



Management Accounts and Prudential Indicators for the period ending 31st May 2013



HUMBERSIDE
Fire & Rescue Service

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Key To Traffic Light System

The elements of the Traffic Light system being used in the report to highlight significant outturn variances / issues are as follows:-

1. **Status Column** - indicates, using a colour reference whether an issue is:-

Red **Potentially detrimental** to the finances of the Authority

Green **In line with budget or potentially advantageous** to the finances of the Authority.

2. **Direction Column** - this indicates the relative movement in the projected outturn position compared to the previous month as follows:-

Red A detrimental change.

Amber No change.

Green An advantageous change.

Possible Combinations

		Status	
		Red	Green
D I R E C T I O N	Red	✓	✓
	Amber	✓	✓
	Green	✓	✓

The combinations shaded are those that give the most concern from a financial perspective i.e. Status = Red and Direction = Red, Amber or Green.

HUMBERSIDE FIRE & RESCUE SERVICE
COMMENTARY ON THE MANAGEMENT ACCOUNTS
For the period 1 April 2013 to 31 May 2013

The following statements represent a summary of the financial activity of the Service for the period stated above.

Each statement is accompanied with notes, referenced to specific lines on that statement where significant variances have been forecasted or where further explanation of information shown is necessary.

Revenue Statements

These statements show the actual and committed revenue expenditure, in summary subjective heading format (Table 1) and broken down by objective headings (Table 2), as at 31 May 2013 compared to the profiled 2013/14 budget for the same period. The report also shows the forecasted outturn for the full year based on current levels of income and expenditure and any known variations to the end of the financial year.

Table 1

HUMBERSIDE FIRE & RESCUE SERVICE
REVENUE MONITORING SUMMARY STATEMENT 2013/14
1 April 2013 to 31 May 2013 (Period 02)

	Original Budget £'000	Revised Budget £'000	31 May 2013		Full Year		Traffic Light		Note
			Profile £'000	Actual & Committed £'000	Projection £'000	Variance £'000 %	Status	Direction	
Employees									
Wholetime	26,695	26,695	4,450	4,357	26,695	-	-	Green	Amber
Retained	3,783	3,783	631	291	3,783	-	-	Green	Amber
Support	6,163	6,059	1,014	923	6,059	-	-	Green	Amber
Other Employee Expenses (Training, Occ Health, Insurance)	1,372	1,410	279	268	1,410	-	-	Green	Amber
Total Pay & Pensions	38,013	37,947	6,374	5,839	37,947	-	-		
Premises	2,168	2,168	915	816	2,168	-	-	Green	Amber
Transport	1,169	1,185	254	179	1,185	-	-	Green	Amber
Supplies & Services	3,519	3,569	541	701	3,569	-	-	Green	Amber
Support Services	130	130	2	-	130	-	-	Green	Amber
Total Expenditure	44,999	44,999	8,086	7,535	44,999	-	-		
Income	(521)	(521)	(22)	(472)	(521)	-	-	Green	Amber
Net Expenditure (Ex Capital Charges)	44,478	44,478	8,064	7,063	44,478	-	-		
Interest Payable	996	996	-	13	996	-	-	Green	Amber
Interest Receivable	(50)	(50)	(8)	(9)	(50)	-	-	Green	Amber
Contingency	35	35	-	-	35	-	-	Green	Amber
Accounting Adjustments	978	978	(131)	(1,601)	978	-	-	Green	Amber
Contributions to/(from) Reserves	5	5	-	-	5	-	-	Green	Amber
Net Budget Requirement	46,442	46,442	7,925	5,466	46,442	-	-	Green	Amber
Financed By									
Council Tax Funding	(3,815)	(3,815)	(636)	(696)	(3,815)	-	-		
Business Rates	(3,101)	(3,101)	(517)	(539)	(3,101)	-	-		
National Non Domestic Rates	(20,550)	(20,550)	(3,425)	(9,120)	(20,550)	-	-		
Precepts	(18,976)	(18,976)	(3,290)	(3,296)	(18,976)	-	-		
	-	-	57	(8,185)	-	-	-		

Table 2

HUMBERSIDE FIRE & RESCUE SERVICE
REVENUE MONITORING STATEMENT 2013/14
1 April 2013 to 31 May 2013 (Period 02)

	Original Budget £'000	Revised Budget £'000	31 May 2013		Projection £'000	Full Year		Traffic Light		Note
			Profile £'000	Actual & Committed £'000		Variance £'000	%	Status	Direction	
Community Fire Safety										
Expenditure										
Employees										
Wholetime	1,226	1,226	205	166	1,226	-	-	Green	Amber	
Retained	76	76	13	1	76	-	-	Green	Amber	
Support	1,938	1,834	306	254	1,834	-	-	Green	Amber	
Indirect Employees	9	47	8	2	47	-	-	Green	Amber	
Premises	1	1	-	5	1	-	-	Green	Amber	
Transport	7	23	4	3	23	-	-	Green	Amber	
Supplies and Services	306	356	59	20	356	-	-	Green	Amber	
Total Expenditure	3,563	3,563	595	451	3,563	-	-			
Income	(63)	(63)	(11)	(88)	(63)	-	-	Green	Amber	
Net Expenditure	3,500	3,500	584	363	3,500	-	-			
Fire Fighting & Rescue Operations										
Expenditure										
Employees										
Wholetime	21,502	21,502	3,584	3,520	21,502	-	-	Green	Amber	
Control	1,242	1,242	207	197	1,242	-	-	Green	Amber	
Retained	3,707	3,707	618	290	3,707	-	-	Green	Amber	
Support	158	158	26	20	158	-	-	Green	Amber	
Indirect Employees	19	19	3	-	19	-	-	Green	Amber	
Premises	1,278	1,278	625	584	1,278	-	-	Green	Amber	
Transport	17	17	3	-	17	-	-	Green	Amber	
Supplies and Services	1,263	1,263	157	173	1,263	-	-	Green	Amber	
Total Expenditure	29,186	29,186	5,223	4,784	29,186	-	-			
Income	(305)	(305)	(4)	(379)	(305)	-	-	Green	Amber	
Net Expenditure	28,881	28,881	5,219	4,405	28,881	-	-			
Management & Support Services										
Expenditure										
Employees										
Wholetime	2,725	2,725	454	474	2,725	-	-	Green	Amber	
Support	4,067	4,067	682	649	4,067	-	-	Green	Amber	
Other Pension Costs	589	589	79	112	589	-	-	Green	Amber	
Indirect Employees	554	554	88	141	554	-	-	Green	Amber	
Employee Related Insurances	201	201	101	13	201	-	-	Green	Amber	
Premises	889	889	290	227	889	-	-	Green	Amber	
Transport	1,141	1,141	246	175	1,141	-	-	Green	Amber	
Supplies and Services	1,721	1,721	287	459	1,721	-	-	Green	Amber	
Support Services	125	125	2	-	125	-	-	Green	Amber	
Contingency	35	35	-	-	35	-	-	Green	Amber	
Total Expenditure	12,047	12,047	2,229	2,250	12,047	-	-			
Income	(153)	(153)	(7)	(5)	(153)	-	-	Green	Amber	
Net Expenditure	11,894	11,894	2,222	2,245	11,894	-	-			
Democratic Representation & Management										
Expenditure										
Transport	4	4	1	1	4	-	-	Green	Amber	
Supplies and Services	157	157	26	39	157	-	-	Green	Amber	
Support Services	-	-	-	-	-	-	-	Green	Amber	
Net Expenditure	161	161	27	40	161	-	-			

Cont....

Table 2 Cont....

HUMBERSIDE FIRE & RESCUE SERVICE
REVENUE MONITORING STATEMENT 2013/14
 1 April 2013 to 31 May 2013 (Period 02)

	Original Budget £'000	Revised Budget £'000	31 May 2013		Projection £'000	Full Year		Traffic Light		Note
			Profile £'000	Actual & Committed £'000		Variance		Status	Direction	
						£'000	%			
Corporate Management Expenditure										
Supplies and Services	72	72	12	10	72	-	-	Green	Amber	
Support Services	5	5	-	-	5	-	-	Green	Amber	
Net Expenditure	77	77	12	10	77	-	-			
Net Expenditure (excluding Capital Charges)	44,513	44,513	8,064	7,063	44,513	-	-			
Interest Payable	996	996	-	13	996	-	-	Green	Amber	
Interest Receivable	(50)	(50)	(8)	(9)	(50)	-	-	Green	Amber	
Accounting Adjustments	978	978	(131)	(1,601)	978	-	-	Green	Amber	
Contributions to / (from) Reserves	5	5	-	-	5	-	-	Green	Amber	
Net Budget Requirement	46,442	46,442	7,925	5,466	46,442	-	-	Green	Amber	
Financed by :										
Council Tax Funding	(3,815)	(3,815)	(636)	(696)	(3,815)	-	-	Green	Amber	
Business Rates	(3,101)	(3,101)	(517)	(539)	(3,101)	-	-			
NNDR	(20,550)	(20,550)	(3,425)	(9,120)	(20,550)	-	-	Green	Amber	
Precepts	(18,976)	(18,976)	(3,290)	(3,296)	(18,976)	-	-	Green	Amber	
	-	-	57	(8,185)	-	-	-			

Notes

There are no expected variances as at the date of this report.

Capital Statement

This report shows the actual and committed capital expenditure as at 31 May 2013 compared with the adjusted profiled 2013/14 budget for the same period. This report also shows the forecasted outturn for the full year based on current levels of expenditure and any known variations to the end of the financial year.

Table 3

**HUMBERSIDE FIRE & RESCUE SERVICE
CAPITAL MONITORING STATEMENT 2013/14
1 April 2013 to 31 May 2013 (Period 02)**

SCHEME	Original Budget £'000	Revised Budget £'000	31 May 2013		Projection £'000	Full Year		Traffic Light		Note
			Profile	Actual & Committed		Variance		Status	Direction	
			£'000	£'000		£'000	£'000	%		
Building Works										
Invest to Save	200	200		-	200	-	-	Green	Amber	
	200	200	-	-	200	-	-			
Vehicles										
Operational Vehicles	1,431	1,431		505	1,431	-	-	Green	Amber	
Support Vehicles	319	319		25	319	-	-	Green	Amber	
Equipment										
	609	609		106	609	-	-	Green	Amber	
Information Technology										
Core Programme	320	320		64	320	-	-	Green	Amber	
	2,879	2,879	-	700	2,879	-	-			

Notes

There are no expected variances as at the date of this report. 2012/13 capital slippage is subject to approval at 24th June 2013 Fire Authority and will be incorporated into the 30 June 2013 Budget Monitoring.

Pensions Account Statement

The Authority has budgeted for a deficit of £9.307m on this account for 2013/14. As at 31st May this is still expected to be the deficit.

The deficit on this account is financed through the Pensions Top-up Grant given by the CLG, of which 80% of the grant will be received in July of this year. The Authority has to stand any cash flow losses until the balance of the grant is paid in full in July 2014.

Table 4

**HUMBERSIDE FIRE & RESCUE SERVICE
PENSIONS ACCOUNT STATEMENT 2013/14
1 April 2013 to 31 May 2013 (Period 02)**

	Original Budget £'000	Revised Budget £'000	31 May 2013		Projection £'000	Full Year		Note
			Profile £'000	Actual £'000		Variance £'000	%	
<u>Expenditure</u>								
Pension payments	11,701	11,701	1,950	3,070	11,701	-	-	
Commutations	2,701	2,701	450	322	2,701	-	-	
Transfer Values	100	100	17	-	100	-	-	
Total Pensions Expenditure	14,502	14,502	2,417	3,392	14,502	-	-	
<u>Income</u>								
Contributions								
Ill Health	(180)	(180)	-	-	(180)	-	-	
Employee's	(1,741)	(1,741)	(290)	(426)	(1,741)	-	-	
Employer's	(3,174)	(3,174)	(529)	(670)	(3,174)	-	-	
	(5,095)	(5,095)	(819)	(1,096)	(5,095)	-	-	
Transfer Values	(100)	(100)	-	-	(100)	-	-	
Total Pensions Income	(5,195)	(5,195)	(819)	(1,096)	(5,195)	-	-	
Net Pensions Deficit/(Surplus) To be financed by CLG grant	9,307	9,307	1,598	2,297	9,307	-	-	

Treasury Management

Borrowing & Lending Activity

This statement shows the borrowing and lending activities undertaken by the Corporate Finance section of Hull City Council, on behalf of the Service, for the period 1 April 2013 to 31 May 2013 under the terms of the SLA. It also shows any variation between the actual interest received from the temporary investment of surplus monies and the budgeted interest.

Table 5

**HUMBERSIDE FIRE & RESCUE SERVICE
BORROWING AND LENDING ACTIVITY STATEMENT
For the Months of April & May 2013**

Ref.	Company	Investment £	From	To	%	Returned	
						Interest £	Investment £
MMF	RBS Global Treasury Fund	-					
MMF	Ignis Sterling Liquidity Fund	-					
MMF	Goldman Sachs Liquid Reserve Fund	500,000.00					
301405	DMO	1,000,000.00	02/04/2013	03/04/2013	0.25	6.85	1,000,000.00
301408	DMO	800,000.00	11/04/2013	19/04/2013	0.25	43.84	800,000.00
301362	Stockport Borough Council	1,000,000.00	20/07/2012	22/04/2013	0.25	1,890.41	1,000,000.00
301371	Redditch Borough Council	1,000,000.00	22/10/2012	22/04/2013	0.29	1,446.03	1,000,000.00
301410	DMO	3,000,000.00	22/04/2013	23/04/2013	0.25	20.55	3,000,000.00
301365	Salford City Council	1,000,000.00	31/07/2012	30/04/2013	0.26	1,944.66	1,000,000.00
301415	DMO	1,000,000.00	30/04/2013	07/05/2013	0.25	47.95	1,000,000.00
301361	Thurrock Borough Council	1,000,000.00	21/08/2012	21/05/2013	0.27	2,019.45	1,000,000.00
301407	Barclays Bank	2,000,000.00	11/04/2013	31/05/2013	0.41	1,123.29	2,000,000.00
301416	DMO	1,000,000.00	21/05/2013	31/05/2013	0.25	68.49	1,000,000.00
301411	Perth & Kinross Council	2,000,000.00	23/04/2013	28/06/2013	0.26	940.27	-
301414	DMO	1,000,000.00	23/04/2013	28/06/2013	0.25	452.05	-
301360	West Berkshire Council	1,000,000.00	19/07/2012	05/07/2013	0.30	2,884.93	-
301351	Aberdeen City Council	1,000,000.00	16/07/2012	15/07/2013	0.35	3,490.41	-
301352	London Borough of Havering	1,000,000.00	16/07/2012	15/07/2013	0.35	3,490.41	-
301353	Northumberland County Council	1,000,000.00	16/07/2012	15/07/2013	0.30	2,991.78	-
301354	Bassetlaw District Council	1,000,000.00	16/07/2012	15/07/2013	0.30	2,991.78	-
301355	Blackpool Borough Council	1,000,000.00	16/07/2012	15/07/2013	0.30	2,991.78	-
301356	Bury Metropolitan Borough Council	1,000,000.00	16/07/2012	15/07/2013	0.30	2,991.78	-
301363	Wigan MBC	1,000,000.00	23/07/2012	22/07/2013	0.27	2,692.60	-
301359	Midlothian Council	1,000,000.00	31/07/2012	30/07/2013	0.33	3,290.96	-
301366	Woking Borough Council	1,000,000.00	02/08/2012	01/08/2013	0.26	2,592.88	-
301417	Barclays Bank	2,000,000.00	31/05/2013	30/08/2013	0.45	2,243.84	-
301367	Isle of Wight Council	1,000,000.00	04/09/2012	03/09/2013	0.26	2,592.88	-
301372	Glasgow City Council	1,000,000.00	13/09/2012	12/09/2013	0.27	2,692.60	-
301374	Rugby Borough Council	1,000,000.00	17/09/2012	16/09/2013	0.35	3,490.41	-
301402	Nationwide Building Society	1,000,000.00	21/03/2013	20/09/2013	0.54	2,707.40	-
301373	London Borough of Islington	1,000,000.00	02/10/2012	01/10/2013	0.26	2,592.88	-
301409	Nationwide Building Society	1,000,000.00	16/04/2013	16/10/2013	0.52	2,607.12	-
301375	Plymouth City Council	1,000,000.00	22/10/2012	21/10/2013	0.26	2,592.88	-
301379	Birmingham City Council	1,000,000.00	01/11/2012	31/10/2013	0.30	2,991.78	-
301383	Bank of Scotland	1,000,000.00	04/12/2012	03/12/2013	1.50	14,958.90	-
301399	London Borough of Enfield	1,000,000.00	15/03/2013	28/02/2014	0.40	3,835.62	-
301400	Barnsley Metropolitan B.Council	1,000,000.00	15/03/2013	28/02/2014	0.40	3,835.62	-
301406	Bank of Scotland	1,000,000.00	02/04/2013	01/04/2014	1.10	10,969.86	-
301412	Salford City Council	1,000,000.00	30/04/2013	29/04/2014	0.35	3,490.41	-
301413	Salford City Council	1,000,000.00	07/05/2013	06/05/2014	0.35	3,490.41	-
						105,505.76	

Total Investments at 31 May 2013

29,500,000.00

Summary of Interest Receipts

		Projection £	Actual £	Variance under/(over) £	%
Accumulated interest on Investments to :	31/05/2013	8,334	8,750	(416)	(4.99)

Temporary Loans

	Investment £	From	To	%	Interest £
Nil	-			-	-

The total amount temporarily invested at 31 May 2013 is £29,500,000 which includes £6.45m invested on behalf of the East Coast and Hertfordshire Control Project.

The balance in the Authority's Liquidity Manager Account (LMA) bank account as at 31 May 2013 is £290,385.69. This account currently accrues interest at 0.10%.

Movement in Revenue Reserves

This statement shows the movements on the revenue reserves for the period 1 April 2013 to 31 May 2013.

This statement also gives a projected value of revenue reserves at 31 March 2014 based on the projections in Table 1.

Table 6

HUMBERSIDE FIRE & RESCUE SERVICE MOVEMENT IN REVENUE RESERVES as at 31 May 2013					
	As at 31 March 2013 £'000	*Proposed Movements £'000	As at 1 April 2013 £'000	In Year Movements £'000	Projected Balance at 31 March 2014 £'000
General Reserve	8,804	(3,343)	5,461	5 **	5,466
Earmarked Reserves					
Insurance Reserve	400	100	500	-	500
Control Reserve	-	100	100	(100)	-
East Coast & Hertfordshire Control Reserve	1,659		1,659	(659)	1,000
Clough Road Rebuild Reserve	1,100	150	1,250	(1,250)	-
Water Rescue Equipment Reserve	100		100	(100)	-
RDS Equal Pay Case Reserve	350	(350)	-	-	-
BA Replacement	700		700	(700)	-
Change Management Earmarked Reserve	2,500		2,500	(200)	2,300
Wide Area Network (WAN) Reserve	1,750	163	1,913	(163)	1,750
Property Reserve	1,229	-	1,229	(1,229)	-
Data and Intelligence Management Reserve	-	150	150	(150)	-
Lease Buy-Out Reserve	-	750	750	(750)	-
Central Fire Station	-	2,000	2,000	-	2,000
HFR Solutions	-	280	280	-	280
	<u>18,592</u>	<u>-</u>	<u>18,592</u>	<u>(5,296)</u>	<u>13,296</u>

*Proposed movements subject to Fire Authority approval on 24 June 2013.

**In year contribution to the General Reserve is based on the budgeted contribution to the reserve plus any estimated under/overspend as at 31st May 2013.

Balance Sheet

This statement represents a snapshot of the balances at the date of this report.

It assumes that a revenue surplus of £8,185k, shown for the period in Table 1, is transferred to the General Reserve and that all capital expenditure is charged to the asset accounts.

As at the date of the report no long term borrowing to finance capital expenditure has been undertaken.

Table 7

	31-May
	£'000
Property, Plant & Equipment	64,097
Intangible Assets	594
Long Term Assets	64,691
Inventories	322
Short Term Investments	29,500
Short Term Debtors	2,136
Cash and Cash Equivalents	3,003
Current Assets	34,962
Short Term Creditors	(10,891)
Short Term Borrowing	(1,422)
Current Liabilities	(12,313)
Long Term Borrowing	(17,689)
Other Long Term Liabilities	(988)
Long Term Liabilities	(18,677)
Net Assets	68,664
Usable Reserves	23,314
Unusable Reserves	45,350
Total Reserves	68,664

The balance sheet displayed excludes IAS19 Employee Benefits pension liabilities of £549m. These liabilities relate to pension benefits that have been earned by employees which will eventually be paid as pensions in the future.

Prudential Indicators

The Prudential Indicators of the Authority for 2013/14 were approved at the 15 March 2013 Fire Authority Meeting.

The statements below monitor the actual performance to 31 May 2013 against the approved indicators.

Indicator 1 - Estimated Capital Expenditure 2013/14

This table reflects the forecasted capital expenditure as recorded in Table 3 of this report.

	2012/13 Actual £m	2013/14 Estimate Original £m	2013/14 Estimate Revised £m	2014/15 Estimate £m	2015/16 Estimate £m
Total Capital expenditure	3.457	2.879	2.879	2.265	3.115

Indicator 2 – Estimated ratio of Capital Financing Costs to Net Revenue Stream

This indicator reflects the estimated proportion of the net budget which is required to meet capital financing costs.

	2012/13 Actual %	2013/14 Estimate Original %	2013/14 Estimate Revised %	2014/15 Estimate %	2015/16 Estimate %
Ratio of Capital Financing Costs to Net Revenue Stream	7.88	5.95	5.95	7.06	6.64

Indicator 3 – Estimated Capital Financing Requirement

This indicator measures the Authority's need to borrow for capital financing purposes.

	Actual 31/03/13 £m	31/03/14 Estimate Original £m	31/03/14 Estimate Revised £m	Estimate 31/03/15 £m	Estimate 31/03/16 £m
Capital Financing Requirement	17.720	24.698	24.698	23.902	24.687

Indicator 4 – Authorised Limit for External Debt

The Authorised Limit for External Debt reflects the Authority's projected long and short term borrowing requirements at any time together with any other long term liabilities it may have. It is based on a prudent (but not worst case) scenario, and contains sufficient head room over and above this level to allow for operational management, for example, usual cash flow movements. The indicator was set at £34.415 million for 2013/14.

As at the 31 May 2013, there has been no short term borrowing nor has there been any long term borrowing undertaken in respect of capital expenditure. The Authorised Limit has not been approached at any point in the year to date and is not forecast to be approached during the remainder of the financial year.

Indicator 5 – Operational Boundary for External Debt

The Operational Boundary for External Debt is based on the same elements as the Authorised Limit (Indicator 4 above), but reflects directly the Director of Finance/S.151 Officer's estimate of the likely, prudent but not the worst case scenario without the additional headroom included in the Authorised Limit. This indicator therefore equates to the maximum external debt projected by this estimate and was set at £26.415 million for 2013/14.

As with the Authorised Limit, borrowing in the year to date has not exceeded the boundary and is not expected to exceed the boundary for the remainder of the financial year.

Indicator 6 – Fixed and Variable Rate Interest Exposure

This indicator seeks to ensure that the Authority limits its exposure to the risk of interest rate changes by restricting the proportion of variable rate borrowing within total borrowings. The approved limits for 2013/14 do not require amendment.

	As at 31/05/13	2013/14	2014/15	2015/16
	%	%	%	%
Fixed Rate – Upper Limit	100	100	100	100
Fixed Rate – Lower Limit	75	75	75	75
Variable Rate – Upper Limit	25	25	25	25
Variable Rate – Lower Limit	-	-	-	-

Indicator 7 – Upper and Lower Limits for the Maturity Structure of Borrowings

This indicator also seeks to ensure the Authority controls its exposure to the risk of interest rate fluctuations by limiting the proportion of debt maturing in any single period. The maturity structure of external debt is within the current approved upper and lower limits.

	Upper Limit %	% As at 31/05/13	Lower Limit %
Under 12 Months	10	4.97	-
12 months and within 24 months	10	5.74	-
24 months and within 5 years	25	16.21	-
5 years and within 10 years	60	23.82	-
10 years and above	80	49.26	-

Indicator 8 – Upper Limit for the Maturity Structure of Investments

When the 2013/14 Prudential Indicators were established the Authority's cash flow strategy was that any investment of surplus funds would not exceed a period of more than 364 days duration. To date, effective cash flow management has duly reflected this strategy, and it is anticipated that any future investments in this financial year will also reflect this strategy.

Key Indicator of Prudence

Under the Prudential Code a key indicator of prudence is that "net external borrowing does not, except in the short term, exceed the total of the Capital Financing Requirement in the preceding year plus the estimates of additional Capital Financing Requirements for the current and the next two financial years". To date, this indicator has not been breached.

Budget Virements Processed

The following virements have been processed during May 2013 under delegations within the Fire Authority's constitution.

Community Fire Safety	
Direct Pay	(53,400)
Indirect Pay	38,000
Transport	15,400
realignment of CFS budgets	
<hr/>	
Community Fire Safety	
Direct Pay	(50,228)
Supplies & Services	50,228
realignment of CFS budgets	
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HFR Solutions

As at 31st May 2013 it is anticipated that the surplus generated by HFR solutions during 2013/14 will be in the region of £300k.