

**Governance, Audit and Scrutiny Committee  
14 September 2015**

**Report by the  
Executive Director Service Support/  
S.151 Officer**

## **MANAGEMENT ACCOUNTS TO 30 JUNE 2015**

### **REPORT EXECUTIVE SUMMARY**

This report contains the Authority's Management Accounts and Prudential Indicators for the period ending 30 June 2015.

The end of year projections are set out for the revenue budget, the capital programme and the pensions account.

## RECOMMENDATIONS

1. That Members take assurance from this report and the Authority's financial position for the period ending 30 June 2015.

### PERIOD ENDING 30 JUNE 2015

2. The summary estimated outturn position from the attached Management Accounts and Prudential Indicators is as follows:-
  - Revenue Budget - on budget;
  - Capital Programme - £10.493m total expenditure against an allocation of £12.942m;
  - Pensions Account - £11.658m deficit.
3. Further details on all of these areas are included in the attached document.
4. Members will note that the format of the monthly Management Accounts has been streamlined.
5. On a risk-based approach the Management Accounts for 2015/16 will follow this format and the reporting cycle frequency will be as shown in the table below:-

2015/16 Management Accounts

<b>Period Ending</b>	<b>HFA</b>
30 June 2015	24 July 2015
30 September 2015	23 October 2015
31 December 2015	15 February 2016
29 February 2016	18 March 2016

6. Members can rest assured that any significant in-year financial issues that arise between the reporting periods will be reported on an urgent basis as required.

### STRATEGIC PLAN COMPATIBILITY

7. The production of robust, timely and detailed information in relation to the Authority's financial position contributes to the Strategic Plan objective of a 'Stronger Organisation'. The information specifically underpins good governance and good financial management.

### FINANCIAL/RESOURCES/VALUE FOR MONEY IMPLICATIONS

8. Sound financial management contributes to the achievement of the Authority's objectives.

### LEGAL IMPLICATIONS

9. No direct issues arising.

### EQUALITY IMPACT ASSESSMENT/HR IMPLICATIONS

10. No direct issues arising.

## CORPORATE RISK MANAGEMENT IMPLICATIONS

11. The monthly Management Accounts and Prudential Indicators help to ensure that the Authority meets its legal and regulatory requirements.

## HEALTH AND SAFETY IMPLICATIONS

12. No direct issues arising.

## COMMUNICATION ACTIONS ARISING

13. No direct issues arising.

## DETAILS OF CONSULTATION

14. No direct issues arising.

## BACKGROUND PAPERS AVAILABLE FOR ACCESS

15. Working papers for 2015/16 Budget Monitoring.

## RECOMMENDATIONS RESTATED

16. That Members take assurance from this report and the Authority's financial position for the period ending 30 June 2015.

**K WILSON**

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26 August 2015

