

EAST SUSSEX FIRE AND RESCUE SERVICE

Meeting	Policy and Resources Panel
Date	22 July 2021
Title of Report	Revenue and Capital Budget 2020/21 and Capital Programme 2020/21 to 2024/25 – Provisional Outturn
By	Duncan Savage – Assistant Director Resources/Treasurer
Lead Officer	Parmjeet Jassal – Interim Finance Manager

Background Papers	High Level Review of Revenue Budget 2020/21 and Capital Programme 2020/21 to 2024/25 Fire Authority Service Planning processes for 2021/22 and beyond – Revenue Budget 2021/22 and Capital Asset Strategy 2021/22 to 2025/26 Revenue and Capital Budget 2020/21 and Capital Programme 2020/21 to 2024/25 Monitoring at Month 11 (end of Feb 2021)
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Appendices	Appendix 1: Revenue Budget 2020/21 Objective Appendix 2: Savings Programme 2020/21 to 2024/25 Appendix 3: Capital Programme 2020/21 to 2024/25 Appendix 4: Capital Budget 2020/21 Appendix 5: Engineering Capital Budget 2020/21 Appendix 6: Reserves 2020/21 Appendix 7: Carry Forward Bids
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Implications

CORPORATE RISK		LEGAL	
ENVIRONMENTAL		POLICY	
EQUALITY IMPACT		POLITICAL	
FINANCIAL	✓	OTHER (please specify)	
HEALTH & SAFETY		CORE BRIEF	
HUMAN RESOURCES			

PURPOSE OF REPORT	To report on the Revenue and Capital Budget 2020/21 and Capital Programme 2020/21 to 2024/25 provisional outturn.
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EXECUTIVE SUMMARY

This is the sixth report to Members for the 2020/21 financial year and highlights the Provisional Outturn on the Revenue Budget 2020/21 and 5 year Capital Programme, approved by the Authority in February 2020 and the revised Capital Budget approved February 2021. There is the potential for the position to change as closedown continues and until the external audit of accounts is completed.

The provisional outturn is a net Revenue underspend to the sum of £386,000 (or 0.9% of the revised revenue budget), as summarised in Appendix 1. The three top variations, in absolute terms, are the transfer to reserves of £584,000 offset by underspends on Resources / Treasurer £396,000 and People Services £227,000.

The underspend of £386,000 is a favourable variation of £96,000 from the position identified in the last report to Policy and Resources Panel on 21 January 2021 of £290,000 underspend. This primarily reflects underspends and re-profiling of IT Strategy projects and charges for Finance related services coming in lower than expected, offset by overspends on injury pensions and reduced section 31 grant.

Most in-year pressures have been dealt with either through the use of contingency or service underspends. Ongoing pressure impacts were considered alongside other priorities, and where relevant, built into the budget 2021/22+ and approved by CFA in February 2021.

Actual savings achieved were £361,000 compared to the Savings Programme of £426,000, with the gap funded through contingency. Performance against the Savings Programme is summarised in Appendix 2 and detailed in section 3.

The overall 5 year Capital Programme 2020/21 to 2024/25 was revised to £22,647,000, at the meeting of the Fire Authority held on 11 February 2021. The provisional outturn is a balanced budget as detailed in Appendix 3. The Capital Programme will be updated in light of the actual outturn 2020/21 and outstanding adjustments relating to IRMP agreed in September 2021 in due course.

The current year Capital Budget was also revised to £2,295,000. The provisional outturn is gross expenditure of £2,225,000, £2,032,000 net including partner and grant fund contributions, resulting in a net variation of £263,000 of which £364,000 is slippage into 2021/22 and a net £101,000 in year overspend relating to RPE Project due to an incorrect revised budget which has been funded by additional drawdown from capital reserves. Detailed information is contained within section 6 and summarised in Appendix 4. The Fleet and

Equipment Capital Projects 2020/21 are detailed in Appendix 5.

The position on reserves shows an opening balance of £23,233,000 including an adjustment of £48,000 to fund the outturn 2019/20. Actual net drawdown is £658,000, a reduction of £11,561,000 compared to the planned net drawdown of £12,219,000. This results in a closing balance of £22,575,000, (£22,961,000 including provisional outturn £386,000), as detailed in section 7 and summarised in Appendix 6. There is a significant variation in revised drawdown from reserves (£2,722,000) between that reported at Month 11 and the provisional outturn, mainly due to reduced expenditure and re-profiling of projects e.g. ITG Strategy Reserve (£1,163,000) and transfers of remaining Grants to Earmarked Reserves (£715,000) as detailed in section 7.

There is a reduction in the interest receivable on the Authority's cash investments due to the Bank of England lowering its' base rates to invigorate the economy due to the impact of Covid-19. However, Interest received on the Authority's cash investments is confirmed at £107,000, resulting in a surplus of £32,000 when compared to the budget. Interest payments on fixed rate loans of £10,773,000 are unaffected. The loan of £75,000 which matured this year has been repaid, as detailed in section 8.

SLT members were invited to submit carry forward bids against the revenue provisional outturn of £386,000 underspend. The total value of bids received is £522,792, of which £174,960 is prioritised to deliver existing commitments and the remaining 211,040 to new pressures / commitments as summarised in section 9.

RECOMMENDATION

Policy and Resources Panel is recommended to note:

- (i) the provisional 2020/21 Revenue Budget outturn;
- (ii) the provisional Capital Programme outturn;
- (iii) the net drawdown from reserves during the year;
- (iv) the savings delivered in 2020/21;
- (v) cash balances invested at year end and borrowing repaid;
- (vi) the overspend in excess of 10% on the RPE project and the explanation for this

Policy and Resources Panel is recommended to approve:

- (vii) the Capital slippage of £364,000 into 2021/22;
- (viii) the funding of the Capital Overspend on RPE project of £135,000 and

- (ix) approve the use of the provisional Revenue outturn of £386,000 underspend (as set out in section 9)

1. **INTRODUCTION**

- 1.1 The Original Revenue Budget 2020/21 and Capital Strategy 2020/21 to 2024/25 was approved at the meeting of the Fire Authority on 13 February 2020. Revisions have taken place, as approved at subsequent Fire Authority meetings including at the latest one held on 11 February 2021.
- 1.2 This is the sixth report to Members for the 2020/21 financial year, and highlights the provisional outturn on the Revenue Budget 2020/21 and Revised Capital Budget 2020/21 and Capital Programme 2020/21 to 2024/25. It should be noted the provisional outturn is based on currently available information and is subject to External Audit.

	This P&R (Provisional Outturn)	Last P&R (Period 11)	Movement
	£'000	£'000	£'000
Revenue (see section 2)	(386)	(290)	(96)
Capital in year (see section 7)	(263)	(263)	0

- 1.3 The Revenue Budget 2020/21, approved by the Fire Authority in February was a net expenditure requirement of £39,737,000. This increased by £1,621,000 to £41,547,000 during the year mainly due to additional S31 grant £1,309,000 and Government grant for 75% losses on council tax and business rates due to Covid.
- 1.4 There is a net provisional underspend to the sum of £386,000, after the transfer of £496,000 to ITG reserve to finance CRM (as agreed at Fire Authority Feb 2021). This is a favourable variation of £96,000 to that previously reported (£290,000 underspend). The provisional outturn, which is subject to External Audit, is reflected in the Revenue Budget 2020/21 objective summary at Appendix 1 and detailed in section 2 below. The savings requirement for 2020/21 was £426,000 and £361,000 savings have been successfully delivered. The £65,000 savings not delivered have been fully funded from contingency in the current year and ongoing impacts are included within the budget setting process 2021/22, as detailed in Appendix 2 and section 4 below.
- 1.5 The five year Capital Strategy 2020/21 to 2024/25 was approved by the Fire Authority in February 2020 at £24,045,000 and revised to £24,492,000 including slippage of £447,000 brought forward from 2019/20 by Policy and Resources Panel at its meeting on 23 July 2020. At its meeting held on 11 February 2021, the 5 year capital programme was revised by the Fire Authority to £22,647,000. The revised 5 year Capital Programme is balanced, as detailed in Section 6 and summarised in Appendix 3. The Capital Programme will be updated in light of the provisional outturn 2020/21 and outstanding adjustments relating to IRMP subject to approval by Members today.
- 1.6 The Capital Budget for 2020/21 was also revised, by the Fire Authority, to £2,295,000 and the provisional outturn is gross expenditure of £2,225,000, net £2,032,000 including partner and grant fund contributions, resulting in a net variation of £263,000

(slippage £364,000, overspend £101,000) on the budget as detailed within Section 7 and summarised in Appendices 4 and 5.

- 1.7 The updated position on Contingency, Reserves, Borrowing and Investments and Carry Forward bids is provided at Sections 5, 7, 8 and 9 respectively.

2. REVENUE BUDGET COMMENTARY

- 2.1 The Revenue provisional outturn is an overall underspend of £386,000 (previously £290,000 underspend). This is a favourable variation of £96,000 from the forecasted underspend reported to Policy and Resources Panel on 29 April 2021. It reflects the Fire Authority's decision to transfer £496,000 into the IT Strategy Reserve from revenue as part of the additional funding required for the CRM Project. The provisional outturn is summarised across divisions in Appendix 1 and detailed explanations are provided below.

- 2.2 **People Services:** The provisional outturn is an overall net underspend of £227,000 (previously £210,000 underspend) as detailed below:

- 2.2.1 **Human Resources** – The provisional outturn is an underspend of £88,000 (previously forecasted at £70,000 underspend). This relates to underspend on staffing (£32,000), specialist G.P. (£20,000) referrals and flu vaccinations funded from contingency (£6,000). An allocation of £50,000 from contingency was made for Lead by Example training (£30,000) which will span two financial years and therefore, a carry forward of £30,000 is requested. Temporary funded roles to support our Covid 19 response, IRMP implementation and P21 are also in place.

- 2.2.2 **Health and Safety** – The provisional outturn is an underspend of £42,000 (previously forecasted at £40,000). The £23,500 for the Health and Safety business partner role funded from contingency as approved by November SLT, has underspent in full due to a delay in the appointment. Planned gym refurbishments were unable to take place due to Covid-19 and therefore has resulted in an underspend of £18,000 for which there is a carry forward bid.

- 2.2.3 **Training** – The provisional outturn is a net underspend of £97,000 (previously £100,000 underspend) which comprises mainly of an overall underspend of £145,000 on direct training including savings of £28,000 on the catering contract primarily as a result of the impact of Covid-19. This has been partially offset by purchase of equipment for training purposes £27,000 and net loss of training income of £21,000 after receipt of £43,000 from the Government's income loss compensation scheme.

- 2.3 **Resources/Treasurer:** The provisional outturn is an underspend of net £396,000 (previously reported as £242,000 underspend) as follows:-

- 2.3.1 **Treasurer:** The provisional outturn is an underspend of £34,000 (previously £15,000). This relates mainly to the Legal Services budget where there was an over accrual for outstanding charges for 2019/20 and an underspend in 2020/21. The savings at risk £15,000 and the budget calculation error of £24,000 were funded from contingency and the ongoing impact included in the budget setting process.

- 2.3.2 **ITG:** The provisional outturn is an underspend of £237,000 (previously £147,000) as detailed in the table below.

	Provisional Outturn	Month 11	Variation
	£'000	£'000	£'000
Delay in Corporate Wifi rollout	(33)	(33)	0
IT strategy (Multitone and bluelight XDMsoftware)	10	10	0
Credit from Trustmarque (enterprise agreement)	(15)	(15)	0
CRM licences delay in going live	(72)	(72)	0
ESFC IT Health Check delayed until next year	(33)	(33)	0
BT ceasing	(7)	(7)	0
Additional Adobe licences	3	3	0
BRR computer equipment recharge	(5)	0	(5)
TAIT (fireground radios)	(17)	0	(17)
Credit Aristi invoice IT health check	(17)	0	(17)
Deleted commitments	(18)	0	(18)
Remsdaq additional activity less than forecast	(6)	0	(6)
3i Studios for Estates less than forecasted	(4)	0	(4)
DCLG Firelink grant higher than budgeted	(11)	0	(11)
Lead Technical Architect 20% funded from ESMCP	(12)	0	(12)
TOTAL	(237)	(147)	(90)

At its' meeting on 3 September, the Fire Authority approved the ITG Strategy which had a funding shortfall of £110,000 in 2020/21 based on estimates provided in June. After careful review of the ITG strategy revenue budget and negotiations with suppliers, ITG can report this is now reduced to £10,000 (Multitone £6k and bluelight XDM software of £4,000). Savings have been secured relating to Trustmarque £15,000 due to Microsoft software licence cost coming in less than originally quoted, a 7 month delay in the rollout of Corporate wifi resulting in savings of around £33,000, CRM licences £72,000 savings due to the delayed roll-out and a planned delay in IT health check £33,000. Additional to the savings reported last time, various small obsolete commitments were able to be deleted £18,000, Credit was received for IT health check £17,000 and Lead Technical Architect was part funded from ESMCP project grant £12,000.

- 2.3.3 **Estates:** The provisional outturn is an underspend of £82,000 (previously £85,000). This is due to delays in the maintenance programme and identification and deletion of obsolete commitments which have led to underspends of around £300,000 offset by overspends on utilities £65,000, cleaning £48,000 and Consultants/Hired and Contracted services of £100,000.
- 2.3.4 **Procurement:** The provisional outturn is an underspend of £41,000 (previously £41,000). This is due to the consultancy budget (£19,000) not required this year and staffing vacancies (£22,000). These underspends will fund a change in structure in 2021/22 agreed by SLT.
- 2.3.5 **Finance:** The provisional outturn is an underspend of £2,000 (previously £46,000 overspend). Pressures arose during the year from the need to provide interim cover for the Finance Manager role which exceeded the budgeted cost for that role pending recruitment to the permanent vacancy. Additional agency resource was also appointed to provide management accounting capacity in the team until year end to

address increased workloads resulting from grant monitoring, an extended external audit, the need to provide additional support for projects and sickness absence cover. These pressures were funded from a vacant post, underspend relating to consultancy and recharge from East Sussex County Council relating to ORBIS costs coming in lower than expected. An underspend of £7,000 has arisen on internal audit charges due to fewer audit days being delivered and charged for than budgeted and part of this is requested for carry-forward to finance delayed audits in 2021/22.

- 2.3.5.1 **Insurance Renewal:** The renewal for insurance cover for 2020-21 provided by Fire & Rescue Indemnity Company (FRIC) is concluded which resulted in insurance costs being increased by 4.66% overall causing budget pressures of £28,000 in 2020/21 and £40,000 in 2021/22. The in-year pressure is funded through contingency whilst 2021/22 pressure has been included within the budget setting process. The increase in costs reflects primarily market conditions and the impact of current global economic uncertainty on liability cover.
- 2.3.5.2 **External Audit Fees:** Our external auditors Ernst & Young (E&Y) have confirmed a fee variation of c£5,000 for additional work during the audit of the 2019/20 accounts (subject to PSAA approval) which is approved to be funded through contingency. They have also advised of a significant proposed fee variation for 2020/21 which again is subject to approval by Public Sector Audit Appointments Ltd (PSAA), the body who must approve any fee variation. The future year's impact has been included in the MTFP. A provision of £27,553 has been made in 2020/21 for this purpose.
- 2.4 **Planning and Improvement:** The provisional outturn is an overall underspend of £84,000 (previously underspend of £86,000).
 - 2.4.1 **Communications** – The provisional outturn is an underspend of £40,000 (previously £41,000) comprised of: communications staffing budget (£10,000), Hire of rooms for staff awards (£10,000) and adverts, printing and publicity (£20,000).
 - 2.4.2 **Project Management Office** – The provisional outturn is an underspend of £12,000 on employees (previously £10,000). Work has concluded on the PMO budget which identified an error of net £32,000 compared to the structure agreed by SLT November 2019. SLT in November 2020, approved the funding of the £32,000 shortfall from contingency in 2020/21 and future year's shortfall is built into the MTFP. In addition a recharge to the CRM Project budget for the use of Business Analyst resource has also been agreed.
 - 2.4.3 **Democracy** - The provisional outturn is an underspend of £25,000 (previously underspend £35,000) and relates to vacancies of £20,000, staff car allowances and subscriptions £5,000. The underspend of £10,000 on Member travel and conferences was transferred to contingency, as approved by December SLT.
- 2.5 **Safer Communities:** The provisional outturn is an underspend of £180,000 (previously £143,000 underspend).
 - 2.5.1 Work has been concluded to identify the ongoing impact of posts that were not properly reflected in the budget and the position has been resolved for 2021/22 following the Community Safety restructure, and where relevant, in the ongoing budget.

2.5.2 The work to establish the current financial position taking account of budgeting at competent versus development posts, use of overtime and fixed term contracts to provide front line cover has been concluded. The Service has around £269,000 surplus budget due to all posts being budgeted at competent levels which is being utilised to finance the shortfall on employer's pension contributions of circa. £160,000. £7,000 of dry-riser income loss was compensated by Government grant.

2.5.3 When presenting the provisional outturn over the sub divisions within Community Safety, this shows that there are relatively small overspends in the Central area and Community Safety as summarised in the table below. This is mainly due to fixed term contracts covering whole time staff absences and an increase in retained operational hours. These are being mitigated, partly through reduced overtime in the Areas and with the majority of savings generated in Business Safety due to issues with recruitment in whole-time and support staff. The variation between Month 11 and provisional outturn is an increase in underspend of £37,000, mainly relating to unused budget for IRMP staffing funded from contingency (£6,000), ESMCP grant covering one month of wholetime officer (£1,500) and remaining (£29,500) due to reduced costs in pay. £70,000 swing in both East and West is due to a re-coding of whole-time staff to the correct stations.

	Budget	Projected Outturn	Month 12 Variation	Month 11 Variation
	£'000	£'000	£'000	£'000
AD Safer Communities	161	147	(14)	12
East	5,435	5,382	(53)	17
West	7,818	7,810	(8)	(78)
Central	5,355	5,447	92	106
Business Safety	1,666	1,361	(305)	(312)
Community Safety	839	947	108	112
Total Safer Communities	21,274	21,094	(180)	(143)

2.6 **Operational Support & Resilience:** The provisional outturn is an underspend of £138,000 (previously £126,000) underspend as follows:

2.6.1 **AD OSR:** £4,000 (previously £10,000) savings on salaries including pension.

2.6.2 **Operational Policy & Planning:** The Operational Support provisional outturn is an underspend of £113,000 (previously £79,000). This comprises of an underspend of £93,000 due to delays to specialist training, hydrants £27,000 and Wholetime pay £5,000. This is offset by overspends on Support salaries of £12,000.

2.6.3 **East Sussex Fire Control: Balanced budget.** Funding from reserves of £623,000 was allocated to this service during budget setting 2020/21 in addition to the base budget. Savings of £37,000 were secured due to premises costs being lower than budgeted for the Control Room. In addition, only £19,000 was required of the £77,000

I.T. budget set aside for SCC exit costs. This meant that we could reduce the reliance, and therefore, drawdown on reserves by a total of £95,000 and retain this amount for use on other priorities.

- 2.6.4 **Engineering** – The provisional outturn is an underspend of £20,000 (previously projected balanced budget). This is made up of a shortfall on income of £20,000 (sale of vehicles), £30,000 overspend on vehicle maintenance and equipment and £4,000 net other. However, due to Covid-19 and reduced mileage, an additional underspend of £74,000 on fuel has occurred and helped to offset the £54,000 overspend.

The earlier underspend on Fuel of £20,000 due to the Covid-19 situation resulting in reduced mileage and the BP free fuel offer was transferred to contingency as approved by October SLT.

A review of all commitments against the repairs and maintenance budget was concluded by Service Managers. This identified and cancelled obsolete commitments to the sum of around £60,000. Service Managers have been instrumental in reviewing all parts of the budget including investigating known and new pressures that have come to light and taken appropriate actions so that the overspend in 2019/20 was not repeated.

- 2.7 **CFO:** The provisional outturn is an overspend of £54,000 (previously overspend of £50,000). This is due to an overlap on the interim ACFO appointment, payments relating to unused annual leave £12,000, resolution of a taxation issue as agreed by Principal Officer Appointment Panel £25,000 and £13,000 on the CFOA subscription. The ongoing shortfall on CFOA subscription has been addressed through budget setting for 2021/22.
- 2.8 **Treasury Management:** The provisional outturn is a net surplus of £18,000 (previously £32,000). Interest rates on investments have reduced considerably following the reduction in the Bank of England base rate. Although the interest received will be considerably reduced compared to previous years, it has met the £75,000 interest budget and delivered additional income of £32,000. This is partially offset due to MRP costs being £14,000 over budget.
- 2.9 **Non Delegated Costs:** The provisional outturn is an overspend of £75,000 (previously £24,000). This is mainly due to miscellaneous income that has not been collected (£5k), overspends on ill health/ injury pension (£43k) and LGPS secondary pension (£20k). These are not controllable costs and known ongoing impact was dealt with as part of budget setting 2021/22. SLT agreed to the funding of scheme sanction charges (£11,000) through contingency.
- 2.10 **Corporate Contingency:** This budget is intended to provide some flexibility for SLT to manage in-year budget pressures and was set at £454,000 for 2020/21. This increased to £544,000 during the year, following approvals by SLT, and funded identified pressures of £532,000 leaving £22,000, as detailed in section 5.
- 2.11 **Covid-19:** The Authority incurred additional expenditure of £831,000 as a result of responding to the Covid-19 pandemic, primarily on employees £443,000, PPE £210,000, building maintenance, waste disposal and cleaning £120,000, I.T. £58,000 which has been fully funded by Government grant. Covid-19 grants totalling £865,000 were received during the year, of which £129,000 was as a result of a round

2 bid, and the unspent balance of £34,000 has been transferred to an earmarked reserve to be used to offset Covid-19 costs in 2021/22.

2.12 **Transfer to and from Reserves:** there is a net variation of £589,000 which is mainly due to the transfer of £496,000 to ITG earmarked reserve to finance updated requirements on CRM, transfer of Business Rates and Council Tax losses 75% grant of £89,000 for use in the next 3 financial years less a reduction of £5,000 drawdown for Control Centre.

3. SAVINGS PROGRAMME 2020/21

3.1 Appendix 2 summarises the savings requirement 2020/21 of £426,000. Of this figure, £361,000 savings were successfully delivered, whilst £65,000 at risk savings were funded through contingency in 2020/21 and future year's impacts have been built into the 2021/22+ budget setting.

- (iii) Management restructure - £5,000 (ongoing) is at risk due to the outcome of the Principal Officer Appointment Panel review of senior officer terms and conditions. This was funded from contingency;
- (ii) Personal Protective Equipment - £20,000 (ongoing) is at risk due to the continuing use of FTCs and assistant instructors at STC and was funded from contingency.
- (iii) FPS Admin to WYPF - £10,000 is at risk due to an incorrect amount being included in the contract and was funded from contingency.
- (iv) Maritime Savings - £30,000 (one-off) due to the pay protection period for Maritime Allowance at Newhaven is likely to extend to the end of the financial year. This was funded from contingency.

Through the NFCC / HO Covid-19 monitoring we have tracked a number of budgets where Covid-19 has resulting in underspends as follows based on the period April – March 2021:

- Training = £145,000 of which £72,000 was set out in the agreed Training Recovery Plan
- Specialist Training = £93,000 as reported by Ops P&P
- Fuel = £94,000 of which £20,000 for the first 6 months was transferred into contingency
- Travel & Subsistence = £50,000 of which £35,000 was transferred to contingency.
- Member Expenses & Conferences = £10,000 was transferred to contingency.

4. GRANTS AND FEES & CHARGES INCOME COMPENSATION SCHEME

4.1 The Government has awarded the following grants for use on specific purposes and your officers will ensure these are delivered in accordance with grant conditions:

- 4.2 **Covid-19:** This is to alleviate an increase in expenditure and shortfall in income relating to Covid-19. £137,000 was allocated toward the end of 2019/20 and almost all (£136,000) was brought forward in an earmarked reserve for 2020/21. The new allocation for 2020/21 was £865,000 including bids, and net expenditure totalled £831,000 resulting in a carry forward of £34,000 into 2021/22. This means there is £170,000 in total to use towards Covid-19 related costs in 2021/22.
- 4.3 **Surge Protection Grant Funding:** The allocation for this Service of £510,000 (£314,000 Protection Uplift, £196,000 Building Risk and Review) is specifically to deal with inspections for high rise buildings and other high risk buildings. The grant conditions have been received, including the deadline of December 2021 by which the high rise element of the grant must be spent. A project group has been set up and a delivery plan drawn up to ensure full use of the grant. The grant has been received in full, £155,000 spent during the 2020/21 financial year, resulting in £355,000 carried forward into future years.
- 4.4 **Grenfell Infrastructure Fund:** The allocation of £67,944 is to help support FRS to put in place a local Grenfell Inquiry recommendations co-ordination function which will help co-ordinate local activity and support the national work led by the NFCC; drive progress on local improvements and ensure funding for smoke-hoods and other technical investments. The grant has been received in full, £21,000 spent during the year resulting in £47,000 carried forward into 2021/22.
- 4.5 **Accreditation:** The allocation of £22,737 is to support FRSs in embedding the updated Competency Framework for Fire Safety Regulators published in February 2020, enhancing current levels of competence and assisting officers in achieving accreditation through registration with a professional body. All of the funding has been carried forward via reserves.
- 4.6 **Fire Fighter Pension Scheme:** The allocation of £1,734,984 is used towards the shortfall in employer's pension contributions and is fully spent.
- 4.7 **Government Income Compensation Scheme for Fees and Charges:** The Government launched a compensation scheme which provided for net budgeted fees and charges income loss due to the impact of Covid19 in accordance with the scheme principles. There is a 15% deductible on budget and 75% of income loss thereafter is compensated. Three submissions were made during the year covering April to March, securing £50,000.

5. CONTINGENCY 2020/21

- 5.1 The Fire Authority maintains a contingency in order to assist it in managing one-off unforeseen pressures and making investments within the financial year. At its' meeting held in February 2020, the Fire Authority agreed a contingency of £454,000 for the 2020/21 financial year.
- 5.2 The contingency increased by £100,000 during the financial year, as approved by SLT and brought the total amount available in 2020/21 to £554,000. This included the transfer of £35,000 underspend on travel and subsistence, £35,000 provided for the inspection delayed until the next financial year, £20,000 underspend on fuel covering April to September and £10,000 underspend on Member expenses and

conferences due to Covid-19. Commitments approved during the year totalled £532,000, resulting in a remaining balance of £22,000 as detailed in the table below.

		£'000
Opening Balance 1 April 2020	AD	454
Travel & Subsistence Underspend approved by SLT on 20 August	All	35
Inspection Budget no longer required approved by SLT on 17 September	LR	35
Fuel savings April to September approved by SLT on 15 October	MM	20
Members Expenses and Conferences Underspend approved by SLT on 17 December	LR	10
Total Available		554
Maritime saving at risk	MM	30
Pension manager extension	HSY	45
Training and Assurance Secondment	HSY	60
GM ORR extension	LR	47
Swift Water Rescue	MM	10
New Workwear	DS	60
IRMP consultation	LR	30
Leadership & Behavioural framework	HSY	50
10 Internal Audit days (Approved SLT / S&A April 2020)	DS	4
NFCC VFM Framework (Approved SLT June 2020)		6
Scheme Sanction Charges	All	11
Senior Management saving at risk	DS	5
PPE saving at risk	DS	20
WYPF saving at risk	DS	10
Budget calculation error	DS	24
IRMP - HR Post x 6 months	JK	25
Flu vaccinations	HSY	6
Health and Safety temporary business partner	HSY	24
Fire & Rescue Indemnity Company (FRIC) Insurance Renewal 2020-21	DS	28
External audit fee increase 2020-21	DS	5
PMO budget calculation error	LR	32
Total Commitments		532
Amount Remaining end March 2021		22

6. **CAPITAL PROGRAMME COMMENTARY**

- 6.1 The original 2020/21 Capital Budget and five year Capital Strategy of £24,045,000 was approved by the Fire Authority in February 2020. The Fire Authority on 11 February 2021 approved the original 2021/22 Capital Budget and five year Capital Strategy, and in doing so, revised the 2020/21 Capital Budget and five year Capital Strategy 2020/21 to 2024/25 to the level of £22,647,000.
- 6.2 The revised Capital Programme is funded by: Capital Receipts £8,163,000, Revenue Reserves £4,295,000, Planned Revenue contributions £1,356,000, Internal Borrowing £384,000, CIL £289,000 and New Borrowing £8,160,000 as shown in the table below. Overall, the revised 5 year Capital Programme has come in balanced, as summarised in Appendix 3.

	2020/21	2021/22	2022/23	2023/24	2024/25	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Revised Programme CFA 11 February 2021	2,295	6,105	7,682	3,673	2,892	22,647
Funded by:						
Capital Receipts Reserve	1,939	5,991	233	0	0	8,163
Capital Programme Reserve	0	0	3,209	500	500	4,209
Revenue Contributions to Capital	0	0	452	452	452	1,356
BR Pilot Economic Reserve		86	0			86
CIL	0	0	289	0	0	289
MRP / Internal Borrowing	356	28	0	0	0	384
New Borrowing / Need to Borrow	0	0	3,499	2,721	1,940	8,160
Updated Capital Programme	2,295	6,105	7,682	3,673	2,892	22,647

- 6.3 A review of the Capital Programme found that all IRMP related capital approvals are incorporated apart from the purchase of 4 pool cars at a total value of £72,000 and purchase of new equipment £70,000. The budget holder has advised that the planned purchases of 2 pool cars and equipment in 2020/21 will not take place until future years. Therefore, it is proposed the outstanding IRMP capital budget be included in the Capital Programme for which Member approval is sought in the Month 2 monitoring report elsewhere on the agenda today, as shown in the table below.

	2020-21	2021-22	2022-23	2023-24	Total
	£'000	£'000	£'000	£'000	£'000
Purchase of pool cars - original	36	36	0	0	72
Purchas of equipment - original	35	0	0	35	70
Purchase of pool cars - revised	0	36	36	0	72
Purchas of equipment - revised	0	35	0	35	70

- 6.4 **Capital Funding:** The sale of the old Fort Rd site in Newhaven to Lewes District Council for £525,000 is proceeding with a 10% deposit received and the balance due subject to planning next year. The disposal of the ARP formerly based at Eastbourne has been concluded in line with the IRMP decision and realised a capital receipt of £120,000 in the financial year. The ARP will be replaced at Eastbourne by an additional pumping appliance and the ALP formerly based at Hastings (which will be replaced by a new vehicle in February 2021). The Service has also been successful in its bid for Community Infrastructure Levy (CIL) funding from Lewes District Council. £289,000 has been awarded which will part fund the planned enhancements at Barcombe and Seaford Fire Stations, reducing the need for future borrowing.

The revised Capital Budget for 2020/21 was approved by CFA on 11 February 2021 at £2,295,000 (Estates £624,000, Fleet £1,671,000). Gross expenditure incurred was £2,225,000, net £2,032,000 following partner and grant fund contributions resulting in a provisional outturn variation of £263,000 (Estates £58,000, Fleet & Equipment £205,000) of which a net £364,000 is to slip into 2021/22, subject to Member approval today, and the remainder is a net overspend of £101,000 which has been funded by additional drawdown from capital reserve, as summarised below and detailed in Appendix 4.

	Slippage	Overspend	Total
	£'000	£'000	£'000
Estates	(58)	0	(58)
Fleet	(306)	101	(205)
Total	(364)	101	(263)

6.5 **Estates / Property:** The provisional outturn is a variation of £58,000, all of which is slippage into 2021/22.

6.6 **Fleet and Equipment:** The provisional outturn is net £205,000 variation, of which £306,000 is slippage into 2021/22 and net £101,000 overspend which has been funded through additional drawdown from capital reserve, as summarised below and detailed in Appendices 4 and 5. This is mainly due to the forecast for the RPE Project being incorrect at budget setting and the capital programme being revised (incorrectly) accordingly leading to an overspend of £135,000 (13.7%) against a revised budget of £983,000. As this exceeds 10% then under Financial Regulations it must be formally reported to the Fire Authority. However, it should be noted that the overspend against the original scheme budget was only £10,000 (0.9%).

7. **RESERVES 2020/21**

7.1 The Fire Authority maintains Reserves in order to assist it in managing its specific spending plans across the financial year (Earmarked Reserves), making provisions for the financial risks it faces (General Fund Reserves) and making investments (Capital Receipts Reserve).

7.2 The opening balance at 1 April is £23,233,000 including a contribution from general fund reserve of £48,000 to finance the provisional net overspend 2019/20 as approved by Policy and Resources Panel on 23 July 2020.

7.3 Actual net transfers from reserves total £658,000 compared to planned net drawdown of £12,219,000. This is a net reduction in drawdown of £11,561,000 resulting in a closing balance at 31 March 2021 of £22,575,000 (£22,961,000 including provisional outturn of £386,000), as summarised in the table below and detailed over individual reserves in Appendix 6.

	Balance @ 1 April 2020	Planned Net Transfers 2020/21	Actual Net Transfers 2020/21	Net change	Provisional Outturn Balance @ 31 March 2021
	£'000	£'000	£'000	£'000	£'000
Earmarked Reserves	13,808	(6,720)	779	7,499	14,587
General Fund	1,869	41	91	50	1,960
Total Revenue Reserves	15,677	(6,679)	870	7,549	16,547
Total Capital Reserves	7,556	(5,540)	(1,528)	4,012	6,028
Total Usable Reserves	23,233	(12,219)	(658)	11,561	22,575

7.4 There is a significant variation in revised drawdown from reserves (£2,722,000) between that reported at Month 11 and the provisional outturn, mainly due to the reduced requirement on ITG strategy reserve (£1,163,000), Improvement and Efficiency reserve (£200,000), Capital Receipts Reserve (£276,000), Business rates reserves (£224,000), Earmarked Reserves due to reduced expenditure on Control

Centre and SCC Exit costs (£145,000) and transfers of unused Grants to Earmarked Reserves (£867,000).

7.5 The net changes are explained in section 7.6 below. Work has concluded with budget managers to confirm the actual use of revenue and capital reserves in 2020/21. The joint working between P21, ITG and Finance has identified a reduced requirement on reserves this year in relation to the P21 project at £1.750m.

7.6 The main reasons for the overall net reduction in actual drawdown from reserves of £11,561,000 are as follows:-

7.6.1 Earmarked Reserves Reduction in Net Drawdown of **£7,499,000**

- **£170,000** - No call on Covid-19 tranche 1 grant funding 2019/20, brought forward as a reserve of £136,000 into 2020/21 plus a net underspend of £34,000 Covid grant received during 2020/21 towards eligible expenditure.
- **£1,309,000** - transfer of the recently notified level of business rates deficits from Districts and Boroughs and compensating Section 31 grant to the Business Rate Relief (BRR) reserve to finance shortfalls in 2021/22 arising from Covid-19 (previously £1.415m).
- **£89,000** - transfer of government grant to cover estimated 75% loss of business rates (£4,000) and council tax (£85,000) income arising from Covid-19 to finance budgeted shortfalls 2021/22 to 2023/24.
- **£425,000** - Protection uplift grants (BRR, Grenfell Infrastructure, Accreditation & RPL and Protection Uplift) to complete delivery plans in line with grant criteria.
- **£1,788,000** - no drawdown requirements in 2020/21 on ESMCP ESFRS Readiness £1,425,000 (national project delays), BRR Pilot Economic Development £70,000 (will be released to fund capital spend in 2021/22) and Sprinklers of £293,000 (delays in delivery of the projects we are match funding).
- **£2,270,000** - £1,176,000 - reduced drawdown on the ITG Strategy reserve due to project delays and re-profiling of projects. £1,094,000 - revenue transfer (£496,000) to ITG reserve to finance revised requirements on CRM as approved by CFA on 11 February 2021. Transfers to ITG reserve from Improvement and Efficiency (£300,000) and Business Rates Pool (£298,000) earmarked reserves.
- **£1,579,000** – reduced drawdown on mobilising strategy reserve in 2020/21 following re-profiling of P21 transition costs.
- **£119,000** – reduced drawdown on Business Rates Pool Reserve due to reduced activity and the decision not to appoint a separate Demand Reduction Manager and to fund this activity through the Protection Grant.
- **(£335,000)** – increase in drawdown mainly due to the £300,000 transfer to ITG reserve to finance CRM.

- **£86,000** - combination of new dimensions grant (£26,000), responding to new risks grant (£6,000), pension's administration (£47,000) and net other (£7,000).

7.6.2 General Fund Reserve Reduction in Net Drawdown of **£50,000**

- **(£47,000)** - This is due to the pay award which was allowed for in the 2020/21 budget at 2% increase but the Green Book pay award was confirmed at 2.75%, with the difference fully funded by general fund reserve in 2020/21 and future years are built into the budget requirement.
- **£97,000** reduced drawdown due to reduced expenditure on SCC exit costs and East Sussex Fire Control Room.

7.6.3 Capital Reserves Reduction in Net Drawdown of **£4,012,000**

- **£3,827,000** - the reduction in capital reserves requirement arising from the updates to the capital programme and slippage of capital schemes into future years including use of grants unused £38,000 (refer to capital section 7 above).
- **£52,000** - 10% of the capital receipt from the sale of Fort Road (£525,000) has been received and the balance is expected in 2021/22 once planning is approved and will also be transferred to CR reserve once received.
- **£133,000** – capital receipt from the sale of ARP currently based in Eastbourne and sale of vehicle £13,000.

8. **BORROWING AND INVESTMENT**

8.1 As at end March, the Authority held cash balances of £22,600,000 which are invested in accordance with the Treasury Management Strategy, as follows.

Counterparty	Duration	Amount (£m)	Rate (%)
Aberdeen MMF	Overnight	4.00	0.01
Aviva MMF	Overnight	4.00	0.01
Barclays	95 day notice	4.00	0.29
Deutsche	Overnight	0.35	0.01
Goldman Sachs	95 day notice	4.00	0.18
Local Authority – Dudley	Fixed deposit to 25 th Oct 2021	2.25	1.25
Santander	95 day notice	4.00	0.4
Total		22.60	

8.2 The 2020/21 Budget and Treasury Management Strategy included a significant reduction in cash balances available for investment as a result of a planned reduction in reserves of £12.3m as the Authority invested in its IT, estates, fleet and mobilising system. As noted elsewhere in this report the actual net reduction in reserves was significantly lower at £0.5m, meaning that cash available for investment was broadly unchanged. However, based on forecasting at the time the decision was taken in August 2020 to serve notice on a £4m 175 day notice account held with Lloyds to

ensure that the forecast liquidity requirement for Q4 was met. At the same time rates for short term deposits have reduced considerably, limiting our options for investing outside of Money Market Funds whilst still maintaining the liquidity forecasted as necessary to meet planned investment (cash outflows) in 2021/22. We are continuing to monitor the situation with our Treasury Management advisers.

- 8.3 The Bank of England reduced the base interest rate from 0.75% to 0.10% to invigorate the economy due to the impact of Covid -19. We have seen the impact of this as Banks and other institutions have reduced the rates on investments, resulting in lower interest receivable. The income of £107,000 has been achieved, £32,000 above the budgeted level of £75,000. If interest rates had stayed at their prevailing rates, we would have seen additional income of approximately £135,000, similar to that realised in the last two financial years, to use towards managing current pressures.
- 8.4 The Authority has debts totalling £10,773,000 and there is no impact on the interest payable, as these are subject to fixed interest rate deals. The £75,000 debt which matured at the end of the year has been repaid.

9. USE OF THE PROVISIONAL UNDERSPEND

- 9.1 The provisional revenue outturn 2020-21 (underspend of £386,000) provided an opportunity for members of SLT to submit bids for carry forward of resources and these totalled £522,792, of which, £174,960 were in relation existing commitments which had been delayed from 2020/21 in part due to the impact of Covid-19. The remaining bids related to new activity and the successful bids are summarised in the table below:

Directorate	Description	Amount £
Resources	Additional fixed term capacity in finance	47,460
Resources	Additional fixed term capacity to support Information Security improvements	23,240
Operational Support & Resilience	Repairs to Foam Systems on appliances	13,053
Operational Support & Resilience	Additional Thermal Imaging Cameras for appliances	15,000
Planning & Improvement	Support for Business Analysis capacity in PMO	10,000
Planning & Improvement	Inspection preparation support	35,000
Community Safety	Additional capacity for Safe & Well visits	14,000
Community Safety	ADF / eIRS training for crew	2,800
People Services	Facility to provide ship alongside training	10,000
People Services	Additional incident command training	30,000
People Services	Coaching skills training	10,000

Revenue and Capital Budget 2020/21 and Capital Programme 2020/21 to 2024/25 Provisional Outturn 2020/2021

Revenue Budget 2020/21 – Objective Summary

	Original Budget	Revised Budget	Provsional Outturn	Provisional Outturn Variance	Variance	Variance Month 11 Reported to P&R	Variance From Last Reported
	£'000	£'000	£'000	£'000	%	£'000	
Peoples Services	3,641	3,753	3,526	(227)	(6.0)	(210)	(17)
Resources/Treasurer	7,506	7,617	7,221	(396)	(5.2)	(242)	(154)
Planning and Improvement	1,275	1,432	1,348	(84)	(5.9)	(86)	2
Total Deputy Chief Fire Officer	12,422	12,802	12,095	(707)	(5.5)	(538)	(169)
Safer Communities	21,017	21,274	21,094	(180)	(0.8)	(143)	(37)
Operational Support	4,298	4,241	4,103	(138)	(3.3)	(126)	(12)
Total Assistant Chief Fire Officer	25,315	25,515	25,197	(318)	(1.2)	(269)	(49)
CFO Staff	705	728	782	54	7.4	50	4
Treasury Management	839	839	821	(18)	(2.1)	(32)	14
Non Delegated costs	(1,058)	(1,150)	(1,076)	74	6.4	24	50
Corporate Contingency	454	22	0	(22)	(100.0)	(22)	0
Covid-19	0	0	0	0	0.0	1	(1)
Transfer from Reserves	(627)	(753)	(748)	5	(0.7)	0	5
Transfer to Reserves	1,687	3,355	3,939	584	17.4	496	88
Total Corporate	2,000	3,041	3,718	677	22.3	517	160
Total Net Expenditure	39,737	41,358	41,010	(348)	(0.8)	(290)	(58)
Financed By:							
RSG	(3,208)	(3,208)	(3,208)	0	0.0	0	0
Council Tax	(27,931)	(27,931)	(27,931)	0	0.0	0	0
Business Rates	(7,714)	(8,026)	(8,030)	(4)	(0.0)	0	(4)
S31 Grants	(799)	(2,108)	(2,053)	55	2.6	0	55
Collection Fund Surplus/Deficit	(85)	(85)	(174)	(89)	104.7	0	(89)
Total Financing	(39,737)	(41,358)	(41,396)	(38)	(0.1)	0	(38)
Total Over / (Under) Spend	0	(0)	(386)	(386)	(0.9)	(290)	(96)

**Revenue and Capital Budget 2020/21 and Capital Programme 2020/21 to 2024/25
Provisional Outturn 2020/2021**

Savings Programme 2020/21

		2020/21	2020/21	2020/21
		Savings	Projection	At Risk
Description	Responsible Officer	£,000	£,000	£,000
Management Restructure	Corporate	(5)	0	5
Engineering - cutting equipment purchased early (1 year only)	RF	(60)	(60)	0
PPE & Workwear	DS	(91)	(71)	20
Fire Brigade Union (FBU) post	MM	(20)	(20)	0
Going digital on CFA agendas implementation of Modern.Gov	LR	(3)	(3)	0
Reduction in administration costs in Safer Communities	MM	(25)	(25)	0
Use of BR Pooling to support service delivery	DS/MM	(50)	(50)	0
Estates Strategy revenue maintenance savings.	DS	(20)	(20)	0
Business Rates overstated pressure.	DS	(67)	(67)	0
FPS administration moving to West Yorkshire Pension Fund	DS	(24)	(14)	10
Webex savings from each directorate.	Corporate	(12)	(12)	0
Primary Authority income target	MM	(19)	(19)	0
Maritime	RF	(30)	0	30
		(426)	(361)	65

*Savings at risk £65,000 fully funded through contingency.

Revenue and Capital Budget 2020/21 and Capital Programme 2020/21 to 2024/25 Provisional Outturn 2020/2021

Revised Capital Programme 2020/21 to 2024/25

	CFA 11 Feb 2021 Revised Budget 2020/21	2021/22	2022/23	2023/24	2024/25	Total Budget 2020/21 to 2024/25	Projected Spend 2020/21 to 2024/25	Variance 2020/21 to 2024/25
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Property								
Shared Investment Schemes								
Integrated Transport Project	20	180	800			1,000	1,000	-
- Partner contribution								
Integrated Transport Project net cost	20	180	800	-	-	1,000	1,000	-
One Public Estate								
- Heathfield	16		34			50	50	-
- Partner contribution						-	-	
- Heathfield net cost	16	-	34	-	-	50	50	-
- Lewes	-			246		246	246	-
- Partner contribution						-	-	
- Lewes net cost	-	-	-	246	-	246	246	-
- Preston Circus	85	750	2,224			3,059	3,059	-
- Partner contribution						-	-	
- Preston Circus net cost	85	750	2,224	-	-	3,059	3,059	-
- Uckfield	6			94		100	100	-
- Partner contribution						-	-	
- Uckfield net cost	6	-	-	94	-	100	100	-
Total Shared Investment Schemes	127	930	3,058	340	-	4,455	4,455	-
Strategic Schemes								
- Replacement Fuel Tanks	220	193				413	413	-
- Partner contribution	(215)					(215)	(215)	
- Replacement fuel tanks net cost	5	193	-	-	-	198	198	-
Design Guide Schemes	120	1,335	1,015	874	1,008	4,352	4,352	-
STC Live Fire Training	25	200	1,115			1,340	1,340	-
Sustainability	31	100	75	50		256	256	-
Security	65	20	50	40	20	195	195	-
Total Strategic Schemes	246	1,848	2,255	964	1,028	6,341	6,341	-
General Schemes	251	227	100	100	75	753	753	-
Total Property	624	3,005	5,413	1,404	1,103	11,549	11,549	-
Information Management								
- Sussex Control Centre	37					37	37	-
- Grant funds	(37)					(37)	(37)	
Sussex Control Centre net cost	-	-	-	-	-	-	-	-
Fleet and Equipment								
- Vehicle cameras	-	118				118	118	-
- Grants funds	-	(118)				(118)	(118)	
- Vehicle cameras net cost	-	-	-	-	-	-	-	-
- RPE Project	32					32	167	135
- grant funds						-	-	-
- Telemetry		70				70	70	
Special Projects	32	70	-	-	-	102	102	135
Aerial Rescue Ladder	190		743	758		1,691	1,691	0
Fire Appliances	830	1,461	891	877	861	4,920	4,908	(12)
Ancillary Vehicles	191	1,149	381	391	368	2,480	2,469	(11)
Cars	175	316	254	64	272	1,081	1,075	(6)
Vans	253	104		179	288	824	819	(5)
Total Fleet and Equipment	1,671	3,100	2,269	2,269	1,789	11,098	11,064	(34)
Total Expenditure	2,295	6,105	7,682	3,673	2,892	22,647	22,613	101

*RPE budget reduced due to technical error. Net £101,000 overspend fully funded in 2020/21

Revenue and Capital Revised Budget 2020/21 and Capital Programme 2020/21 to 2024/25 Provisional Outturn 2020/2021

Revised Capital Budget 2020/21

Capital Programme Expenditure	CFA 11 Feb, Revised Budget 2020/21 £'000	Provisional Outturn £'000	Variance £'000	Underspend £'000	Slipping £'000	Variance reported month 11 £'000	Variance %
Property							
Shared Investment Schemes							
Integrated Transport Project	20	0	(20)	0	(20)	(10)	(100.0)
- Partner contribution							
Integrated Transport Project net cost	20	0	(20)	0	(20)	(10)	(100.0)
One Public Estate							
- Heathfield	16	8	(8)	0	(8)	(9)	(50.0)
- Partner contribution							
- Heathfield net cost	16	8	(8)	0	(8)	(9)	(50.0)
- Lewes	0	1	1	0	1	0	100.0
- Partner contribution							
- Lewes net cost	0	1	1	0	1	0	
- Preston Circus	85	8	(77)	0	(77)	(85)	(90.6)
- Partner contribution							
- Preston Circus net cost	85	8	(77)	0	(77)	(85)	(90.6)
- Uckfield	6	7	1	0	1	0	16.7
- Partner contribution							
- Uckfield net cost	6	7	1	0	1	0	16.7
Total Shared Investment Schemes	127	24	(103)	0	(103)	(104)	(81.1)
Strategic Schemes							
- Replacement Fuel Tanks	220	193	(27)	0	(27)	(122)	(12.3)
- Partner contribution	(215)	(155)	60	0	60	117	(27.9)
- Replacement fuel tanks net cost	5	38	33	0	33	(5)	660.0
Design Guide Schemes	120	295	175	0	175	110	145.8
BA Chambers works	0	0	0	0	0	0	0.0
STC Live Fire Training	25	0	(25)	0	(25)	(25)	(100.0)
Sustainability	31	0	(31)	0	(31)	(31)	(100.0)
Security	65	60	(5)	0	(5)	(4)	(7.7)
Total Strategic Schemes	246	393	147	0	147	45	59.8
General Schemes	251	149	(102)	0	(102)	(91)	(40.6)
Total Property	624	566	(58)	0	(58)	(150)	(9.3)
Information Management							
- Sussex Control Centre	37	37	0	0	0	0	0.0
- Grant funds	(37)	(37)	0	0	0	0	0.0
Sussex Control Centre net cost	0	0	0	0	0	0	
Fleet and Equipment							
- Vehicle cameras	0	0	0	0	0	0	0
- Grants funds	0	0	0	0	0	0	0
- Vehicle cameras net cost	0	0	0	0	0	0	
- RPE Project	32	167	135	135	0	(24)	423.2
- grant funds							
- BA & Ancillary Equipment Net cost	32	167	135	135	0	(24)	423.2
Aerial Rescue Ladder	190	185	(5)		(5)	(7)	(2.4)
Fire Appliances	830	539	(291)	(12)	(279)	(23)	(35.0)
Ancillary Vehicles	191	180	(11)	(11)	0	(22)	(5.8)
Cars	175	169	(6)	(6)	0	(4)	(3.7)
Vans	253	226	(27)	(5)	(22)	(33)	(10.7)
Total Fleet and Equipment	1,671	1,466	(205)	101	(306)	(113)	(12.2)
Total Expenditure	2,295	2,032	(263)	101	(364)	(263)	(11.4)

Appendix 5

Revenue and Capital Budget 2020/21 and Capital Programme 2020/21 to 2024/25 Provisional Outturn 2020/2021

Engineering Revised Capital Budget 2020/21

	Revised Capital Budget 2020/21 - CFA 11 February 2021	Projected Spend 2020/21	Variance	Variance	Underpend / overspend	Slippage	Comments
	£	£	£	%			
Aerial Appliances							
Aerial Ladder Platform GX04BMY STN 76	190,000	185,362	(4,638)	(2.4)		(4,638)	Slippage as 10% final payment
Fire Appliances							
Appliances 19/20 GX55AAE	280,000	268,543	(11,457)	0.96	(11,457)		saving (repurpose for adtinal four cars)
Appliances 19/20 GX05ABZ	280,000	270,588	(9,412)	(3.4)		(9,412)	Slippage awaiting PDI inspection
Appliances 20/21 GX56NWP	90,000	0	(90,000)	(100.0)		(90,000)	
Appliances 20/21 GX57EUK	90,000	0	(90,000)	(100.0)		(90,000)	
Appliances 20/21 GX57EUR	90,000	0	(90,000)	(100.0)		(90,000)	
Ancillary Vehicles							
Wildfire Vehicle 2019/20 GX53AZU	2,000	2,032	32	1.6	32		unknown
Wildfire Vehicle GX02AZO	63,500	65,462	1,962	3.1	1,962		
Replacing Y87 GNJ GP Truck STN 84	117,000	94,359	(22,641)	(19.4)	(22,641)		saving (repurpose for adtinal four cars)
Boat SWR	8,000	1,730	(6,270)	(78.4)	(6,270)		saving
Replace GX51UBM		16,421	16,421		16,421		
Cars							
Cars 19/20- GX66JKY CFO	30,500	28,416	(2,084)	(6.8)	(2,084)		saving
Cars 19/20- GX66JOU ACFO	30,500	28,321	(2,179)	(7.1)	(2,179)		saving
Cars 20/21 - GV63 HUH response car	28,500	27,968	(532)	(1.9)	(532)		this is GX51 Ubm line 7
Cars 20/21 - GV63 HUA response car	28,500	27,968	(532)	(1.9)	(532)		
Cars 20/21 - NEW (Response Car)	28,500	27,968	(532)	(1.9)	(532)		
Cars 20/21 - NEW (Response Car)	28,500	27,968	(532)	(1.9)	(532)		
Vans							
Replacing Movano GX60 PUV	6,500		(6,500)	(100.0)	(6,500)		saving
Replacing Movano GX60 PUY	6,500		(6,500)	(100.0)	(6,500)		saving
Vans 20/21 - GX15 JJK SSO van	37,700	32,819	(4,881)	(12.9)		(4,881)	Guy Bowes van Claire to pay SVP invoice
Vans 20/21 - GX13 FNN	13,900	14,847	947	6.8	947		
Vans 20/21 - GX13 FNM	13,900	14,847	947	6.8	947		
Vans 20/21 - RDS - GX13 FNK	17,500	18,734	1,234	7.1	1,234		
Vans 20/21 - RDS - GX13 FNJ	17,500	18,734	1,234	7.1	1,234		
Vans 20/21 - RDS - GX13 FNE	17,500	18,734	1,234	7.1	1,234		
Vans 20/21 - RDS - GU63 NOF	17,500	18,734	1,234	7.1	1,234		
Vans 20/21 - Station Van (76 Shift)	17,500		(17,500)	(100.0)		(17,500)	this should be in 21/22 budget
Vans 20/21 - Station Van (90 Shift)	17,500	17,688	188	1.1	188		ford Vans Claire to pay FMC
Vans 20/21 - Station Van (91 Shift)	17,500	17,688	188	1.1	188		ford Vans Claire to pay FMC
Vans 20/21 - Station Van (92 Shift)	17,500	17,688	188	1.1	188		ford Vans Claire to pay FMC
Vans 20/21 - Station Van (93 Shift)	17,500	17,688	188	1.1	188		ford Vans Claire to pay FMC
Vans 20/21 - Station Van (? Shift)	17,500	17,694	194	1.1	194		ford Vans Claire to pay FMC
Special Projects							
RPE project	32,000	167,432	135,432	423.2	135,432		
Total Fleet and Equipment	1,671,000	1,466,435	(204,565)	(12.2)	101,866	(306,431)	(204,565)

Revenue and Capital Budget 2020/21 and Capital Programme 2020/21 to 2024/25 Provisional Outturn 2020/2021

Reserves 2020/21

Description	2020/21	2020/21	2020/21	2020/21	2020/21	2020/21	2020/21	2020/21	2020/21	Closing Balance
	Opening Balance 01/04/20	Original Planned Transfers In	Original Planned Transfers Out	Original Planned Transfers Net	Actual Transfers In	Actual Transfers Out	Transfers Between Reserves	Actual Transfers Net	Net Change	Provisional Balance at End March 2021
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
BRR - Protection Uplift - Accreditation & RPL	0	0	0	0	23	0		23	23	23
BRR - Protection Uplift - Building Risk Review	0	0	0	0	77	0		77	77	77
BRR - Protection Uplift - Infrastructure	0	0	0	0	47	0		47	47	47
BRR - Protection Uplift - Protection	0	0	0	0	278	0		278	278	278
Business Rate Tax Income Guarantee Scheme (75%)	0	0	0	0	4	0		4	4	4
Council Tax Income Guarantee Scheme (75%)	0	0	0	0	85	0		85	85	85
Covid-19	136	0	(136)	(136)	34	0		34	170	170
Section 31 Business Rates Retention Reliefs	0	0	0	0	1,309	0		1,309	1,309	1,309
New Dimensions Grant	0	0	0	0	26	0		26	26	26
Responding to New Risks	0	0	0	0	6	0		6	6	6
Business Rates Pool Reserve	355	0	(155)	(155)	312	(50)	(298)	(36)	119	319
Business Rates Retention Pilot, Economic development	86	0	(70)	(70)	0	0		0	70	86
Business Rates Retention Pilot, Financial Stability	587	0	(480)	(480)	0	(475)		(475)	5	112
Capital Programme Reserve	1,709	500	0	500	500	0		500	0	2,209
Carry Forwards	0	0	0	0	0	0		0	0	0
ESMCP ESFRS Readiness	1,425	0	(1,425)	(1,425)	0	0		0	1,425	1,425
ESMCP Regional Programme	566	0	(259)	(259)	0	(257)		(257)	2	309
Improvement & Efficiency	471	500	(90)	410	500	(125)	(300)	75	(335)	546
Insurance	249	0	0	0	0	0		0	0	249
ITG Strategy	3,351	549	(2,032)	(1,483)	1,045	(857)	598	786	2,269	4,137
Mobilising Strategy	4,175	0	(3,329)	(3,329)	0	(1,750)		(1,750)	1,579	2,425
Pensions Administration	0	0	0	0	47	0		47	47	47
People Strategy	40	0	0	0	0	0		0	0	40
Responding to New Risks	18	0	0	0	0	0		0	0	18
Sprinklers	640	0	(293)	(293)	0	0		0	293	640
Total Earmarked Reserves	13,808	1,549	(8,269)	(6,720)	4,293	(3,514)	0	779	7,499	14,587
General Fund	1,869	138	(97)	41	138	(47)		91	50	1,960
Total Revenue Reserves	15,677	1,687	(8,366)	(6,679)	4,431	(3,561)	0	870	7,549	16,547
Capital Receipts Reserve	7,518	0	(5,540)	(5,540)	186	(1,676)	0	(1,490)	4,050	6,028
Capital Grants Unapplied	38	0	0	0	0	(38)	0	(38)	(38)	0
Total Capital Reserves	7,556	0	(5,540)	(5,540)	186	(1,714)	0	(1,528)	4,012	6,028
Total Usable Reserves	23,233	1,687	(13,906)	(12,219)	4,617	(5,275)	0	(658)	11,561	22,575