

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, Senior Finance Business Partner		
Presented By	Neil Cross - Chief Finance Officer		
Subject	Budget Review - April 2023		
Type of Report:	Information		

SUMMARY

This paper reports on expenditure against budget as at April 2023 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 2023

Executive Summary



Results for the period to April 2023

The month shows a deficit of £1.4m, £0.2m variance to Budget.

The final position shows a £2.3m variance to the prior year position which is predominantly down to the amount recognised under the Revenue Support Grant, the payment schedule for this financial year show them as flat phased across the year.

Pay Explanations

The Grey book pay award was confirmed for 2022-23 at 7% and a further award for 2023-24 at 5% will be implemented from July 2023. The Budget for 2023-24 had already been agreed and published before this decision had been made, therefore the Budget included in Grey book pay award for P1-P3 is set at 5%.

The Green book pay award for 2023-24 has not been confirmed and therefore the Budget does not currently include any pay award for this financial year.

Non Pay explanations

There are underspends showing in Premises and Equipment and Other costs and Services, these are due to timing of costs coming through.

Balance Sheet Statement and Cashflow Forecast

The Balance Sheet report on page 6 shows the key monthly rather than year to date movements.

Cash and cash equivalents decreased from £18.6m to £18.0m in the month.

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 Programme Management Board and Strategic Fleet Sub-Group. The budget for 2023-24 is £6.0m.

Other

There was one property sale in the month of £350k.



YTD Summary Income and Expenditure Statement to 30th April 2023

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 %
2,914	3,032	119	WholeTime Firefighters	2,968	-	74	3,042	3,002	3	38	3,043	1	0%	34	1%
667	605	(62)	On-Call Firefighters	686	-	-	686	678	-	-	678	(8)	(1%)	(8)	(1%)
128	134	5	Control	140	-	-	140	157	-	-	157	16	10%	16	10%
1,569	1,672	104	Support Staff	1,751	3.7	-	1,754	1,799	6	-	1,805	51	3%	49	3%
5,278	5,443	166	Total Employment Costs	5,545	3.7	74	5,623	5,636	9	38	5,683	60	1%	91	2%
201	158	(43)	Support Costs	123	-	-	123	115	-	33	148	25	17%	(9)	(6%)
788	830	42	Premises & Equipment	761	2.7	16	780	935	-	46	981	201	20%	174	18%
259	277	17	Other Costs & Services	201	-	-	201	288	-	8	296	95	32%	87	29%
273	296	23	Ill health pension costs	455	-	-	455	296	-	-	296	(159)	(54%)	(159)	(54%)
477	491	14	Financing Items	453	-	-	453	466	-	-	466	13	3%	13	3%
1,999	2,052	53	Total Other Costs	1,994	2.7	16	2,012	2,100	-	88	2,187	175	8%	106	5%
7,277	7,495	219	Gross Expenditure	7,539	6	90	7,635	7,736	9	125	7,870	234	3%	197	2%
(119)	(118)	1	Operational Income	(160)	-	-	(160)	(134)	-	-	(134)	26	(20%)	26	(20%)
7,158	7,378	219	Net Expenditure before Funding	7,379	6	90	7,476	7,602	9	125	7,736	261	3%	223	3%
			Funding												
(631)	(629)	1	Government Grants	(710)	-	-	(710)	(695)	-	-	(695)	15	(2%)	15	(2%)
(2,927)	(2,927)	-	Revenue Support Grant	(806)	-	-	(806)	(806)	-	-	(806)	(0)	0%	(0)	0%
(1,266)	(1,266)	-	National Non-Domestic Rates	(1,324)	-	-	(1,324)	(1,461)	-	-	(1,461)	(137)	9%	(137)	9%
(49)	-	49	Council Tax Collection Account	(137)	-	-	(137)	-	-	-	-	137	-	137	-
(2,809)	(2,809)	0	Council Tax Precept	(3,019)	-	-	(3,019)	(3,019)	-	-	(3,019)	-	-	-	-
(1)	-	1	Council Tax Collection Impact	(13)	-	-	(13)	(13)	-	-	(13)	-	-	-	-
(7,683)	(7,631)	52	Total Funding	(6,008)	-	-	(6,008)	(5,993)	-	-	(5,993)	15	(0%)	15	(0%)
(525)	(253)	272	Funding Gap / (Surplus)	1,371	6	90	1,467	1,609	9	125	1,743	276	16%	238	14%
(441)	(500)	(59)	Cont'ns to/(from) General Bals	-	-	-	-	-	-	-	-	-	-	-	-
(441)	(500)	(59)	Cont'ns to/(from) Earmarked Reserves	0	(6)	(90)	(96)	-	(9)	(125)	(134)	(37)	-	(0)	0%
(441)	(500)	(59)	Total Contribution to/(from) Reserves	0	(6)	(90)	(96)	-	(9)	(125)	(134)	(37)	-	(0)	0%
(966)	(754)	212	Net Gap / (Surplus)	1,371	0	-	1,371	1,609	-	0	1,609	238	-	238	-

Period Summary Income and Expenditure Statement to 30th April 2023



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 %
2,914	3,032	119	Wholetime Firefighters	2,968	-	74	3,042	3,002	3	38	3,043	1	0%	34	1%
667	605	(62)	On-Call Firefighters	686	-	-	686	678	-	-	678	(8)	(1%)	(8)	(1%)
128	134	5	Control	140	-	-	140	157	-	-	157	16	10%	16	10%
1,569	1,672	104	Support Staff	1,751	3.7	-	1,754	1,799	6	-	1,805	51	3%	49	3%
5,278	5,443	166	Total Employment Costs	5,545	3.7	74	5,623	5,636	9	38	5,683	60	1%	91	2%
201	158	(43)	Support Costs	123	-	-	123	115	-	33	148	25	17%	(9)	(6%)
788	830	42	Premises & Equipment	761	2.7	16	780	935	-	46	981	201	20%	174	18%
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1,999	2,052	53	Total Other Costs	1,994	2.7	16	2,012	2,100	-	88	2,187	175	8%	106	5%
7,277	7,495	219	Gross Expenditure	7,539	6	90	7,635	7,736	9	125	7,870	234	3%	197	2%
(119)	(118)	1	Operational income	(160)	-	-	(160)	(134)	-	-	(134)	26	(20%)	26	(20%)
7,158	7,378	219	Net Expenditure	7,379	6	90	7,476	7,602	9	125	7,736	261	3%	223	3%
(631)	(629)	1	Government Grants	(710)	-	-	(710)	(695)	-	-	(695)	15	(2%)	15	(2%)
(2,927)	(2,927)	-	Revenue Support Grant	(806)	-	-	(806)	(806)	-	-	(806)	(0)	0%	(0)	0%
(1,266)	(1,266)	-	National Non-Domestic Rates	(1,324)	-	-	(1,324)	(1,461)	-	-	(1,461)	(137)	9%	(137)	9%
(49)	-	49	Council Tax Collection Account	(137)	-	-	(137)	-	-	-	-	137	-	137	-
(2,809)	(2,809)	0	Council Tax Precept	(3,019)	-	-	(3,019)	(3,019)	-	-	(3,019)	-	-	-	-
(1)	-	1	Council Tax Collection Impact	(13)	-	-	(13)	(13)	-	-	(13)	-	-	-	-
(7,683)	(7,631)	52	Total Funding	(6,008)	-	-	(6,008)	(5,993)	-	-	(5,993)	15	(0%)	15	(0%)
(525)	(253)	272	Funding Gap / (Surplus)	1,371	6	90	1,467	1,609	9	125	1,743	276	-	238	-
-	-	-	Cont'ns to/(from) General Bals	-	-	-	-	-	-	-	-	-	-	-	-
(441)	(500)	(59)	Cont'ns to/(from) Earmarked Reserves	-	(6)	(90)	(96)	-	(9)	(125)	(134)	(37)	28%	-	-
(441)	(500)	(59)	Total Contribution to/(from) Reserves	-	(6)	(90)	(96)	-	(9)	(125)	(134)	(37)	28%	-	-
(966)	(754)	212	Net Gap / (Surplus)	1,371	0	-	1,371	1,609	-	0	1,609	238	-	238	-

Operational Income



Operational Income	YTD Actual £	YTD Budget £	Variance YTD £	Variance YTD %	Current Full Year Budget £	Comments
Cycle to Work Scheme	(2,123)	(2,917)	(794)	27%	(35,004)	
Childcare Vouchers	(1,230)	(2,500)	(1,270)	51%	(30,000)	
Sales of Vehicles	0	0	0	0%	0	
Canteen Income	(9,338)	(6,500)	2,838	(44%)	(78,000)	
Sale of Vehicle Spares	(4,163)	(7,500)	(3,337)	44%	(90,000)	
Aerial Sites	(11,250)	(9,583)	1,667	(17%)	(114,996)	
Solar Panel Income	(25)	(5,000)	(4,975)	99%	(60,000)	
Hydrant Tests	(2,235)	(7,500)	(5,265)	70%	(90,000)	
Lease Cars - Employee Contributions	(337)	(500)	(163)	33%	(6,000)	
General Sales	(7,034)	0	7,034	0%	0	
Service Charges	(34)	(38)	(4)	11%	(456)	
Secondments	(41,688)	(15,250)	26,438	(173%)	(183,000)	
Community Safety General	(6,000)	(6,527)	(527)	8%	(78,324)	
Labour Credit	6,318	(7,500)	(13,818)	184%	(90,000)	
Section 13/16	684	(5,000)	(5,684)	114%	(60,000)	
Provision of Hire Vehicles & Equipment	(2,090)	0	2,090	0%	0	
Interest Received Short Term Investments	(36,918)	(12,500)	24,418	(195%)	(150,000)	
Events Income	(1,018)	(9,592)	(8,575)	89%	(115,104)	
Community Safety Youth Work	(1,305)	0	1,305	0%	0	
Shared Services Income	(20,630)	(20,834)	(204)	1%	(250,008)	
Other Miscellaneous Income	(19,389)	(14,289)	5,100	(36%)		
Total Operational Income	(159,805)	(133,530)	26,275	(20%)	(1,430,892)	

Specific Government Grants Income

Specific Government Grants	YTD Actual £	YTD Budget £	Variance YTD £	Variance YTD %	Current Full Year Budget £	Comments
Specific Government Grants						
Addn Pens Grant Accr	(293,045)	(293,045)	(0)	0%	(3,516,545)	Central Govt. Grant for Pensions - increase in Employers contribution £102k higher from prior year release
DCLG BRR 2022-23	(241,674)	(241,674)	(0)	0%	(2,900,088)	Business Rate relief reclassified as part of Section 31 grant from funding, additional leisure and hospitality relief
USAR Grant 2022-23	(71,452)	(71,380)	72	(0%)	(856,560)	
Firelink Grant 2022-23	(30,561)	(31,704)	(1,144)	4%	(380,453)	Communications Network (Firelink) grant and New Risk Mosaic programme funding.
Services Grant (One off investments) 2022-23	(53,333)	(53,333)	(0)	0%	(640,000)	Grant of circa £688k to fund one off investments, the funding is being released as costs are incurred.
Protection Uplift Grant release	(20,263)	(4,117)	16,146	(392%)	(49,404)	PU Grant (Grenfell Grant) released against ringfenced spend, Budget based only on expected staff cost.
MTA		0	0	0%	0	MTA is part of new dimensions S31 grant and will be released against costs
Other Grant Income		0	0		0	Home Office grant in relation to internal Audit costs (Redmond review grant offset monthly against audit fees).
Subtotal-Govt Grants	(710,328)	(695,254)	15,074	2%	(8,343,049)	

Balance Sheet - 30th April 2023

	30th Apr 2023	31st Mar 2023	Variance YTD £000's
	£000's	£000's	
Property, plant & equipment			
Land and buildings	124,896	124,896	-
* Vehicles, plant & equipment	10,603	10,603	-
Assets under construction	2,080	2,074	6
Long term assets	137,579	137,098	481
Inventories	462	443	19
Short term debtors	2,473	2,290	183
Cash and cash equivalents	18,060	18,604	(543)
Assets held for sale	-	365	(365)
Current assets	20,995	22,177	(1,182)
* Short term borrowings	-	-	-
Short term creditors	(10,338)	(11,859)	1,522
Grants received in advance	(3,010)	(1,303)	(1,707)
Current liabilities	(13,348)	(13,163)	(186)
Long term borrowing	(23,500)	(23,500)	-
Provisions	(979)	(979)	-
* Pension liability - LGPS	11,146	11,146	-
Pension liability - FPS	(580,729)	(580,729)	-
Long term liabilities	(594,062)	(594,062)	-
NET LIABILITIES	(448,836)	(447,950)	(886)
Usable reserves			
General fund	(4,657)	(3,532)	(1,125)
Earmarked general fund reserves	7,006	7,102	(96)
Capital receipts reserve	16,091	15,741	350
Usable reserves	18,439	19,311	(871)
Unusable reserves			
Revaluation reserve	39,563	39,759	(196)
Capital adjustment account	65,785	65,604	181
* Holiday pay account	(2,622)	(2,622)	-
* Collection fund adjustment account	(418)	(418)	-
Pension reserve	(569,583)	(569,583)	-
Unusable reserves	(467,275)	(467,260)	(15)
TOTAL RESERVES	(448,836)	(447,950)	(886)

* Balances adjusted at year end only.

Key Movements

Fixed Assets:

- Increase in Assets under construction of £6k for the month. There is low expenditure in the month due to accrual reversals for invoices relating to March.

Current Assets:

- Increase in short term debtors due to movements in working capital.
- £6.7m decrease in cash and cash equivalents as cash outflows exceeded inflows for the month, as seen in the cashflow on page 8.
- One property sold in the month, reducing assets held for sale.

Current Liabilities

- No short term borrowings, as the next loan payment is due in 2025.
- Short term creditors have reduced by £1.5m due to a reduction in accruals for Grey book pay award arrears paid in the month and payment of March's PAYE liability.
- Grants received in advance have increased by £1.7m due to the Business Rates Retention scheme (S31 grant) received in the month relating to the whole year.

Long-term Liabilities:

- No movement in long-term liabilities in the month.

Reserves:

Movements in Usable Reserves:

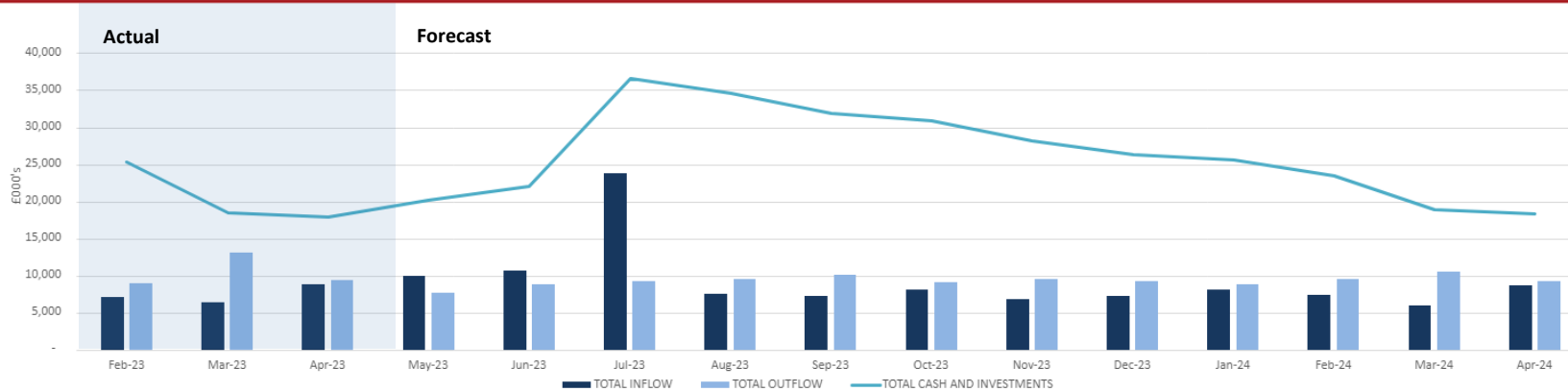
- The movements in General and Earmarked Reserves tie back to the summary Income & Expenditure statement on page 3.

Movements in Unusable Reserves:

- No movement in the revaluation reserve in the month.

- The movement in the Capital Adjustment Account reflect adjustments for MRP in the month offset by disposal movements.

Cashflow Forecast



COMMENTARY

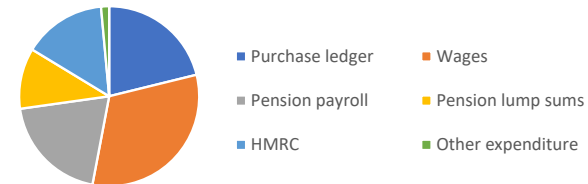
Total cash and investments at the end of April was £18.0m, down from £18.6m in March. Key inflows and outflows for the month are summarised below:

- Cash inflows include precepts of £3.6m and grants of £4.3m.
- Cash outflows include purchase ledger payments of £2.0m, which is within the expected range.
- The Authority holds investments of £15m, including £9m of fixed term investments in UK government gilts and bank deposits. The remaining investments are in money market funds.
- The Service complied with the Treasury Management Strategy this month.
- There was one day crewed housing sales in the month totalling £350k.

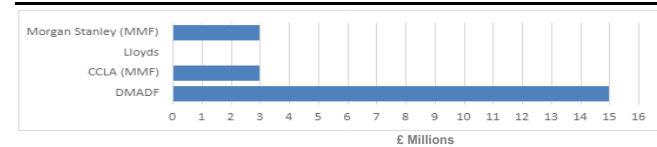
TREASURY MANAGEMENT INDICATORS

	Actual	Explanation of Indicators
Credit risk indicator	AAA	The average credit rating of investments must be A or greater.
Liquidity risk indicator	£18m	The target cash available within 3 months is £8.5m.
Monthly interest rate movement	0.20%	Change in average interest rate received.
Price risk indicator	£nil	The limit on the amount that can be invested beyond 12 months.
Refinancing rate indicator:		
<i>Under 12 months</i>	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.
<i>12 months and within 24 months</i>	0%	
<i>24 months and within 5 years</i>	9%	
<i>5 years and within 10 years</i>	64%	
<i>10 years and within 15 years</i>	28%	
<i>15 years and above</i>	0%	

EXPENDITURE ANALYSIS



INVESTMENTS



Essex County Fire & Rescue Service - Capital Expenditure as at 30th April 2023



Capital	Budget 2023/24 £'000	Carry Fwd 2022/23 £'000	Adjustment to Budget £'000	Forecast £'000	Actual Spend £'000
New Premises					
Service Workshops - New	500	-	-	500	-
Existing Premises					
Asset Protection	1,150	-	30	1,180	-
Asset Improvement Works Training Facilities Improvement	822	-	726	774	6
Wethersfield Replacement	500	-	-	500	-
Asset Improvement Works - Shoeburyness	-	330	-	330	-
Total Property	2,972	330	756	3,284	6
Equipment	939	24	113	1,076	-
Information Technology					
Projects	1,413	943	200	2,556	-
Total Information Technology	1,413	943	200	2,556	-
Vehicles					
New Appliances	-	5	-	5	-
Other Vehicles	720	-	1,001	1,721	-
Total Vehicles	720	5	1,001	1,726	-
Total Capital Expenditure	6,044	1,301	2,070	9,416	6

Essex County Fire & Rescue Service - Capital Expenditure as at 30th April 2023



* To be agreed at asset board

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

	Asset Life	Budget 2023/24 £	Carry Fwd 2022/23 £	Adjustment to Budget £	Forecast Expenditure 2023/24 £	Actual Spend £	Asset under construction Carry Fwd 2022/23 £
B113 - Vehicles							
Appliances (Pumping)	15	-	4,834	-	4,834	-	228,606
Off Road Vehicles	6	120,000	-	(120,000)	-	-	-
Officers Cars (Principal Officers)	3	80,000	-	(40,000)	40,000	-	-
Specialist rescue vehicle	6	100,000	-	-	100,000	-	-
Light Vans	6	160,000	-	275,000	435,000	-	-
Hose layer Replacement	12	260,000	-	-	260,000	-	-
Provided Cars	6	-	-	886,100	886,100	-	-
Total B113 - Vehicles		720,000	4,834	1,001,100	1,725,934	-	228,606
B116 - Operational Equipment							
Fitness Equipment		19,000	24,000	113,000	156,000	-	-
Defibrillators	8	120,000	-	-	120,000	-	-
Thermal Imaging Cameras	8	650,000	-	-	650,000	-	-
Air Mats	8	150,000	-	-	150,000	-	-
Ice Makers							
Total B116 - Operational Equipment		939,000	24,000	113,000	1,076,000	-	-
B114 - ICT Equipment							
<i>Digital & Data Strategy</i>							
DEVICES	3	225,000	-	-	225,000	-	-
NETWORK	3	-	236,000	-	236,000	-	56,195
<i>Other Projects</i>							
Station End Equipment	3	450,000	-	-	450,000	-	-
Control Project	7	738,450	706,580	-	1,445,030	-	475,037
Station Laptops	3	-	-	200,000	200,000	-	-
Total B114 - ICT Equipment		1,413,450	942,580	200,000	2,556,030	-	531,231

Essex County Fire & Rescue Service - Capital Expenditure as at 30th April 2023



* To be agreed at asset board

	Asset Life £	Budget 2023/24 £	Carry Fwd 2022/23 £	Adjustment to Budget £	Forecast Expenditure 2023/24 £	Actual Spend £	Asset under construction Carry Fwd 2022/23 £
B112 - Land & Building							
Lexden Workshops Relocation	20	500,000	-	-	500,000	-	-
Total B112 - Land & Building		500,000	-	-	500,000	-	-
B117 - Asset Improvements							
Asset Improvement Works - Shoeburyness	20	-	330,000	-	330,000	460	1,314,061
Wethersfield Replacement	20	500,000	-	-	500,000	-	-
Asset Protection Works - Training Facilities:							
Phase 3 - Harlow, Safron Waldon and Clacton	20	502,000	-	-	502,000	-	-
Phase 3 (E) - Clacton	20	232,000	-	-	232,000	-	-
Consultancy Support	20	40,000	-	-	40,000	5,560	-
Witham Working at Height	20	48,000	-	(48,000)	-	-	-
Total B117 - Asset Improvement		1,322,000	330,000	726,000	2,378,000	6,020	1,314,061
B118 - Asset Protection							
Confirmed Projects for 2023/24							
Basildon boilers/controls	20	140,000	-	-	140,000	-	-
Grays heater/controls	20	80,000	-	40,000	120,000	-	-
Braintree Refurb	20	50,000	-	(10,000)	40,000	-	-
Southend SDP boilers/heater	20	60,000	-	-	60,000	-	-
OCAT	20	150,000	-	-	150,000	-	-
SWF windows	20	150,000	-	-	150,000	-	-
AB Floors - Stansted	20	60,000	-	-	60,000	-	-
Wholetime Station Modernisation							
Orsett Station and FRA	20	600,000	-	-	600,000	-	-
Provision for limited capacity		(140,000)	-	-	(140,000)	-	-
B118 - Asset Protection		1,150,000	-	30,000	1,180,000	-	-
TOTAL FORECAST 2023-24		6,044,450	1,301,414	2,070,100	9,415,964	6,020	2,073,898



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: Internal and External Audit Recommendations Outturn movement from Budget	
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

Internal Audit recommendations and External Audit update



Financial Year	Audit Report Title	Owner	Total Recommendations		Completed Recommendations		Recommendations Outstanding		Recommendations outside of due date		Months Overdue		
			High	Medium	High	Medium	High	Medium	High	Medium			
2022/23	22/23 FM Code and Overtime	Chief Finance Officer	1	1	-	-	1	1	-	-	N/A		
2022/23	22/23 Cyber	Director of Corporate Services	1	3	-	-	1	3	-	-	N/A		
2022/23	22/23 Follow-Up	Director of Corporate Services	-	6	-	1	-	5	-	3	4 Months		
2022/23	22/23 Emergency Response Driving	Director of People Services	-	3	-	1	-	2	-	2	8 Months		
2021/22	21/22 Follow up	Chief Finance Officer	-	2	-	1	-	1	-	1	11 Months		
THIS UPDATE			2	15	-	3	2	12	-	6			
			17		3		14		6				
			Percentage complete				18%		Percentage overdue				43%
LAST UPDATE			1	14	-	2	1	12	-	3			
			15		2		13		3				
			Percentage complete				13%		Percentage overdue				23%

External Audit Update

The interim external audit has completed, and the Finance Team are working on the year end financial statements.

The draft accounts deadline is 31st May 2023, brought forward from July. This has been confirmed following an emergency consultation on this deadline. The Finance Team have carefully planned for this shortened timeframe, and have liaised with other departments, Essex County Council, actuaries and valuers to ensure all stakeholders are aligned on the shortened timeframe.

Internal Audit Update

The Change Management audit report has been received, achieving substantial assurance. The final audit of the 2022/23 audit plan is still ongoing, Efficiency Savings. This audit is focusing on how the Service tracks benefits and efficiencies - further work is required to provide sufficient assurance to the auditors.

One action was closed this month and there are six overdue recommendations. This is a result of several action with March deadlines not being achieved. Action owners have been reminded to progress their recommendations, and further meetings have been arranged with key stakeholders.

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

Outturn movement from Full Year Budget including Reserves



Description	2023-24 FY Budget £'000	YTD Actuals	2023-24 Expected FY Outturn position £'000	Movement from Budget to Outturn £'000	Variance of movement %	Expected monthly position based on Actual trends	Outturn position based on Actual trends	Variance of movement to projected outturn	Variance of movement to projected outturn %
Wholetime Firefighters	37,990	3,042	38,680	(690)	(2%)	3,042	36,502	2,178	6%
On-Call Firefighters	8,579	686	8,723	(144)	(2%)	686	8,238	486	6%
Control	1,957	140	2,295	(338)	(17%)	140	1,685	611	27%
Support Staff	18,270	1,754	18,176	95	1%	1,754	21,050	(2,874)	(16%)
Total Employment Costs	66,797	5,623	67,874	(1,077)	(2%)	5,623	67,474	400	1%
Other Service Expenditure									
Support Costs	1,924	123	1,924	-	-	123	1,481	443	23%
Premises & Equipment	11,834	780	11,834	-	-	780	9,359	2,475	21%
Other Costs & Services	3,294	201	3,294	-	-	201	2,413	881	27%
Ill Health Pension costs	2,184	455	2,184	-	-	455	5,455	(3,271)	(150%)
Financing Items	5,597	453	5,597	-	-	453	5,441	156	3%
Total Other Costs	24,833	2,012	24,833	-	-	2,012	24,150	683	3%
Gross Operating Expenditure	91,630	7,635	92,707	(1,077)	(1%)	7,635	91,624	1,083	1%
Operational income	(1,602)	(160)	(1,602)	-	-	(160)	(1,918)	316	(20%)
Net Expenditure	90,028	7,476	91,105	(1,077)	(1%)	7,476	89,706	1,399	2%
Funding									
Government Grants Income	(8,343)	(710)	(8,343)	-	-	(710)	(8,524)	181	(2%)
Revenue Support Grant	(9,671)	(806)	(9,671)	-	-	(806)	(9,670)	(1)	0%
National Non-Domestic Rates	(17,137)	(1,324)	(17,137)	-	-	(1,324)	(17,137)	-	-
Council Tax Collection Account		(137)		-	-	(137)		-	-
Council Tax Precepts	(53,267)	(3,019)	(53,267)	-	-	(3,019)	(53,267)	-	-
Council Tax Collection Impact		(13)		-	-	(13)	(152)	152	-
Cont'n's to/(from) Earmarked Reserves	(1,610)	(96)	(1,610)	-	-	(96)	(1,156)	(454)	28%
Total Funding	(90,028)	(6,105)	(90,028)	-	-	(6,105)	(89,906)	(122)	0%
Funding Gap/ (Surplus)		1,371	1,077	(1,077)		1,371	(200)	1,277	119%

Movement from YTD position to Outturn

