

REPORT REFERENCE NO.	DSFRA/21/16
MEETING	DEVON & SOMERSET FIRE & RESCUE AUTHORITY (Ordinary Meeting)
DATE OF MEETING	29 JUNE 2021
SUBJECT OF REPORT	PROVISIONAL FINANCIAL OUTTURN 2020-21
LEAD OFFICER	Interim Treasurer
RECOMMENDATIONS	<p><i>(a) That the provisional underspend against the 2020-21 revenue budget of £1.876m be transferred to the Reserve for Capital Funding;</i></p> <p><i>(b) That, subject to (a) above, the following be noted:</i></p> <p><i>(i) The draft position in respect of the 2020-21 Revenue and Capital Outturn position, as indicated in this report.</i></p> <p><i>(ii) That the net underspend figure of £1.867 is after</i></p> <p><i>A. Transfer of £3.281m transfers to reserves per Appendix C; and</i></p> <p><i>B. A transfer of £5.601m to the Grants Unapplied Reserve as required under International Financial Reporting Standards (IFRS) relating to grants received during the financial year but not utilised as per Appendix D</i></p> <p><i>(c) That, subject to b (ii) B above, a virement of £2.846m relating to NNDR Additional Reliefs a is approved within the 2021/22 budget in line with accounting requirements.</i></p>
EXECUTIVE SUMMARY	<p>This report sets out the draft financial outturn position for 2020-21 against agreed financial targets.</p> <p>In particular, it provides a draft outturn spending position against the 2020-21 revenue budget with explanations of the major variations. Gross spending will be £1.960m below budget (2.54% of the total budget). Net spending (before transfers to earmarked reserves noted in this report) will be £9.745m below budget (12.61% of the total budget). Of this amount, £7.412m is associated with additional grants received, so the operational underspend was £2.333m (3.02% of the total budget).</p> <p>There have been some significant movements against the original budget which was set in February 2020 due to organisational focus on the COVID pandemic response, with opportunities taken during the year to fund reserve items such the full rollout of the Payment for Availability system.</p>

	<p>Significant savings have been utilised either within the year or as part of the year end process within officer delegations, with the balance providing an opportunity to invest in the future via the capital reserve. A large amount of additional grant income was accounted for in 2020/21 which has impacted on the year-end position.</p> <p>The figures are also subject to external audit of the Accounts.</p>
RESOURCE IMPLICATIONS	As indicated in the report
EQUALITY RISKS AND BENEFITS ANALYSIS	The contents of this report are considered compatible with existing equalities and human rights legislation.
APPENDICES	<p>A. Provisional Revenue Outturn Position 2020-21.</p> <p>B. Summary of Reserve and Provision Balances at 31 March 2021</p> <p>C. Details of Earmarked Reserves.</p> <p>D. Grants Received in Advance.</p>
BACKGROUND PAPERS	None

1. INTRODUCTION

- 1.1. This report provides the Authority with the final outturn position (subject to audit) for revenue and capital spending for the financial year 2020-21, and makes recommendations as to how the underspend against the revenue budget is to be utilised. The report is in two parts. Section 1 deals with the revenue outturn position while Section 2 deals with the position in relation to capital spending.
- 1.2. The Authority is well aware of the difficult financial climate that local authorities are currently operating under as a result of cuts in government funding. In setting the 2021-22 revenue budget for the Authority in February 2021, consideration of the Medium Term Financial Plan (MTFP) recognised that further recurring savings will be required over the next five years to 2025-26 over above the savings already achieved by the implementation of the changes agreed as part of the 2013 Corporate Plan and Safer Together programme.
- 1.3. Mindful of this difficult outlook the strategy adopted during the last financial year 2020-21 was to balance the budget using the budget smoothing reserve whilst focussing on development of the Authority's strategy to improve the Service and release savings in the future. Due to savings made during the year and greater than budgeted income, the call on reserves was not required. Additional expenditure arising from the response to the COVID-19 pandemic has been fully covered by additional grant monies from central government. Budget monitoring reports submitted to meetings of the Resources Committee during the financial year have identified further in year savings and the provisional outturn figure for 2020-21, now included in this report, is for an under spend of £9.370m, equivalent to 12.31% of the total budget
- 1.4. A large proportion of this underspend (£5.601m) is resulting from grant income received in 2020/21 that will be required in 2021/22 and beyond. The remainder is of course, a welcome result and provides the opportunity to transfer this amount into Reserve balances to be utilised in the best possible way to assist future development of the Service. However, this is a one-off saving and can therefore be used only once. It is not a sustainable solution to the Authority's forecast budget shortfalls.

2. SECTION 1 – REVENUE OUTTURN 2020-21

- 2.1. Total revenue spending in 2020-21 was £66.519m compared to an agreed budget of £77.277m, resulting in an underspend of £9.745m, equivalent to 12.63% of total budget. If the COVID response grants were excluded, the operational underspend was £5.236m or 5.83% of the operational budget. A summary of spending is shown in Table 1 overleaf and Appendix A provides a more detailed analysis of spending against individual budget heads.

TABLE 1 – SUMMARY OF REVENUE SPENDING 2020-21

	£m	£m	£m
Approved Budget			77.277
Gross Spending (Appendix A Line 25)	83.191		
Gross Income (Appendix A Line 29)	(16.672)		
Net Spending		66.519	
<u>PLUS Transfers to Earmarked Reserves</u>			
- Transfers to Reserves (Appendix A Line 31)	3.281		
- Capital Funding (Appendix A Line 32)	1.876		
- Grants Unapplied (Appendix A Line 33)	5.601		
Total Transfer to Earmarked Reserves (Appendix A)		10.758	
TOTAL NET SPENDING			77.277
NET UNDERSPEND			0.000

- 2.2. These figures are based upon the spending position at the end of March 2021 and whilst they provide a provisional financial performance for the year, are subject to final accounting adjustments and audit scrutiny for the year end.
- 2.3. The underspend is after several variances against budget as reported in Appendix A to this report but is mainly due to additional grants received and a reduction of expenditure due to the Covid pandemic and the restrictions placed on us during the lockdown periods.
- 2.4. Variances against other budget heads e.g. Uniformed staffing costs, Training Expenses and Capital Financing Costs are also reported. Explanations of the more significant variations from budget (over £50k variance) are explained below.

VARIATION AGAINST BUDGET

Service Delivery Staff

- 3.1. Expenditure was less than the budget of £49.505m by £0.070m. High levels of availability for station based staff ensured fire appliances were kept on the run during the lockdown periods. The roll-out of Pay for Availability to the Stations that voluntarily agreed to move to the new pay mechanism have all contributed to this modest underspend.

Professional and Technical Staff

- 3.2. Support Staffing costs were £0.121m higher than budgeted. The overtime costs incurred in 2020/21 accounted for £0.117m of this overspend. A combination of our response to the Covid pandemic, a delay in recruiting for vacant posts and vacancies all contributed to the requirement for additional overtime.

Training Investment

- 3.3. Training Expenses – Underspend of £0.187m. Due to restrictions associated with Covid, the ability to deliver all anticipated training courses has been hindered. However, throughout the year, risk critical training continued to ensure that firefighter competence was maintained at an acceptable level of performance and recruit training courses also continued to ensure that establishment numbers are supported.

Fire Service Pension Costs

- 3.4. This category was underspent by £0.163m. This is as a result of delays with ill health/injury on duty assessment process due to COVID. The process was restarted in September 2020 with affected staff not suffering detrimental impact to their pension position.

Repair and Maintenance (Premises)

- 3.5. Estates repair and maintenance were underspent by £0.067m from a budget of £1.125m. Due to staff shortages (one surveyor left mid-year plus multiple sickness issues within the team) resulted in delays in a couple of initiatives that the Estates team were hoping to complete in 2020/21.

Rent and Rates

- 3.6. Rent & Rates were underspent by £0.061m. A delay in the refurbishment of a station within Plymouth has resulted in the requirement for temporary accommodation to not be required. This resulted in an underspend of £0.050m – the balance consisted of a slight underspend on water rates.

Repair and Maintenance (Transport Related)

- 3.7. Underspent by £0.114m. £0.060m of this is associated with blue light fit-out and livery of replacement vehicles which have been delayed due to Covid. These are subject to an earmarked reserve request as are still required once the vehicles get delivered. The balance arises from savings on replacement parts for the existing fleet.

Running Costs and Insurances

- 3.8. An underspend of £0.181m. Restrictions on travel and cheaper/free fuel have resulted in an underspend of £0.140m for these. Hire cars were £0.054m less than budgeted. The balance is made up smaller amounts across various lines within this group.

Travel & Subsistence

- 3.9. An underspend of £0.116m from a budget of £1.423m. This is as a result of considerably reduced; business travel and overnight accommodation and the introduction of on-line meetings brought about from Covid restrictions

Equipment and Furniture

- 3.10. An outturn position of £3.018m against a budget of £3.545m – savings of £0.526m. The biggest under spends are from ICT of £0.133m, the largest item being a reduction in ICT back-up of £0.064m which is now amortised over 4 years and not an upfront cost and Prevention Delivery of £0.266m resulting from considerably less equipment being required due to reduced physical Home Fire Safety Visits (HFSV's) this year. The fact that office spaces were only partially occupied in year, the requirement for replacement office furniture was also reduced ensuring savings of £0.120m

Hydrants-Installation and maintenance

- 3.11. An underspend of £0.087m. Costs previously picked by the Service for hydrant installations are now transferred to the developers in the majority of cases, this gave savings of £0.008m. The major saving was on hydrant maintenance where an underspend of £0.050m was achieved. Delays in completing the work by the water companies and in many instances, not being invoiced for the work has attributed to the underspend.

Communications

- 3.12. Savings against budget of £0.143m. Portable radio usage (as used by Flexi-Duty Officers) is no longer charged as a separate item so has resulted in a saving of £0.032m. A long-awaited credit from a previous supplier regarding landline telephone rental of £0.029m was received in the year and the Network Fire Service Partnership (NSFP) were underspent due to delays in installing a dynamic coverage tool across the partnership, this has resulted in an underspend contribution from the Service of £0.052m. The balance is made up of smaller items across many lines.

Protective Clothing

- 3.13. An underspend of £0.178m. Closer management of pooled stock generated greater savings than initially anticipated from better management and re-use of PPE.

External Fees and Services

- 3.14. An outturn position of £0.183m overspent. Multiple minor (<£10k) increases account for this position although more major investments include a more accessible website at £0.051m and a review of the HR/OD function has been undertaken at a cost of £0.020m

Printing, Stationery and office expenses.

- 3.15. This category was underspent by £0.063m. Working from home meant far less demand for printing, postage and stationery occurred in 2020/21. Postage was £0.013m underspent, the balance being made up of multiple lower value underspends across the Service.

Support Services Contracts

- 3.16. There was an underspend of £0.121m on support services contracts. The majority is from an underspend on Occupational Health services of £0.103m. A reduction in the call on their services coupled with proactive signposting of services available internally helped. There was also an underspend against the payroll contractor of £0.023m.

Revenue contribution to Capital Spending

- 3.17. Savings of £0.169m against budget. The full budget is still required in order to deliver planned projects in the future. The variance is due to timing differences per Section 2 of this report and is subject to transfer to the earmarked reserve for Capital.

Grants and Re-imbursements

- 3.18. Grants were £7.412m greater than budget – made up as per overleaf. Some were used in-year, the majority however are requested to be moved into an Earmarked Reserve as are classed as receipts in advance. See Section 4.1 b of this report.

GRANT	£M
Covid Response	1.622
Rural Services	0.423
Grenfell Infrastructure	0.103
Learn 2 Live	0.032
Accreditation Grant Funding	0.021
ESMCP Infrastructure Grant	0.200
Support pensions administration grant	0.118
Covid Response Grant	0.208
ESMP Infrastructure Top-up Grant	0.350
NNDR Additional Reliefs	2.846
Council Tax - Tax Income Guarantee Grant	1.208
NNDR - Tax Income Guarantee Grant	0.180
Other (Minor)	0.101
TOTAL	7.412

Other Income

- 3.19. Other income was £0.369m greater than budget. Assistance to SWAST throughout the pandemic providing drivers in the year resulted in an additional £0.489m of income which was unbudgeted – this has off-set any expenditure incurred through the pandemic providing assistance to them. Under recovery of Red One income due to the company not being able to trade for half the year resulted in a reduction of £0.144m against budget. The balance is made up from multiple smaller items.

4. CONTRIBUTION TO EARMARKED RESERVES

- 4.1. A summary of predicted balances on Reserves and Provisions is shown in Appendix B to this report. These figures include those proposed transfers to Earmarked Reserves and provision outlined in this report and referenced in Appendix B which are recommended for approval:
- a. **Budgeted Transfers to Reserves (£3.281m)** – Appendix C references the transfers as approved throughout the year and reflects those reserves approved in line with financial regulations.
 - b. **Grants Unapplied (£5.601m)** - under International Financial Reporting Standards (IFRS) accounting arrangements, any unused grants at the year-end, which are not subject to repayment, are to be identified and carried forward to 2021-22 via an Earmarked reserve. The detail of the grants is provided within Appendix D. Members are requested to authorise the five grants received in excess of the delegated limit of £0.200m – highlighted in yellow for ease of reference.
 - c. **Budget Pressures (£0.250m)**- In addition to the £0.238m already approved (Estates repair and maintenance, ESN modems, Personal Misting systems) a further request of £0.012m has been approved to procure an E-learning information assurance package.

5. PROPOSALS FOR UTILISATION OF THE UNDERSPEND

- 5.1. The Authority is asked to approve the recommendation that the underspend figure of £1.876m be used to fund future capital expenditure in line with its strategy to reduce borrowing and improve long term financial sustainability by avoiding the costs of borrowing.
- 5.2. A summary position of Reserves and Provisions as at 31 March 2021, including the recommendations included in this report, is included as Appendix B to this report.

Provisions

- 5.3. Included in Appendix B is a summary of the Provision balances as at 31 March 2021. As part of the year-end process the Authority is required to review the adequacy of Provision balances and consider whether any changes during the year require additional amounts to be set aside. As a result of the most recent review it has been assessed that £0.197m can be released from the Provision back in to the revenue budget.

6. **BUDGET TRANSFERS – 2021/22**

- 6.1. The following virement is recommended for approval by the Authority.
- 6.2. The Authority approved its 2021/22 Revenue Budget at its budget meeting on 19 February 2021. It was anticipated that the Service would receive a Section 31 grant in year to compensate for loss of National Non-Domestic Rates (NNDR) income. It has subsequently transpired that there is a requirement to account for the grant in 2020/21. Consequently, it is proposed that this be moved into a Reserve and then released in-year.
- 6.3. The following transfer moves the funding from Grants & reimbursements to Transfer from Reserves in 2021/22.

Line Ref	Description	Debit £m	Credit £m
	<i>To move funding source from Section 31 grant to Contribution from Reserves</i>		
28	Decrease Grants and reimbursements	2.856	
25	Increase Transfer to / (from Earmarked) Reserves		(2.856)
		2.856	(2.856)

7. **SECTION 2 – CAPITAL OUTTURN 2020-21**

- 7.1. The 2020-21 capital programme was originally set at £10.7m at the budget setting meeting held in February 2020. The programme figure was increased during the financial year to £11.3m, as a result of timing differences in spending from the previous year and revisions to the capital spending plan. As has been reported to the Resources Committee during the year, whilst these changes represent a change in the 2020-21 programme they do not represent any increase to the previously agreed borrowing requirement.
- 7.2. Table 2 overleaf provides a summary of the provisional outturn position against the agreed 2020-21 capital programme. Against a final capital programme of £11.297m, capital spending in year was £4.582m, resulting in unspent programme of £6.715m, of which £6.316m relates to timing differences to be carried forward to 2021-22, and £0.399m of savings.
- 7.3. The 2020-21 budget included an “optimism bias” for the first time, based on experience of considerable timing differences in capital spending against plans. The figures in table 2 below are net of the optimism bias and the outturn suggests that it would be prudent to continue using this approach, which has been incorporated in to the programme for 2021-22.

TABLE 2 – SUMMARY OF CAPITAL SPENDING IN 2020-21

PROJECT	2020/21	2020/21	2020/21	2020/21
	£000	£000	£000	£000
	Revised Budget	Outturn	Timing Differences	Re-scheduling / Savings
Estate Development				
Site re/new build	3,557	1,849	(1,708)	0
Improvements & structural maintenance	5,591	708	(4,481)	(402)
Optimism bias	(2,700)	0	2,700	0
Estates Sub Total	6,448	2,557	(3,489)	(402)
Fleet & Equipment				
Appliance replacement	5,034	1,678	(3,356)	0
Specialist Operational Vehicles	710	333	(380)	3
Equipment	0	0	0	0
ICT Department	159	0	(159)	0
Water Rescue Boats	46	14	(32)	0
Optimism bias	(1,100)	0	1,100	0
Fleet & Equipment Sub Total	4,849	2,025	(2,827)	3
Overall Capital Totals	11,297	4,582	(6,316)	(399)

Capital Spending 2021-22

- 7.4. This Authority has a three year rolling capital programme, reviewed annually. This reflects changes in circumstances within individual projects and slippage that will occur from time to time. This has particularly been the case in relation to the appliance replacement programme and some Estates projects, exasperated this year by the impact of the pandemic. Those projects have moved into 2021-22.
- 7.5. Timing differences for Estates projects relates to: Brixham (£0.203m); Plymstock (£1.504m); wash-down improvements (environmental protection) on various sites (£0.529m); dignity at work (£0.150m); Bridgwater (£0.307m); various roofing schemes (£0.702m); Cullompton (£0.024m); Camels Head (£2.167m); Wellington (£0.055m); SHQ security (£0.362m); SHQ buildings (£0.185m).
- 7.6. Timing differences for Fleet & Equipment and ICT projects relates to: Medium Rescue Pumps (£2.763m); Rapid Intervention Vehicles (£0.593m); Incident Command Training vehicles (£0.080m); Aerial Ladder Platforms (£0.3m); Water Rescue Boats (£0.032m) and SQL server (£0.159m).

8. FINANCING THE 2020-21 CAPITAL PROGRAMME

- 8.1. The table below provides an analysis of how the 2020-21 capital spending of £4.582m is to be financed.

TABLE 3 – SUMMARY OF CAPITAL FINANCING IN 2020-21

	Actual Financing Required £m
Application of existing borrowing	1.528
Other financing sources:	
Revenue contribution to capital	1.737
Red One contribution to capital	0.130
Capital reserve	0.795
Water rescue boat reserve	0.012
Sub-total – Direct revenue funding/earmarked reserve	2.674
Capital receipts	0.380
Total Financing	4.582

Borrowing

- 8.2. The amount of external borrowing at the beginning of the financial year stood at £25.444m. No new borrowing was taken out during the year and an amount of £0.593m has been repaid, resulting in an overall reduction of external borrowing to £24.851m as at 31 March 2021. This level of borrowing is well below the agreed maximum borrowing figure of £27.949m allowed under the Prudential Code.

9. DRAFT PRUDENTIAL INDICATORS

- 9.1. The prudential indicators at this time can only be regarded as provisional subject to the completion of the Statement of Accounts and resultant audit scrutiny.

Capital Expenditure

- 9.2. This prudential indicator reports actual capital spending for the year against the approved programme. Spending has proved to be £6.715m less than anticipated as a consequence of delays on progressing Estates & Fleet capital projects.

	£m
Approved Budget	11.297
Actual Expenditure	4.582
Variance	(6.715)

Capital Financing Requirement– External Borrowing

- 9.3. The Capital Financing Requirement (CFR) reflects the underlying need to borrow for capital purposes. Given that existing borrowing has been applied to the spending in 2020-21 the need to borrow to fund capital spending has remained static.

	£m
Approved CFR	24.851
Revised CFR (Based on Actual Spending)	24.851
Variance	0.000

Capital Financing Requirement– Other Long Term Liabilities

- 9.4. This Capital Financing Requirement (CFR) reports long term financing liabilities other than external borrowing, e.g. Private Finance Initiative (PFI) and Finance Leases, which under accounting rules are required to be reported alongside traditional borrowing liabilities.

	£m
Approved CFR	1.010
Revised CFR (Based on Actual Spending)	1.010
Variance	0.000

Authorised Limit and the Operational Boundary for External Debt

- 9.5. Actual external debt as at 31 March 2021 was £24.851m. This is within the revised authorised limit (absolute maximum borrowing approval) of £27.949m and the operational boundary of £26.656m.

Ratio of Financing Cost to Net Revenue Stream

- 9.6. This ratio aims to show the percentage of revenue resources which are applied to financing debt. The Authority's estimate was that 4.08% would be applied, a better ratio has been achieved as a result of strong investment returns.

	£m
Capital Financing Costs	3.300
Interest on Investments	(0.204)
Net Financing Costs	3.096
Net Revenue	77.277
Percentage	4.01%
Budgeted	4.08%
Variance	(0.07) bp

10. DETERMINATION OF CAPITAL FINANCE

- 10.1. The Authority is required to determine its use of capital finance as defined by capital control legislation. The following use of capital finance resources is proposed:
- That an amount of £1.528m of external borrowing from previous years be utilised to fund the Capital programme;
 - That an amount of £2.674m is capitalised and funded from revenue contributions to capital spending, either directly from the 2020-21 revenue budget or from balances in Earmarked Reserves;
 - That an amount of £0.380m of capital receipts be utilised to fund the Capital Programme.

11. RESERVES

- 11.1. A new requirement was introduced in 2018 under CIPFA guidance for the Authority to publish a Reserves Strategy which outlines the intended use of reserves over the medium term financial period. The strategy for 2020-21 is available on the Authority's website and the next iteration will be reviewed and presented to the Authority in light of proposals made in this report.
- 11.2. The Authority reserves position at the end as at 31 March 2021 is £46.348m, subject to approval of the recommendations in this report, the details of which are shown at Appendix B and in paragraph 4.1 above.

ANDREW FURBEAR
Interim Treasurer

APPENDIX A TO REPORT DSFRA/21/16

SUBJECTIVE ANALYSIS OF REVENUE SPENDING

DEVON & SOMERSET FIRE AND RESCUE AUTHORITY		2020/21 Budget £000	Outturn £000	Projected Variance over/ (under) £000
Line No	SPENDING			
	EMPLOYEE COSTS			
1	Service Delivery Staff	49,575	49,505	(70)
2	Professional and technical support staff	11,046	11,168	121
3	Training investment	670	483	(187)
4	Fire Service Pension costs	2,489	2,325	(163)
		63,780	63,481	(299)
	PREMISES RELATED COSTS			
5	Repair and maintenance	1,125	1,058	(67)
6	Energy costs	575	580	5
7	Cleaning costs	494	505	11
8	Rent and rates	1,990	1,929	(61)
		4,184	4,072	(112)
	TRANSPORT RELATED COSTS			
9	Repair and maintenance	704	590	(114)
10	Running costs and insurances	1,128	946	(181)
11	Travel and subsistence	1,423	1,306	(116)
		3,254	2,843	(411)
	SUPPLIES AND SERVICES			
12	Equipment and furniture	3,545	3,018	(526)
13	Hydrants-installation and maintenance	151	64	(87)
14	Communications Equipment	2,262	2,119	(143)
15	Protective Clothing	619	441	(178)
16	External Fees and Services	103	286	183
17	Partnerships & regional collaborative projects	275	255	(20)
18	Catering	56	27	(28)
		7,010	6,210	(800)
	ESTABLISHMENT COSTS			
19	Printing, stationery and office expenses	236	173	(63)
20	Advertising	37	31	(6)
21	Insurances	411	419	8
		683	623	(60)
	PAYMENTS TO OTHER AUTHORITIES			
22	Support service contracts	709	588	(121)
		709	588	(121)
	CAPITAL FINANCING COSTS			
23	Capital charges	3,493	3,505	12
24	Revenue Contribution to Capital spending	2,037	1,868	(169)
		5,530	5,373	(157)
25	TOTAL SPENDING	85,152	83,191	(1,960)
	INCOME			
26	Treasury management investment income	(201)	(204)	(3)
27	Grants and Reimbursements	(7,878)	(15,291)	(7,412)
28	Other income	(809)	(1,178)	(369)
29	TOTAL INCOME	(8,888)	(16,672)	(7,784)
30	NET SPENDING	76,263	66,519	(9,745)
	TRANSFERS TO EARMARKED RESERVES			
31	Transfers to reserves	1,013	3,281	2,267
32	Transfer to Capital funding	0	1,876	1,876
33	Grants Unapplied	0	5,601	5,601
		1,013	10,758	9,745
36	NET SPENDING	77,277	77,277	0

APPENDIX B TO REPORT DSFRA/21/16

SUMMARY OF RESERVES AND BALANCES AS AT 31 March 2021

RESERVES AND PROVISIONS						
	Appendix	Balance as at 1 April 2020 £000	Approved Transfers £000	Proposed Transfers £000	Spending to Month 12 £000	Balance as at 31 March 2021 £000
RESERVES						
Earmarked reserves						
Grants unapplied from previous years	D	(383)	(731)	(4,870)	287	(5,697)
Invest to Improve	C	(4,844)	(123)		1,181	(3,785)
Budget Smoothing Reserve		(1,818)	-		-	(1,818)
Direct Funding to Capital		(22,308)	-	(1,876)	796	(23,388)
Projects, risks, & budget carry forwards						-
PFI Equalisation		(150)	-	-	-	(150)
Emergency Services Mobile Communications Programme		(877)	-	-	80	(797)
Mobile Data Terminals Replacement		(279)	-	-	13	(266)
PPE & Uniform Refresh		(147)	18	-	29	(100)
Pension Liability reserve		(1,423)	(211)	-	403	(1,231)
Environmental Strategy		(308)	-	-	-	(308)
Budget Carry Forwards		(960)	116	-	255	(589)
Budget Carry-forwards from 2020/21 underspend	C		(2,881)			(2,881)
MTA Action Plan			(200)			(200)
Total earmarked reserves		(33,496)	(4,012)	(6,746)	3,044	(41,209)
General reserve						
General Fund balance		(5,316)	-	-	-	(5,316)
Percentage of general reserve compared to net budget						6.9%
TOTAL RESERVE BALANCES		(38,812)				(46,525)
PROVISIONS						
Doubtful Debt		(655)		-	-	(655)
Fire fighters pension schemes		(659)		-	197	(462)

The notes in this table refer to the Appendices within this report.

APPENDIX C TO REPORT DSFRA/21/16

Earmarked Reserves approved in line with financial regulations.

Initiative	£000
Estates Conditioned Survey	120
P4A Future Years Funding	1,442
Dignity at Work - HMICFRS	196
ICT Managed Switch Replacement	85
HR Additional Resources	87
Vehicle Telematics	190
CRMP Development	48
Prevention Joint working interventions	50
Protection Review Community risk team	49
Hazmat Detection Equipment	117
Additional Assurance Resource	100
Additional H & S Management resource	100
Information Governance FTC	46
MTA Action Plan	200
Fleet blue light and livery	60
SRT and WAH Equipment	85
Website Build and Comms Strategy	45
Protection misting systems	60
Digital Transformation Strategy - Data	200
Total	3,281

APPENDIX D TO REPORT DSFRA/21/16

Grants received in advance

GRANT	£000
Building Risk Review	11
Protection Uplift	257
Grenfell Infrastructure	103
Learn 2 Live	32
Accreditation Grant Funding	21
ESMCP Infrastructure Grant	200
Support pensions administration grant	118
Covid Response Grant	208
ESMP Infrastructure Top-up Grant	350
Covid Response Grant	66
NNDR Additional Reliefs	2,846
Council Tax - Tax Income Guarantee Grant	1,208
NNDR - Tax Income Guarantee Grant	180
Total	5,601
Member Approval	4,870