



# Management Accounts for the period ending 30 September 2022



**HUMBERSIDE**  
Fire & Rescue Service

*Safer Communities Safer Firefighters*

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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:-

**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.

**HUMBERSIDE FIRE & RESCUE SERVICE**  
**COMMENTARY ON THE MANAGEMENT ACCOUNTS**  
**For the period 1 April 2022 to 30 September 2022**

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) as at 30 September 2022 compared to the profiled 2022/23 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 2022/23**  
**1 April 2022 to 30 September 2022 (Period 06)**

	Original Budget £'000	Revised Budget £'000	30 September 2022			Full Year		Status	Note
			Profile £'000	Actual & Committed £'000	Projection £'000	Variance			
						£'000	%		
<b>Employees</b>									
Wholetime Firefighters	25,946	25,946	12,973	12,512	26,453	507	1.95	Red	1
On-Call Firefighters	5,040	5,040	2,335	2,315	5,123	83	1.65	Red	1
Non-Operational	7,450	7,450	3,725	3,530	7,547	97	1.30	Red	1
Other Employee Expenses (Training, Occ Health, Insurance)	1,726	1,689	805	801	1,789	100	5.92	Red	2
<b>Total Pay &amp; Pensions</b>	<b>40,162</b>	<b>40,125</b>	<b>19,838</b>	<b>19,158</b>	<b>40,912</b>	<b>787</b>	<b>1.96</b>		
Premises	3,207	3,200	2,056	986	3,283	83	2.59	Green	3
Transport	1,805	1,771	1,503	1,543	1,771	-	-	Green	
Supplies & Services	4,258	4,098	2,479	2,466	4,067	(31)	(0.76)	Green	
Support Services	212	210	106	63	210	-	-	Green	
Non Pay Efficiency Savings	(240)	-	-	-	-	-	-	Green	
<b>Total Expenditure</b>	<b>49,404</b>	<b>49,404</b>	<b>25,982</b>	<b>24,216</b>	<b>50,243</b>	<b>839</b>	<b>1.70</b>		
Income	(4,377)	(4,377)	(2,189)	(3,609)	(4,720)	(343)	7.84	Green	4
<b>Net Expenditure (Ex Capital Charges)</b>	<b>45,027</b>	<b>45,027</b>	<b>23,793</b>	<b>20,607</b>	<b>45,523</b>	<b>496</b>	<b>1.10</b>		
Interest Payable	666	666	291	235	666	-	-	Green	
Interest Receivable	(40)	(40)	(20)	(63)	(190)	(150)	375.00	Green	5
Accounting Adjustments	1,971	1,971	-	-	1,821	(150)	(7.61)	Green	6
Contributions to / (from) Reserves	(10)	(10)	-	-	(10)	-	-	Green	
<b>Net Budget Requirement</b>	<b>47,614</b>	<b>47,614</b>	<b>24,064</b>	<b>20,779</b>	<b>47,810</b>	<b>196</b>	<b>0.41</b>	<b>Green</b>	
<b>Financed By</b>									
Business Rates	(4,283)	(4,283)	(2,142)	(2,125)	(4,283)	-	-		
National Non Domestic Rates	(17,370)	(17,370)	(9,917)	(9,917)	(17,370)	-	-		
Precepts	(25,961)	(25,961)	(13,306)	(13,348)	(25,961)	-	-		
	-	-	(1,301)	(4,611)	196	196	-		

**Notes**

1. This projected overspend is primarily due to the latest pay award offers which are in excess of the 2.5% that was budgeted for 2022/23.
2. This projected overspend is due to additional training of operational staff due to unexpected staff turnover.
3. This projected overspend is due to the additional cost of electricity which is reduced lower Business Rate charges following a review of the rateable values.
4. Additional Government grants and an insurance claim has resulted in this variance.
5. Higher interest rates on our investments has resulted in this variance.
6. This projected underspend is due to a lower Minimum Revenue Provision charge following a lower Capital spend during 2021/22.

## Capital Statement

This report shows the actual and committed capital expenditure as at 30 September 2022 compared with the adjusted profiled 2022/23 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 2

HUMBERSIDE FIRE & RESCUE SERVICE  
CAPITAL MONITORING STATEMENT 2022/23  
1 April 2022 to 30 September 2022 (Period 06)

SCHEME	Original Budget	Revised Budget	30 September 2022		Projection	Full Year		Traffic Light Status	Note
	£'000		Profile	Actual & Committed		Variance	%		
		£'000	£'000	£'000	£'000			£'000	%
<b>Building Works</b>									
Invest to Save	-	42	11	-	-	(42)	(100.00)	Green	1
Goole	-	387	97	-	-	(387)	(100.00)	Green	1
Snaith	-	50	13	-	-	(50)	(100.00)	Green	1
Bridlington	-	100	25	-	100	-	-	Green	
BA Training Refurbishment	-	8	2	-	8	-	-	Green	
Co-Location	-	97	24	-	-	(97)	(100.00)	Green	1
Howden	-	390	98	-	-	(390)	(100.00)	Green	1
Winterton	-	150	38	-	-	(150)	(100.00)	Green	1
Pocklington	50	150	38	-	-	(150)	(100.00)	Green	1
Calvert Lane	50	50	13	-	50	-	-	Green	
Scunthorpe	-	100	25	-	100	-	-	Green	
Immingham East	-	350	88	-	-	(350)	(100.00)	Green	1
Grimsby - Cromwell Road	250	500	125	-	500	-	-	Green	
Crowle	150	150	38	-	-	(150)	(100.00)	Green	1
Driffield	50	50	13	-	-	(50)	(100.00)	Green	1
Other Minor Schemes	140	162	41	-	-	(162)	(100.00)	Green	1
Training Infrastructure	200	200	50	-	-	(200)	(100.00)	Green	1
Furniture and Equipment	-	8	2	-	8	-	-	Green	
	890	2,944	741	-	766	(2,178)	(73.98)		
<b>Vehicles</b>									
Operational Vehicles	-	1,436	1,350	1,349	1,350	(86)	(5.99)	Green	2
Support Vehicles	120	730	150	135	135	(595)	(81.51)	Green	2
<b>Equipment</b>	97	527	150	131	14	(513)	(97.34)	Green	2
<b>PPE</b>	-	364	10	9	364	-	-	Green	
<b>Information Technology</b>	950	1,291	300	302	650	(641)	(49.65)	Green	3
	2,057	7,292	2,701	1,926	3,279	(4,013)	(55.03)		

### Notes

1. These building schemes are not expected to start until 2023/24.
2. Some vehicles and equipment are not expected to be delivered until 2023/24.
3. Some ICT schemes are not expected to commence until 2023/24.

**Pensions Account Statement**

The Authority has a revised budgeted deficit of £12.75m on this account for 2022/23.

The deficit on this account is financed through the Pensions Top-up Grant given by the Home Office, of which 80% of the grant was received in July of this financial year. The Authority has to stand any cash flow losses until the balance of the grant is paid in full in July 2023.

Table 3

**HUMBERSIDE FIRE & RESCUE SERVICE**  
**PENSIONS ACCOUNT STATEMENT 2021/22**  
 1 April 2022 to 30 September 2022 (Period 06)

	Revised Budget £'000	30 September 2022		Projection £'000	Full Year		Note
		Profile £'000	Actual £'000		Variance		
					£'000	%	
<b><u>Expenditure</u></b>							
Pension payments	17,632	10,285	10,219	17,632	-	-	-
Commutations	3,089	1,545	1,520	3,089	-	-	-
Transfer Values	100	50	-	100	-	-	-
<b>Total Pensions Expenditure</b>	<b>20,821</b>	<b>11,880</b>	<b>11,739</b>	<b>20,821</b>	<b>-</b>		<b>-</b>
<b><u>Income</u></b>							
Contributions							
Ill Health	(188)	(94)	-	(188)	-	-	-
Employee's	(2,383)	(1,192)	(1,191)	(2,383)	-	-	-
Employer's	(5,400)	(2,700)	(2,619)	(5,400)	-	-	-
	<b>(7,971)</b>	<b>(3,986)</b>	<b>(3,810)</b>	<b>(7,971)</b>	<b>-</b>		<b>-</b>
Transfer Values	(100)	(50)	-	(100)	-	-	-
<b>Total Pensions Income</b>	<b>(8,071)</b>	<b>(4,036)</b>	<b>(3,810)</b>	<b>(8,071)</b>	<b>-</b>		<b>-</b>
Net Pensions Deficit/(Surplus) To be financed by HO grant	12,750	7,844	7,929	12,750	-		-

## 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 2022 to 30 September 2022 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 4

**HUMBERSIDE FIRE & RESCUE SERVICE**  
**BORROWING AND LENDING ACTIVITY STATEMENT**  
For the Period Ending 30 September 2022

Ref.	Company	Investment £	From	To	%	Returned	
						Interest £	Investment £
MMF	Deutsche Managed Sterling Fund	1,000,000.00					
MMF	Aberdeen (SL) Liquidity Fund	1,000,000.00					
MMF	Goldman Sachs Liquid Reserve Fund	1,000,000.00					
301751	Thurrock Council	2,000,000.00	07/04/2022	07/07/2022	0.85	4,238.36	2,000,000.00
301759	DMO	1,875,000.00	21/07/2022	29/07/2022	1.05	431.51	1,875,000.00
301760	DMO	13,000,000.00	28/07/2022	05/08/2022	1.09	3,091.51	13,000,000.00
301744	Coventry BS	2,000,000.00	08/02/2022	08/08/2022	0.66	6,545.75	2,000,000.00
301761	DMO	4,000,000.00	05/08/2022	31/08/2022	1.55	4,416.44	4,000,000.00
301748	North Norfolk DC	2,000,000.00	21/03/2022	21/09/2022	0.95	9,578.08	2,000,000.00
301757	Nationwide BS	2,000,000.00	27/06/2022	27/09/2022	1.34	6,755.07	2,000,000.00
301762	DMO	3,500,000.00	05/08/2022	30/09/2022	1.68	8,994.52	3,500,000.00
301758	Thurrock Council (rolled from 301751)	2,000,000.00	07/07/2022	07/10/2022	1.44	7,259.18	-
301763	DMO	3,500,000.00	05/08/2022	31/10/2022	1.79	14,891.30	-
301764	DMO	2,000,000.00	08/08/2022	08/11/2022	1.79	9,023.56	-
301765	DMO	2,000,000.00	22/08/2022	22/11/2022	1.96	9,880.55	-
301766	DMO	1,000,000.00	31/08/2022	30/11/2022	2.11	5,260.55	-
301767	DMO	5,500,000.00	21/09/2022	21/12/2022	2.42	33,183.84	-
301768	Nationwide BS (rolled from 301757)	2,000,000.00	27/09/2022	30/12/2022	2.70	13,906.85	-
						137,457.05	
<b>Total Investments at 30 September 2022</b>		<b>21,000,000.00</b>					

**Summary of Interest Receipts**

		Projection £	Actual £	Variance under/(over) £	%
Accumulated interest on Investments to :	30/09/2022	19,998	42,859	(22,861)	(114.31)

**Temporary Loans**

Investment £	From	To	%	Interest £
-				-

The total amount temporarily invested at 30 September 2022 is £21.00m.



**Movement in Revenue Reserves**

This statement shows the movements on the revenue reserves for the period 1 April 2022 to 30 September 2022.

This statement also gives a projected value of revenue reserves at 31 March 2023 based on the projections in Table 1.

**Table 5**

**HUMBERSIDE FIRE & RESCUE SERVICE  
MOVEMENT IN REVENUE RESERVES  
as at 30 September 2022**

	As at 1 April 2022 £'000	In Year Movements £'000	Projected Balance at 31 March 2023 £'000
General Reserve	5,908	(206) *	5,702
Earmarked Reserves			
Insurance	500	-	500
The Ark - National Flood Resilience Centre	1,000	-	1,000
Capital Programme	3,410	-	3,410
Business Continuity Reserve	1,000	-	1,000
ESMCP	265	-	265
Grenfell and Protection	71	(71)	-
East Coast & Hertfordshire Control Room Consortium	1,000		1,000
Pay and Prices	1,200	-	1,200
COVID	210	(210)	-
Environmental Reserve	30	(30)	-
	<u>14,594</u>	<u>(517)</u>	<u>14,077</u>

\*In year contribution to the General Reserve is based on the budgeted contribution to the reserve plus any estimated under/overspend as at 30 September 2022.

**Budget Virements (transfer between lines) Processed**

The following budget virements were processed during the period to 30 September 2022.

	£
Other Employee Expenses	(37,628)
Premises	(6,221)
Transport	(34,000)
Supplies and Services	(160,562)
Support Services	(2,049)
Non-Pay Savings	240,460

Allocation of non-pay savings