

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



Meeting:	Fire & Rescue - Performance and Resources Board
Report Author:	Delusha Jeyanathan - Senior Finance Business Partner
Presented By:	Neil Cross - Chief Finance Officer
Subject:	Budget Review - June 2024
Type of Report:	Information

SUMMARY

This paper reports on expenditure against budget as at June 2024 and identifies and comments on major budget variations. The report includes key indicators that act as drivers 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 June 2024.

Executive Summary - Month

30th June 2024



The in-month position shows a surplus of £347k, a beneficial variance of £119k vs budget.

Pay Commentary

Wholetime Firefighters' costs are overspent by £144k. There is £167k additional unbudgeted pension costs, which is being offset by additional unbudgeted grant income.

On-Call staff costs always relate to the prior month's activity; On-Call Firefighters' costs are overspent by £64k, of which £45k are additional standby costs & are to ensure the service is in line with the response model. There are also £48k of additional unbudgeted pension costs which are being offset by additional unbudgeted grant income.

Support Staff (Green Book) is overspent by £48k due to additional agency staff costs for project work, of which £6k is funded through earmarked reserves. There are also unbudgeted secondment costs allocated here.

Ill health pension costs are overspent by £107k due to additional payments occurring during the year.

Non-Pay Commentary

Support costs are overspent by £117k, mostly driven by Occupational Health, Early Retirement, Clothing & Uniforms & Subsistence costs.

Other costs & services is overspent by £107k due to some unbudgeted consultancy work which is funded from Earmarked Reserves.

Premises & equipment is overspent by £5k.

Financing items is overspent by £8k.

Operational Income for the month is £298k, which is £126k above budget. This is mostly driven by additional Shared Services Income & Investment Income.

Balance Sheet Statement and Cashflow Forecast

Total cash and investments at the end of June was £22.6m, up from £21.0m in May. The Authority holds investments of £20.5m, which is £3.5m more than last month, including £10.5m of fixed term investments in UK government gilts. The remaining investments are in money market funds and a Lloyds call account to maintain liquidity.

Capital

The Capital Programme is actively monitored by several groups at the Authority, including the Programme Management Board and Strategic Fleet Sub-Group. The forecast for 2024-25 is £9.7m against a budget of £8.9m.

Executive Summary - YTD

30th June 2024



Essex County
Fire & Rescue Service

The YTD position shows a surplus of £1.1m, a beneficial variance of £525k vs budget.

Pay Commentary

The budgeted pay award for both Grey & Green Book is 3%.

On-Call staff costs always relate to the prior month's activity. There have been additional Standby costs of £147k, which are to ensure the service is in line with the response model.

Wholtime Firefighters' costs are overspent by £640k due to additional unbudgeted pension costs of £508k along with £252k of ASW to cover vacancies across stations. The additional pension costs are being offset by additional unbudgeted grant income.

On-Call Firefighters' costs are overspent by £203k due to additional unbudgeted increase in pension costs of £143k as well as £147k of standby costs. The additional pension costs are being offset by additional unbudgeted grant income.

Support Staff (Green Book) is overspent by £27k, driven by additional agency staff costs for project work, of which £17k is funded through earmarked reserves). This is also driven by additional Secondment costs.

Ill health pension costs are overspent by £149k due to additional payments occurring during the year.

Non-Pay Commentary

Other costs & services is overspent by £178k due to some additional unbudgeted consultancy costs which are funded by Earmarked Reserves.

Premises & equipment is underspent by £278k due to the timing of works being under taken however this is expected to catch up later in the year.

Financing items is underspent by £22k.

Operational Income YTD is £685k, which is £170k above budget. This is mostly driven by additional Shared Services Income & Interest Received.

See page 6 for full breakdown.

Income & Expenditure Statement

30th June 2024



Description	In-month				YTD			
	Actuals (£'000s)	Budget (£'000s)	Variance (£'000s)	Variance (%)	Actuals (£'000s)	Budget (£'000s)	Variance (£) (£'000s)	Variance (%)
Wholetime Firefighters*	3,302	3,158	(144)	5%	10,104	9,464	(640)	7%
On-Call Firefighters*	856	792	(64)	8%	2,547	2,344	(203)	9%
Support Staff	1,603	1,555	(48)	3%	4,694	4,668	(27)	1%
Control	147	186	39	-21%	446	559	113	-20%
Ill health pension costs	312	205	(107)	52%	887	738	(149)	20%
Total Employment Costs	6,221	5,897	(324)	5%	18,679	17,773	(906)	5%
Support Costs	295	179	(117)	65%	523	533	10	-2%
Other Costs & Services	432	325	(107)	33%	1,151	974	(178)	18%
Premises & Equipment	990	985	(5)	0%	2,747	3,026	278	-9%
Financing Items	475	467	(8)	2%	1,380	1,402	22	-2%
Total Other Costs	2,193	1,956	(236)	12%	5,802	5,935	133	-2%
Gross Expenditure	8,414	7,853	(560)	7%	24,481	23,709	(772)	3%
Operational Income	(298)	(172)	126	73%	(685)	(515)	170	33%
Government Grants	(783)	(515)	268	52%	(2,298)	(1,546)	752	49%
Revenue Support Grant	(1,155)	(1,153)	2	0%	(3,466)	(3,459)	7	0%
National Non-Domestic Rates	(1,557)	(1,493)	63	4%	(4,510)	(4,480)	29	1%
NNDR Surplus/Deficit	(18)	0	18		(53)	0	53	
Council Tax Collection Account	(38)	(25)	13	54%	(115)	(75)	40	54%
Council Tax Precept	(4,619)	(4,617)	3	0%	(13,857)	(13,850)	8	0%
Total Funding	(8,170)	(7,803)	367	5%	(24,299)	(23,410)	889	4%
Total Income & Funding	(8,468)	(7,975)	493	6%	(24,984)	(23,925)	1,059	4%
Funding Gap/ Surplus	(54)	(122)	(68)	-56%	(503)	(216)	287	133%
Cont'ns to/(from) Earmarked Reserves	(293)	(106)	186	175%	(557)	(319)	238	75%
Net Gap/ Surplus	(347)	(228)	119	52%	(1,060)	(535)	525	98%

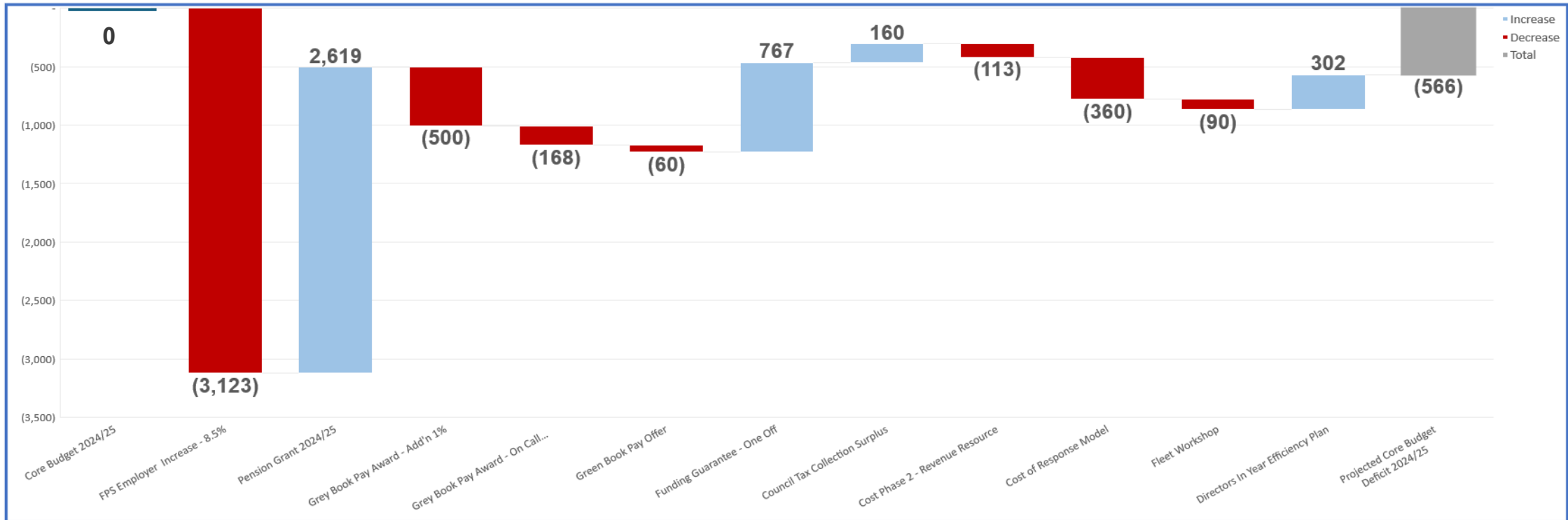
*FPS rate increase of 8.5% from April 24 which was unbudgeted however this is being funded from additional grant income from the Home Office.

Current Financial Projection

30th June 2024



Essex County
Fire & Rescue Service



The projected movements to the core budget are shown as adverse (red) & favourable (blue). The projected core budget deficit is shown is £566k deficit.

Operational Income & Government Grants

30th June 2024



Essex County
Fire & Rescue Service

Operational Income	In-month				YTD				Comments
	Actuals (£)	Budget (£)	Variance (£)	Variance (%)	Actuals (£)	Budget (£)	Variance (£)	Variance (%)	
Employees - Additional Contribution	(459)	-	459	100%	(1,482)	-	1,482	100%	
Sales General	(30)	-	30	100%	(92)	-	92	100%	
Service Charges	(209)	(38)	172	(100%)	-	(113)	(113)	(100%)	
Sales of Vehicle Spares	(5,197)	(7,917)	(2,719)	(52%)	(16,741)	(23,750)	(7,009)	(42%)	
Aerial Sites	(9,590)	(10,581)	(991)	(10%)	(33,322)	(31,744)	1,579	5%	
Solar Panel Income	(5,981)	(5,000)	981.26	16%	(10,981)	(15,000)	(4,019)	(37%)	
Hydrant Tests	(4,982)	(8,833)	(3,851)	(77%)	(12,959)	(26,500)	(13,541)	(104%)	
Secondments	(36,109)	(14,885)	21,225	59%	(51,301)	(44,655)	6,646	13%	Prior year adjustments
Community Safety Income	-	-	0	(100%)	-	-	-	(100%)	
Fleet Services Income	(23,632)	(10,000)	13,632	58%	(36,799)	(30,000)	6,799	18%	
Section 13/16 - Income	(9,058)	(9,239)	(181)	2%	(22,650)	(27,718)	(5,068)	(22%)	Prior year adjustments
Transport Income	-	-	0	-	-	-	0	-	
Events income	-	-	-	-	-	-	-	-	
Community Safety Youth Work	(3,556)	(4,167)	(611)	(17%)	(6,667)	(12,500)	(5,833)	(88%)	
Shared Services Income	(78,604)	(31,437)	47,167	60%	(164,452)	(94,311)	70,141	43%	£45k accrual for CWO
Other Miscellaneous Income	(9,457)	(9,542)	(85)	(1%)	(64,614)	(28,625)	35,989	56%	£19k of Apprenticeship Income & £10k of ISAR income
Sale of Assets	(19,090)	-	19,090	-	(19,090)	0	19,090	-	
Income - Catering	(9,286)	(9,934)	(648)	(7%)	(22,313)	(29,803)	(7,490)	(34%)	
Other Recoverable Charges - Payroll	(1,301)	(5,463)	(4,162)	(320%)	(3,874)	(16,388)	(12,514)	(323%)	
Interest Received	(81,533)	(41,667)	39,866	49%	(217,934)	(125,000)	92,934	43%	
	(298,073)	(168,702)	129,372	43%	(685,270)	(506,105)	179,165	26%	

Government Grants	In-month				YTD				Comments
	Actuals (£)	Budget (£)	Variance (£)	Variance (%)	Actuals (£)	Budget (£)	Variance (£)	Variance (%)	
Pensions Grant	(9,988)	(4,917)	5,071	(100%)	(9,988)	(14,750)	(4,762)	(100%)	
Addt. Pension Grant- Grey Book Pension Increase	(264,723)	-	264,723	100%	(700,875)	-	700,875	100%	
Business Rates Relief (BRR)	(335,083)	(335,119)	(36)	(0%)	(1,005,249)	(1,005,358)	(109)	(0%)	
Urban Search and Rescue (USAR)	(71,663)	(68,729)	2,934	4%	(211,809)	(206,188)	5,622	3%	
Funding Guarantee	(52,750)	(52,771)	(21)	(0%)	(243,168)	(158,314)	84,854	35%	
Firelink	(12,287)	(24,448)	(12,161)	(99%)	(61,121)	(73,345)	(12,224)	(20%)	
Service Grant	(32,799)	(8,761)	24,038	73%	(50,299)	(26,282)	24,017	48%	
Detection, Identification & Monitoring (DIM)	-	(2,723)	(2,723)	(100%)	(2,723)	(8,170)	(5,447)	(200%)	
Redmond Grant	(3,831)	-	3,831	-	(3,831)	-	3,831	100%	Redmond Review Local Audit Grant
Accreditation & RPL Grant	-	-	-	100%	(4,555)	-	4,555	100%	Unbudgeted
Marauding Terrorist Attack (MTA)	-	(1,625)	(1,625)	(100%)	(4,700)	(4,875)	(175)	(4%)	
Protection Uplift	-	(16,363)	(16,363)	(100%)	-	(49,090)	(49,090)	(100%)	
	(783,124)	(515,457)	267,667	34%	(2,298,319)	(1,546,371)	751,947	33%	

Balance Sheet Report

30th June 2024



	30th Jun 2024	31st May 2024	31st Mar 2024	Variance Month	Variance YTD
Property, plant & equipment					
Land and buildings	116,783	116,783	116,783	-	-
Vehicles, plant & equipment	10,315	10,315	10,315	-	-
Assets under construction	700	689	648	11	52
Intangible assets	925	925	925	-	-
Long term assets	128,723	128,712	128,671	11	52
Inventories	401	389	337	12	64
Short term debtors	13,195	13,204	10,820	(10)	2,375
Cash and cash equivalents	22,599	21,021	17,737	1,578	4,861
Assets held for sale	-	-	-	-	-
Current assets	36,195	34,615	28,894	1,580	7,301
Short term borrowings	(1,249)	(1,249)	(1,249)	-	-
Short term creditors	(10,014)	(10,734)	(9,812)	720	(202)
Grants received in advance	(5,546)	(3,641)	(309)	(1,905)	(5,236)
Current liabilities	(16,808)	(15,624)	(11,370)	(1,184)	(5,438)
Long term borrowing	(22,500)	(22,500)	(22,500)	-	-
Provisions	(903)	(900)	(896)	(2)	(6)
Pension liability - LGPS	(3,862)	(3,862)	(3,862)	-	-
Pension liability - FPS	(581,104)	(581,104)	(581,271)	-	167
Long term liabilities	(608,369)	(608,366)	(608,529)	(2)	161
NET LIABILITIES	(460,259)	(460,663)	(462,335)	404	2,075
Usable reserves					
General fund	5,217	4,872	4,157	345	1,060
Earmarked general funds	5,674	5,966	6,231	(293)	(557)
Capital receipts reserve	13,291	13,291	13,291	-	-
Usable reserves	24,182	24,129	23,679	53	503
Unusable reserves					
Revaluation reserve	31,989	31,989	31,989	-	-
Capital adjustment account	68,642	68,290	67,236	351	1,405
Holiday pay account	(1,408)	(1,408)	(1,408)	-	-
Collection fund adjustment account	1,303	1,303	1,303	-	-
Pension reserve	(584,967)	(584,967)	(585,133)	-	167
Unusable reserves	(484,442)	(484,793)	(486,014)	351	1,572
TOTAL RESERVES	(460,259)	(460,663)	(462,335)	404	2,076

* Balances adjusted at year end only

Fixed Assets:

- Increase in Assets under construction of £11k in the month, for further detail, see the Capital Expenditure report.

Current Assets:

- Increase in short term debtors due to accrued precept income which is received later in the year, and additional pension fund expenditure due to be reimbursed by the Home Office.
- £1.5m increase in cash and cash equivalents, as seen in the cashflow on page 8. This is primarily due to grants received in advance of the year.

Current Liabilities:

- £1.2m of short term borrowing, with the next loan repayment due in March 2025.
- Short term creditors increased £0.2m due to movements in working capital.
- Grants received in advance have increased by £5.2m.

Long Term Liabilities:

- No material changes in long term liabilities.

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:

- The movement in the Revaluation Reserve is a result of disposal accounting entries posted for day crewed house sales.

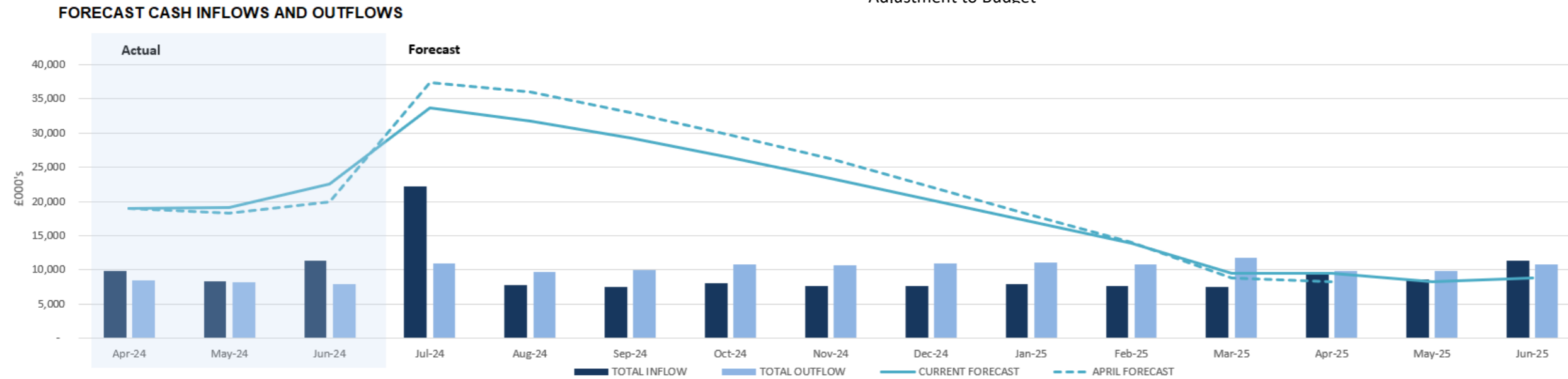
- The movement in the Capital Adjustment Account reflect adjustments for MRP in the month offset by disposal movements.

Cashflow Forecast

30th June 2024



Adjustment to Budget



Commentary

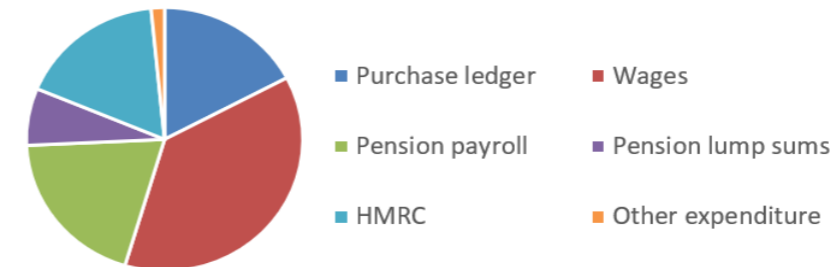
Total cash and investments at the end of June was £22.6m, up from £21.0m in May. Key inflows and outflows for the month are summarised below:

Cash inflows include precepts of £5.4m and grants of £5.4m. The pension grant was higher than expected to cover the increase in employer pension contributions for the Firefighter's Pension Scheme, and we have received notification from the Home Office that the Pension Topup Grant has been reduced for July accordingly.

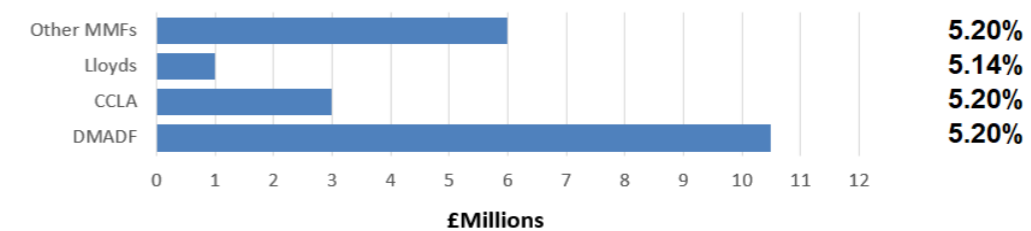
Cash outflows include purchase ledger payments of £2.2m, which has returned to the expected level. The June pension payroll was paid after month end, causing an unanticipated positive variance in the month.

The Authority holds investments of £20.5m, which is £3.5m more than last month, including £10.5m of fixed term investments in UK government gilts. The remaining investments are in money market funds and a Lloyds call account to maintain liquidity.

EXPENDITURE ANALYSIS



INVESTMENTS



TREASURY MANAGEMENT INDICATORS

Indicator	Value	Explanation of Indicators
Credit risk indicator	AAA	The average credit rating of investments must be A or greater.
Liquidity risk indicator	22.5M	The target cash available within 3 months is £8.5m.
Monthly interest rate movement	0.00%	Change in weighted average interest rate received.
Price risk indicator	£nil	The limit on the amount that can be invested beyond 12 months.
Refinancing rate indicator:		
Under 12 months	4%	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	9%	
24 months and within 5 years	17%	
5 years and within 10 years	51%	
10 years and within 15 years	19%	
15 years and above	0%	

Capital Summary

30th June 2024



Essex County
Fire & Rescue Service

	Budget 2024/25	Forecast - Prior	Adjustment to Forecast	Forecast - Current	Actual Spend	Outstanding Committed Orders	Total Committed Spend
New Premises							
Fleet Workshops Relocation (Consultancy fees)	247	247	-	247	-	-	-
Hot Fire Training Relocation (Consultancy fees)	250	250	-	250	-	-	-
Training works/BA Chambers	176	502	-	502	-	-	-
Existing Premises							
Asset Protection	170	684	-	684	20	119	139
Wholetime Station Modernisation	637	400	-	400	-	6	6
Other projects	150	150	-	150	-	-	-
Total Property	1,630	2,233	-	2,233	20	124	125
Equipment	1,765	1,079	8	1,087	26	135	161
Information Technology							
Projects	1,110	1,961	-	1,961	6	901	907
Total Information Technology	1,110	1,961	-	1,961	6	901	907
Vehicles							
New Appliances	3,674	3,674	-	3,674	-	3,674	3,674
Other Vehicles	746	746	-	746	-	-	-
Total Vehicles	4,420	4,420	-	4,420	-	3,674	3,674
Total Capital Expenditure	8,925	9,692	8	9,700	52	4,834	4,886

Capital Report

30th June 2024



Essex County
Fire & Rescue Service

	Budget 2024/25	Forecast - Prior	Adjustment to Forecast	Forecast - Current	Actual Spend	Outstanding Committed Orders	Total Committed Spend
B11701 - Vehicles							
Appliances (Pumping)	3,673,812	3,673,812	-	3,673,812	-	3,673,812	3,673,812
Light vehicles and provided cars	194,000	194,000	-	194,000	-	-	-
Light vans	302,000	302,000	-	302,000	-	-	-
Hose Layer Replacement	250,000	250,000	-	250,000	-	-	-
Total B11701 - Vehicles	4,419,812	4,419,812	-	4,419,812	-	3,673,812	3,673,812
B11703 - Operational Equipment							
Thermal Imaging Cameras (incl. training department)	695,000	695,000	-	695,000	-	-	-
Hoses	-	58,000	-	58,000	-	-	-
Radios and repeaters	-	6,000	-	6,000	-	6,045	6,045
Hydraulic RTC Cutting Equipment	750,000	-	-	-	-	-	-
Ladders	-	-	7,507	7,507	7,507	-	7,507
Light Portable Pumps	160,000	160,000	-	160,000	-	-	-
Method entry equipment	30,000	30,000	-	30,000	-	-	-
PPV Fans	130,000	130,000	-	130,000	18,480	128,640	147,120
Total B11703 - Operational Equipment	1,765,000	1,079,000	7,507	1,086,507	25,987	134,685	160,672
B11702 - ICT Equipment							
Control Project	-	840,518	-	840,518	-	790,163	790,163
Switchgear replacements	-	10,000	-	10,000	-	-	-
Laptops and devices	160,000	160,000	-	160,000	5,628	-	5,628
MDT and tablets	500,000	500,000	-	500,000	-	48,659	48,659
Station End Equipment	450,000	450,000	-	450,000	-	62,558	62,558
Total B11702 - ICT Equipment	1,110,000	1,960,518	-	1,960,518	5,628	901,380	907,008

Capital Report

30th June 2024



Essex County
Fire & Rescue Service

	Budget 2024/25	Forecast - Prior	Adjustment to Forecast	Forecast - Current	Actual Spend	Outstanding Committed Orders	Total Committed Spend
B11700 - Land & Building							
Fleet Workshops Relocation (Consultancy fees)	246,900	246,900	-	246,900	-	-	-
Hot Fire Training Relocation (Consultancy fees)	250,000	250,000	-	250,000	-	-	-
Training works/BA Chambers	175,842	502,000	-	502,000	-	-	-
Total B11700 - Land & Building	672,742	998,900	-	998,900	-	-	-

Capital Report

30th June 2024



Essex County
Fire & Rescue Service

	Budget 2024/25	Forecast - Prior	Adjustment to Forecast	Forecast - Current	Actual Spend	Outstanding Committed Orders	Total Committed Spend
B11705 - Asset Protection							
Asset Protection Works							
Basildon boilers/controls	-	153,000	-	153,000	-	22,915	22,915
Grays - Water Heating, Pumps and BMS Controls	-	92,000	-	92,000	-	5,613	5,613
Bay door replacements	-	90,000	-	90,000	-	-	-
Orsett BA refurbishment and FRA	-	91,000	-	91,000	1,073	90,234	91,307
Air conditioning multiple sites	-	45,000	-	45,000	-	-	-
LED Lighting	170,000	63,087	-	63,087	-	-	-
KP Blinds replacement, relocations & works	-	150,000	-	150,000	-	-	-
Wivenhoe FS	-	-	-	-	19,348	-	19,348
Retentions and small works	-	-	-	-	-	-	-
Wholetime Station Modernisation							
Southend WT FS Modernisation	310,000	400,000	-	400,000	-	5,560	5,560
Leigh WT FS Modernisation & Boilers/BMS	327,000	-	-	-	-	-	-
Other Projects							
OCAT	150,000	150,000	-	150,000	-	-	-
B11705 - Asset Protection	957,000	1,234,087	-	1,234,087	20,421	124,321	144,742
TOTAL FORECAST 2024-25	8,924,554	9,692,317	7,507	9,699,824	52,036	4,834,199	4,886,234

Appendices

30th June 2024



Revised I&E Statement for Firefighter Pension Scheme Employer Increase

Description	In-month				YTD			
	Actuals (£'000s)	Budget (£'000s)	Variance (£'000s)	Variance (%)	Actuals (£'000s)	Budget (£'000s)	Variance (£) (£'000s)	Variance (%)
Wholetime Firefighters*	3,302	3,320	17	-1%	10,104	9,949	(156)	2%
On-Call Firefighters*	856	832	(24)	3%	2,547	2,462	(85)	3%
Support Staff	1,603	1,555	(48)	3%	4,694	4,668	(27)	1%
Control	147	194	46	-24%	446	581	135	-23%
Ill health pension costs	312	205	(107)	52%	887	738	(149)	20%
Total Employment Costs	6,221	6,105	(116)	2%	18,679	18,398	(281)	2%
Support Costs	295	179	(117)	65%	523	533	10	-2%
Other Costs & Services	432	325	(107)	33%	1,151	974	(178)	18%
Premises & Equipment	990	985	(5)	0%	2,747	3,026	278	-9%
Financing Items	475	467	(8)	2%	1,380	1,402	22	-2%
Total Other Costs	2,193	1,956	(236)	12%	5,802	5,935	133	-2%
Gross Expenditure	8,414	8,062	(352)	4%	24,481	24,334	(147)	1%
Operational Income	(298)	(172)	126	73%	(685)	(515)	170	33%
Government Grants**	(783)	(724)	59	8%	(2,298)	(2,171)	127	6%
Revenue Support Grant	(1,155)	(1,153)	2	0%	(3,466)	(3,459)	7	0%
National Non-Domestic Rates	(1,557)	(1,493)	63	4%	(4,510)	(4,480)	29	1%
NNDR Surplus/Deficit	(18)	0	18		(53)	0	53	
Council Tax Collection Account	(38)	(25)	13	54%	(115)	(75)	40	54%
Council Tax Precept	(4,619)	(4,617)	3	0%	(13,857)	(13,850)	8	0%
Total Funding	(8,170)	(8,012)	158	2%	(24,299)	(24,035)	264	1%
Total Income & Funding	(8,468)	(8,183)	284	3%	(24,984)	(24,550)	434	2%
Funding Gap/ Surplus	(54)	(122)	(68)	-56%	(503)	(216)	287	133%
Cont'ns to/(from) Earmarked Reserves	(293)	(106)	186	175%	(557)	(319)	238	75%
Net Gap/ Surplus	(347)	(228)	119	52%	(1,060)	(535)	525	98%

*FPS rate increase of 8.5% from April 24 which was unbudgeted however this is being funded from additional grant income from the Home Office.

**Includes additional unbudgeted grant income from the Home Office for increase in Firefighter Pension Scheme Employer.

BENEFITS AND RISK/ FINANCIAL IMPLICA Adjustment to Budget

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 from the production of this report.

LEGAL IMPLICATIONS

There are no direct legal implications from the production of this report.

HEALTH & SAFETY IMPLICATIONS

There are no direct Health and Safety implications from the production of this report.

LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985

List of background documents – including appendices, hardcopy or electronic including any relevant link/s.

Appendices:

Outturn movement from Budget

Movement of YTD projected position to Expected Outturn

Movement from Budget Position to Outturn

Proper Officer: Chief Finance Officer to PFCC Fire & Rescue Authority

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