

OFFICIAL

Agenda item:06

Quarterly Financial Review

Finance and Resources Committee

Date:	19 th July 2024
Submitted by:	Director of Finance and Procurement
Purpose:	To present a quarterly review of the financial position of the Authority
Recommendations:	<ul style="list-style-type: none">a) That members note the content of the reportb) That members approve the establishment of a new recruitment earmarked reservec) That member approve the revised revenue budgetd) That members approve capital slippage into 2024/25
Summary:	The purpose of this report is to present an overview of the financial performance of the Authority in the first 3 months of the current financial year. The report deals with revenue and capital expenditure.

Local Government (Access to information) Act 1972

Exemption Category:	Nil
Contact Officer:	Alison Wood, Director of Finance and Procurement Alison.wood@westyorksfire.gov.uk 07500 075362
Background papers open to inspection:	Nil
Annexes:	Appendix A - Capital Slippage Appendix B – Capital Expenditure Appendix C – Investments as of the 20 th of June 2024 Appendix D – Prudential Indicators

1 Introduction

- 1.1 Expenditure is monitored throughout the year against the approved revenue budget with reports presented to departments, cost centre managers and directors. A high-level summary report is presented to Management Team on a monthly basis. The purpose of the report is to monitor progress against the approved revenue budget; provide a forecast outturn for the financial year; provide an explanation of any major variations, and to show the impact of any variations on the revenue balances of the Authority.

2 Information

2.1 Revenue Budget Revision

When the revenue budget is approved an amount is included in contingencies for any budget increases/decreases that were not included within the original budget. Growth and savings included within the approved original budget which have yet to be expended or realised are included within the general contingency budget. The following paragraphs detail the movements to and from contingencies during the reporting period.

2.2 Government Grant

The methodology for the calculation of the Section 31 grant for the reimbursement to local authorities for the freezing of local business rates has changed in 2024/25 following the uncoupling of the small and medium business rates multiplier. This is called the Under Index Grant and it was expected that the Authority would receive £4.59m of this grant in 2024/25. Correspondence from DLUHC in early April confirmed that the amount of grant to be received in 2024/25 would be £3.66m meaning the Medium-Term Financial plan had been overstated by £1.009m.

DLHUC confirmed that the amount of grant to be received in 2024/25 onwards is based on a unique index factor applicable to each authority, the methodology behind this factor has yet to be published and was not available whilst setting the budget.

In order to address this shortfall, Management Board in conjunction with budget holders undertook an urgent review of the revenue bids that are included in the 2024/25 budget.

The following bids were removed from the revenue budget:

Description	Total Revenue Bid	Removal	Revised Budget
National Operational Guidance	£532,682	-£507,682	£25,000
Scania Familiarisation Team	£107,621	-£107,621	£0
FSHQ Transition	£602,700	-£340,000	£262,700
Carbon Reduction Roadmap	£160,000	-£125,000	£35,000
Total	£1,403,003	-£1,080,303	£322,700

a) National Operational Guidance (NOG)

Following a review of the original revenue bid, the manager identified efficiencies in various areas, including removing staffing costs by not back filling temporary posts and using existing functionality within the Authority's ICT platforms resulting in the purchase of upgraded licences. In addition advancement in Artificial Intelligence will be explored to assist in the development of NOG.

b) Scania Familiarisation Team

The Scania familiarisation team are responsible for training crews on the operation of the new fire appliances that are currently being rolled out to fire stations. Rather than appoint an external team it was decided that the Authority would use two firefighters that are currently on modified duties. This means that there is no cost to the Authority and the bid can thus be removed.

c) FSHQ Transition

Included within the overall transition revenue bid of £0.603m there is a provision of £0.390m for external Breathing Apparatus training as it was deemed that this could not be continued to be undertaken at FSHQ. Following discussions with the contractors, Willmott Dixons, the Authority can continue to use the BA facility whilst the completing the redevelopment. A contingency of £0.050m has been retained for any unexpected expenses associated with the BA training.

d) Carbon Reduction Roadmap

Property submitted a revenue bid of £0.160m for road mapping the Authority's carbon reduction journey, identifying initiatives on each of our properties which will form part of wider capital schemes or independent carbon reduction projects. The aim of road mapping in addition to the aforementioned, will identify areas where we may potentially be able to secure Salix funding.

The property team, after discussions with other fire authorities have reviewed requirements, and have decided to focus on the ten newer stations. These newer stations have better building fabric elements that will support new technologies meaning they potentially will be cheaper, quicker, and less complex to implement carbon reduction initiatives.

We will pause on the older stations, however, some of these will get picked up in the larger capital refurbishments included within the five-year capital programme.

Following the above reviews to address the grant shortfall there is a surplus of £70,854 which has been transferred to contingencies.

2.3 **Recruitment Reserve**

The Authority has an approved wholetime establishment of 937, during 2023/24, the Authority due to a number of factors did not achieve this. At both October and January Finance and Resources Committees, members approved transfers of £0.640m of wholetime firefighter budgets to contingencies. It is recommended that these are transferred to a new Recruitment Reserve which will be used to support the Operational Staffing Project. This project was presented to Full Authority in December 2023 with its primary objective being to use targeted interventions to accelerate workforce planning in order to reach establishment.

2.4 **Base Budget Review**

Since the budget was approved in February a number of additional costs and some budget reductions have been identified. Due to the time lapse of the budget being calculated in November and the start of the financial year in April, it is usual that there is some variance to the approved budget allocations.

A budget review was undertaken in June in conjunction with budget holders to identify any growth or savings since the budget was approved. The table below details the additional costs and savings and the reductions in revenue bids from the budget review exercise:

Description	Directorate	Reduction £	Addition £	Net £
Water Quality Sampling	People and Culture		48,420	
Control Project Manager	Service Delivery		4,600	
Elearning Upgrade	Service Support		19,100	
Retirement Incentive	People and Culture		22,000	
Fire Link Annual Fee	Service Delivery		38,454	
Tyres	Service Support		50,000	
Vehicle Leasing	Service Support		85,000	
Operational Equipment	Service Delivery		100,000	
Recruits Uniform	Service Delivery		67,000	
Training Centre - various	Service Support		41,000	
Corporate Diversity - various	People and Culture		46,500	
Landlines -BT 999 SIP	Service Support		23,000	
Specialist Fees	People and Culture		20,000	
Subsistence	Service Delivery		23,840	
Day Crew Accommodation	Service Support		14,320	
FSHQ Transition Team	Service Support	-85,712		
Agency Staff	Finance and Procurement	-31,200		
Gas	Service Delivery	-129,700		
Public Transport	Service Delivery	-23,600		
Subscriptions	Service Delivery	-48,380		
Mobile Phones	All directorates	-43,000		
Wide Area Network	Service Support	-66,000		
Power Apps	Service Support	-30,000		
Increase in Income	Service Support	-76,436		
Total		-534,028	603,234	69,206

A brief outline of the adjustments is detailed below:

Additional Growth

a) Water Quality Sampling

To maintain competence all water rescue station crews must train in swift water. There is a risk that crews may ingest polluted water leading to potential illness. To alleviate this an environmental consultant has been appointed to take initial water quality analysis of the twelve venues we use and only those deemed to meet acceptable standards of water safety will be used. They have recommended a plan for routine water testing going forward. This initial consultation is a one-off cost of £18,550.

Prior to training commencing, a number of instant water tests to detect bacterial and nitrogen counts will be undertaken by either the instructor or the officer in charge. These tests will be done quarterly using pre-purchased kits at a cost of £28,600.

b) Control Project Manager

The control project manager is on a fixed term contract and is responsible for the management of the implementation of the new control system which is due

to go live in January 2025. There has been a job evaluation review of their salary resulting in budget shortfall of £4,600.

c) Retirement Incentive

Currently the Authority pays employees £500 if they give six months' notice of their intention to retire. To improve workforce planning it has been approved by Management Board that the incentive is increased to £1,000 if the period of notice is extended to twelve months. With longer notice periods, the Authority can proactively address succession planning and minimise the disruption caused by unexpected leavers.

d) Fire Link

The Authority has received notification from the Home Office that the charge for fire link, which is for the Airwave communication system, has increased by £38,454, an increase from that which is included in the base budget.

e) Tyres

This budget increase is the result of the new fleet of Scania fire appliance replacement proceeding at a slower rate than planned, which results in an increased spend on existing appliances with part worn tyres.

f) Vehicle Leasing

There has been an increase in the cost of contract hire vehicles, as with all consumer items the price of cars is significantly higher due to inflationary pressures. The Authority is moving to the greater use of electric vehicles which are more expensive to source than their diesel and petrol counterparts. In addition, in order to remain compliant with Road Vehicle Lighting Regulations, the fleet of unmarked lease cars require additional lighting through the vehicle's windows to maintain conspicuity.

g) Operational Equipment

The 2024/25 operational equipment budget is £0.501m which is £0.070m below the actual spend in 2023/24. Moreover, this budget has had no real terms growth for a number of years. The operational equipment budget is essential expenditure as this is used to keep the crews safe and ensure that they are fully equipped whilst attending incidents. Whilst inflation has reduced from the previous highs, this remains higher than previous and supply chain costs are continuing to increase.

h) Recruits Uniform

Due to an increase in the planned number of recruits in 2024/25 there is a knock-on demand on the clothing budget which cannot be met from within existing budgets.

i) Training Centre

Due to the continuation of training at Halifax Fire Station, there is a shortfall on the training meals and subsistence budgets for training instructors. In addition, a £0.025m deficit has been identified on the training delivery courses budget.

j) Corporate Diversity

There are a number of costs that were not included in the base budget for 2024/25 and were excluded from the revenue bid process. These additional costs are for subscriptions, attendance at AFSA and Pride events, and increases in diagnostic assessments and access to work for existing and new staff.

k) Landlines

There has been an increase in cost of the BT 999 Session Initiation Protocol (SIP) landlines which exceeds current budget provision.

l) Specialist Fees

An increase is required to the specialist fees budget, which is due to increases in recruitment; detailed medical reports are required before the recruit can commence the course. In addition, the Authority is likely to receive two ill health medical appeals for which there is currently no budget provision.

m) Subsistence

Additional budgets for subsistence are required for the Control of Major Accident Hazard (COMAH) team who provide external training exercises for the COMAH sites within West Yorkshire.

n) Day Crew Accommodation

There have been increases in rent for the day crew houses at Todmorden and Morley.

Efficiencies

o) FSHQ Transition Team

The revenue bid for the team responsible for the transition back into Headquarters included provision for the appointment of three crew commanders. Following a review of requirements, the project manager deemed that the role could be suitably filled by two grade 4 employees. These posts have been filled and has resulted in a saving of £85,712.

p) Agency Staff

This budget was allocated to pay for staff shortages that were filled by temporary agency staff in both finance, ICT, and corporate communications departments. This budget is no longer required as the employees are directly employed by the Authority.

q) Control Staff

There have been a number of vacancies within control which has generated an underspend of £0.050m, some of this underspend has been off set by an increase in overtime. The control team is now fully staffed, and it is expected that no further amendments to this budget will be required during this financial year.

r) Community Response Operatives (CRO's)

This team was established in November 2022 to provide operational resilience should the Authority face a period of industrial action. We continue to maintain the team but a number of CRO'S have left the service and it is not intended to replace them.

s) Gas

This budget was initially increased in 2023/24 to pay for increases in the standing charges for gas. Since then both gas usage and the rate that we pay for gas has reduced.

t) Public Transport

There has been a reduction in the use of public transport in Leeds, Bradford, Calderdale, and Wakefield districts.

u) Subscriptions

A budget was allocated for fire investigation subscriptions which is no longer required.

v) Mobile Phones

There has been a reduction in the cost of mobile phones as a result of the new of the mobile phone contract.

w) Wide Area Network (WAN)

Whilst the Authority transitioned to the new WAN contract with BT during 2023/24, there was a requirement to pay two providers. Now the contract is fully operational the contract is wholly with BT which has resulted in a reduction in cost.

x) Power Apps

The introduction of power apps commenced in 2023/24 and is a new way of designing IT applications. The contract for power apps in 2024/25 is less than that estimated in the budget.

y) Increase in Income (net)

There is an increase in forecast income to be generated during 2024/25, which is for the charging for electric vehicles, Control of Major Accident Hazard (COMAH) exercises, telecom masts and rents. This has been offset by reductions in income for lift rescues and national resilience training.

The net effect of these adjustments is a £69,206 transfer from the general contingency budget to base budgets.

2.5 Wholetime Employees

A reconciliation has been undertaken comparing the forecast wholetime workforce strength which is included in the base employee budget for 2024/25 against actual workforce strength at the 1/4/24.

The wholetime employee budget has been overstated due to the following factors:

- a) There have been two unplanned employee resignations and four new career breaks since the calculation of the budget in November 2023.
- b) It was budgeted that there would be sixteen recruits on the January 2024 course, the actual number of trainees was nine.
- c) The current May recruits' course had a budgeted cohort of 20 recruits but there are fifteen on the course.
- d) An additional twenty-three employees have notified the organisation that they intend to retire before their expected retirement date, for fifteen the difference is only days, but for eight it is more than one year. This is offset by four employees who have exceeded their forecast retirement date and have yet to declare their date of retirement.

These four factors have caused a large forecast underspend on the wholetime budget, which if kept in base budgets would skew budget monitoring.

It is proposed that this underspend of £0.819m is transferred to the newly created recruitment reserve so that it can be used to support accelerated recruitment as explained in paragraph 2.3 above.

2.6 Employee Contingency

Budgets for pay awards are held in the employee contingency until they are paid, this ensures that budget monitoring is not distorted. Although the 2024/25 grey book pay award has been agreed there has been no further progress on the support staff pay award. A provision of 5% has been included in the Medium-Term Financial Plan for pay awards for all staff groups, this totals £3.502m and will be held in the employee contingency budget until the pay awards have been paid.

2.7 Contingency Budgets

The table below summarises the current contingencies budgets position:

	<u>Opening Balance</u> <u>1/4/24</u> £0	<u>Transfer to/from Contingencies</u> £0	<u>Closing Balance</u> £0
General Contingency	1,904	80	1,984
Employee Contingency	0	3,502	3,502
TOTAL CONTINGENCIES	1,904	3,582	5,485

2.8 Firefighters Pay Award

As explained in paragraph 2.6 there is a provision of 5% in the 2024/25 employees' budget for pay awards. The National Joint Council (NJC) made a pay offer to firefighters on the 25th of April, which comprised of the following elements:

- A 4% increase on all basic pay rates and Continual Professional Development with effect from the 1st of July 2024.
- An increase in the annual retainer for those employees on the retained duty system (on call) from the 1st of January 2025. The annual retainer is calculated as a proportion of availability which is based on the equivalent wholtime basic pay. This is paid in bands depending on the level of availability the firefighter provides per week; the retainer for providing full cover (120 hours) is increasing from 12% to 15% of the appropriate annual wholtime basic pay. The % then decreases depending on the level of cover from 12.5% for 91 to 119 hours, 10% for 61 to 90 hours, 7.5% for 31 to 60 hours and 5% up to and including 30 hours.
- An increase in occupational maternity pay to 26 weeks at full pay followed by 13 weeks at Statutory Maternity Pay.

This pay offer has been accepted, the 4% increase on basic pay will be effective from the 1st of July.

Calculations have shown that the pay offer, which is 1% less than budget provision, will save the Authority approximately £0.470m in 2024/25 and the full year effect in 2025/26 increase those savings to £0.520m per annum. A revenue bidding process was undertaken in June for one-off growth bids to be spent in 2024/25. Management Board will review and approve

these growth bids details of which will be brought to October Finance and Resources Committee. Due to the continuing uncertainty of one-off grants that are not included in base budgets it is prudent not to approve recurring areas of growth at this current time.

3 Expenditure Monitoring

- 3.1 This report is based on expenditure to mid-June 2024 and includes the first three salary payments of 2024/25. The projected outturn is based on the current year's expenditure and is forecast to the end of the year based on previous expenditure profiles. Overall, the latest forecast indicates there will be an under spending of £0.302m in the current financial year.
- 3.2 Because the report includes only the first two months of expenditure, the projected under and overspends are subject to variation as the year progresses. As in previous years a review of budgets will be undertaken in August/September in conjunction with budget holders to ascertain if any budgets can be transferred to contingencies during the year. This will be presented to members at Finance and Resources committee in October.
- 3.3 An improved budget monitoring report for managers was introduced in 2018/19 which highlights those areas of concern using a Red, Amber, Green (RAG) rating. For those budgets that are forecast to overspend or under spend a red "cross" will be inserted against the budget line and for those within 5% of budget, an amber mark will be inserted. For those budgets where there is either a red or amber indicator, the budget holder will be required to provide an explanation as to the reason for the projected overspend. This has brought increased accountability to budget holders and is reported to Management Team on a monthly basis.
- 3.4 The table below summarises the forecast with an explanation of the causes detailed below.

	<u>Revenue Budget</u>	<u>Forecast</u>	<u>Variance</u>
	£0	£0	£0
Employees			
Wholetime	61,079	61,076	-3
On Call Firefighters	2,606	2,534	-72
Control	2,430	2,409	-21
Support Staff	14,965	14,807	-158
Contingency Crews	188	188	0
Employee Contingency	3,502	3502	0
Pensions	1,600	1,600	0
Training	1,842	1,848	6
Other Employee	566	585	19
TOTAL	88,779	88,549	-230
Premises	6,118	6,075	-43
Transport	2,508	2,497	-11
Supplies and Services	7,296	7,278	-18
Contingency - General	1,984	1,984	0
Support Services	349	343	-6
Capital Charges	8,962	8,962	0
Income	-3,092	-3,086	6
Net Expenditure	112,904	112,602	-302

An explanation of the variances over £25,000 is explained below:

3.5 Employees -£272,000

On-Call Firefighters -£72,000

The on-call firefighters' budget is currently forecast to underspend by £72k the budget for retained employees is affected by activity due to the nature of the on-call system. As a result expenditure can vary during the year. This budget is monitored closely during the year.

Support Staff -£158,000

There is a projected under spend on support staff which is due to posts that vacant and are currently being advertised. There are currently two posts that are currently out to advert and ten posts that have been appointed but are subject to pre-employments checks and start dates. The budget for posts that were vacant on the 1st of April 2024 and have yet to be advertised are held in the general contingency budget, so as not to distort budget monitoring.

3.6 Premises - £43,000

It is forecast that premises budgets will underspend by £43k, this is predominately on annual contracts and servicing. This budget is reactive and is dependent on the number of call outs on our annual contracts so it subject to variation during the year. This is subject to detailed monitoring by both property and finance teams.

4 Impact on Revenue Balances

- 4.1 The projected under spending will have the effect of increasing usable reserves which is detailed in the table below:

Description	Usable Reserves £0
Opening Balance 1/4/24	
General Fund	5,700
Earmarked Reserves	26,020
Forecast use of reserves in 2024/25	-18,649
Impact of forecast	-302
Forecast Usable Reserves at 31/3/2025	12,769

5 Contact Procedure Rules

A requirement of the Authority's constitution, approved at Full Authority in February 2021, is to report to Finance and Resources Committee the approval of waivers to the Contract Procedure Rules over £75,000.

Up to the end of June 2024, the following two waivers to exemptions have been agreed:

- As reported at April Finance and Resources Committee, the Director of Service Support has signed an exemption totalling £99,572 for the extension of the engineering and inspection insurance for one year. The insurance was subject to a tender process in January 2024. During the evaluation of the submitted tenders it was noticed that data included within the specification had been provided by the incumbent supplier thus allowing a potential advantage to the existing supplier and exposing the Authority to formal challenge by the unsuccessful bidders.
- The Director of Service Delivery has signed a £100,000 exemption for the continuation of external training at the Fire Service College. Expenditure on this current contract has exceeded the original contract value due to an increase in the number of courses that we are sending firefighters to attend. This is due to the unavailability of the HQ training centre.

6 Capital Expenditure Monitoring

At its meeting on the 29th of February 2024 the Authority approved a five-year capital programme of £67.936m which included slipped schemes from 2023/24 totalling £29.703m, and £10.137m of new schemes in 2024/25 adding to a total capital budget of £39.840m for the current financial year.

Revised capital plan 2024/25

6.1 Slipped Schemes

The nature of major capital schemes means that expenditure often straddles a number of financial years, particularly in the case of major building schemes and projects that require a lengthy procurement process. As part of the closure of the 2023/24 accounts, expenditure on capital schemes is reviewed and schemes that are committed but not completed are slipped into the following year's capital plan.

The value of schemes which have been slipped from 2023/24 into the 2024/25 capital plan is £15.416m, £12.732m of this slippage relates to the three largest capital schemes included in the 2023/24 capital plan: the rebuild of Keighley Fire Station, the redevelopment of FSHQ and the vehicle replacement programme.

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

6.2 Capital Payments 2024/25

- 6.2.1 The actual capital payments to date total £3.914m which represents 9.37% of the revised capital plan. If commitments are included in this, the actual expenditure to date is £34.912m which equates to 83.6% of the capital plan.

Due to the procurement process for capital schemes, a large proportion of capital expenditure occurs in the latter part of the financial year.

As with revenue budget monitoring a RAG rating system has been introduced to capital budget monitoring which will improve accountability of capital scheme managers.

- 6.2.2 A summary of expenditure to date against each individual scheme which includes slipped schemes detailed in 6.1 is attached to this report in Appendix B.

6.3 Management Board Approvals

- 6.3.1 At the Authority AGM in 2010, Management Board was given delegated power to approve individual virement between capital schemes of up to £100,000. Details of any approvals will be reported to committee throughout the year as part of this report.
- 6.3.2 Under financial procedures 3.11 the Management Board can approve expenditure on schemes in the approved capital plan up to an amount of £100,000 along with a requirement to report these approvals to the Finance and Resources Committee.
- 6.3.3 In this financial year, the Management Board have approved new schemes totalling £0.275m and one virement which are shown in the table below:

Schemes Approved by Management Board

Date	Directorate	Scheme	Approval £	Virement £
08/05/2024	Service Delivery	Lockers on Stations	60,000	
28/05/2024	People and Culture	OHU Equipment	17,745	
20/06/2024	Service Delivery	Water Rescue Equipment	20,000	
		Gas Tight Suits	24,000	
		Vehicle Stabilisation Struts	13,000	
		Thermal Image Cameras	25,000	
03/07/2024	Service Delivery	Lay Flat Hose	65,000	
		Trauma Bags	40,000	
		Hose Reels	10,500	
		Ladders		-15,000
	Service Support	Ladders		15,000
			275,245	0

6.4 Capital Receipts

Capital receipts expected in 2024/25 will be for the sale of appliances which exceed £10,000. There have been no capital receipts in the first quarter of 2024/25.

7 Treasury Management

- 7.1 The Authority approved its Treasury Management Strategy on the 29th of February 2024 in accordance with the CIPFA Code of Practice on Treasury Management. As per the 2021 CIPFA Prudential Code for Capital Finance in Local Authorities and requirement was introduced in 2023/24 that quarterly monitoring information is provided on prudential indicators. The indicators are required to assist members understand and evaluate the prudence and affordability of the Authority's capital expenditure plans and borrowing and investments plan undertaken in support of this.

The Prudential Indicators are detailed in Appendix C

- 7.2 In the current financial year, treasury management activity has been limited to investments. The table in Appendix D shows the Authority currently has total investments on the 20th of June of £19.153m split between four counter parties with rates of interest receivable between 5.12% and 5.24%. This will increase further at the end of July when the Authority receives an estimated £35m in pension Top Up Grant.

8 Debtors

- 8.1 The Authority receives income for services provided; these include special services, lift rescues, fire safety certificates, and licences for telecom masts on premises. In most cases the services provided are a result of an emergency which means that it is not possible to raise a charge in advance of the service and consequently debtor accounts are raised.
- 8.2 The level of outstanding debt owed to the Authority to the end of June 2024 is £231,196 which can be profiled as follows:

Less than 60 days -	£ 144,862
Greater than 60 days -	£ 86.334

- 8.3 The procedure for issuing accounts and debt collection is provided by Kirklees Council under a Service Level Agreement. A summary of the procedure for collecting outstanding debt is detailed below:

21 days	first reminder letter
28 days	second reminder letter
35 days	instigation of debt recovery system

As detailed above, there is currently £103,396 of debt which is at the recovery stage. However, previous experience suggests that the Authority will recover all of the outstanding debts.

- 8.4 In accordance with financial procedure rules, the total amount of debts written off under delegated authority should be reported annually to Finance and Resources Committee. At the end of the financial year 2023/24, the Director of Finance and Procurement authorised the writing off of £2,042.10. Before debt is written off, all attempts to recover the money is taken and debt is only written off as a last resort.

9 Creditors

- 9.1 The Authority is required to pay all non-disputed invoices within 28 days of receipt. In the first 3 months of the current financial year the Authority has received 1,598 invoices and paid 97% of them within 28 days, of which 60% were auto paid.

10 Financial Implications

- 10.1 These are included within the main body of the report.

11 Legal Implications

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

12 Human Resources and Diversity Implications

- 12.1 There are no human resource and diversity implications.

13 Equality Impact Assessment

- 13.1 Are the recommendations within this report subject to Equality Impact Assessment as outlined in the EIA guidance? No

14 Health, Safety and Wellbeing Implications

- 14.1 There are no health, safety, and wellbeing implications.

15 Environmental Implications

- 15.1 There are no environmental implications.

16 Your Fire and Rescue Service Priorities

- 16.1 This report links with the Community Risk Management Plan 2022-25 strategic priorities below:

- Provide ethical governance and value for money.

17 Conclusions

This report identifies that the Authority is currently forecast to under spend its revenue budget in 2024/25 by £0.302m. A budget review has been undertaken which has resulted in a net movement to contingencies of £0.080m.

Prior to October F&R committee both the capital plan and the revenue budget will be reviewed, and a revised capital plan and revenue budget will be presented to members for approval if required.

Appendix A

Department	Scheme Description	£ to slip
Property	Rawdon - Facilities upgrade	66,475
Property	Otley - Showers	65,000
Property	Odsal boundary fence	15,861
Property	Ludo charging points	118,002
Property	Dewsbury Showers	50,000
Property	Bingley - Upgrade works	94,156
Property	Wetherby - Kitchen	13,103
Property	Cookridge	73,878
Property	Leeds BA room	1,500
Property	FSHQ Boiler	435
Property	CCTV Upgrades	9,664
Property	Mirfield Asbestos Removal	722
Property	EV Charging Points	42,504
Property	Stanningley Charging Points	1,467
Property	Odsal Fire Station	5,000
CRMP	Keighley	3,484,206
CRMP	FSHQ Rebuild	5,307,282
ICT	MDT Software	37,327
ICT	Visitor Management Solution	11,000
ICT	Prevention tablet refresh	20,568
ICT	UPS on Stations	88,598
ICT	ICT Station Equipment	1,393
ICT	Additional resource for HR & Rostering	18,655
Transport	Airwave hardware	250,000
Transport	Vehicle Replacement	3,940,891
Transport	Vehicle replacement project	135,565
Operations	New Control project	903,392
Operations	BA Cylinders	16,556
Operations	BA Compressors	130,000
Operations	Ladders	59,972
Operations	2nd Thermal Image Camera	7,812
Operations	Wildfire PPE	276,500
Operations	BA Cleaning & drying Units	36,889
Operations	Wildfire Vehicle	102,347
Operations	Uniform	19,471
Operations	Washing Machines	10,000
TOTAL		15,416,191

Appendix B

CAPITAL BUDGET MONITORING 2024/25 SUMMARY

Directorate	Capital Plan 2024/25				Total Capital Plan 24/25	Approvals in 2024/25				Capital total	Capital Expenditure 2024/25			Over/(Under) spend to date
	Capital Bids 24/25	Agreed 24/25 from 23/24 (Schemes over 2 years)	Agreed Slippage in year	Slippage b/f		Removal from Plan	Virement	Increase to Capital Plan	Slippage c/f		Total Exp SAP	Forecast Expenditure	Total	
Property Services	£2,634,000	£0	£864,731	£557,772	£4,056,503	£0	£0	£0	£0	£4,056,503	£74,411	£3,656,239	£3,730,649	(£325,853)
CRMP	£1,100,000	£2,099,942	£3,643,555	£8,791,488	£15,634,985	£0	£0	£0	£0	£15,634,985	£1,679,477	£13,108,307	£14,787,784	-£847,201
ICT	£716,000	£0	£623,009	£177,543	£1,516,552	£0	£0	£0	£0	£1,516,552	£20,708	£1,427,307	£1,448,015	(£68,537)
Employment Services	£17,745	£0	£0	£0	£17,745	£0	£0	£0	£0	£17,745	£0	£17,706	£17,706	(£39)
Finance	£765,000	£0	£0	£0	£765,000	£0	£0	£0	£0	£765,000	£0	£0	£0	(£765,000)
Transport	£3,015,000	£3,403,000	£0	£4,326,457	£10,744,457	£0	£0	£1,921,355	£0	£12,665,812	£1,819,957	£7,860,901	£9,680,858	(£2,984,953)
Operations	£1,469,000	£2,122,500	£1,530,368	£1,562,943	£6,684,811	£0	£0	£0	£0	£6,684,811	£220,513	£4,907,895	£5,128,407	(£1,556,404)
HR	£20,000	£0	£0	£0	£20,000	£0	£0	£0	£0	£20,000	£0	£20,000	£20,000	£0
Fire Safety	£400,000	£0	£0	£0	£400,000	£0	£0	£0	£0	£400,000	£98,975	£0	£98,975	(£301,025)
Total	£10,136,745	£7,625,442	£6,661,663	£15,416,203	£39,840,053	£0	£0	£1,921,355	£0	£41,761,408	£3,914,040	£30,998,355	£34,912,394	(£6,849,013)

CAPITAL BUDGET MONITORING 2024/25
SERVICE SUPPORT - PROPERTY

Details of Scheme	Capital Plan 2024/25				Total Capital Plan 24/25	Approvals in 2024/25				Capital total	Capital Expenditure 2024/25			Over/(Under) spend to Date	
	Capital Bids 24/25	Agreed 24/25 from 23/24 (Schemes over 2 years)	Agreed Slippage in year	Slippage b/f		Removal from Plan	Virement	Increase to Capital Plan	Slippage c/f		Total Exp SAP	Forecast Expenditure	Total		
Odsal Fire Station	£0	£0	£0	£5,000	£5,000	£0	£0	£0	£0	£5,000	£1,231	£0	£1,231	(£3,770)	▶
Cookridge	£0	£0	£0	£73,878	£73,878	£0	£0	£0	£0	£73,878	£4,265	£0	£4,265	(£69,613)	▶
CCTV Upgrades	£0	£0	£0	£9,665	£9,665	£0	£0	£0	£0	£9,665	£0	£9,665	£9,665	£0	●
Mirfield Asbestos Removal	£0	£0	£0	£722	£722	£0	£0	£0	£0	£722	£0	£722	£722	£0	●
Stanningley Charging Points	£0	£0	£0	£1,467	£1,467	£0	£0	£0	£0	£1,467	£0	£1,467	£1,467	£0	●
Rawdon - Facilities upgrade	£0	£0	£150,000	£66,475	£216,475	£0	£0	£0	£0	£216,475	£0	£216,475	£216,475	£0	●
Otley - Showers	£0	£0	£0	£65,000	£65,000	£0	£0	£0	£0	£65,000	£0	£65,000	£65,000	£0	●
Odsal boundary fence	£0	£0	£0	£15,862	£15,862	£0	£0	£0	£0	£15,862	£0	£5,000	£5,000	(£10,862)	▶
Ludo charging points	£0	£0	£0	£118,002	£118,002	£0	£0	£0	£0	£118,002	£66,649	£47,353	£114,002	(£4,000)	●
Dewsbury Showers	£0	£0	£0	£50,000	£50,000	£0	£0	£0	£0	£50,000	£0	£15,000	£15,000	(£35,000)	▶
Bingley - Upgrade works	£0	£0	£714,731	£94,157	£808,888	£0	£0	£0	£0	£808,888	£1,831	£807,057	£808,888	(£0)	●
Wetherby - Kitchen	£0	£0	£0	£13,104	£13,104	£0	£0	£0	£0	£13,104	£0	£13,000	£13,000	(£104)	●
Leeds BA room	£0	£0	£0	£1,500	£1,500	£0	£0	£0	£0	£1,500	£0	£1,500	£1,500	£0	●
FSHQ Boiler	£0	£0	£0	£435	£435	£0	£0	£0	£0	£435	£435	£0	£435	£0	●
24/25 EV Chargers	£80,000	£0	£0	£42,505	£122,505	£0	£0	£0	£0	£122,505	£0	£80,000	£80,000	(£42,505)	▶
24/25 Hunslet Refurbishment	£800,000	£0	£0	£0	£800,000	£0	£0	£0	£0	£800,000	£0	£640,000	£640,000	(£160,000)	▶
24/25 Bradford F/S Dorms & Showers	£450,000	£0	£0	£0	£450,000	£0	£0	£0	£0	£450,000	£0	£450,000	£450,000	£0	●
24/25 Slaithwaite fire escape	£85,000	£0	£0	£0	£85,000	£0	£0	£0	£0	£85,000	£0	£85,000	£85,000	£0	●
24/25 Illingworth	£875,500	£0	£0	£0	£875,500	£0	£0	£0	£0	£875,500	£0	£875,500	£875,500	£0	●
24/25 Meltham Fire Station - Fabric	£70,000	£0	£0	£0	£70,000	£0	£0	£0	£0	£70,000	£0	£70,000	£70,000	£0	●
24/25 Boiler Upgrade Schemes	£200,000	£0	£0	£0	£200,000	£0	£0	£0	£0	£200,000	£0	£200,000	£200,000	£0	●
24/25 Rastrick ventilation	£73,500	£0	£0	£0	£73,500	£0	£0	£0	£0	£73,500	£0	£73,500	£73,500	£0	●
	£2,634,000	£0	£864,731	£557,772	£4,056,503	£0	£0	£0	£0	£4,056,503	£74,411	£3,656,239	£3,730,649	(£325,853)	▶

CAPITAL BUDGET MONITORING 2024/25
CRMP

Details of Scheme	Capital Plan 2024/25				Total Capital Plan 24/25	Approvals in 2024/25				Capital total	Capital Expenditure 2024/25			Over/(Under) spend to Date	
	Capital Bids 24/25	Agreed 24/25 from 23/24 (Schemes over 2 years)	Agreed Slippage in year	Slippage b/f		Removal from Plan	Virement	Increase to Capital Plan	Slippage c/f		Total Exp SAP	Forecast Expenditure	Total		
Keighley	£0	£0	£1,289,215	£3,484,206	£4,773,421	£0	£0	£0	£0	£4,773,421	£305,650	£4,467,772	£4,773,422	£0	🟡
Halifax	£50,000	£0	£100,000	£0	£150,000	£0	£0	£0	£0	£150,000	£0	£0	£0	(£150,000)	🔴
Huddersfield	£1,050,000	£0	£100,000	£0	£1,150,000	£0	£0	£0	£0	£1,150,000	£0	£0	£0	(£1,150,000)	🔴
FSHQ Offices/Training Arena	£0	£2,099,942	£2,154,340	£5,307,282	£9,561,564	£0	£0	£0	£0	£9,561,564	£1,070,965	£8,640,535	£9,711,500	£149,937	🟡
FSHQ Fire Station	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£204,995	£0	£204,995	£204,995	🔴
FSHQ BA/ICT	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£96,373	£0	£96,373	£96,373	🔴
FSHQ TRTC	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£1,494	£0	£1,494	£1,494	🔴
	£1,100,000	£2,099,942	£3,643,555	£8,791,488	£15,634,985	£0	£0	£0	£0	£15,634,985	£1,679,477	£13,108,307	£14,787,784	(£847,201)	🔴

CAPITAL BUDGET MONITORING 2024/25

SERVICE SUPPORT - ICT

Details of Scheme	Capital Plan 2024/25				Total Capital Plan 24/25	Approvals in 2024/25				Capital total	Capital Expenditure 2024/25			Over/(Under) spend to Date	
	Capital Bids 24/25	Agreed 24/25 from 23/24 (Schemes over 2 years)	Agreed Slippage in year	Slippage b/f		Removal from Plan	Virement	Increase to Capital Plan	Slippage c/f		Total Exp SAP	Forecast Expenditure	Total		
VM Server Hardware	£140,000	£0	£0	£0	£140,000	£0	£0	£0	£0	£140,000	£0	£140,000	£140,000	£0	✓
VDI server replacement	£80,000	£0	£0	£0	£80,000	£0	£0	£0	£0	£80,000	£0	£80,000	£80,000	£0	✓
Mobile Phone replacement	£225,000	£0	£0	£0	£225,000	£0	£0	£0	£0	£225,000	£0	£225,000	£225,000	£0	✓
DMZ server replacement	£40,000	£0	£0	£0	£40,000	£0	£0	£0	£0	£40,000	£0	£40,000	£40,000	£0	✓
PC replacement programme	£200,000	£0	£0	£0	£200,000	£0	£0	£0	£0	£200,000	£0	£200,000	£200,000	£0	✓
Kemp Virtual Load balances	£20,000	£0	£0	£0	£20,000	£0	£0	£0	£0	£20,000	£0	£20,000	£20,000	£0	✓
Visitor Management Solution	£11,000	£0	£0	£11,000	£22,000	£0	£0	£0	£0	£22,000	£0	£22,000	£22,000	£0	✓
Additional resource for HR & R	£0	£0	£0	£18,655	£18,655	£0	£0	£0	£0	£18,655	£0	£18,655	£18,655	£0	✓
ICT Station Equipment	£0	£0	£0	£1,393	£1,393	£0	£0	£0	£0	£1,393	£0	£1,393	£1,393	£0	✓
UPS on Stations	£0	£0	£0	£88,599	£88,599	£0	£0	£0	£0	£88,599	£0	£88,599	£88,599	£0	⚠
MDT Software	£0	£0	£270,471	£37,328	£307,799	£0	£0	£0	£0	£307,799	£139	£307,660	£307,799	£0	⚠
Prevention tablet refresh	£0	£0	£0	£20,568	£20,568	£0	£0	£0	£0	£20,568	£20,568	£0	£20,568	£0	✓
Data Transfer centre	£0	£0	£250,000	£0	£250,000	£0	£0	£0	£0	£250,000	£0	£250,000	£250,000	£0	✓
Print Solution	£0	£0	£102,538	£0	£102,538	£0	£0	£0	£0	£102,538	£0	£34,000	£34,000	(£68,538)	⚠
	£716,000	£0	£623,009	£177,543	£1,516,552	£0	£0	£0	£0	£1,516,552	£20,708	£1,427,307	£1,448,015	(£68,537)	✓

CAPITAL BUDGET MONITORING 2024/25

PEOPLE AND CULTURE - OCCUPATIONAL HEALTH UNIT

Details of Scheme	Capital Plan 2024/25				Capital Plan	Approvals in 2024/25				Capital total	Capital Expenditure 2024/25			Over/(Under) spend to Date	
	Capital Bids 24/25	Agreed 24/25 from 23/24 (Schemes over 2 years)	Agreed Slippage in year	Slippage b/f		Removal from Plan	Virement	Increase to Capital Plan	Slippage c/f		Total Exp SAP	Forecast Expenditure	Total		
OHU Equipment	£17,745	£0	£0	£0	£17,745	£0	£0	£0	£0	£17,745	£0	£17,706	£17,706	(£39)	✓
										£0	£0	£0	£0	£0	✓
	£17,745	£0	£0	£0	£17,745	£0	£0	£0	£0	£17,745	£0	£17,706	£17,706	(£39)	✓

CAPITAL BUDGET MONITORING 2023/24
SERVICE SUPPORT- TRANSPORT

Details of Scheme	Capital Plan 2024/25				Total Capital Plan 24/25	Approvals in 2024/25				Capital total	Capital Expenditure 2024/25			Over/(Under) spend to Date	
	Capital Bids 24/25	Agreed 24/25 from 23/24 (Schemes over 2 years)	Agreed Slippage in year	Slippage b/f		Removal from Plan	Virement	Increase to Capital Plan	Slippage c/f		Total Exp SAP	Forecast Expenditure	Total		
Welfare Vehicles	£0	£0	£0	£135,565	£135,565	£0	£0	£0	£0	£135,565	£0	£330,000	£330,000	£194,435	✖
Airwave hardware	£0	£0	£0	£250,000	£250,000	£0	£0	£0	£0	£250,000	£0	£0	£0	(£250,000)	▶
Vehicle Replacement	£3,000,000	£3,403,000	£0	£3,940,892	£10,343,892	£0	£0	£1,858,000	£0	£12,201,892	£1,819,957	£7,300,000	£9,119,957	(£3,081,934)	▶
USAR Vans	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£140,000	£140,000	£140,000	
Ladders	£15,000	£0	£0	£0	£15,000	£0	£0	£63,355	£0	£78,355	£0	£90,901	£90,901	£12,546	✖
	£3,015,000	£3,403,000	£0	£4,326,457	£10,744,457	£0	£0	£1,921,355	£0	£12,665,812	£1,819,957	£7,860,901	£9,680,858	(£2,984,953)	▶

CAPITAL BUDGET MONITORING 24/25
SERVICE DELIVERY - OPERATIONS

Details of Scheme	Capital Plan 2024/25				Total Capital Plan 24/25	Approvals in 2024/25				Capital total	Capital Expenditure 2024/25			Over/(Under) spend to Date	
	Capital Bids 24/25	Agreed 24/25 from 23/24 (Schemes over 2 years)	Agreed Slippage in year	Slippage b/f		Removal from Plan	Virement	Increase to Capital Plan	Slippage c/f		Total Exp SAP	Forecast Expenditure	Total		
Command Support	£0	£0	£43,785	£0	£43,785	£0	£0	£0	£0	£43,785	£0	£0	£0	(£43,785)	▶
Particulate Flash Hoods	£0	£0	£80,000	£0	£80,000	£0	£0	£0	£0	£80,000	£0	£0	£0	(£80,000)	▶
BA Cleaning & drying Units	£0	£0	£0	£36,890	£36,890	£0	£0	£0	£0	£36,890	£0	£36,890	£36,890	£0	⚠
Wildfire Vehicle	£0	£0	£0	£102,348	£102,348	£0	£0	£0	£0	£102,348	£0	£102,348	£102,348	£0	⚠
Ladders	£0	£0	£50,000	£59,973	£109,973	£0	£0	£0	£0	£109,973	£80,970	£29,002	£109,972	(£0)	✔
Uniform	£0	£0	£100,000	£19,472	£119,472	£0	£0	£0	£0	£119,472	£0	£0	£0	(£119,472)	▶
Body Worn Cameras	£0	£0	£67,515	£0	£67,515	£0	£0	£0	£0	£67,515	£0	£67,515	£67,515	£0	✔
Hose Reels	£0	£10,500	£32,500	£0	£43,000	£0	£0	£0	£0	£43,000	£0	£43,000	£43,000	£0	✔
BA Cylinders	£0	£0	£0	£16,557	£16,557	£0	£0	£0	£0	£16,557	£11,287	£7,000	£18,287	£1,730	✖
BA Compressors	£0	£0	£0	£130,000	£130,000	£0	£0	£0	£0	£130,000	£0	£147,000	£147,000	£17,000	✖
Dividing Breeches	£0	£0	£30,000	£0	£30,000	£0	£0	£0	£0	£30,000	£0	£30,000	£30,000	£0	✔
2nd Thermal Image Camera	£25,000	£0	£0	£7,813	£32,813	£0	£0	£0	£0	£32,813	£0	£32,813	£32,813	£0	✔
Multi role PPE	£0	£0	£200,000	£276,500	£476,500	£0	£0	£0	£0	£476,500	£0	£675,972	£675,972	£199,472	✖
Washing Machines	£0	£0	£0	£10,000	£10,000	£0	£0	£0	£0	£10,000	£2,300	£7,700	£10,000	£0	✔
New Control Project	£0	£1,000,000	£926,568	£903,392	£2,829,960	£0	£0	£0	£0	£2,829,960	£12,292	£2,858,318	£2,870,610	£40,650	⚠
BA Ancillary Equipment	£0	£275,000	£0	£0	£275,000	£0	£0	£0	£0	£275,000	£0	£0	£0	(£275,000)	▶
BA Sets & Charging Kits	£0	£837,000	£0	£0	£837,000	£0	£0	£0	£0	£837,000	£0	£0	£0	(£837,000)	▶
Hydrants	£360,000	£0	£0	£0	£360,000	£0	£0	£0	£0	£360,000	£113,663	£246,337	£360,000	£0	⚠
Defibrillators	£250,000	£0	£0	£0	£250,000	£0	£0	£0	£0	£250,000	£0	£250,000	£250,000	£0	✔
Featherweight/Light portable pump	£120,000	£0	£0	£0	£120,000	£0	£0	£0	£0	£120,000	£0	£120,000	£120,000	£0	✔
Foam Branches and Ancillary equip	£45,000	£0	£0	£0	£45,000	£0	£0	£0	£0	£45,000	£0	£0	£0	(£45,000)	▶
Gas tight suit replacement	£24,000	£0	£0	£0	£24,000	£0	£0	£0	£0	£24,000	£0	£24,000	£24,000	£0	✔
Lay flat hose and Hose reel tubing	£65,000	£0	£0	£0	£65,000	£0	£0	£0	£0	£65,000	£0	£50,000	£50,000	(£15,000)	▶
Lockers	£60,000	£0	£0	£0	£60,000	£0	£0	£0	£0	£60,000	£0	£60,000	£60,000	£0	✔
Mainline Branches	£20,000	£0	£0	£0	£20,000	£0	£0	£0	£0	£20,000	£0	£0	£0	(£20,000)	▶
MIBS Stretchers	£55,000	£0	£0	£0	£55,000	£0	£0	£0	£0	£55,000	£0	£0	£0	(£55,000)	▶
Rescue Jackets	£200,000	£0	£0	£0	£200,000	£0	£0	£0	£0	£200,000	£0	£0	£0	(£200,000)	▶
Tirfors and Ancillary Equipment	£60,000	£0	£0	£0	£60,000	£0	£0	£0	£0	£60,000	£0	£0	£0	(£60,000)	▶
Trauma bag replacement	£40,000	£0	£0	£0	£40,000	£0	£0	£0	£0	£40,000	£0	£40,000	£40,000	£0	✔
Water Rescue Equipment	£20,000	£0	£0	£0	£20,000	£0	£0	£0	£0	£20,000	£0	£12,000	£12,000	(£8,000)	▶
Breathing Apparatus Mechanical &	£112,000	£0	£0	£0	£112,000	£0	£0	£0	£0	£112,000	£0	£55,000	£55,000	(£57,000)	▶
Vehicle Stabilisation strut	£13,000	£0	£0	£0	£13,000	£0	£0	£0	£0	£13,000	£0	£13,000	£13,000	£0	✔
	£1,469,000	£2,122,500	£1,530,368	£1,562,943	£6,684,811	£0	£0	39	£0	£6,684,811	£220,513	£4,907,895	£5,128,407	(£1,556,404)	▶

CAPITAL BUDGET MONITORING 2024/25

Service Support - Training

Details of Scheme	Capital Plan 2024/25				Capital Plan	Approvals in 2024/25				Capital total	Capital Expenditure 2023/24			Over/(Under) spend to Date	
	Capital Bids 24/25	Agreed 24/25 from 23/24 (Schemes over 2 years)	Agreed Slippage in year	Slippage b/f		Removal from Plan	Virement	Increase to Capital Plan	Slippage c/f		Total Exp SAP	Forecast Expenditure	Total		
Virtual Reality	£20,000				£20,000					£20,000	£0	20000	20000	£0	
										£0	£0	£0	£0	£0	✓
	£20,000	£0	£0	£0	£20,000	£0	£0	£0	£0	£20,000	£0	£20,000	£20,000	£0	✓

CAPITAL BUDGET MONITORING 2024/25

SERVICE DELIVERY - FIRE SAFETY

Details of Scheme	Capital Plan 2024/25				Total Capital Plan 24/25	Approvals in 2024/25				Capital total	Capital Expenditure 2023/24			Over/(Under) spend to Date	
	Capital Bids 24/25	Agreed 24/25 from 23/24 (Schemes over 2 years)	Agreed Slippage in year	Slippage b/f		Removal from Plan	Virement	Increase to Capital Plan	Slippage c/f		Total Exp SAP	Forecast Expenditure	Total		
Smoke Alarms	£400,000	0	0	0	£400,000	0	0	0	0	£400,000	£98,975		98975	(£301,025)	✓
	£400,000	£0	£0	£0	£400,000	£0	£0	£0	£0	£400,000	£0	£0	£0	(£301,025)	✗

Appendix C

PRUDENTIAL INDICATORS ACTUALS 2024/25

Capital Expenditure, Capital Financing Requirement and External Debt

The table below draws together the main elements of the capital plans, highlighting borrowing and other financing arrangements. The table also shows the Capital Financing Requirement (CFR), which is the Authority's underlying external indebtedness for a capital purpose, compared with the expected borrowing position.

	Forecast				
	Estimate	Actual	Estimate	Estimate	Estimate
	2024/25	2024/25	2025/26	2026/27	2027/28
	£000's	£000's	£000's	£000's	£000's
CFR b/fwd	53,195	53,195	79,332	78,162	80,428
Capital Expt	35,587	35,587	8,249	8,301	9,069
Capital Receipts	0	0	-3,500	0	0
Earmarked Reserve	-4,791	-4,791	-500	-500	-500
Revenue Contribution	-1,700	-1,700	-950	-950	-950
MRP	-2,959	-2,959	-4,469	-4,585	-4,723
Closing CFR	79,332	79,332	78,162	80,428	83,324
	Forecast				
	Estimate	Actual	Estimate	Estimate	Estimate
	2024/25	2024/25	2025/26	2026/27	2027/28
	£000's	£000's	£000's	£000's	£000's
CFR	79,332	79,332	78,162	80,428	83,324

Limits to Borrowing Activity

The first key control over the Authority's borrowing activity is a Prudential Indicator to ensure that over the medium term, net borrowing will only be for a capital purpose. Net external borrowing should not, except in the short-term, exceed the total CFR. This allows some flexibility for limited early borrowing for future years.

The actual CFR is greater than what was previously estimated due to increased capital expenditure in 2022-23. As external debt currently exceeds the CFR this will provide greater flexibility in the medium term as any older, more expensive loans will not need to be replaced straight away.

A further two Prudential Indicators control overall level of borrowing. These are the Authorised Limit and the Operational Boundary. The Authorised Limit represents the limit beyond which borrowing is prohibited. It reflects the level of borrowing which, while not desired, could be afforded in the short-term, but is not sustainable. It is the expected maximum borrowing need with some headroom for unexpected movements. This is the statutory limit determined under section 3(1) of the Local Government Act 2003.

The Operational Boundary is based on the probable external debt during the course of the year. It is not a limit and actual borrowing could vary around this boundary for short times during this year.

	Estimate 2024/25 £000's	Forecast Actual 2024/25 £000's	2025/26 £000's	2026/27 £000's	2027/28 £000's
Authorised Limit for External Debt	76	76	79	86	94
Operational Boundary for External Debt	71	71	74	81	89

External Debt

The Authority is forecasting the levels of outstanding debt on the 31st of March 2025

	Actual Debt 31 March 2024 £m		Estimated Debt 31 March 2025 £m	
		%		%
PWLB Loans	39.90	95.2	38.9	95.1
LOBO	2.00	4.8	2.00	4.9
TOTAL	41.90	100	40.90	100

Affordability Prudential Indicators

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

Ratio of financing costs to net revenue stream.

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

	Actual 2023/24	Estimate 2024/25	Estimate 2025/25	Estimate 2026/27	Estimate 2027/28
Ratio of Financing to Net Revenue Stream	6.55%	6.02%	5.87%	5.98%	6.08%

Treasury Management Prudential Indicators

Interest Rate Exposures

While fixed rate borrowing can contribute significantly to reducing the uncertainty surrounding future interest rate scenarios, the pursuit of optimum performance justifies retaining a degree of flexibility through the use of variable interest rates on at least part of the treasury management portfolio. The Prudential Code requires the setting of upper limits for both variable rate and fixed interest rate exposure:

	Limit 2024/25	Forecast Actual 2024/25
Interest at fixed rates as a percentage of net interest payments	60%-100%	100%
Interest at variable rates as a percentage of net interest payments	0% - 40%	0%

Maturity Structure of Borrowing

This indicator is designed to prevent the Authority having large concentrations of fixed rate debt needing to be replaced at times of uncertainty over interest rates.

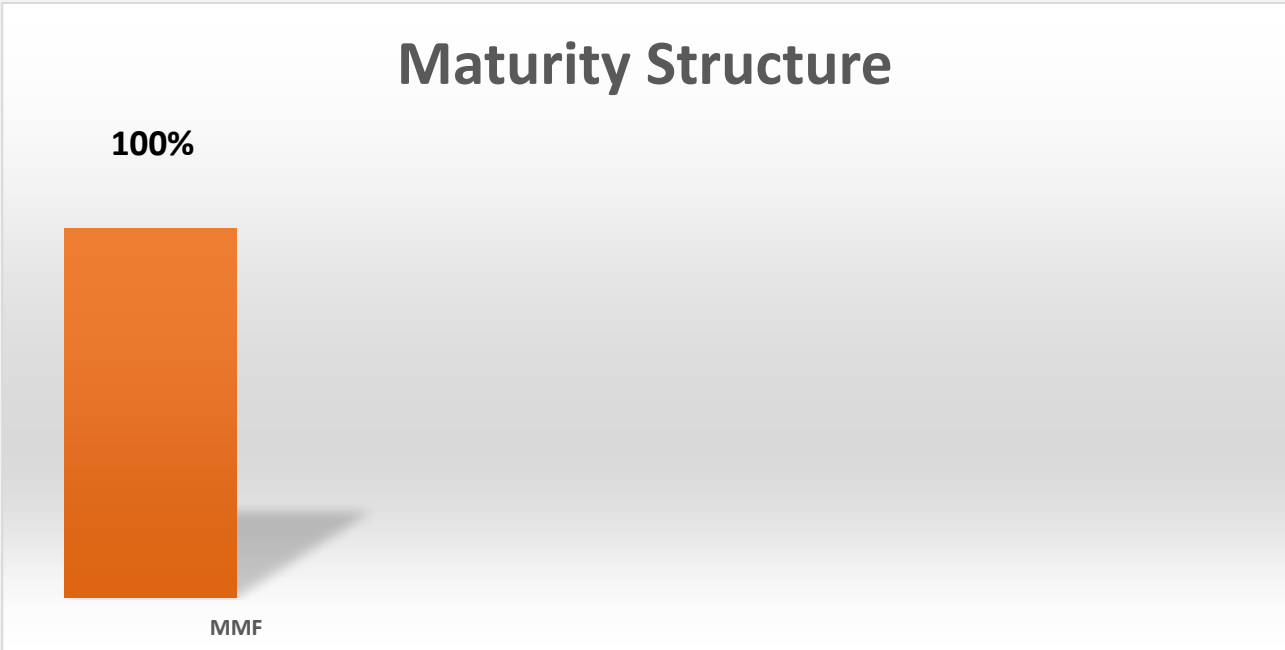
Amount of projected borrowing that is fixed rate maturing in each period as a percentage of total projected borrowing that is fixed rate.	Limit Set 2024/25	Forecast Actual 2024/25
Under 12 months	0% -20%	2.40%
12 months to 2 years	0% -20%	1.80%
2 years to 5 years	0% -60%	10.70%
5 years to 10 years	0% -80%	5.40%
More than 10 years	20% -100%	79.70%

Total principal sums invested for periods longer than 365 days.

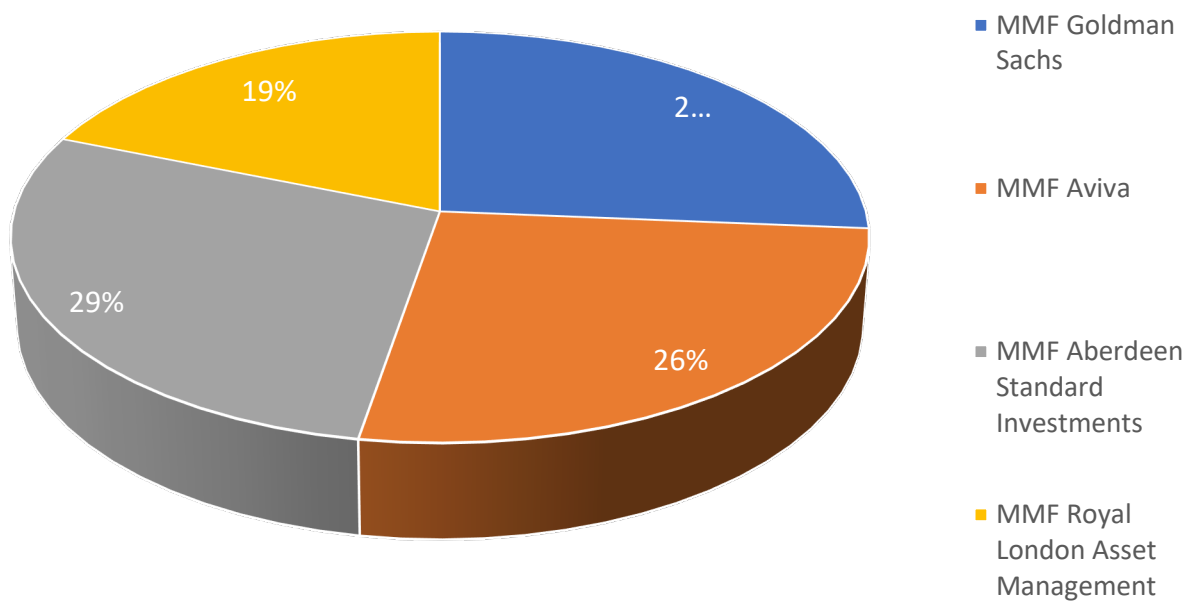
This indicator was set at zero as there was no intention to hold investments for treasury management purposes with maturity dates in excess of a year. There was no change to this position.

Appendix D

COUNTERPARTY	£	Interest Rate	Date Invested	Maturity Date	Maturity Structure
MMF Goldman Sachs	5,040,168	5.12	MMF	MMF	MMF
MMF Aviva	5,051,130	5.24	MMF	MMF	MMF
MMF Aberdeen Standard Investments	5,443,479	5.21	MMF	MMF	MMF
MMF Royal London Asset Management	3,618,662	5.18	MMF	MMF	MMF
TOTAL	19,153,439				



Counterparty Structure



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Agenda item: 07

Multi Role PPE Approved Kit

Finance & Resources Committee

Date: 19/07/2024

Submitted by: Director of Service Delivery

Purpose: This report gives details on the progress of the Wildfire PPE project and requests virement of funds to cover a deficit in the budget.

Recommendations: That members approve the request.

Summary: Request for virement of funds from an underspent Capital budget

Local Government (Access to information) Act 1972

Exemption Category: None

Contact Officer: Area Manager Dave Teggart
Dave.Teggart@Westyorkshire.gov.uk

Background papers open to inspection: Capital Plan 2023/24
Finance & Resources Paper July 23 Agenda Item 06

Annexes: None

1. Introduction

- 1.1 This paper is to request Finance & Resources Committee approve the virement of funds from two existing capital budgets within Operations to cover a deficit in the Wildfire PPE budget.

2. Information

- 2.1 A capital Business Case requesting £476,500 was submitted in 2022 to procure Wildfire PPE for all Operational personnel. This was approved in the Capital Plan 2023/24. This was to provide improved levels of personal protective equipment to meet the growing demands that climate driven incidents are placing on the service.
- 2.2 In July 2023 the Finance & Resources Committee approved the drawdown of capital funds for the purchase of wildfire PPE. These funds were approved in the capital plan for 2023/24.
- 2.3 In September 2023 Finance approved the slippage of this Capital Budget into the Financial year 2024/25.
- 2.4 During the specification phase of the project it became apparent that a number of suppliers could provide a lightweight multi role PPE that would be suitable for not only wildfire incidents but also a number of other incident types we attend such as road traffic collisions and technical rescues.
- 2.5 The tender process and evaluation of kit has now concluded, and the awarding letters issued to the successful bidders.
- 2.6 Each set of kit includes a pair of boots, a helmet and a two-piece lightweight over trouser and tunic. The tunic is purely for wildfire incidents, but the remainder of the kit can be worn with the current rescue jacket at many other incidents. Total committed spend £653,280.
- 2.7 Due to inflationary costs since the initial Capital bid was placed in 2022, an increase in numbers of kit required to also provide 'Wildfire specialist' Stations with the boots, helmet and over trousers there is a deficit in the budget of £176,780.
- 2.8 Two capital schemes within Operations are now complete with unspent funds, the new uniform project has an underspend of £119,472 and the particulate flash hood project has an underspend of £80,000. This would cover the deficit within the wildfire PPE budget.
- 2.9 The virement of these funds will leave £22,692 uncommitted in the wildfire capital budget which will allow us to evaluate and consider additional items that are available as options with the helmet such as torches and tinted visors for aerial station operatives.

3. Financial Implications

- 3.1 Approval of this request will allow us to finance the procurement of the wildfire PPE capital scheme.

4. Legal Implications

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

5. Human Resource and Diversity Implications

- 5.1 There are no human resource and diversity implications resulting from this report.

6. Equality Impact Assessment

- 6.1 Are the recommendations within this report subject to Equality Impact Assessment as outlined in the EIA guidance?: Not required

7. Health, Safety and Wellbeing Implications

- 7.1 The procurement of the Wildfire PPE will improve Firefighter safety at incidents, particularly when working in arduous conditions of extreme heat and walking over treacherous terrain on the moorland.

8. Environmental Implications

- 8.1 There are no environmental implications resulting from this report.

9. Your Fire and Rescue Service Priorities

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

- Improve the safety and effectiveness of our firefighters.
- Encourage a learning environment in which we support, develop, and enable all our people to be at their best.
- Focus our prevention and protection activities on reducing risk and vulnerability.
- Collaborate with partners to improve all of our services.
- Work in a sustainable and environmentally friendly way.

- Continuously improve using digital and data platforms to innovate and work smarter.
- Plan and deploy our resources based on risk.

10. Conclusions

10.1 This report requests Finance and Resources Committee approve for virement of the remaining capital funds from the uniform and particulate flash hood schemes to the wildfire PPE scheme.

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Agenda item:08

Treasury Management Outturn 2023/24

Finance and Resources Committee

Date:	19 th July 2024
Submitted by:	Director of Finance and Procurement
Purpose:	To present the Treasury Management Annual Report 2023/24
Recommendations:	That members note the content of the report
Summary:	Financial Procedure Rules require that the Authority receives an annual report on Treasury Management activities for the previous financial year. The report reviews borrowing and investment performance, Prudential Indicators, and risk and compliance issues.

Local Government (Access to information) Act 1972

Exemption Category:	Nil
Contact Officer:	Alison Wood, Director of Finance and Procurement Alison.wood@westyorksfire.gov.uk 07500 075362

Background papers Nil

Annexes:

Appendix A – Investments on the 31st of March 2024.

Appendix B – Movement in PWLB Borrowing

Appendix C – Long Term Debt Maturity Structure

Appendix D – Prudential Indicators Actual 2023/24

1. Introduction

- 1.1 Financial Procedure Rules require that the Authority receives an annual report on Treasury Management activities for the previous financial year. The report reviews borrowing and investment performance, Prudential Indicators, and risk and compliance issues.

2. Information

- 2.1 The Authority has adopted the CIPFA and Accountancy's Treasury Management in Public Services: Code of Practice on Treasury Management and operates its treasury management service in compliance with this Code and various statutory requirements. These require that the prime objective of the activity be to secure the effective management of risk, and that borrowing is undertaken on a prudent, affordable, and sustainable basis.

- 2.1.1 As part of the new requirements in the Code of Practice, the Finance and Resources Committee undertakes a scrutiny role regarding treasury management.

- 2.1.2 In reviewing performance, reference will be made to the Treasury Management Strategy Report approved by the Full Authority on 23rd of February 2023. Investments averaged £32.6 million and were deposited in instant access accounts as well as longer-term notice accounts and local authority investments to benefit from higher interest rate opportunities in low-risk investments. The average rate of interest was 4.27%. Total external borrowing was £40.9 million (£41.9 million 31st of March 2023). The majority of borrowing is on fixed rate terms and the average borrowing rate for 2023/24 was 4.27%.

2.2 Borrowing and Investment Strategy 2023/24

- 2.2.1 The Authority's overall Treasury Management Strategy prioritises security, liquidity and risk management which was adhered to in 2023/24. The timing of the receipt of government grants meant that the Authority was a net investor for all of the year, with balances of up to £55.0 million. Whilst the Authority's preferred strategy would be only to invest sufficient funds for the purpose of managing day to day cash flow requirements, the grant receipts make this unworkable. The investment strategy is designed to minimise risk, investments being made primarily in instant access accounts or short-term deposits with the major British owned banks and building societies, Money Market Funds, Local Authorities and Central Government.

- 2.2.2 It was expected that the Authority would have no external borrowing requirement arising from the need to finance capital expenditure, replace long-term borrowing due to mature and replace balances used. It was proposed to take a pragmatic approach to borrowing, in terms of short or long term, variable or fixed rate, public or private sector borrowing, depending on opportunities offered in terms of interest rates and availability of products.

2.3 Actual Performance

Below paragraphs 2.3.1 to 2.3.4 are a commentary from Link Group, the external treasury management advisors to the authority,

Economy

- 2.3.1 Against a backdrop of stubborn inflationary pressures, the Russian invasion of Ukraine, and war in the Middle East, UK interest rates have continued to be volatile right across the curve, from Bank Rate through to 50-year gilt yields, for all of 2023/24. The Bank of England sprung no surprises in their March meeting, leaving interest rates at 5.25% for the fifth time in a row and, despite no MPC members no longer voting to raise interest rates, it retained its relatively hawkish guidance. The Bank's communications suggest the MPC is gaining confidence that inflation will fall sustainably back to the 2.0% target.
- 2.3.2 the UK economy has started to perform a little better in Q1 2024 but is still recovering from a shallow recession through the second half of 2023. Indeed, Q4 2023 saw negative GDP growth of -0.3% while y/y growth was also negative at -0.2%.
- 2.3.3 Unemployment is currently sub 4%, against a backdrop of still over 900k of job vacancies, and annual wage inflation is running at above 5%. With gas and electricity price caps falling in April 2024, the CPI measure of inflation - which peaked at 11.1% in October 2022 – is now due to slide below the 2% target rate in April and to remain below that Bank of England benchmark for the next couple of years, according to Capital Economics. The Bank of England still needs some convincing on that score, but upcoming inflation and employment releases will settle that argument shortly. It is noted that core CPI was still a heady 4.5% in February and, ideally, needs to fall further.
- 2.3.4 From a fiscal perspective, the further cuts to national insurance tax (from April) announced in the March Budget will boost real household disposable income by 0.5 - 1.0%. After real household disposable income rose by 1.9% in 2023, Capital Economics forecast it will rise by 1.7% in 2024 and by 2.4% in 2025. These rises in real household disposable income, combined with the earlier fading of the drag from previous rises in interest rates, means GDP growth of 0.5% is envisaged in 2024 and 1.5% in 2025. The Bank of England is less optimistic than that, seeing growth struggling to get near 1% over the next two to three years.
- 2.3.8 At the beginning of each quarter, interest rates for the UK were as follows:

Year	Quarter	Base Rate	50 year PWLB (maturity)
2023	Apr	4.25%	4.39%
	Jul	5.00%	4.87%
	Oct	5.25%	5.41%
2024	Jan	5.25%	4.67%
	Apr	5.25%	5.01%

2.3.9 The Authority's investments totalled £19.2 million as of the 31st of March 2024 – see Appendix A for details - (£46.1 million 31st of March 2023). The Authority invested an average balance of £32.6 million externally during the year which was higher than expected due to revenue underspends and the slippage of the capital plan in year which resulted in a stronger cash flow position. The revenue underspend in 2023/24 gave the flexibility to make additional voluntary Minimum Revenue Provision (MRP) payments in order to reduce the overall Capital Financing Requirement (CFR). This will in turn reduce the MRP charges in future years and hence reduce the cost in the revenue budget. Income of £1.903 million was generated through these investments. The Authority's average lending rate for the year was 4.41%, being below the weighted average sterling overnight interest rate of 4.68%.

2.3.10 In terms of borrowing, long-term loans at the end of the year totalled £41.9 million (£43.9 million 31st of March 2023). Repayments of Principal PWLB loans totalled £1.078 million. There was no new long-term borrowing taken during 2023/24. Repayments are detailed in Appendix B.

Due to the reprofiling of the fleet replacement programme and the timing of the receipt of central government grants, £5m of short-term investment (3 weeks) was required from the 28th of April 2023 to the 23rd of May 2023, this investment was with Cherwell District Council. The interest cost to the Authority was £14.5k but this was offset by interest earned on existing investments of £13.9k, meaning the net cost was £600.

2.3.11 Long Term debt is made up of predominantly fixed rate loans giving the Authority stability in its interest costs. The maturity profile for long-term loans is shown in Appendix C and shows that only 5.01% of fixed rate debt is due to be repaid in any one year. This is good practice as it reduces the Authority's exposure to a substantial borrowing requirement in future years when interest rates might be at a relatively high level.

2.3.12 The primary source of long-term local authority borrowing has historically been from the Government i.e. Public Works Loan Board (PWLB). From November 2012, the PWLB have been offering a 0.20% discount on loans ("the certainty rate" scheme) for local authorities providing improved information and transparency on their locally determined long-term borrowing and associated capital spending plans.

2.3.13 The Authority has a £2.0 million LOBO (Lender's Option, Borrower's Option) loan as of the 31st of March 2024, this 60-year loan was taken out in 2007 at a rate of interest of 4.58%. The way these loans work is that the Authority pays interest at a fixed rate for an initial period and then the lender has the option in the secondary period to increase the rate. If the option is exercised, the Authority can either accept the new rate or repay the loan, the Authority cannot change the terms of the loan. The initial fixed period ended in May 2011. The lender had the opportunity to exercise this option in May 2016 and May 2021 but did not. The next time this option will be available to the lender is May 2026.

2.3.14 The Local Capital Finance Company established in 2014 by the Local Government Association as an alternative source of local authority finance. It plans to issue bonds on the capital markets and lend the proceeds to local authorities. Its first bond was issued in February 2020 and has announced three further pooled bond issues to follow. Officers will continue to monitor developments of this potential new funding source.

2.3.15 The Authority's average borrowing rate has remained low. The average for 2023/24 was 4.27% compared to 4.31% in 2022/23. This reduction is due to the repayment of historic debt which was taken at higher rates of interest. The Authority's investment levels are dependent on the timely receipt of Government grants.

2.4 Prudential Indicators

2.4.1 The Authority is required by the Prudential Code to report to Members the actual prudential indicators after the year end. Appendix D provides a schedule of all the mandatory indicators. The Authority operated within all the appropriate limits.

2.5 Risk and Compliance Issues

2.5.1 The Authority has complied with all the relevant statutory, regulatory, and internal requirements which limit the levels of risk associated with its treasury management activities. The Authority's adoption and implementation of both the Prudential Code and the CIPFA and Accountancy's Treasury Management in the Public Services: Code of Practice on Treasury Management means that its capital expenditure is prudent, affordable, and sustainable.

2.5.2 The Authority took responsibility for Treasury Management from Kirklees from the 1st of August 2021, where it was previously provided as part of an SLA arrangement.

The Authority procured the services of an external Treasury Management advisor, Link Group, who provide daily, weekly, and monthly updates to the finance team on investments and borrowing rates. Link provided treasury management training to members and officers in October 2023 and provide CPD sessions and specific treasury management training to the finance team on a regular basis.

2.5.3 The CIPFA Code of Practice requires that treasury management performance be subject to regular member scrutiny. The Treasury Management Strategy report, approved by the Full Authority on 23rd of February 2023, which stated that the Finance and Resources Committee would be responsible for treasury management. As well as receiving the Strategy and Outturn reports the Committee also receive quarterly updates on treasury management activities which is include in the quarterly financial review report.

3. Financial Implications

3.1 There are no financial implications associated with this report.

4. Legal Implications

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

5. Human Resource and Diversity Implications

5.1 There are no human resource and diversity implications associated with this report.

6. Equality Impact Assessment

6.1 Are the recommendations within this report subject to Equality Impact Assessment as outlined in the EIA guidance? No

7. Health, Safety and Wellbeing Implications

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

8. Environmental Implications

8.1 There are no environmental implications associated with this report.

9. Your Fire and Rescue Service Priorities

9.1 This report links with the Community Risk Management Plan 2022-25 strategic priorities below: Improve the safety and effectiveness of our firefighters.

- Provide ethical governance and value for money.

10. Conclusions

10.1 This report summarises the Treasury Management activities in 2023/24 and provides information on compliance with the approved Treasury Management Strategy.

Appendix A

Investments on the 31 March 2024

Borrower	£	Credit Rating Lowest LT/Fund Rating	** Historic Risk of Default	Expected Credit Loss £
* MMF Aberdeen Standard Investments	218,385	AAAm		
* MMF Aviva	63,644	AAAm		
* MMF Goldman Sachs	5,328,324	AAAm		
* MMF Royal London Asset Management	3,571,646	AAAm		
*** Greater London Authority	5,000,000	AA-	0.00%	0
*** PCC for West Midlands	5,000,000	AA-	0.00%	0
TOTAL	19,181,999		0.00%	0

* - Money Market Fund. The funds are made up of numerous diverse investments with highly rated banks and other institutions. The credit risk is therefore spread over numerous countries, including the UK. An historic rate of default and expected credit loss are not provided for MMF, for which the agencies provide a fund rating.

** - The Historic Risk of Default is based on the lowest long term credit rating including Historic Default Rates from 1990-2023 for Fitch, 1983-2023 for Moody's and 1981-2023 for S&P.

*** - The expected credit loss is nil where the counterparty is central government or a local authority as statutory provisions are in place to prevent default.

Key – Fitch’s credit ratings:

		Long	Short
Investment Grade	Extremely Strong	AAA	F1+
	Very Strong	AA+	
		AA	
		AA-	
	Strong	A+	F1
		A	
		A-	
	Adequate	BBB+	F2
		BBB	F3
		BBB-	
Speculative Grade	Speculative	BB+	B
		BB	
		BB-	
	Very Speculative	B+	
		B	
		B-	
	Vulnerable	CCC+	C
		CCC	
		CCC-	
		CC	
		C	
	Defaulting	D	D

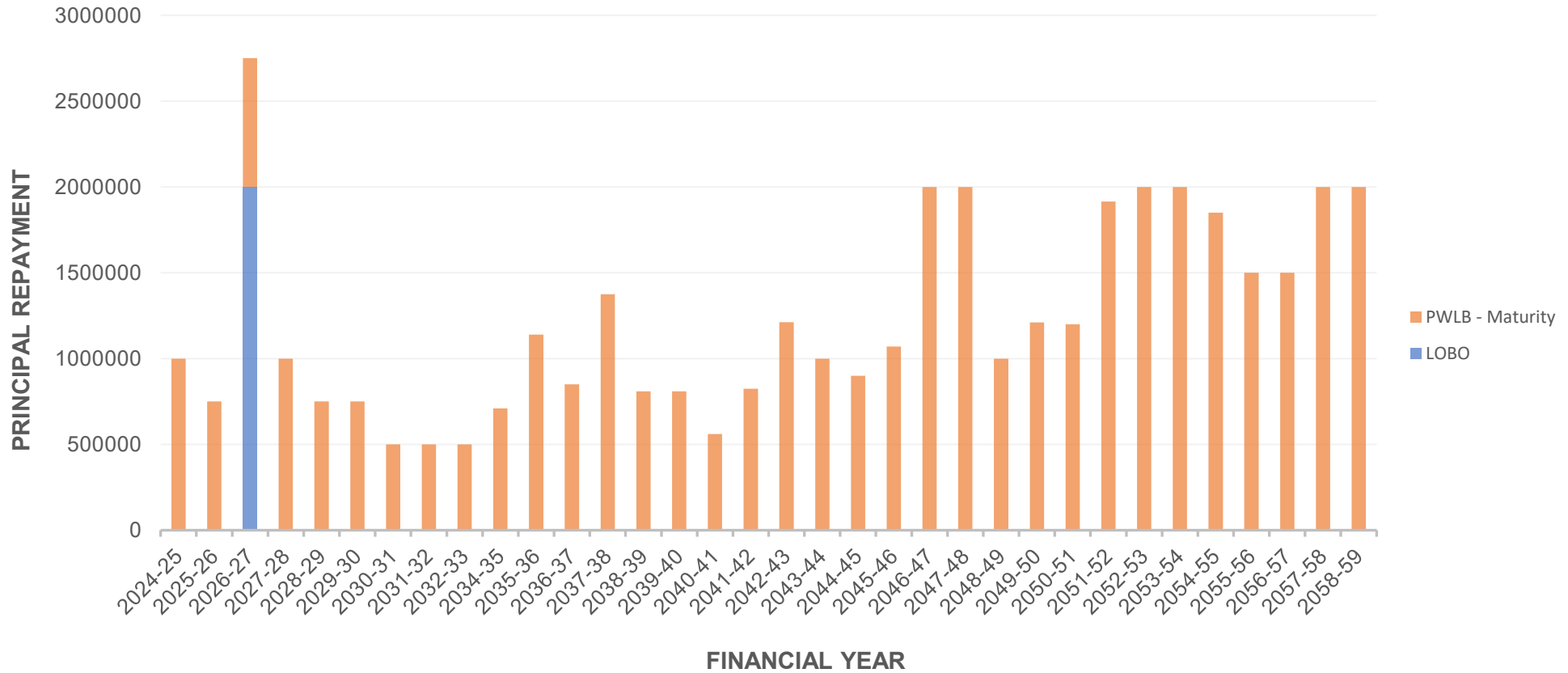
MOVEMENT IN PWLB BORROWING

LOANS REPAID 2023/24

Repayments on PWLB Loans	Rate %	Date Repaid	Amount £000s
PWLB (498233)	5.030	13-Dec-23	2000.0
Total			2000.0

Appendix C

WYFRA Long-term Debt Maturity Structure



Appendix D

PRUDENTIAL INDICATORS ACTUALS 2023/24

Capital Expenditure, Capital Financing Requirement and External Debt

The table below draws together the main elements of the capital plans, highlighting borrowing and other financing arrangements. The table also shows the Capital Financing Requirement (CFR), which is the Authority's underlying external indebtedness for a capital purpose, compared with the expected borrowing position.

	2022/23 Actual £000s	2023/24 Estimate £000s	Actual £000s
Capital Expenditure	11,727	47,947	34,384
Financed by -			
Internal Borrowing	1,474	22,860	15,200
Capital Grant	50	0	33
Capital Receipts	37	0	0
Revenue Contributions	3,755	950	2,807
Earmarked Reserves	6,411	24,137	16,344
	<u>11,727</u>	<u>47,947</u>	<u>34,384</u>
CFR as at 31 March	41,327	61,676	51,312
External debt as at 31 March			
Borrowing	46,937	41,937	41,937
Total Debt	46,937	41,937	41,937

Limits to Borrowing Activity

The first key control over the Authority's borrowing activity is a Prudential Indicator to ensure that over the medium term, net borrowing will only be for a capital purpose. Net external borrowing should not, except in the short-term, exceed the total CFR. This allows some flexibility for limited early borrowing for future years.

The actual CFR is less than what was previously estimated due to lower capital expenditure in 2023/24 than forecast.

A further two Prudential Indicators control overall level of borrowing. These are the Authorised Limit and the Operational Boundary. The Authorised Limit represents the limit beyond which borrowing is prohibited. It reflects the level of borrowing which, while not desired, could be afforded in the short-term, but is not sustainable. It is the expected maximum borrowing need with some headroom for unexpected movements. This is the statutory limit determined under section 3(1) of the Local Government Act 2003.

The Operational Boundary is based on the probable external debt during the course of the year. It is not a limit and actual borrowing could vary around this boundary for short times during this year.

	2023/24	
	Estimate £m	Actual £m
<u>Authorised limit for external debt</u>		
Borrowing	53	53
Other long term liabilities	-	-
Total	53	53
<u>Operational boundary for external debt</u>		
Borrowing	51	51
Other long term liabilities	-	-
Total	51	51

The Authority was within its Authorised Limit and its Operational Boundary.

Treasury Management Prudential Indicators

Interest Rate Exposures

While fixed rate borrowing can contribute significantly to reducing the uncertainty surrounding future interest rate scenarios, the pursuit of optimum performance justifies retaining a degree of flexibility through the use of variable interest rates on at least part of the treasury management portfolio. The Prudential Code requires the setting of upper limits for both variable rate and fixed interest rate exposure:

	Limit Set 2023/24	Actual 2023/24
Interest at fixed rates as a percentage of net interest payments	60% - 100%	100.0%
Interest at variable rates as a percentage of net interest payments	0% - 40%	0.0%

The interest payments were within the limits set.

Maturity Structure of Borrowing

This indicator is designed to prevent the Authority having large concentrations of fixed rate debt needing to be replaced at times of uncertainty over interest rates.

Amount of projected borrowing that is fixed rate maturing in each period as a percentage of total projected borrowing that is fixed rate	Limit Set 2023/24	Actual 2023/24
Under 12 months	0% - 20%	2.4%
12 months to 2 years	0% - 20%	1.8%
2 years to 5 years	0% - 60%	10.7%
5 years to 10 years	0% - 80%	5.4%
More than 10 years	20% - 100%	79.7%

The limits on the proportion of fixed rate debt were adhered to.

Total principal sums invested for periods longer than 365 days.

This indicator was set at zero as there was no intention to hold investments for treasury management purposes with maturity dates in excess of a year. There was no change to this position.

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Agenda item: 09

Environmental Working Group Activities 2023-24

Finance and Resources Committee

Date:	19/07/2024
Submitted by:	Head of Corporate Services
Purpose:	To inform Members of the activities of the Environmental Working Group during 2023/24.
Recommendations:	That Members note the report.
Summary:	This report provides Members with an update on the activities of the Environmental Working Group.

Local Government (Access to information) Act 1972

Exemption Category:	None
Contact Officer:	Alison Davey, Head of Corporate Services. Tel 01274 682311; Email: alison.davey@westyorksfire.gov.uk
Background papers open to inspection:	None
Annexes:	Environmental Action Plan Update 2023-24

1. Introduction

- 1.1 In 2007 the Corporate Services department set up an Environmental Working Group (EWG) to discuss environmental issues as part of the continuous improvement agenda for the Service.
- 1.2 An Environmental Policy and Conservation Guide was also introduced to promote environmental issues. In 2021 the Environmental Policy was replaced by the Environmental Sustainability Strategy and Action Plan.

2. Information

- 2.1 The Environmental Working Group meet on a quarterly basis and each meeting is attended by representatives from all directorates.
- 2.2 Many environmental initiatives have been introduced and the following provides an overview of the work of the Group.

2.3 Environmental Action Plan

The Environmental Sustainability Action Plan provides details of work we aim to undertake to improve the management of the Service's environmental impact. The plan is dynamic, being updated and reported to the Environmental Working Group.

- 2.4 Each action has been allocated a Responsible Officer who will provide an update of progress against each action at the Environmental Working Group meetings. The 2023-24 Action Plan update summary is shown in the attached appendix.
- 2.5 WYFRS take account of government legislation relating to environmental issues adapting our procedures to minimise environmental impact. Furthermore, we also take into consideration the United Nations Sustainable Development Goals (UNSDGs) and have identified those to which we can contribute and have aligned our action plan to these goals:
 - 3 Good Health and Well-being.
 - 5 Gender Equality.
 - 10 Reduced Inequalities.
 - 11 Sustainable Cities and Communities.
 - 13 Climate Action.

2.6 FireHub – Environmental Initiatives section

The Environmental Initiatives section on the internal intranet can be accessed by staff and provides an array of information on environmental issues along with minutes of the EWG meetings and reports on current initiatives.

- 2.7 Excellent provision of, and access to, information is evident from the Customer Service Excellence assessment which awarded WYFRS 'compliance plus' for making information available and easily accessible.

2.8 Utilities Report – 2023/24

The Utilities Report provides information on the usage of gas, water, and electricity for the year 2023/24. Spreadsheets are available for all stations, Service Delivery Centre and Fire Service Headquarters showing the average consumption of electricity, gas, and water, which enable stations, Service Delivery Centre, and Headquarters to see at a glance the usage trend. Each station can also compare with other similar stations in order to share ideas and good practice. Any increase in usage is monitored by the District to ensure appropriate measures are introduced to reduce this.

- 2.9 From April 2023 to March 2024 stations and departments across the service have decreased the use of electricity (-7%) and gas (-13%) and increased water usage (+11%).

- 2.10 Information drawn from the MET Office website indicates that overall, 2023 was a very warm and rather wet year for the UK. The most notable features were:

- The record-breaking temperatures in June, being the UK's warmest June on record by a wide margin, and the warmest month of the year. It was an especially sunny month with an average of over eight hours of sunshine per day compared to fewer than five in July and August.
- The exceptional heatwave in early September was the UK's equal-warmest September on record, including a run of seven consecutive days exceeding 30°C somewhere in the UK - the longest such September run on record.
- A run of named storms occurred through the autumn and early winter. Several of these caused significant disruption from heavy rain and strong winds. The Met Office issued two red rain warnings for:
 - Storm Babet, in the second half of October, that brought the third wettest 3-day period on record and caused severe and widespread flooding.
 - Storm Ciaran in early November was exceptionally powerful but fortunately the strongest winds missed the UK to the south.

2.11 2023 ended on a turbulent note with a run of very unsettled, wet, and windy weather, although December began with some very hard frosts. Weather then turned mild, with the UK recording its highest daily minimum temperature of 12.4°C on Christmas Day,

2.12 2024 January began with another named storm, Henk, on the 2nd and was followed by a period of high pressure bringing dry, sunny conditions and a marked drop in temperature. However, the month ended with the ninth and tenth named storms of the season, Isha and Jocelyn. February was mild and wet, and March started cold, wet, and dull though, after the first few days, temperatures rose and stayed significantly above average. Overall rainfall was higher and sunshine lower than seasonal average for this period.

2.13 The figures below are the actual total costs to West Yorkshire Fire and Rescue Service for the three utilities compared to the previous financial year.

	Actual Cost		Increase/Decrease £	Increase/Decrease %
	2023/24	2022/23		
Electric	£1,316,466	£913,162	+£403,304	+44.17%
Gas	£345,024	£372,226	-£27,202	-7.31%
Water	£133,113	£131,246	+£1,867	+1.42%

2.14 Carbon Emissions

The table below shows the West Yorkshire Fire and Rescue Service CO₂e emissions from its usage of electricity, gas, and water for the past five years. The 2023-24 figures show a decrease in CO₂e emissions of 2.9% from the previous year and an overall reduction of 29% from 2019-20 to the end of 2023-24.

Year	CO ₂ e emissions (tonnes)
2019-20	861.14
2020-21	805.12
2021-22	804.72
2022-23	629.43
2023-24	611.25

2.15 Textile and Book Recycling

The textile and book recycling scheme from April 2023 to March 2024 has raised a total of £28,560 within West Yorkshire, for The Fire Fighters Charity. This has been achieved by rag banks sited at:

- Fire stations raising £26,272 (123,555 kg in weight)

- Schools and community sites raising £897 (8,973 kg in weight)
- Book banks sited at fire stations raising £1,390 (27,808 kg in weight)

2.16 Trade Waste Recycling

Wastepaper, cardboard, and mixed recycling collections continue at stations and the numbers are reported quarterly within the Waste Recycling report.

2.17 A detailed breakdown of all other trade waste is below.

Year 2023 - 24	TOTAL	
	Quantity	Revenue (ex VAT)
Tyres - Reworked	176	£6,652.23
Tyres - recycled	60	
Oil Filters (kg)	710	
Batteries (kg)	6272	£3,907.02
Oil (litres)	1025	
Anti-freeze (ltrs)	410	
Aerosols (kg)	50	
WEEE Electronics (kg)	1600	
Toner/Ink cartridges (kg)	197	
Mixed Fuel (kg)	410	
Mixed Metals (tonnes)	3.92	£691.40
Steel (tonnes)	1.74	£188.79
Aluminium (tonnes)	0.5	£396.40
Lithium Ion batteries (kg)	126	

2.18 The cost of disposals relating to Oil, Oil filters, Anti-freeze and Aerosols is included in a monthly service charge which also covers the rental of parts washers in the workshop. Unfortunately, this makes it impossible to separate the individual revenue costs.

2.19 Environmental Incidents of Note

During 2023/24 there have been 72 mobilisations to incidents which have had an environmental impact, 42 of which were incidents of note. Breakdown of incidents is as follows:

Incident Type	Total during 2023/24
Drugs	5
Explosives	1

Fire	6
Flammable Liquid	3
Flood	1
Hazardous/Toxic material	6
ICE - Individual Chemical Exposure	6
Leak/spill	2
Smell/gases/fumes/vapours	24
Unidentified substance	18

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

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

3. Financial Implications

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

4. Legal Implications

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

5. Human Resource and Diversity Implications

5.1 There are no human resources and diversity implications associated with this report.

6. Equality Impact Assessment

6.1 Are the recommendations within this report subject to Equality Impact Assessment as outlined in the EIA guidance?: No

6.2 ([EIA guidance and form 2020 form.docx \(westyorksfire.gov.uk\)](#))

6.3 Date EIA Completed: -

6.4 Date EIA Approved: -

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

7. Health, Safety and Wellbeing Implications

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

8. Environmental Implications

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

- Fuel efficiency savings
- CO² reductions
- Power reduction
- Support climate change outcomes e.g. flood or wildfire provisions etc.

9. Your Fire and Rescue Service Priorities

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

- Work in a sustainable and environmentally friendly way.














10. Conclusions





10.1 That Members note the work of the Environmental Working Group and the environmental initiatives that have been introduced.

Environmental Action Plan 2023 - 2025






















West Yorkshire Fire & Rescue Service









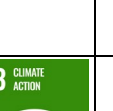



Action	Objective	UNSDGs				Responsible Person	Progress
Carbon							
Do everything we can where appropriate to reduce fires through prevention activities and aid in reducing greenhouse gas impact	Reduce carbon emissions and damage to the environment where possible at operational incidents					Operations Response AM	1. Operations Response and District Prevention teams work within our communities to reduce fires, with notable work highlighted through Spotlight On Updates. 2. West Yorkshire Fire and Rescue Service (WYFRS) collaborated with various partners in Calderdale, seeing 200 children attend Lets Learn Moor Event. 3. Continued risk reduction activities have seen improvements in both secondary fires and accidental dwelling fires compared to the same time last year. 4. Changes to the Automatic Fire Alarm policy were implemented in March 2024. This will lead to a reduction of approximately 4000 mobilisations per year.
Manage carbon emissions by reducing scope 1 and scope 2 emissions as quickly and as much as possible	Reduce emissions and work towards net zero carbon by 2050					Head of Estates	1. Carbon reduction initiatives have been introduced on significant refurbishments and new builds. 2. Bingley Station refurbishment has incorporated technologies to offset carbon including upgrades to windows and doors, insulated walls, solar PV will be installed on the roof, LED lighting throughout and new AAA rated boilers are to be installed. 3. Keighley will be a fully electric fire station with no gas on site. 4. Funding has been secured for road mapping our carbon journey beginning with ten stations across the estate.
Use Key Performance Indicators (KPI) to measure progress, and identify areas of success	To more accurately measure carbon emissions and monitor performance towards our goals					Head of Corporate Services	1. Waste, recycling and utilities statistics published and monitored throughout the year to highlight successes and areas for improvement. 2. Began monitoring electric vehicle charging statistics across the estate. 3. Research ongoing into more accurate carbon calculator tool through West Yorkshire Combined Authority to more accurately measure emissions.
Introduce carbon literacy training to create greater understanding of the need to reduce consumption, carbon emissions and a culture/behavioural change of collective responsibility	To improve knowledge service wide					Head of Corporate Services	1. Research into other Fire Services to ascertain what knowledge sharing tools they use and lessons learned shared. 2. Ongoing collaboration to create E-Learning package with West Yorkshire Police. 3. Knowledge, information and key learning points shared from the Emergency Services Conference in Birmingham.

Protect the environment from harm through emergency response and how we deliver our service	To reduce impact on the local environment					Operations Response AM	<p>1. The Fire and Rescue Services (Emergencies) (England) Order 2007, provides mandatory functions in connection with chemical, biological, radiological or nuclear emergencies.</p> <p>2. WYFRS use National Operational Guidance on how to mitigate impacts against the environment.</p> <p>3. WYFRS have specialist Hazardous Materials and Environmental Protection Officers who have an increased level of knowledge and understanding.</p> <p>4. Each appliance carries environmental protection packs.</p> <p>5. Equipment rolled out to reduce the impact of fires involving electric vehicles.</p> <p>6. WYFRS have invested in an academic report which will underpin WYFRS strategy for reducing and responding to wildfire particularly in the higher risk areas around Marsden.</p>
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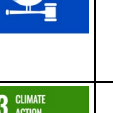
Estates

Improve the energy efficiency of all buildings through more efficient heating/cooling and lighting systems	To provide modern and more environmentally efficient stations starting in 2022					Head of Estates	<p>1. Keighley Station refurbishment underway and research into smart power sockets over and above what has been tendered to further improve efficiency.</p> <p>2. Keighley station will be fully electric with air source heat pumps, LED lighting and solar PV installed.</p> <p>3. LED lighting installed at Cookridge.</p> <p>4. Bingley receiving solar panels, full LED lighting and new AAA rated boilers, the fabric is getting upgraded which should reduce energy usage.</p>
Environmental improvements and LED lighting schemes across the estate in line with LED lighting regulations	To improve environmental efficiencies					Head of Estates	<p>1. Odsal and Cookridge have full LED lighting fitted as part of the project.</p> <p>2. Bingley designs incorporate a full LED lighting upgrade.</p>
Improve drainage at Mytholmroyd Station to stop water exiting the site and reduce flooding	To improve environmental efficiencies					Head of Estates	Improved drainage at Mytholmroyd is complete.
Transition of Bingley Station from gas to all electric	To improve environmental efficiencies					Head of Estates	<p>This has not happened as part of the decarbonisation planning for this station. Conversion to all electric was not feasible due to the building fabric element. As part of the decarbonisation strategy we have offset with LED lighting throughout, A+++ boilers with proper controls and solar PV panels.</p>
Construction of new Fire Service Headquarters at Birkenshaw	To provide a modern and more environmentally efficient Headquarters by March 2025					Head of Estates	Update provided at staff networking and programme groups and available on FireHub.
Monitor and record energy figures following the implementation of energy efficiency projects and set out a roadmap for decarbonisation across our estate	To improve methods of recording, analysing and improving energy usage and carbon emission					Head of Estates	<p>1. Working in partnership with the National Fire Chiefs Council (NFCC) to submit revenue bid for 24/25 for estate wide decarbonisation evaluation.</p> <p>2. The roadmap produced will inform our carbon reduction journey and identify appropriate funding schemes.</p> <p>3. Current decarbonisation roadmap has a focus on ten stations to achieve the largest reductions.</p>


Fleet





Continue to modernise fleet vehicles up to the highest emissions standard (euro 6 (e))	Renew all front-line appliances by 2026 to latest euro emissions standard					Head of Transport and Logistics	New appliances to the latest emissions standard began arriving in 2023, making use of latest technology with the aim of replacing all appliances by 2025.
Expand the use of electric vehicles. Further EV charging points for staff use at Bradford, Cookridge and Bingley sites	Extend the use of electric vehicles to light vans and departmental cars. New FSHQ to have 10% of whole car park EV with an initial starting goal of 5%					Head of Transport and Logistics	1. Number of charging points expanded on headquarters site to 17 with open access to WYFRS employees. 2. Additional charge points are being installed in districts on a rolling programme.
Monitor fleet vehicle use with telematics data to reduce emissions	Produce reports on driver behaviour and vehicle idling					Head of Transport and Logistics	Ongoing monitoring of fleet vehicles to better understand total emissions.
Investigate alternative fuel types	Identify potential future requirements for alternative fuel types with a focus placed on use of hydrogen as a fuel source					Head of Transport and Logistics	1. Monitoring progress of electric fire appliances. 2. Investigating the use of hydrogen as a fuel source for internal combustion engines.

Travel

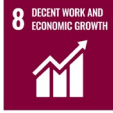













Utilise Teams for meetings across all locations	To reduce unnecessary travel and reduce carbon emissions					Head of Corporate Services	1. Meetings continue to be held by Teams to reduce use of cars and travel. 2. Departments moved to Teams allowing for greater collaboration work online, reducing the need for business travel.
Implement programmes to support staff to adopt more sustainable modes of transport and reduce their impact on local air quality	Utilise travel to work survey results to provide year on year comparison figures					Head of Transport and Logistics	Roll out of employee salary sacrifice scheme to assist the leasing of Ultra Low Emissions Vehicles through the lease provider.
Continue to promote hybrid working and car share where appropriate	Reduce business miles across the service					Head of Corporate Services	1. All departments at headquarters continue to provide hybrid working options. 2. Recent national meetings also provided a teams option to join to reduce travel. 3. Car share promoted through the travel plan network. 4. Hybrid Working Group meetings implementing hybrid working policy.

Technology












Continue to provide technology which supports flexible working and reduces the need for manual/paper processes	In line with the Digital and Data Strategy 2021-2025					Head of ICT and Digital	1. Implemented the new Microsoft SharePoint system to reduce the need for printing and filing. 2. Continued implementation and promotion of Office365, SharePoint Online and Teams to support remote and collaborative working and reduction of printing.
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Look to either digitise or completely remove paper archives to aid in the conversion to digital means of filing	Reduce paper usage across the service					Head of Corporate Services	<ol style="list-style-type: none"> 1. Paper archive records have been reviewed and a number of documents highlighted for secure disposal. 2. New confidential waste disposal contract in effect from November 2023. 3. Final intake into archive room now complete with all documents out of retention securely disposed of. 4. All records now fully indexed and work ongoing to securely dispose or retain as appropriate.
Implement the new print solution technology at headquarters following the successful trial on stations	Reduce paper usage across the service					Head of ICT and Digital	<ol style="list-style-type: none"> 1. New print solution has been live since April 2023 across all stations. This saved 3.1 trees worth of paper during three month trial. 2. New pull-print devices now installed at headquarters. 3. Environmental dashboard available for individuals.





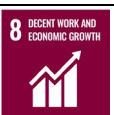





Procurement

Ensure compliant procurement processes which include enhanced considerations regarding sustainability	An increased focus on ensuring we have in place an ethical and environmentally aware and proactive supply chain					Head of Procurement	<ol style="list-style-type: none"> 1. Social value and sustainability are now a standard question within the quality element of all tender processes. 2. Procurement strategy includes specific reference to sustainability and social value which feeds into tender documents. 3. Procurement action plan includes reporting structure for social value/sustainable procurement being considered. 4. Contract Management training ongoing to include the importance of monitoring/measuring sustainability, social value, environmental issues.
Place increased emphasis on our supply chain to improve sustainability objectives	Provide improved sustainable goods and services to WYFRS and also adopt practices that minimise their environmental impact and deliver community benefits in relation to their own operations and throughout their supply chain					Head of Procurement	<ol style="list-style-type: none"> 1. Procurement Approval Document (PAD) amended to include: environmental considerations. 2. Procurement Strategy document now introduced for each tender process which addresses sustainability. 3. Tender responses to the social value question in every tender are increasingly more relevant and detailed. 4. 100% recycled paper trial completed but quality of paper not acceptable. Trial of own brand paper from new stationery supplier to be undertaken.
Whole life costing policy compliance	To ensure value for money in goods purchased but also maintenance, re-use and disposal etc.					Head of Procurement	<ol style="list-style-type: none"> 1. PAD mandates adherence to the policy for construction projects above £500k. 2. Procurement Strategy document now introduced for each tender process which addresses Whole Life Costing (WLC) and exit strategy (including compliant disposal). WLC Policy in place. 3. Life Cycle Policy guidance document reviewed and available as guidance considering costs and environmental options. 4. Contract management training will consider the monitoring and recording of Key Performance Indicators. 5. Transport and Logistics currently considering selling old appliances to other Fire and Rescue Services with a documented process ensuring value for money.
Measure and understand the environmental/sustainability impacts of our supply chain	To ensure that sustainability enhancements and targets both internally and with the supply chain support continuous improvement					Head of Procurement	Consideration of available social value tools to measure and report on social value has been undertaken e.g. Social Value Tool, Social Value Portal, which has proved cost prohibitive at this time.

Waste and Recycling






Continue to monitor and improve recycling performance figures	To provide more effective waste disposal and recycling					Head of Estates & Head of Corporate Services	<ol style="list-style-type: none"> 1. On all stations there are mixed recycling bins, for paper, card, cans and plastic which is separated and recycled. Glass is separated and recycled. 2. New confidential waste contract introduced in November 2023 which is more environmentally friendly and utilises reusable confidential waste bags. 3. New recycle station introduced in Oakroyd Hall enabling increased waste recycling.
Encourage the re-use and repurpose of materials and equipment whenever it is safe and reasonably practicable to do so	To reduce waste and encourage social value returns					Head of Transport and Logistics & Head of ICT and Digital	Expired laptops and equipment are recycled for use in schools. Equipment no longer operational is stripped for parts and recycled. Waste split into recyclables at point of use. Office furniture recycled or donated through external provider.
Promote recycling initiatives with Service staff through training and awareness	To reduce the amount of waste sent to landfill and improve service wide recycling					Head of Corporate Services	<ol style="list-style-type: none"> 1. Recycling reported through to Environmental Working Group quarterly. 2. Burning issues articles published regularly to help raise awareness. 3. New recycle point set up in Oakroyd Hall. 4. Confidential waste procedure reviewed and republished. 5. Environmental Working Group attendees reminded to recycle in line with Service initiatives.

Utilities












Monitor use of gas, water and electricity across all locations	To monitor and reduce usage					Head of Corporate Services	<ol style="list-style-type: none"> 1. Usage of gas, water and electricity continues to be monitored across all sites on a weekly basis. 2. Stations and District Managers monitor, review and manage usage dealing with any issues or areas of over usage as appropriate. 3. Discussion being held regarding extracting data via Smart Meters to improve the process. 4. Articles published in Burning Issues to promote reduction in all utilities usage.
Stations and District Managers to continue to monitor, review, manage and share best practices surrounding usage	To monitor and reduce usage					Operations Response AM	Ongoing monthly checks of water and utility usage, with figures monitored by the Environmental Working Group.
Promote ways to improve awareness of every individual's responsibility to reduce utilities usage through communication and competitions	To monitor and reduce usage					Head of Corporate Services	<ol style="list-style-type: none"> 1. Recycle point set up in Oakroyd Hall. 2. Articles surrounding NFCC Environmental Charter, ongoing initiatives and utilities usage have been published. 3. Environmental action plan updated quarterly by department heads, helping to raise awareness within departments. 4. Useful initiatives from national conferences shared at quarterly Environmental Working Group meetings.

Communication

Review and update Environmental Sustainability intranet site	To provide information to staff regarding environmental sustainability initiatives					Head of Corporate Services	<ol style="list-style-type: none"> 1. Environmental Sustainability intranet site updated with new initiatives. 2. FireHub now updated and will continue to be reviewed and provide further details of initiatives and information to assist staff to be environmentally friendly in all activities.
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Provide regular staff updates on environmental sustainability	To encourage staff to promote initiatives across the Service					Head of Corporate Services	1. The Environmental Sustainability Strategy 2023-25 has been published service wide and on the website to update and inform staff members. 2. Various articles published in Burning Issues to inform staff of good practices, recycling and environmental initiatives.
Effectively communicate our sustainability strategy and enable staff to contribute to our sustainability ambitions within their role	To provide information to staff regarding environmental sustainability initiatives					Head of Corporate Services	1. Environmental Sustainability Strategy available on the Corporate Services site for staff to view and contribute to. 2. Conservation guide to sit alongside Environmental Sustainability Strategy is under review and will be published service wide.

Wellbeing

Protect and promote the health, safety and wellbeing of our staff	To create a healthy working environment for all staff					Head of Occupational Health, Safety and Wellbeing	1. Mindful Employer Charter reviewed in May and renewed for another two years. 2. Several Level 1 Welfare Officer training sessions delivered for managers and approval granted to add Level 1 Welfare Officer training to core training package for managers. 3. Wellbeing presentation delivered as part of retirement webinar for staff. 4. Managing Mental Health Training sessions delivered to managers. 5. Launched new Employee Assistance Programme (EAP) in October. Displayed posters at 42 sites and handed out hard copy EAP leaflets for all staff at sites. Four EAP webinars delivered and communication distributed to all staff. 6. New trauma support system, Trauma Risk Management (TRiM) launched and several TRiM information sessions delivered to all staff. 7. New treadmills now implemented at all sites. Expired treadmills sold to staff/external sports companies, avoiding landfill.
Develop a diverse and inclusive workforce, serving diverse communities	To improve diversity and inclusion service wide					Head of Human Resources	1. Positive Action for wholetime recruitment has continued with positive outcomes, especially with regards to gender. 2. Recruiting attraction methodology to be reviewed for vacant Green Book posts.
Develop an Employee Value Proposition statement to help embed our values surrounding the environment and sustainability with our employees	To ensure staff are well trained and knowledgeable to aid in wellbeing and reduce their day to day environmental impact					Head of Human Resources	Work on Employee Value Proposition statement is currently underway and developing rapidly. First draft has been reviewed and changes suggested.
Promote our cycle to work scheme to reduce our annual mileage and subsequent emissions	To promote the health, safety and wellbeing of our staff and reduce our impact on the environment					Head of Occupational Health, Safety and Wellbeing	1. Over the year 41 cycle to work scheme applications approved and 7 e-bike bookings. 2. Cycle to work scheme webinars delivered and these were promoted in Burning Issues. Cycle to work scheme also promoted to new cohort of recruits.

Water

Further develop understanding of our overall consumption of water, including from firefighter training activity, and embedding measures to reduce water wastage and consumption	To reduce water consumption across the service	 4 QUALITY EDUCATION	 6 CLEAN WATER AND SANITATION	 11 SUSTAINABLE CITIES AND COMMUNITIES		Service Support AM	1. A Training Strategy is being drafted which will improve and align the services training and will look to identify ways to undertake training in a more environmentally friendly way. 2. New strategy with underpinning policies in final draft stages.
Further develop and use technology to reduce water consumption within our own estate	To reduce water consumption across the service	 4 QUALITY EDUCATION	 6 CLEAN WATER AND SANITATION	 11 SUSTAINABLE CITIES AND COMMUNITIES		Head of Estates	1. Implemented concussive taps and eco flush toilets. 2. All rain water harvesting has been circumnavigated and is redundant. 3. Normanton was reconnected November / Early December, water usage and meter readings to be monitored to ascertain if this has reduced the overall consumption.

OFFICIAL

Agenda item: 09

Information Governance Annual Report 2023-24

Finance and Resources Committee

Date:	19 July 2024
Submitted by:	Head of Corporate Services
Purpose:	To provide an annual update on the implementation of Information Governance arrangements within West Yorkshire Fire and Rescue Service (WYFRS).
Recommendations:	That Members note the report
Summary:	This report provides an annual update on the implementation of Information Governance and Security arrangements throughout the Authority. The General Data Protection Regulation (GDPR) came into force on 25 May 2018, the report highlights the arrangements that have been made to ensure compliance with the regulation.

Local Government (Access to information) Act 1972

Exemption Category:	None
Contact Officer:	Alison Davey, Head of Corporate Services. Tel 01274 682311; Email: alison.davey@westyorksfire.gov.uk
Background papers open to inspection:	None
Annexes:	None

1. Introduction

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

2. Information

- 2.1 This report provides an update on the key areas of development during 2023/24 to ensure the effective implementation of the Information Governance (IG), Information Security (IS), Records Retention and wider Protective Security (PS) arrangements and document classification-sensitivity labels across the Authority.
- 2.2 The strategic Information Governance and Security Group (IGSG) and the operational Corporate Information Management Group (CIMG) are fully embedded. The groups promote and enhance information governance across all departments, ensuring that information governance standards are included within all work programmes and projects, whether relating to information, physical security, or personnel security across the service.
- 2.3 The Information Governance Statement is endorsed by the Chief Fire Officer. This outlines the Authority's commitment to IG across the service.

- 2.4 The requirements of the General Data Protection Regulation (GDPR) which was introduced on 25 May 2018 have been implemented across WYFRS and information governance is regularly reviewed to ensure continuing adherence to the regulation.
- 2.5 Throughout the year, we have undertaken a comprehensive review of policies to ensure compliance with data protection regulations. With the implementation of Office 365 we will soon be able to carry out in depth information governance audits across the organisation. This is to ensure that departments are assessed regarding their data protection arrangements. WYFRS believes that audits play a key role in assisting various departments in understanding and meeting data protection obligations. The audit ensures effective controls, policies and procedures are adhered to, supporting data protection obligations.
- 2.6 We have played a key role in implementing confidentiality agreements and updating relevant policy documents. This included ensuring that all employees understand their responsibilities regarding the handling of sensitive information and the implications of breaching confidentiality. We revamped our Data Protection Impact Assessment (DPIA) process and form, ensuring that procedures comply with current regulations. Additionally, we implemented a whitelisting process to enhance security by allowing only approved applications and devices to access our network, ensuring compliance with regulatory standards. We also focused on our sensitivity labels and risk mitigation strategies.
- 2.7 As part of this effort, we provided advice on Bring Your Own Device (BYOD) policy, which allows employees to use their personal devices for work purposes. This policy includes strict security measures such as mandatory security software installations, regular compliance checks, and training sessions to educate employees on best practices and potential risks.
- 2.8 Furthermore, we developed and implemented policies and processes for the use of body-worn cameras. These policies ensure the responsible use of the cameras, enhancing transparency and accountability, while protecting the privacy of all individuals involved.
- 2.9 We established a robust process for accessing images and developed a DPIA for vehicle telematics. Collaboration with various agencies and partners was crucial in implementing safe data-sharing agreements.
- 2.10 Furthermore, we refined our ID Card Policy, considering pronouns, and reviewed our File Naming Convention to ensure they align with best practices.
- 2.11 Assistance and regular training have been provided to Information Asset Owners (IAO) and Information Asset Administrators (IAA) to ensure department assets are managed appropriately and meet the requirements of the organisation, ensuring risks are dealt with effectively and in line with the Information Risk Policy. An Information Asset Owner's toolkit is available to assist IAOs and IAAs to fulfil their duties in ensuring security of data.

- 2.12 To ensure the Information Asset Register is updated in real time, IAOs take direct ownership of their assets on the register. Guidance has been produced and IAOs are required to report any changes on the register to the Information Governance and Security Group quarterly.
- 2.13 To ensure security of sensitive data including other documentation which should be restricted to specific users, all Information Asset Owners (IAO) undertake access permission audits, to ensure that access to particular documentation and sites are correctly allocated to users who require access to the information to undertake their job role.
- 2.14 WYFRS utilises the Information Commissioner's Office Accountability Framework self-assessment to ensure all obligations are met within the GDPR. The framework is divided into 10 categories: Leadership and oversight, Policies and procedures, Training and awareness, Individuals' rights, Transparency, Records of Processing Activities and Lawful basis, Contracts and data sharing, Risks and data protection impact assessments, Records management and security and Breach response and monitoring. WYFRS has undertaken the self-assessment and achieved a score of 90%.
- 2.15 WYFRS continues to adhere to the concept of privacy by design via the continual use of Data Protection Impact Assessments (DPIA). It is a process designed to systematically analyse, identify, and minimise the data protection risks of a project or plan. It is a key part of accountability obligations under the UK GDPR and helps assess and demonstrate compliance with data protection obligations. The use of a DPIA has increased awareness of privacy and data protection issues and ensured relevant staff involved in the project are considering data protection by design at an early stage and continually reviewing to manage and review any risks of processing data and measures put in place.
- 2.16 Regular internal articles have been published throughout the year to support staff and managers with regard to their data protection and security responsibilities. In addition, articles have also been provided giving advice on other areas of information security such as remote working, data breach reporting, data protection impact assessment, access to images request, safe sending of emails data sharing agreements, memorandum of understanding, privacy notices, cyber security awareness month and the importance of Records Management best practice to reduce the risk of non-compliance with the ICO.
- 2.17 Kirklees internal audit carried out an audit of WYFRS Data Protection/GDPR arrangements in December 2020/January 2021 and concluded that good progress has been made to implement GDPR and Data Protection requirements and processes appear well established with clear review processes and therefore the Internal Audit Report provided a Substantial Assurance opinion on the arrangements.
- 2.18 All information security incidents or suspected incidents are monitored through the Information Security Incident Management System. All staff are required to report

information security incidents to enable actions to be taken to mitigate the risk of reoccurrence.

- 2.19 We have fully reviewed and updated our Records Retention Schedule and have provided this to all staff across the organisation to ensure adherence. All departments have been reminded to review records and confidentially destroy records no longer required in accordance with the Records Retention Schedule. This should significantly reduce documents held across the Service ahead of the move to the new Headquarters.
- 2.20 The Customer Service Excellence assessment in December 2023 confirmed that WYFRS had maintained the Compliance Plus standard for the way 'we protect customer privacy both in face-to-face discussions and in the transfer and storage of customer information.
- 2.21 WYFRS aims to deal with both Freedom of Information Requests (FOIs) and Subject Access Requests (SARs) within the statutory timescale and have successfully achieved this. There were 19 SARs responded to in 2023/24 compared to 27 in 2022/23. 141 FOI requests were responded to during 2023/24 compared to 114 in 2022/23.
- 2.22 The Environmental Information Regulation (EIR) requests dealt with during 2023/24 is 21 generating an income of £4,532.40 inc. VAT. This compares with 23 requests dealt with during 2022/23 which generated an income of £4,885.20 inc. VAT.
- 2.23 The Access to Images Request system ensures that personal information (images) is only disclosed in compliance with the Data Protection Act and the rights of the individual and provides an audit trail with clear lines of approval. The system relates to any requests to access any video footage captured on WYFRS-owned systems be that fixed camera, cameras on appliances, or mobile video. In 2023/24 WYFRS received a total of 89 requests to access CCTV footage of which 45 were from a third party and 44 were internal; compared with 115 in 2022/23.
- 2.24 WYFRS charges for Incident Reports. For 2023/24 WYFRS received a total of 556 requests, of which 127 were chargeable, resulting in a total of £8065. The vast majority of requests were summary Incident Reporting System (IRS) reports received by insurance companies/claim handlers and full IRS reports requested by the Police or Local Authorities.
- 2.25 In accordance with the Local Government Transparency Code, WYFRS has a statutory duty of providing data transparency to local residents and businesses. As such a series of datasets are available on the corporate website and are updated on either a quarterly or annual basis in accordance with the specifications. The following information is a brief overview of the published datasets that can be found on the Data Transparency section of the authority's website:
- 2.26 a) Financial Transactions

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

2.27 b) People and Pay

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

2.28 c) Tenders and Procurement

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

2.29 d) Land and Assets

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

2.30 e) Trade Unions

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

3. Financial Implications

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

4. Legal Implications

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

5. Human Resource and Diversity Implications

- 5.1 There are no human resources and diversity implications associated with this report.

6. Equality Impact Assessment

- 6.1 Are the recommendations within this report subject to Equality Impact Assessment as outlined in the EIA guidance?: No

7. Health, Safety and Wellbeing Implications

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

8. Environmental Implications

- There are no environmental implications arising directly from this report.

9. Your Fire and Rescue Service Priorities

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

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

10. Conclusions

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