(79,276)	-	-	(79,276)	1,394	(2%)	1,258	(2%)
(818)	1,618	2,436	Funding Gap / (Surplus)	(592)	157	1,567	1,132	1,075	(0)	1,829	2,904	1,772	61%	1,666	57%
0	-	(0)	Cont'ns to/(from) General Bals	-	135	-	135	-	-	-	-	(135)	-	-	-
(64)	-	64	Cont'ns to/(from) Earmarked Reserves	123	(292)	(1,567)	(1,737)	-	-	(1,829)	(1,829)	(93)	-	(123)	7%
(64)	-	64	Total Contribution to/(from) Reserves	123	(157)	(1,567)	(1,601)	-	-	(1,829)	(1,829)	(228)	-	(123)	7%
(882)	1,618	2,500	Net Gap / (Surplus)	(469)	(0)	(0)	(469)	1,075	(0)	(0)	1,075	1,544	-	1,544	-

The table above presents the final outturn for the year to March 2022. The Surplus for the year has increased by £346k since the numbers were reported in April. Further to the verbal update given to the P&R board by NC, in April the final calculations for MRP has reduced costs by £305k. Other moments related to late adjustments on provisions.

YTD Summary Income and Expenditure Statement to April 2022



Prior Year YTD Actuals £'000s	Prior year YTD Budget £'000s	Prior Year Variance (Actuals Vs Budget)	Description	Core YTD Actual £'000s	COVID £'000s	Earmarked Projects £'000s	YTD Actual £'000s	Core YTD Budget £'000s	COVID Budget £'000s	Earmarked Projects Budget £'000s	YTD Budget £'000s	Budget Vs Actuals £'000s	Variance %	Core Budget Vs Core Actuals £'000s	Variance %
2,819	3,006	188	Wholetime Firefighters	2,836	-	78	2,914	2,929	-	103	3,032	119	4%	94	3%
580	608	28	On Call Firefighters	667	-	-	667	605	-	-	605	(62)	(10%)	(62)	(10%)
121	130	9	Control	128	-	-	128	134	-	-	134	5	4%	5	4%
1,529	1,237	(292)	Support Staff	1,236	-	332	1,569	1,331	-	341	1,672	104	6%	95	6%
5,050	4,982	(68)	Total Employment Costs	4,868	-	410	5,278	5,000	-	444	5,443	166	3%	132	2%
156	179	22	Support Costs	197	-	4	201	133	-	25	158	(43)	(27%)	(64)	(40%)
904	835	(69)	Premises & Equipment	788	-	-	788	830	-	-	830	42	5%	42	5%
195	265	70	Other Costs & Services	233	1	25	259	256	-	21	277	17	6%	23	8%
220	229	9	Ill health pension costs	273	-	-	273	296	-	-	296	23	8%	23	8%
464	465	1	Financing Items	477	-	-	477	491	-	-	491	14	3%	14	3%
1,939	1,974	34	Total Other Costs	1,968	1	30	1,999	2,006	-	46	2,052	53	3%	38	2%
-	-	-	Investment in productivity improvement	-	-	-	-	-	-	-	-	-	-	-	-
6,989	6,955	(34)	Gross Expenditure	6,836	1	440	7,277	7,006	-	490	7,495	219	3%	170	2%
(81)	(81)	(1)	Operational income	(119)	-	(0)	(119)	(118)	-	-	(118)	1	(1%)	1	(1%)
6,908	6,874	(34)	Net Expenditure before Funding	6,717	1	440	7,158	6,888	-	490	7,378	219	3%	171	2%
			Funding												
(627)	(532)	95	Government Grants	(631)	-	-	(631)	(629)	-	-	(629)	1	(0%)	1	(0%)
(2,840)	(2,840)	-	Revenue Support Grant	(2,927)	-	-	(2,927)	(2,927)	-	-	(2,927)	-	-	-	-
(1,235)	(1,237)	(2)	National Non-Domestic Rates	(1,266)	-	-	(1,266)	(1,266)	-	-	(1,266)	-	-	-	-
(9)	(54)	(45)	Council Tax Collection Account	(49)	-	-	(49)	-	-	-	-	49	-	49	-
(2,338)	(2,338)	-	Council Tax Precept	(2,809)	-	-	(2,809)	(2,809)	-	-	(2,809)	0	(0%)	0	(0%)
97	(1)	(99)	Council Tax Collection Impact	(1)	-	-	(1)	-	-	-	-	1	-	1	-
(6,952)	(7,003)	(50)	Total Funding	(7,683)	-	-	(7,683)	(7,631)	-	-	(7,631)	52	(1%)	52	(1%)
(44)	(128)	(85)	Funding Gap / (Surplus)	(966)	1	440	(525)	(743)	-	490	(253)	272	(107%)	223	(88%)
(52)	-	52	Cont'ns to/(from) General Bals	-	-	-	-	-	-	-	-	-	-	-	-
(493)	-	493	Cont'ns to/(from) Earmarked Reserves	-	(1)	(440)	(441)	-	-	(441)	(500)	(59)	-	-	-
(545)	-	545	Total Contribution to/(from) Reserves	-	(1)	(440)	(441)	-	-	(441)	(500)	(59)	-	-	-
(589)	(128)	460	Net Gap / (Surplus)	(966)	-	0	(966)	(743)	-	49	(754)	212	-	223	-

Period Summary Income and Expenditure Statement to April 2022



Prior Year Period Actuals £'000s	Prior year Period Budget £'000s	Prior Year Variance (Actuals Vs Budget)	Description	Core Period Actual £'000s	COVID £'000s	Earmarked Projects £'000s	Period Actual £'000s	Core Budget £'000s	COVID Budget £'000s	Earmarked Projects Budget £'000s	Period Budget £'000s	Budget Vs Actuals £'000s	Variance %	Core Budget Vs Core Actuals £'000s	Variance %
2,819	2,874	56	Wholetime Firefighters	2,836	-	78	2,914	2,929	-	103	3,032	119	4%	94	3%
580	608	28	On Call Firefighters	667	-	-	667	605	-	-	605	(62)	(10%)	(62)	(10%)
121	130	9	Control	128	-	-	128	134	-	-	134	5	4%	5	4%
1,529	1,237	(292)	Support Staff	1,236	-	332	1,569	1,331	-	341	1,672	104	6%	95	6%
5,050	4,850	(200)	Total Employment Costs	4,868	-	410	5,278	5,000	-	444	5,443	166	3%	132	2%
156	179	22	Support Costs	197	-	4	201	133	-	25	158	(43)	(27%)	(64)	(40%)
904	835	(69)	Premises & Equipment	788	-	-	788	830	-	-	830	42	5%	42	5%
195	265	70	Other Costs & Services	233	1	25	259	256	-	21	277	17	6%	23	8%
220	229	9	Ill health pension costs	273	-	-	273	296	-	-	296	23	8%	23	8%
464	465	1	Financing Items	477	-	-	477	491	-	-	491	14	3%	14	3%
1,939	1,974	34	Total Other Costs	1,968	1	30	1,999	2,006	-	46	2,052	53	3%	38	2%
-	-	-	Investment in productivity improvement	-	-	-	-	-	-	-	-	-	-	-	-
6,989	6,823	(165)	Gross Expenditure	6,836	1	440	7,277	7,006	-	490	7,495	219	3%	170	2%
(81)	(81)	(1)	Operational income	(119)	-	(0)	(119)	(118)	-	-	(118)	1	(1%)	1	(1%)
6,908	6,742	(166)	Net Expenditure	6,717	1	440	7,158	6,888	-	490	7,378	219	3%	171	2%
			Funding												
(627)	(532)	95	Government Grants	(631)	-	-	(631)	(629)	-	-	(629)	1	(0%)	1	(0%)
(2,840)	(2,840)	-	Revenue Support Grant	(2,927)	-	-	(2,927)	(2,927)	-	-	(2,927)	-	-	-	-
(1,235)	(1,237)	(2)	National Non-Domestic Rates	(1,266)	-	-	(1,266)	(1,266)	-	-	(1,266)	-	-	-	-
(9)	(54)	(45)	Council Tax Collection Account	(49)	-	-	(49)	-	-	-	-	49	-	49	-
(2,338)	(2,338)	-	Council Tax Precept	(2,809)	-	-	(2,809)	(2,809)	-	-	(2,809)	0	(0%)	0	(0%)
97	(1)	(99)	Council Tax Collection Impact	(1)	-	-	(1)	-	-	-	-	1	-	1	-
(6,952)	(7,003)	(50)	Total Funding	(7,683)	-	-	(7,683)	(7,631)	-	-	(7,631)	52	(1%)	52	(1%)
(44)	(260)	(216)	Funding Gap / (Surplus)	(966)	1	440	(525)	(743)	-	490	(253)	272		223	
(52)	-	52	Cont'ns to/(from) General Bals	-	-	-	-	-	-	-	-	-	-	-	-
(493)	-	493	Cont'ns to/(from) Earmarked Reserves	-	(1)	(440)	(441)	-	-	(441)	(441)	0	(0%)	-	-
(545)	-	545	Total Contribution to/(from) Reserves	-	(1)	(440)	(441)	-	-	(441)	(441)	0	(0%)	-	-
(589)	(260)	328	Net Gap / (Surplus)	(966)	-	0	(966)	(743)	-	49	(694)	272		223	



Operational Income

Operational Income	YTD Actual £	YTD Budget £	Variance YTD £	Variance YTD %	Current Full Year Budget £	Comments
Cycle to Work Scheme	(3,580)	(2,501)	1,079	(43%)	(30,012)	
Childcare Vouchers	(2,045)	(5,000)	(2,955)	59%	(60,000)	
Canteen Income	(7,260)	(5,333)	1,927	(36%)	(63,996)	
Sale of Vehicle Spares	(8,116)	(2,083)	6,033	(290%)	(24,996)	
Aerial Sites	(10,581)	(10,833)	(252)	2%	(129,996)	
Solar Panel Income	(4,121)	(5,417)	(1,296)	24%	(65,004)	
Hydrant Tests	(11,272)	(6,667)	4,605	(69%)	(80,004)	
Lease Cars - Employee Contributions	(567)	(500)	67	(13%)	(6,000)	
Service Charges	(40)	(50)	(10)	20%	(600)	
Secondments	(31,514)	(13,726)	17,788	(130%)	(164,712)	
Community Safety General	(4,673)	(6,527)	(1,854)	28%	(78,324)	
Labour Credit	(5,602)	(4,583)	1,019	(22%)	(54,996)	
Section 13/16	(3,346)	(5,000)	(1,654)	33%	(60,000)	
Provision of Hire Vehicles & Equipment	0	0	0	0%	0	
Interest Received Short Term Investements	(1,542)	(833)	709	(85%)	(9,996)	
Community Safety Youth Work	0	0	0	0%	0	
Shared Services Income	(11,383)	(25,001)	(13,619)	54%	(300,012)	
Reimburements from EFA(T)	0	0	0	0%	0	
Other Miscellaneous Income	(9,136)	(14,292)	(5,156)	36%	(171,504)	
Total Operational Income	(118,779)	(117,938)	841	(1%)	(1,415,252)	

Specific Government Grants Income

Specific Government Grants	YTD Actual £	YTD Budget £	Variance YTD £	Variance YTD %	Current Full Year Budget £	Comments
Addn Pens Grant Accr	(293,045)	(293,045)	0	(0%)	(3,516,545)	Central Govt. Grant for Pensions - increase in Employers contribution
DCLG BRR 2022-23	(117,029)	(117,029)	0	0%	(1,340,280)	Business Rate relief
USAR Grant 2022-23	(71,380)	(71,380)	0	0%	(856,560)	
Firelink Grant 2022-23	(51,417)	(51,957)	(540)	1%	(662,258)	Communications Network (Firelink) grant and New Risk Mosaic programme funding.
Services Grant 2022-23	(38,833)	(38,833)	0	0%	0	Circa £500k to offset NI increase 1.25%
Services Grant 2022-23	(57,333)	(57,333)	0	0%	0	Circa £688k to support one off investment
Other Grant Income	(1,525)	0	1,525	0	0	Redmond review grant (one off to be offset against audit fees £1.5k a month).
Subtotal-Govt Grants	(630,562)	(629,577)	985	0%	(6,375,643)	

Balance Sheet - 30th April 2022



	30th April 2022 £000's	31st March 2022 £000's	Variance Month £000's
Property, plant & equipment			
Land and buildings	120,544	122,880	(2,336)
* Vehicles, plant & equipment	10,117	11,404	(1,287)
Assets under construction	2,371	4,019	(1,648)
Long term assets	133,032	138,302	(5,271)
Inventories	430	402	28
Short term debtors	11,237	7,115	4,122
Cash and cash equivalents	19,107	20,473	(1,366)
Assets held for sale	1,008	-	1,008
Current assets	31,782	27,990	3,792
* Short term borrowings	-	-	-
Short term creditors	(9,597)	(7,335)	(2,262)
Grants received in advance	(1,230)	(1,233)	3
Current liabilities	(10,827)	(8,568)	(2,259)
Long term borrowing	(24,500)	(24,500)	-
Provisions	(1,068)	(1,068)	-
* Pension liability - LGPS	(38,242)	(38,242)	-
Pension liability - FPS	(886,391)	(886,391)	-
Long term liabilities	(950,201)	(950,201)	-
NET LIABILITIES	(796,214)	(792,476)	(3,738)
Usable reserves			
General fund	5,881	4,693	1,188
Earmarked general fund reserves	11,318	11,878	(559)
Capital receipts reserve	13,501	13,018	483
Usable reserves	30,700	29,589	1,112
Unusable reserves			
Revaluation reserve	35,664	36,489	(825)
Capital adjustment account	66,494	70,077	(3,583)
* Holiday pay account	(1,269)	(828)	(441)
* Collection fund adjustment account	(3,170)	(3,170)	-
Pension reserve	(924,633)	(924,633)	-
Unusable reserves	(826,914)	(822,064)	(4,849)
TOTAL RESERVES	(796,213)	(792,476)	(3,738)

* Balances adjusted at year end only.

Key Movements

Long Term Assets:

- Year end adjustments have been processed for additions, disposals and depreciation
- Revaluation entries will be posted when the valuation process is completed in May.

Current Assets:

- Short term debtors has increased by £2.8m, due to movement in the pension fund for April. The pension grant is received in July, which will reduce this balance.
- £1.4m reduction in cash and cash equivalents as cash inflows exceeded outflows in the month, this can be seen in the cashflow statement on page 7.
- One property was sold in April for £350k.

Current Liabilities

- Short term creditors have increased by £2.0m due to year end entries in period 14, including the holiday pay accrual, as well as an increase in trade creditors.
- Grants received in advance has increased by £2.1m in the month, due to grants paid in April for the whole year.

Long-term Liabilities:

No movement in long -term liabilities in the month.

Reserves:

The movements in General and Earmarked Reserves was due to a release of Earmarked Reserves of £441k in the month and year end adjustments going through the General Reserves.

The movement in the Capital Receipts Reserve is due to disposals of £350k in April, and year end adjustments of £143k.

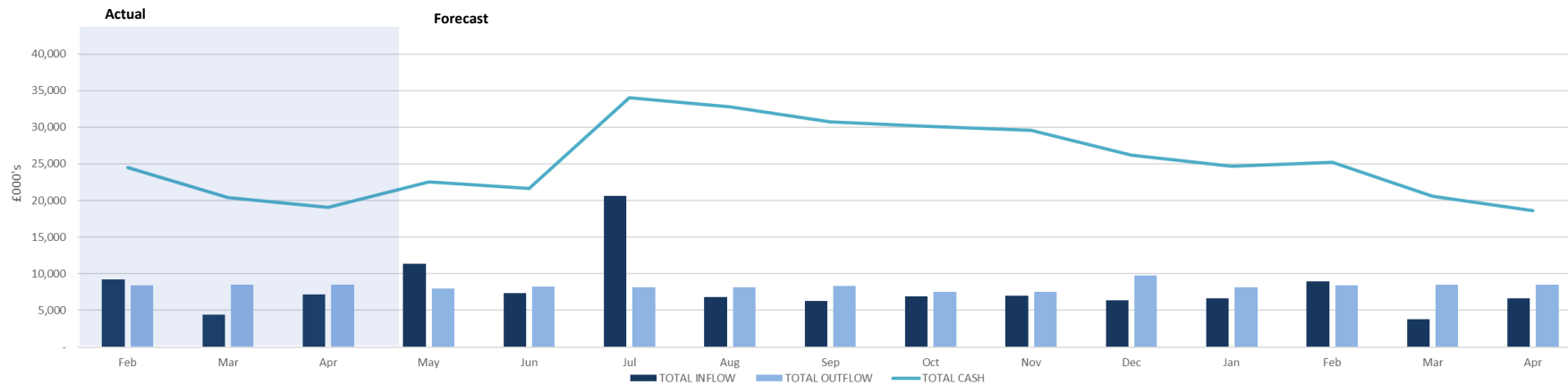
The movement in unusable reserves is a result of year end adjustments including:

- Disposal of property shown as a reduction in the CAA.
- Adjustments for MRP and depreciation charges.
- Adjustments to the holiday pay accrual.



Cashflow Forecast

FORECAST CASH INFLOWS AND OUTFLOWS



COMMENTARY

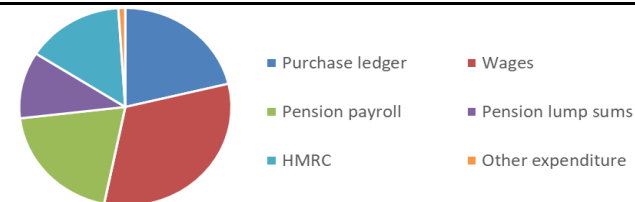
Total cash and investments at the end of April was £19.1m, down from £20.5m in March. Key inflows and outflows for the month are summarised below:

- Cash inflows include precepts of £3.2m and grants of £3.1m.
- Cash outflows include purchase ledger payments of £1.2m, which is within the expected range of between £1-2m.
- Investments remained at £13m as seen in the graph below.
- One day crewed house was sold in April totalling £0.35m.
- March and April are key months for the Service, as the months with the lowest cash balances as a result of large annual grants paid later in the year. The Service holds money market fund investments of £6m, which ensures the availability of cash as these are highly liquid.

TREASURY MANAGEMENT INDICATORS

	<u>Actual</u>	<u>Explanation of Indicators</u>
Credit risk indicator	AAA	The average credit rating of investments must be A or greater.
Liquidity risk indicator	£19.1m	The target cash available within 3 months is £8.5m.
Monthly interest rate movement	0.05%	Change in interest received.
Price risk indicator	£nil	The limit on the amount that can be invested beyond 12 months.
Refinancing rate indicator:		
Under 12 months	0%	A large proportion of the Authority's debt expires within 5-10 years. The Finance team have reviewed the impact of early repayment, and found there would be no advantage of doing so. Public Works Loan Board (PWLB) debt requires full payment of interest up to the date of expiry.
12 months and within 24 months	4%	
24 months and within 5 years	8%	
5 years and within 10 years	61%	
10 years and within 15 years	27%	
15 years and above	0%	

EXPENDITURE ANALYSIS



INVESTMENTS



Essex County Fire & Rescue Service - Capital Expenditure as at 30 April



Capital	Budget 2022/23	Forecast - Last agreed	Adjustment to Forecast	Forecast - Updated*	Actual Spend
New Premises					
Service Workshops - New	-	-	-	-	-
Existing Premises					
Asset Protection	1,300	1,300	-	1,300	18
Asset Improvement Works Training Facilities Improvement	1,246	1,246	-	1,246	-
Asset Improvement Works - Shoeburyness	1,224	1,224	-	1,224	-
Total Property	3,771	3,771	-	3,771	18
Equipment	320	320	-	320	-
Information Technology					
Projects	3,792	3,792	-	3,792	41
Total Information Technology	3,792	3,792	-	3,792	41
Vehicles					
New Appliances	941	941	-	941	327
Other Vehicles	264	264	-	264	-
Total Vehicles	1,205	1,205	-	1,205	327
Total Capital Expenditure	9,087	9,087	-	9,087	386

Essex County Fire & Rescue Service - Capital Expenditure as at 30 April 2022



* To be agreed at asset board

** Provision for limited capacity limiting speracity limiting spend to agreed level of £1.7m

	Asset Life	Budget 2022/23	Forecast - Last agreed	Adjustment to Forecast	Forecast - Updated*	Actual Spend	Spend Brought Forward	Committed Orders
B113 - Vehicles								
Appliances (Pumping)	15	941,135	941,135	-	941,135	327,228	1,388,865	612,107
ICU Internals	6	-	-	-	-	-	-	-
Light Vehicles	6	79,647	79,647	-	79,647	-	-	27,895
Off Road Vehicles	6	-	-	-	-	-	-	-
Officers Cars (Principal Officers)	4	80,000	80,000	-	80,000	-	-	38,433
Specialist rescue vehicle	6	100,000	100,000	-	100,000	-	-	-
Light Vans	6	-	-	-	-	-	-	-
Ramps	12	-	-	-	-	-	-	-
Ladders	12	4,500	4,500	-	4,500	-	-	-
Total B113 - Vehicles		1,205,282	1,205,282	-	1,205,282	327,228	1,388,865	678,435
B116 - Operational Equipment								
Hose Reel Branch/Main Line Branch	8	160,000	160,000	-	160,000	-	-	-
BA Contamination machine	8	80,000	80,000	-	80,000	-	-	2,265
Method entry equipment	8	30,000	30,000	-	30,000	-	-	-
Smoke blocking curtains	8	30,000	30,000	-	30,000	-	-	-
Fog spikes (temperature reduction equipment)	8	20,000	20,000	-	20,000	-	-	-
Total B116 - Operational Equipment		320,000	320,000	0	320,000	-	-	2,265
B114 - ICT Equipment								
<i>Digital & Data Strategy</i>								
DEVICES	3	216,667	216,667	-	216,667	8,444	-	30,327
NETWORK	3	1,160,000	1,160,000	-	1,160,000	7,345	-	13,926
VOICE	3	47,197	47,197	-	47,197	25,021	-	20,050
<i>Other Projects</i>								
Station End Equipment	3	450,000	450,000	-	450,000	-	-	-
Control Project	7	1,917,732	1,917,732	-	1,917,732	-	-	1,846,124
Total B114 - ICT Equipment		3,791,596	3,791,596	0	3,791,596	40,810	-	1,910,426

Essex County Fire & Rescue Service - Capital Expenditure as at 30 April 2022



* To be agreed at asset board

	Asset Life	Budget 2022/23	Forecast - Last agreed	Adjustment to Forecast	Forecast - Updated*	Actual Spend	Spend Brought Forward	Committed Orders
B112 - Land & Building								
Lexden Workshops Relocation	20	-	-	-	-	-	-	-
Total B112 - Land & Building		250,000	-	-	-	-	-	-
B117 - Asset Improvements	20	1,224,478	1,224,478	-	1,224,478	-	290,522	1,225,212
Asset Improvement Works - Shoeburyness								
Asset Protection Works - Training Facilities:	20							
Phase 1 - Chelmsford, Greys, Southend, SWF		681,416	681,416	-	681,416	-	130,162	1,048,926
Phase 2 - Braintree, Brentwood		280,256	280,256	-	280,256	-	-	-
Phase 3 - Harlow, Safron Waldon and Clacton		284,365	284,365	-	284,365	-	-	-
Total B117 - Asset Improvement		2,470,515	2,470,515	-	2,470,515	-	420,684	2,274,139
B118 - Asset Protection								
Projects carried forward from 21/22:								
Dunmow Yard	20	166,000	166,000	-	166,000	-	-	161,065
Baddow boilers	20	90,000	90,000	-	90,000	-	-	97,185
Chelmsford TC boilers	20	24,500	24,500	-	24,500	-	-	-
Witham TC offices	20	7,000	7,000	-	7,000	18,009	116,932	48,470
Witham TC boiler	20	80,000	80,000	-	80,000	-	-	-
Appliance bay doors (Halstead, Tollesbury, Weeley)	20	117,600	117,600	-	117,600	-	52,618	195,118
Epping part refurbishment	20	60,000	60,000	-	60,000	-	-	-
Waltham Abbey drill yard	20	60,000	60,000	-	60,000	-	-	-
Orsett Fra (50%)	20	240,000	240,000	-	240,000	-	-	-
Chelmsford refurbishment	20	35,000	35,000	-	35,000	-	-	-
BA Compressor Installation works - Clacton	20	50,000	50,000	-	50,000	-	-	-
Retentions and small works	20	-	-	-	-	-	5,828	24,149
Projects for 22/23								
To be confirmed by Property Services		369,900	369,900	-	369,900	-	-	-
B118 - Asset Protection		1,300,000	1,300,000	-	1,300,000	18,009	175,378	525,986
TOTAL FORECAST 2021-22		9,087,393	9,087,393	-	9,087,393	386,047	1,984,927	5,391,251



BENEFITS AND RISK/ FINANCIAL IMPLICATIONS

The review of expenditure against the profiled budget is part of the overall financial control process of the Authority. In exceptional circumstances it allows for budget virements to ensure that under spending against budget heads can be utilised to fund expenditure against other priorities. If virements are not made there is a risk that the Authority will miss out on opportunities to improve performance and meet key objectives during the year. The Authority's reserves are at the upper end of their target range and the Authority is able to fund short term fluctuations in activity from them when necessary. The review of the management accounts is one control measure to mitigate the risk of overspending the Authority's budget for the year.

EQUALITY AND DIVERSITY IMPLICATIONS

There are no direct Equality or Diversity implications within this report

LEGAL IMPLICATIONS

There are no direct legal implications within this report.

HEALTH & SAFETY IMPLICATIONS

There are no direct Health and Safety implications within this report.

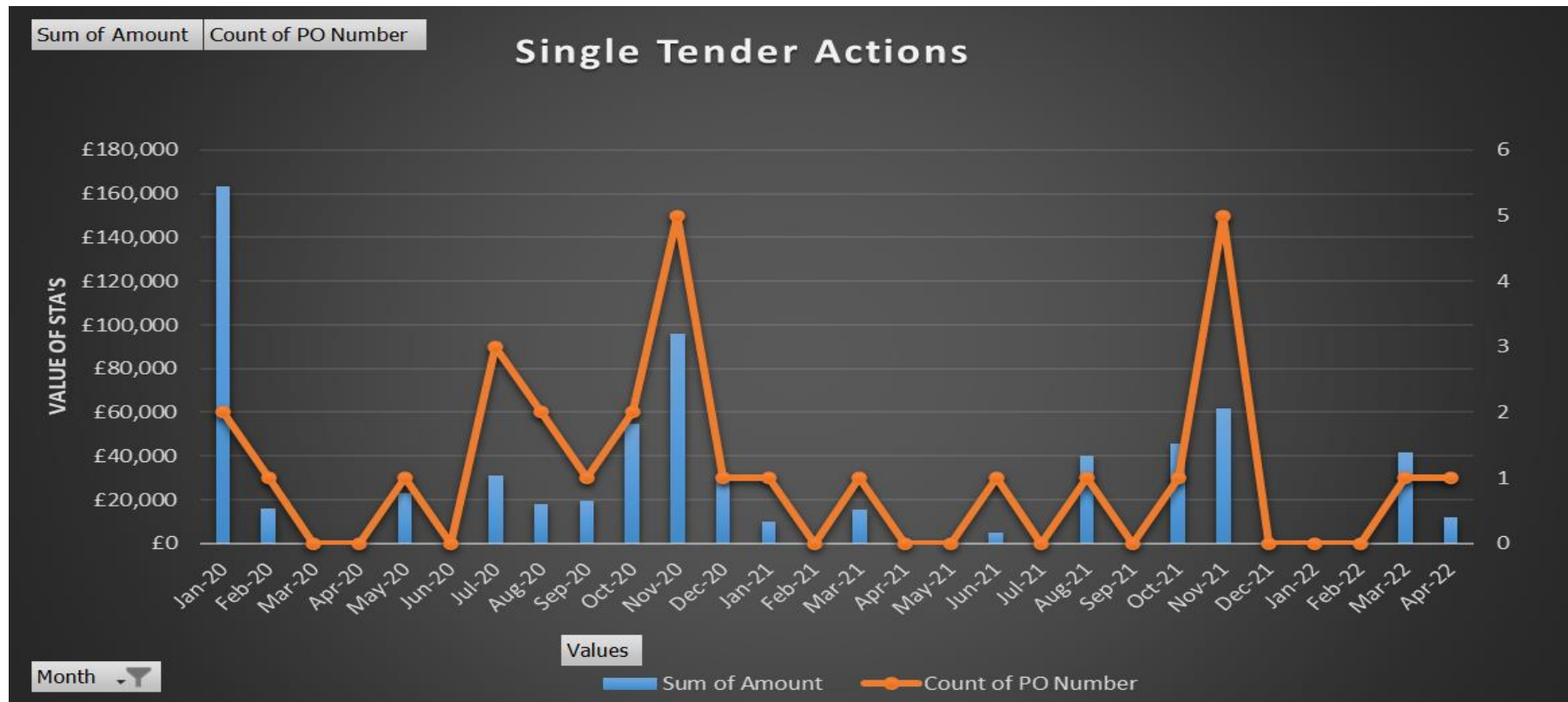
ACTIONS / NEXT STEPS

LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985	
List of background documents – including appendices, hardcopy or electronic including any relevant link/s.	
Appendices: STA Internal Audit Recommendations	
Proper Officer:	Chief Finance Officer to PFCC Fire & Rescue Authority
Contact Officer:	Neil Cross Essex County Fire & Rescue Service, Kelvedon Park, London Road, Rivenhall, Witham CM8 3HB Tel: 01376 576020 Email: neil.cross@essex-fire.gov.uk



Appendices

Single Tender Actions



There was one Single Tender Action in the month for April 2022:

Value	Department	Justification
£11,724	Protection	IHS Markit are the only supplier who can fulfil the required provision for ECFRS. The provision includes access to British Standards, PAS, ISO, guidance documents and other draft documents and publications, allowing the Service's Protection officers and fire engineers to complete statutory and other business as usual submissions such as building regulations, planning, licensing and HMO consultations.

Internal Audit Recommendations



Financial Year	Audit Report Title	Owner	Total Recommendations		Completed Recommendations		Recommendations Outstanding		Recommendations outside of due date		Months O/S
			High	Medium	High	Medium	High	Medium	High	Medium	
2019/20	GDPR	Assistant Director Performance and Data Management	2	7	1	6	1	1	1	1	23 Months
2019/20	Procurement	Chief Finance Officer	1	5	1	2	-	3	-	3	21 Months
2019/20	Non-Operational - H&S	Assistant Director, Prevention, Protection and Response	1	3	-	3	1	-	1	-	20 Months
2020/21	Key Financial Controls 2022	Chief Finance Officer	-	1	-	1	-	-	-	-	Complete
2021/22	Medium Term Financial Strategy and Value for Money	Chief Finance Officer	-	2	-	-	-	2	-	-	1 Months
2021/22	Follow-up 2022	Chief Finance Officer	-	2	-	-	-	2	-	-	1 Months
THIS UPDATE			8	52	6	44	2	8	2	4	
			60		50		10		6		
			Percentage complete 83%				Percentage overdue 60%				
LAST UPDATE			8	52	6	43	2	9	2	5	
			60		49		11		7		
			Percentage complete 82%				Percentage overdue 64%				

External Audit Update

The Finance team are working to progress the year end accounts, with early engagement with the external auditors, Grant Thornton on key topics. The team attended workshops earlier in the year to ensure changes to accounting standards are fully considered.

The Audit Plan will be presented at the June audit committee, which sets out the audit methodology and key risks considered by the auditors. The plan also sets out the level of materiality applied to the audit, which is the level at which errors must be reported to management, or adjusted if the error is higher than the materiality level.

The audit is planned to commence at the start of July, and continue to the end of September.

Internal Audit Update

One action was completed this month, with a total of 10 outstanding.

Action owners have been reminded to progress their recommendations, and further meetings have been arranged with key stakeholders.

There are 7 overdue recommendations. 2 of these actions relate to the GDPR audit, which is advisory only.

The first audit for the new financial year is a review of Emergency Response Driving, which is expected to take place in September.

Please contact Austin Page for any questions relating to the internal audit programme.