



LONDON FIRE BRIGADE

LFC – 0000

Completed by Governance
Team

Financial Position as at the end of December 2022

Report to:

Commissioner's Board
Investment & Finance Board

Date:

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26 January 2023

Report by:

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For decision

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PART ONE

Non-confidential facts and advice to the decision-maker

Executive Summary

This report presents the London Fire Commissioner's (LFC) financial position as at the end of December 2022 and provides information on financial performance against revenue and capital budgets.

Recommended decision(s)

1. Notes the financial position as at the end of 31 December 2022 (Quarter 3).
2. Agrees the reserve movements set out in the revenue reserve summary.

For the London Fire Commissioner

- 1 Agrees the reserve movements set out in the revenue reserve summary.

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Introduction and Background

1. This report presents the forecast financial position as at the end of December 2022 (Qtr.3).
2. All departments review their actual income and expenditure on a monthly/quarterly basis and provide an updated forecasted outturn position and explanation of variances, against all their budgets. These returns then form the basis of reporting to the Investment and Finance Board and from there on to the Commissioner's Board.

Mayor's Budget for 2023/24

3. The Mayor of London published his Budget Guidance for 2023/24 on 29 July 2022, which set out provisional funding levels for the LFC over a three year period from 2023/24 to 2025/26. The LFC provided a Budget Submission to the Mayor addressing the requirements set out in the Guidance by the deadline of 25 November 2022. On the 18 January 2023 the Mayor published his Draft Consolidated Budget which included increased funding totals for the LFC of £444.3m in 2023/24, £461.5m in 2024/25 and £478.9m in 2025/26.

Statement of Accounts 2021/22

4. The Draft Statement of Accounts was approved by the Chief Finance Officer (Director of Corporate Services) on 31 May 2022 and passed for external audit and public inspection. The updated Draft Statement of Accounts was published by 30 November 2022, together with a statement from the external auditors that the audit was not yet complete. The final audited Statement of Accounts is expected to be published in the coming weeks.

Revenue

5. The forecast revenue outturn variance position at the end of December 2023 is for an overspend of £3,804k, which is 0.8 per cent of the net revenue budget.
6. The forecast overspend is a decrease of £1,038k since last reported at the end of September (LFC-0764) and made up of a combination of the following decreases which total £7,067k:
 - £2,444k on income, mainly related to interest receivable, due to higher interest rates and increased cash balances.
 - £2,075k on the use of reserves necessary to meet the revised forecast overspend position, , partly offset by new draw on other earmarked reserves including Pensions, Covid and Leadership reserves.
 - £1,789k decrease in the forecast spend on FRS and Control staff due to vacancies, net of agency costs. At the end of December there were 197 vacancies across all departments, with 107 agency staff mitigating the impact of this.
 - £650k underspend on the contingency following staff savings actioned under delegated authorities of £363k and a further £287k offsetting spends on lease cars, medicals and driver training related spend.
 - £91k decrease in forecast overspend on employee related expenditure including reductions of £336k on professional development due to revised estimates of spend on training courses, partially offset by spend mainly on medical and welfare of £245k within Learning and Professional Development.

- £19k reduction in third party expenditure following a revised costs to the LFC's pensions administrator (LPPA), for work required on the Firefighter Pensions remedy as part of Immediate Detriment.

These above reductions are offset by the following increases of £6,029k resulting in a net reduction of £1,038k since last reported at the end of Qtr.2:

- £2,628k increase in the forecast overspend on operational staff overtime to maintain operational resilience and due to delays in implementing actions to reduce overtime, to allow time to consult staff representative bodies. The LFC has prepared an action plan to reduce PAO, and other overtime, and this will be presented to the Deputy Mayor's Fire & Resilience Board on 28 March 2023.
- £1,397k on Premises including £357k on Building Maintenance as a result of a number of costs below the accrual limit from the previous financial year falling into 2022/23, and additional energy costs of £181k.
- £894k movement on Transport as activity levels return to pre-pandemic levels, particularly in relation to home safety visits, alongside the volatility in fuel prices (£411k); lower activity volumes earlier in the year may have masked some of the inflationary impact in the cost area and could potentially be met from reserves as with other exceptional inflationary pressures. A further £483k spend on vehicle repairs, and performance and abatement charges but this is partly offset by in year savings arising from third party insurance claims, resulting in a net impact of 93k.
- £459k on supplies and services due to Covid related spend on operational equipment that is offset by reserves.

- £580k reduction on specific grants due to a forecast reduction in related expenditure within the Central Programme Office following update to the staffing as part of the move to National Fire Chiefs Council (NFCC) by the end of March 2023.
- £72k additional spend on pension sanction charges.

7. The forecast overspend of £3,804k could have been considerably more but mitigating actions to address the overspend include:

- In year saving relating to a revenue transfer to capital that will no longer be required of £2,559k;
- Use of the Budget Flexibility reserve (BFR) applied to meet exceptional inflationary costs of £2,000k;
- £2,000k release of earmarked reserves no longer required, to help address the overspend position;
- £1,600k in-year saving reserve release to support our core budget for 2022/23;
- £1,083k relates to saving from the Government's national insurance changes;
- As part of the ongoing review of approved growth for 2022/23, the learning and professional development budgets have been reviewed and revised, with £1,012k offered as an in-year saving.
- £2,444k on interest receivable with higher interest rates and increased cash balances.

Fire Brigade Union (FBU) Industrial Action

8. The Fire Brigades Union (FBU) conducted a consultative ballot which concluded in November on whether to accept or reject the five per cent pay offer for its members. The result of that ballot was to reject the pay offer. The FBU then concluded a ballot for

strike action on Monday, 30 January 2023, with the result being in support of strike action. The LFC had already proposed an enhanced two year pay offer for operational staff in London comprising of six per cent in 2022/23 and five per cent in 2023/24. On 8 February 2023 the FBU announced that strike action had been postponed following a new national pay offer that had been put forward, comprising of seven per cent in 2022/23 and five per cent in 2023/24. The FBU moved to ballot members on this new national pay offer, with the leadership recommending acceptance of this offer. The ballot opens on 20 February and closes on 6 March.

9. Any strike action will have financial implications for the LFC and require the use of its Operational Contingency Arrangements contract. This will result in set up costs being incurred, and then additional expenditure for each period of strike action. This should then be partially offset by deductions from staff pay for any strike period. Any resulting additional financial pressure would need to be met from the LFC's Budget Flexibility Reserve.

Capital

10. The original budget for the 2022/23 capital programme was £44,996k, as per the Capital Strategy approved as part of the

2022/23 Budget report (LFC-0679). The budget was increased to £47,476k following the capital outturn position for 2021/22 reported as part of the Outturn Financial Position report (LFC-0713).

11. LFC approved a revised capital budget for 2022/23 of £29,192k, including the reprofiling of £18,284k to reflect project slippage at the end of September (LFC- 0764).
12. The forecast capital outturn variance position as at the end of December 2022 is for an underspend of £11,364k against the revised budget of £29,192k, a movement of £5,378k since last reported at the end of Qtr.2 mainly due to project delays. The Brigade's Investment & Finance Board will shortly be carrying out review of the capital programme ahead of finalisation of the 2023/24 LFC Budget in March.

Section 1 London Fire Commissioner Financial Position

London Fire Commissioner Revenue Summary								
LFC Revenue (£000s)	Year to date Budget	Year to date Spend	Year to date Variance	Budget	Forecast Outturn 31 December 2022	Forecast Outturn Variance (under)/Over	Forecast Outturn at 30 September 2022	Movement between variance figures
Operational staff	205,106	216,671	11,565	272,909	296,357	23,449	20,821	2,628
Other staff	52,522	51,133	(1,389)	69,949	68,273	(1,676)	113	(1,789)
Employee related	25,067	25,260	193	27,092	27,350	258	349	(91)
Firefighter Pensions - Injury and Ill Health	16,556	15,857	(699)	21,772	21,518	(254)	(326)	72
Premises	32,945	34,140	1,195	46,304	46,091	(213)	(1,610)	1,397
Transport	16,111	17,394	1,283	17,320	18,372	1,052	158	894
Supplies and services	26,300	32,382	6,082	31,449	33,234	1,785	1,326	459
Third party	1,107	807	(300)	1,413	1,651	238	257	(19)
Capital financing	765	193	(572)	9,624	9,624	0	0	0
Contingency	6,512	0	(6,512)	11,212	7,437	(3,775)	(3,125)	(650)
Income	(42,178)	(60,701)	(18,523)	(45,880)	(49,173)	(3,293)	(849)	(2,444)
Net revenue expenditure	340,813	333,136	(7,677)	463,163	480,735	17,572	17,115	457
Use of reserves	344	0	(344)	(2,042)	(15,932)	(13,890)	(11,815)	(2,075)
Financing Requirement	341,156	333,136	(8,020)	461,121	464,803	3,682	5,299	(1,618)
Financed by:								
Specific grants	(28,962)	(22,479)	6,483	(39,321)	(39,199)	122	(458)	580
GLA funding	(316,350)	(72,666)	0	(421,800)	(421,800)	0	0	0
Net Financial Position	(4,156)	237,991	(1,537)	(0)	3,804	3,804	4,841	(1,038)

London Fire Commissioner Capital Summary						
LFC Capital (£000s)	Revised Budget reflecting Qtr. 2 reprofiling	Forecast Outturn at 31 December 2022	Forecast Outturn Variance (under)/Over	Forecast Outturn Variance at 30 September 2022	Movement between variance figures	Comments for movements from end of September to end of December.
ICT	4,647	808	(3,839)	0	(3,839)	£3,894k forecast underspend is due to a combination of supply chain and resourcing delays due to manufacturing, component availability and shipping challenges. Expenditure will therefore fall into the 2023/24 financial year including Mobile Data Terminals Replacement £1,586k, VM Server Environment Hosts £254k, Replacement of laptops £540k, New computer terminals - Thin Client £764k. Project rescheduled on Core Network Component Replacement £500k and Data Centre Switches 3750 Replacement £1,95k due to a fundamental review of network security and the development of a new network strategy designed to meet the future needs of LFB.
Property	9,664	10,024	360	644	(284)	There is an overspend of £360k due to forecast increase to the Plumstead refurbishment project following a revised cost plan received by the lead consultants. The forecast overspend has decreased by £284k due to delay in spend on the Brigade wide security upgrade work project for the 2022/23 financial year.
Fleet and Equipment	6,681	6,846	165	1,420	(1,255)	£1,255k forecast underspend is mainly due to projects delays including Thermal Imaging Camera (TIC) project, Lightweight Portable Pump project and savings of £67k expected from Cold Cutting Vehicles project now closed.
Operational Policy	8,200	150	(8,050)	(8,050)	0	The capital budget for Respiratory Protective Equipment and Radio Equipment was reprofiled to 2023/24 at the end of September (LFC-0764) due to delays to the procurement process and the current global supply chain issues.
Total Capital Expenditure	29,192	17,828	(11,364)	(5,986)	(5,378)	

Reasons for the Revenue Position

The forecast revenue outturn position at the end of December 2022 is for an overspend of £3,804k, which is 0.8 per cent of the net revenue budget. The main reasons for the overspend position are explained in more detail below.

Operational Staff

The forecast overspend on operational staff is £23,449k, a movement of £2,628k since last reported at the end of Qtr.2 (LFC-0764) due to increase in the forecast overspend on operational staff overtime to maintain operational resilience and due to delays in implementing actions to reduce overtime, to allow time to consult staff representative bodies. The LFC has prepared an action plan to reduce PAO, and other overtime, and this will be presented to the Deputy Mayor's Fire & Resilience Board on 28 March 2023.

As previously reported, the forecast overspend on operational overtime is in part due to exceptional operational activities in this financial year. These include prearranged overtime schedules to cover the state funeral of Her Majesty, Queen Elizabeth II alongside the additional Bank Holiday and summer heatwave. There is also a reduction in average vacancies of 29, forecast at the end of December is an average vacancy margin of 267 compared to budgeted of 296.

It should also be noted that there is a year to date revenue variance of a £11,565k overspend as at the end of Qtr.3, which pro rata would equate to a £15,420k variance at outturn. This is compared with a forecast outturn overspend of £23,449k. The difference is primarily as a result of the forecast impact of a proposed five per cent pay award for operational staff which is two per cent above that budgeted (assumed to be agreed in Qtr.4, with this now being the national offer at 7%), as well as average vacancy levels in the final quarter expected

to be lower than earlier in the year. The forecast set out here does not reflect the latest national pay offer of a seven per cent, this will be updated in Qtr.4.

Other staff

FRS staff budgets are forecast to underspend by £1,155k due to vacancies, a movement of £1,747k (£1,789k when Control staff are included), since last reported at the end of Qtr.2 (LFC- 0764). This is after the impact of the vacancy margin of £1.3m for the year. At the end of September there were 197 FRS vacancies across all departments, with 107 agency staff mitigating the impact of this.

Employee related

Employee related budgets are forecast to overspend by £258k, a decrease of £91k since last reported at the end of Qtr.2. This includes a revision to the previously forecast overspend on professional development (£336k) due to revised estimates of spend on training courses, partially offset by £50k reduction in forecast underspend on agreed compensation based on current position with known number of cases and £195k spend on medicals and driver training related spend.

Firefighter Pension Scheme

The Firefighter Pension Scheme budget is forecast to underspend by £254k. As previously reported at the end of September (LFC-0764), there is a forecast underspend of £326k on injury pensions with a reduction in overall injury pensioner numbers offset by additional £72k on pension sanction charges.

Premises

There is a forecast underspend of £213k on Premises, a reduction in the previously forecast underspend since last reported at the end of

September of £1,397k due to Covid related spend on cleaning that is offset by reserves (£767k), planned building maintenance (£357k) on Mechanical, electrical and plumbing (MEP) due to a number of costs below the accrual limit from the previous financial year falling into 2022/23 and additional energy costs of £181k.

Transport

There is a forecast overspend on transport of £1,052k due to an increased cost of accident and modification repairs £518k partly offset by third part insurance claims (£255k), vehicle and equipment contract due to abatements £188k, running costs due to fuel price volatility and increased home visits £127k and overspend on travel £177k.

Supplies and services

There is a forecast overspend on Supplies and Services of £1,785k, an increase of £459k since the last quarter due to Covid related spend on operational equipment that is offset by reserves.

As previously reported at the end of Qtr.2, the forecast overspend is mainly due to Professional Services on Grenfell Tower Investigation legal costs that is offset by income from the insurer. This will also be subject to review of further costs and income in Q4.

Third party

There is a forecast overspend of £238k on Third Party, a decrease of £19k since last reported at the end of Qtr.2 (LFC-0764) following a revised cost to the LFC's pensions administrator (LPPA), for work required on the Firefighter Pensions remedy as part of Immediate Detriment.

As previously reported at the end of September, the additional expenditure, at a revised forecast of £371k, with the LPPA relates to work required on the Firefighter Pensions remedy, that is offset by use of reserves. There is a further underspend of £133k on other local authorities that offset overspends within Communications

Contingency

As previously reported at the end of September £3,775k underspend is expected on Contingency based on forecast requirements and in-year saving offered as part of the ongoing review of approved growth for 2022/23.

There is a movement of £650k since last reported at the end of September (LFC-0764) due to staff savings actioned under delegated authorities (£363) and a further (£287k) offset spends on lease cars, medicals and driver training related spend.

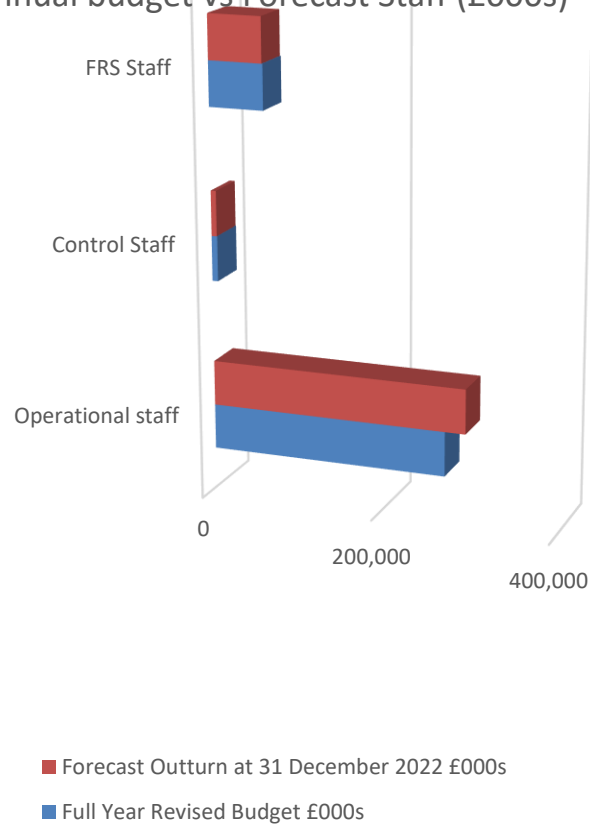
Income

There is an over recovery of £3,293k on Income, an increase of £2,444k since last reported at the end of September (LFC-0764) mainly relating to interest receivable with higher interest rates and increased cash balances.

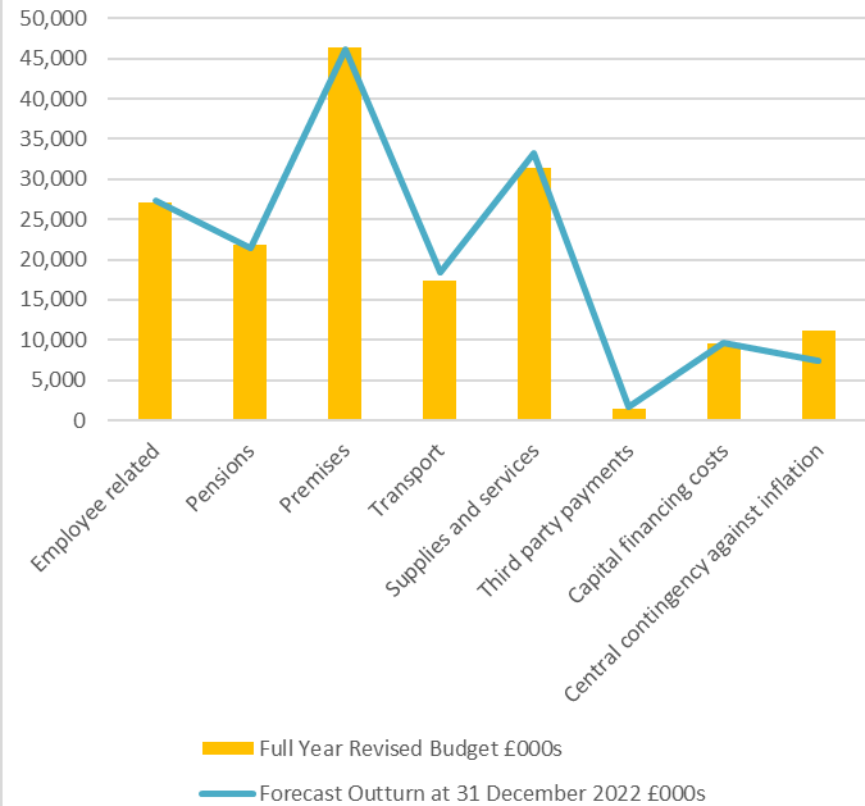
Specific grants

Reduced income of £580k on specific grants offsets forecast reduction in related expenditure.

Annual budget vs Forecast Staff (£000s)



Annual budget vs Forecast - Non-staff (£000s)



2022/23 Approved Savings and Investments

2022/23 Approved Savings - The approved budget savings incorporated in the 2022/23 budget report was £4,149k.			
Directorate	Saving in 2022/23 £'000		
Operational Delivery	567	The saving includes restructuring within Fire Safety and deletion of posts offered as savings in 2022/23 and reduction in Control and Mobilising overtime budgets. Budget reduction has been contained within Fire Safety and Control and Mobilising and saving is on target.	
Corporate Services	2,938	<p>£1,088k saving is now fully implemented and Airwatch has been decommissioned and expenditure saving is on target;</p> <p>£1,400k Property income remains a challenge in the current climate and is unlikely to be fully achieved in this financial year. A shortfall of (£650k) specifically on Property income receipts is envisaged. This is due to some leases that are unlikely to be renewed. Reason for this is directly linked to change in demand within the Commercial rental market (post Covid impact). This income pressure was noted within Qtr.2 budget forecast.</p> <p>£452k saving within Technical and Commercial mainly relates to reduction in modifications, protective equipment, telemetry maintenance budgets and one-off insurance saving offered as a result of reviewing previous expenditure and are on target to be fully achieved in 2022/23</p>	
Directorate of People	36	This saving relates to recruitment advertising budget and is on target.	
Transformation	608	Saving is related to the restructuring of the Transformation Directorate, including the removal of the Grenfell Investigation Team, and is on target.	
Total	4,149		

2022/23 Approved Investments - The approved budget investments incorporated in the 2022/23 budget report was £11,766k			
Directorate	Investment in 2022/23 £'000		
Operational Delivery	1,925	Growth includes £1,035k relating to one-off equipment costs to support the Marauding Terrorist Attack (MTA) project and staff costs. £607k has now been committed and staff posts established.	
Corporate Services	6,321	<p>Investment across the four departments is on track except for £2,559k deferred revenue contribution towards 2022/23 capital investment incorporated in the forecast outturn</p> <p>General Counsel – £1,393k investment to manage legal cost increases associated with compensations and Grenfell cases.</p> <p>Finance service - £3,025k of which £2,559k was for a revenue contribution towards capital investment which has now been reviewed and offered as a saving. The remaining £525k was for a review of the Finance Department structure which was agreed on the 6 October 2022. The saving from the delay in implementation is offset by the cost of interim/agency staff.</p> <p>ICT – £1,228k systems investment are on-going.</p> <p>Property service £675k fully committed to support energy cost rise.</p>	
Directorate of People	1,632	Implementation of growth strategy is delayed due to the delay in permanent recruitment, particularly into the People Partner roles. However, underspend is being used for temporary cover as well as training and development.	
Transformation	1,488	Investment is related to the restructuring of the Transformation Directorate, including the removal of the Grenfell Investigation Team. The funding for the restructure has been approved and recruitment is currently taking place. Vacancies are expected to be filled over the Qtr.3 and Qtr.4 periods.	
Communications	400	This is mainly for the Director of Communications position and the Fundraising and Partnership team and is on target.	

2022/23 Approved Investments - The approved budget investments incorporated in the 2022/23 budget report was £11,766k			
Directorate	Investment in 2022/23 £'000		
Total	11,766		

Commissioner's Directorate

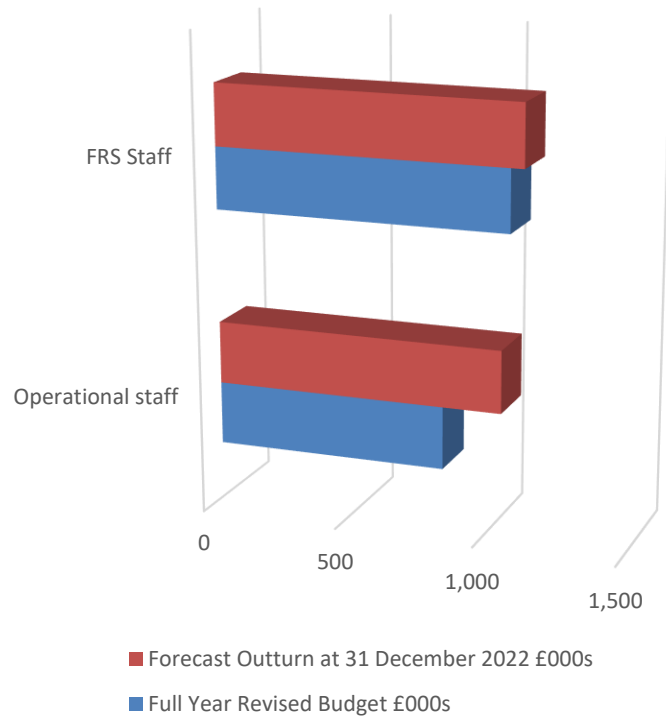
LFC Revenue (£000s)	Budget	Forecast Outturn 31 December 2022	Forecast Outturn Variance (under)/Over	Forecast Outturn at 30 September 2022	Movement between variance figures
Operational staff	834	1,044	210	210	0
Other staff	1,072	1,120	48	40	8
Employee related	24	24	0	0	0
Pensions	0	0	0	0	0
Premises	0	0	0	0	0
Transport	8	8	0	0	0
Supplies	14	143	129	129	0
Third party	0	0	0	0	0
Capital financing	0	0	0	0	0
Contingency	(25)	0	25	25	0
Income	0	0	0	0	0
Net revenue expenditure	1,926	2,339	412	405	8
Use of reserves	(49)	0	49	49	0
Financing Requirement	1,877	2,339	462	454	8
Financed by:					
Specific grants	0	0	0	0	0
Net Financial Position	1,877	2,339	462	454	8

The Commissioner's Directorate is responsible for the management of London Fire Brigade (LFB). The London Fire Commissioner (LFC) is responsible for providing London's fire and rescue service, ensuring that it is effective and efficient. All formal decisions about LFB are approved by LFC, though some decisions may need to be consulted on with the Deputy Mayor for Fire and Resilience or the Mayor of London.

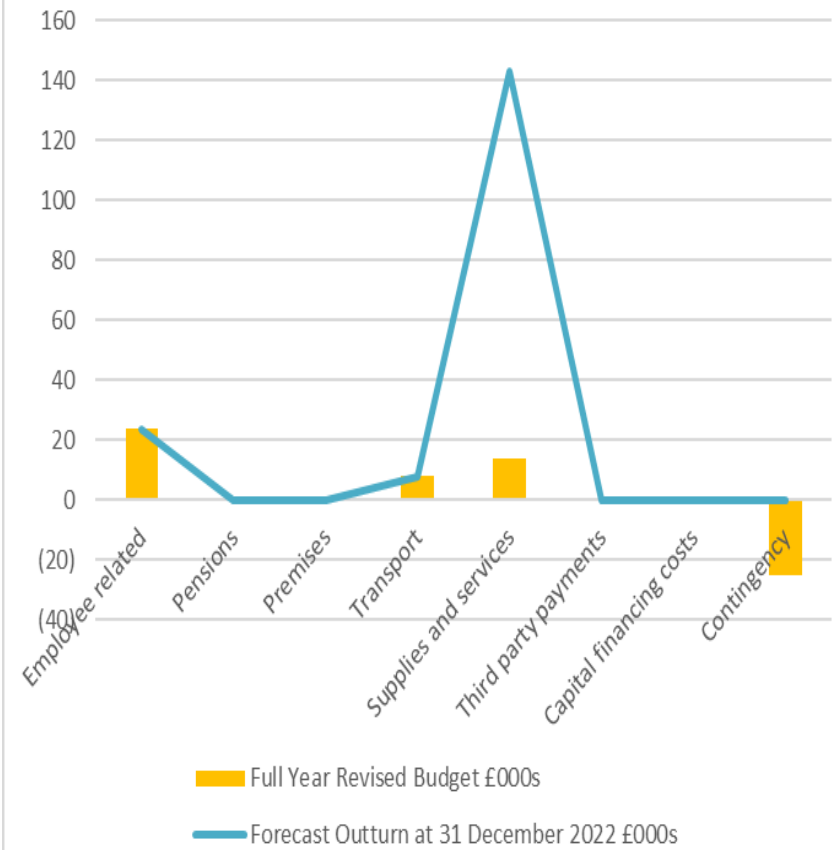
Key variance

There is an overspend of £462k on Commissioner's Directorate, a movement of £8k since last reported at the end of September mainly relating to operational staff due to two supernumery staff to the Commissioner working on Grenfell and on additional workload in the Commissioners Secretariat relating to Module 8 of the Grenfell Tower Inquiry expected to fulfil the function of an inquest.

Annual budget vs Forecast Staff
(£000s)



Annual budget vs Forecast - Non-staff (£000s)



Directorate of Preparedness and Response

LFC Revenue (£000s)	Budget	Forecast Outturn 31 December 2022	Forecast Outturn Variance (under)/O ver	Forecast Outturn at 30 September 2022	Movement between variance figures
Operational staff	261,775	285,277	23,502	21,016	2,486
Other staff	10,821	11,227	406	359	47
Employee related	5	17	12	12	0
Pensions	0	0	0	0	0
Premises	140	84	(56)	(56)	0
Transport	2,010	2,553	543	175	367
Supplies and services	2,878	3,295	417	(105)	523
Third party	0	0	0	0	0
Capital financing	0	0	0	0	0
Contingency	(79)	(22)	58	58	0
Income	(1,441)	(1,544)	(103)	372	(476)
Net revenue expenditure	276,110	300,888	24,778	21,831	2,947
Use of reserves	0	(4,200)	(4,200)	(4,261)	61
Financing Requirement	276,110	296,688	20,578	17,570	3,008
Financed by:					
Specific grants	(139)	(610)	(471)	(116)	(355)
Net Financial Position	275,971	296,078	20,107	17,455	2,653

The Directorate of Preparedness and Response is responsible for how the Brigade relates to the people we serve (business-to-customer relationships) and responding for driving and delivering transformational change, improving culture, and delivering against the Brigade's corporate objectives in their functions. The directorate incorporates all Fire Stations, Control and Mobilising, Operational Resilience, London Resilience and Central Operations.

Key variance

Operational Staff

The movement of £2,486k since last reported at the end of Qtr.2 (LFC-0764) is due to increase in the forecast overspend on operational staff overtime to maintain operational resilience and due to delays in implementing actions to reduce overtime, to allow time to consult staff representative bodies. The LFC has prepared an action plan to reduce PAO, and other overtime, and this will be presented to the Deputy Mayor's Fire & Resilience Board on 28 March 2023.

The forecast outturn variance of £23,502k is in large part due to exceptional operational activities in this financial year. These include prearranged overtime schedules to cover the state funeral of Her Majesty, Queen Elizabeth II alongside the additional Bank Holiday and summer heatwave. The revised forecast for the end of year recognises the ongoing operational pressures and risks. Forecast at the end of December is an average vacancy margin of 267 compared to budgeted of 296, which creates additional budgetary pressures. The forecast outturn is also impacted by the 5 per cent national pay offer compared to budget of 3 per cent, creating a £4.2m pressure.

Transport

There is a forecast overspend of £543k on transport as activity levels return to pre-pandemic levels particularly in relation to home safety visits, alongside the volatility in fuel prices. Lower activity volumes earlier in the year may have masked some of the inflationary impact in the cost area and could potentially be met from reserves as other inflationary pressures.

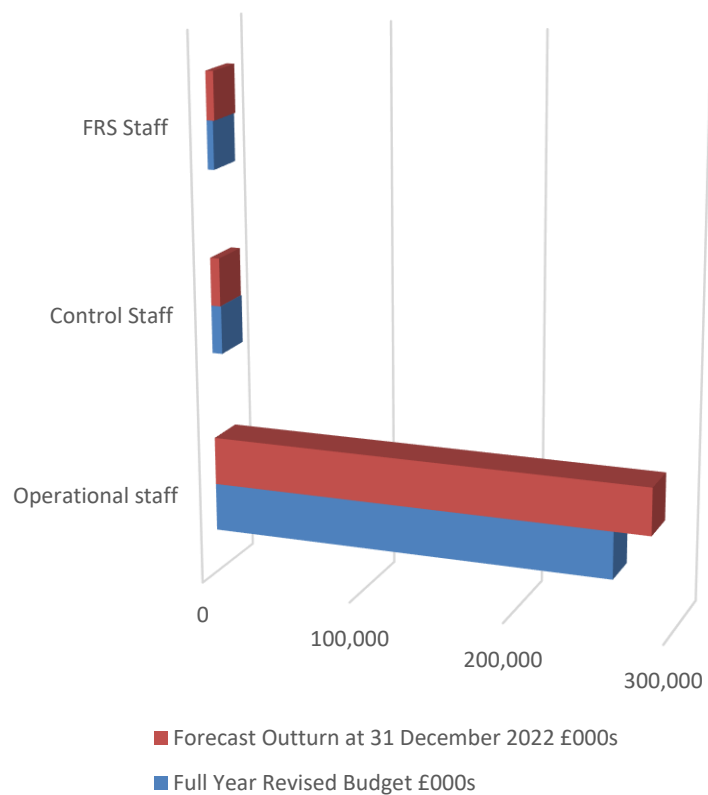
Supplies and services

£417k on operational equipment relates to Covid related spend that is offset by reserves.

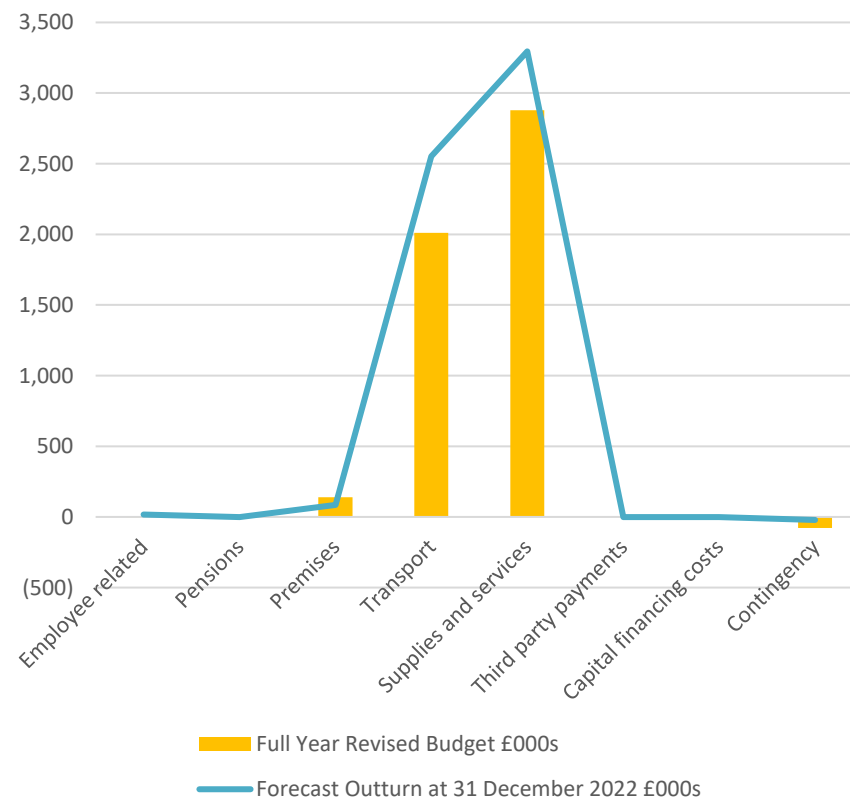
Specific grant income

There is an additional grant of £471k from Operational Resilience for support to fire and rescue authorities in England towards expenditure incurred and grant income expected for Marauding Terrorist Attack (MTA) capability.

Annual Budget vs Forecast Staff (£000s)



Annual Budget vs Forecast - Non-staff (£000s)



Directorate of Prevention, Protection and Policy

LFC Revenue (£000s)	Budget	Forecast Outturn 31 December 2022	Forecast Outturn Variance (under)/O ver	Forecast Outturn at 30 September 2022	Movement between variance figures
Operational staff	11,244	10,239	(1,005)	(1,127)	122
Other staff	17,561	14,851	(2,710)	(1,608)	(1,102)
Employee related	217	218	1	0	1
Pensions	0	0	0	0	0
Premises	0	0	0	0	0
Transport	231	200	(30)	(94)	64
Supplies and services	905	835	(70)	(131)	62
Third party	53	53	0	0	0
Capital financing	0	0	0	0	0
Contingency	94	21	(73)	(27)	(46)
Income	(821)	(490)	331	180	151
Net revenue expenditure	29,484	25,928	(3,555)	(2,808)	(747)
Use of reserves	(233)	(202)	31	122	(91)
Financing Requirement	29,250	25,726	(3,524)	(2,686)	(838)
Financed by:					
Specific grants	(2,601)	(3,202)	(601)	(601)	0
Net Financial Position	26,649	22,524	(4,125)	(3,287)	(838)

The Directorate of Prevention, Protection and Policy is responsible for how the Brigade relates to other businesses and agencies (business-to-business) and responding for driving and delivering transformational change, improving culture, and delivering against the Brigade's corporate objectives in their functions. The directorate incorporates Operational Policy and Assurance and Prevention and Protection (Regulatory and Community).

Key variance

Other staff

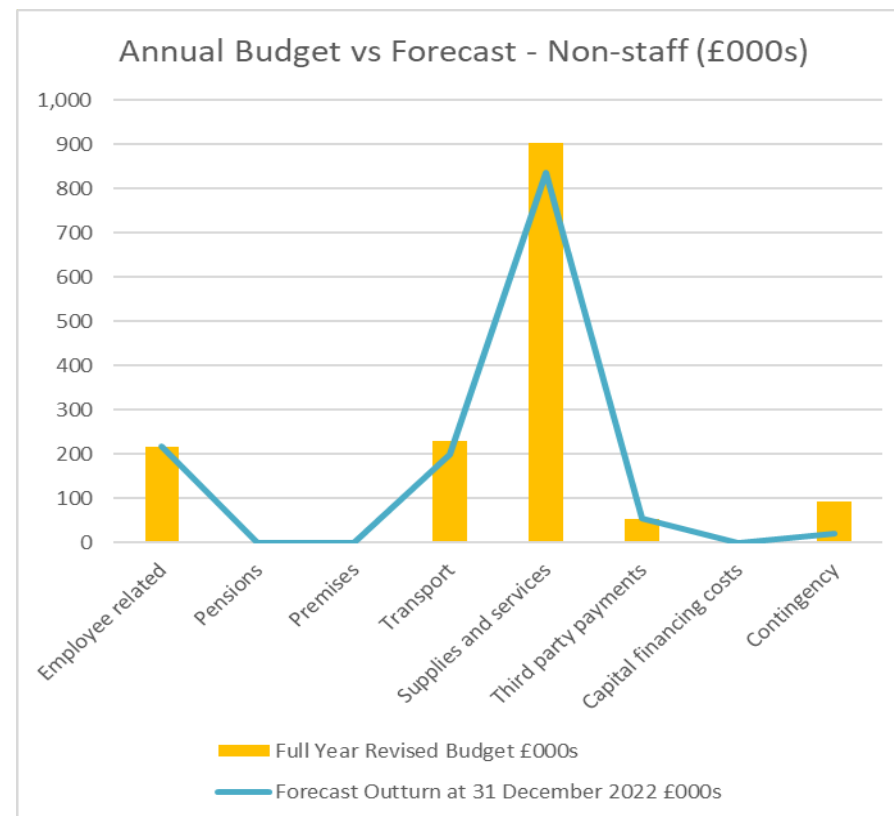
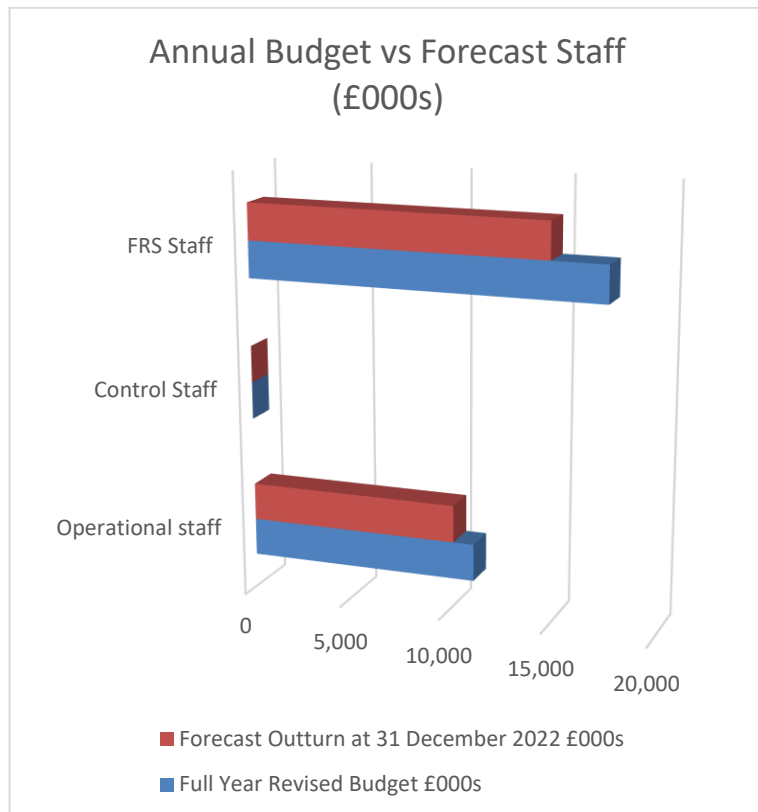
The FRS staff budgets are forecast to underspend by £2,710k. This is mainly due underspends within Fire Safety Delivery. At the end of June, there were 39 FRS vacancies, and with 13 agency staff to help mitigate the impact of this.

Income

Income under recovery is mainly due to reduction in sponsorship income following the end of LIFE project.

Specific grant income

As previously reported at the end of Qtr.2, there is an over recovery on specific grants, and this relates to Protection Board Uplift grant offsetting spend.



Directorate of Corporate Services

LFC Revenue (£000s)	Budget	Forecast Outturn 31 December 2022	Forecast Outturn Variance (under)/Over	Forecast Outturn at 30 September 2022	Movement between variance figures
Operational staff	(6,006)	(5,943)	63	65	(3)
Other staff	25,912	26,912	999	823	176
Employee related	4,899	4,826	(72)	(196)	123
Fireghter Pensions - Injury and Ill Health	21,772	21,518	(254)	(326)	72
Premises	46,142	45,985	(157)	(1,554)	1,397
Transport	15,008	15,362	353	(77)	430
Supplies	26,948	28,075	1,127	1,212	(84)
Third party	1,201	1,570	369	388	(19)
Capital financing	9,624	9,624	0	0	0
Contingency	10,018	7,367	(2,651)	(2,324)	(327)
Income	(43,037)	(46,644)	(3,607)	(1,493)	(2,114)
Net revenue expenditure	112,483	108,653	(3,830)	(3,481)	(349)
Use of reserves	(494)	(8,342)	(7,848)	(6,165)	(1,683)
Financing Requirement	111,989	100,311	(11,678)	(9,646)	(2,032)
Financed by:					
Specific grants	(34,393)	(34,317)	76	86	(10)
GLA funding	0	0	0	0	0
Net Financial Position	77,596	65,994	(11,601)	(9,560)	(2,041)

The Corporate Services Directorate exists to support the LFC's Mission by providing coordinated enabling services and advice in the areas of Finance, Information and Communications Technology, General Counsel, Procurement & Commercial, Property Services and Technical & Service Support.

Key variance

Other staff

The forecast variance of £999k due to the impact of expected pay award for all LFC staff is offset by reserve.

Employee Related

The underspend of £72k recognise reduced forecast spend on agreed compensation, based on current position with known number of cases. While this represents an improved position when compared against prior years, the movement of £123k from Qtr.2 position represents revised forecast associated with compensations, medical and welfare expenditure. Close monitoring will continue considering this service can be impacted by a small number of high value cases into Qtr.4 of the financial year.

Pensions – Injury and Ill health

As previously reported at the end of September (LFC-0764), there is a forecast underspend of £326k on injury pensions with a reduction in overall injury pensioner numbers offset by an additional £72k on pension sanction charges.

Premises

There is an underspend of £157k on Premises, a movement of £1,397k since last reported at the end of September (LFC-0764). This position takes account of premises capitalised cost reduction £2,599k previously offered as savings. The movement is due to £357k on Building Maintenance as a result of a number of costs below the accrual limit from the previous financial year falling into 2022/23 and Covid related spend on cleaning of £990k that is offset by reserves and additional forecast of £242k, is also recognised on utilities to account for winter month' pressures.

Transport

There is a forecast overspend of £353k on Transport related activities and a movement of £430k since last reported at the end of Qtr.2 due to vehicle repairs, and performance and abatement charges, partly offset by in year savings arising from third party insurance claims, with a £93k net impact.

Supplies and Services

As previously reported, there is a forecast overspend on Supplies and Services £1,127k since last reported at the end of Qtr.2 mainly due to Professional Services on Grenfell Tower Investigation legal costs offset by income from the insurer.

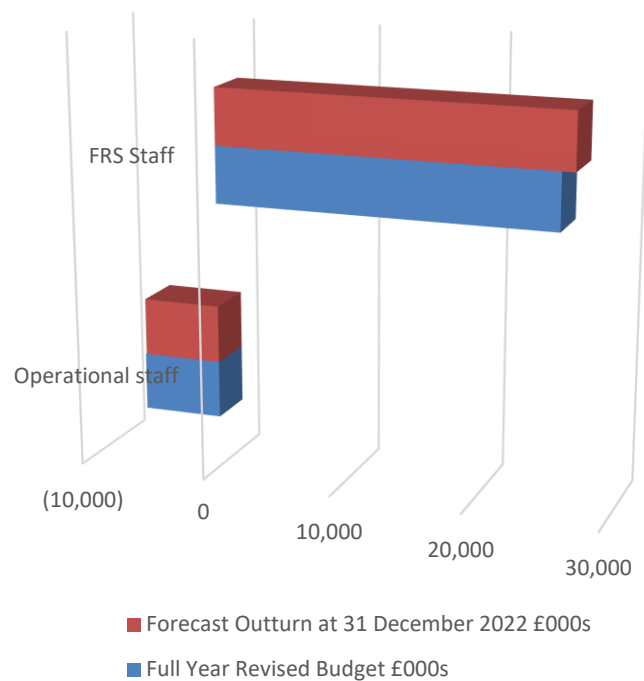
Contingency

As previously reported at Qtr.2, £2,651k underspend is expected on Contingency based on forecast requirements.

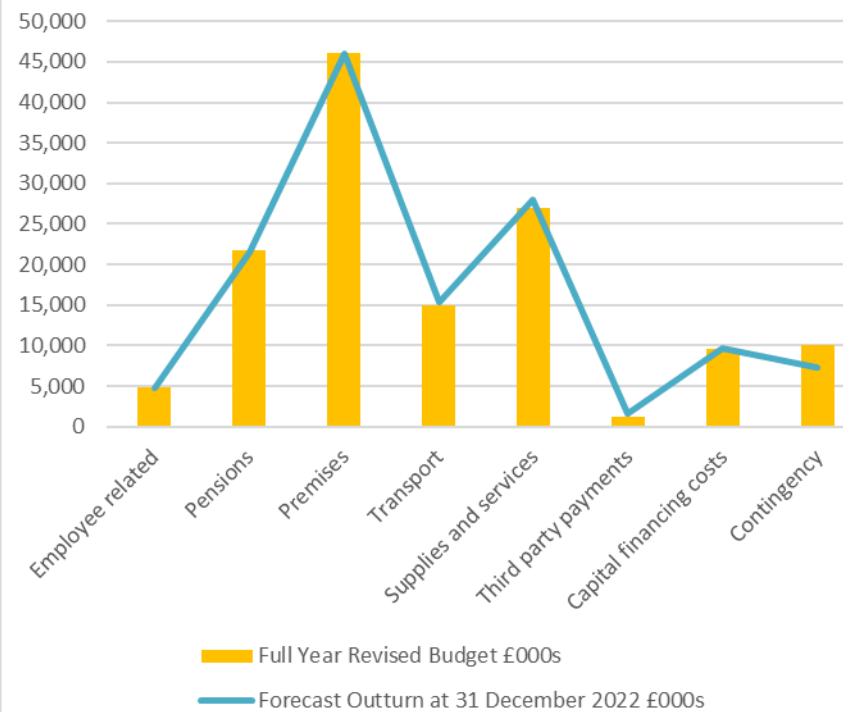
Income

There is an additional income of £2,444k mainly relating to interest receivable due to the higher interest rates on cash balances.

Annual budget vs Forecast Staff (£000s)



Annual budget vs Forecast - Non-staff (£000s)



Directorate of People

LFC Revenue (£000s)	Budget	Forecast Outturn 31 December 2022	Forecast Variance (under)/over	Forecast Outturn at 30 September 2022	Movement between variance figures
Operational staff	4,403	5,037	633	639	(5)
Other staff	8,257	8,290	33	117	(84)
Employee related	21,947	22,265	318	533	(215)
Pensions	0	0	0	0	0
Premises	22	22	0	0	0
Transport	50	237	187	154	33
Supplies	286	400	114	87	27
Third party	0	19	19	19	0
Capital financing	0	0	0	0	0
Contingency	1,359	70	(1,289)	(1,012)	(277)
Income	(564)	(478)	86	92	(6)
Net revenue expenditure	35,761	35,863	102	628	(526)
Use of reserves	(1,200)	(2,200)	(1,000)	(1,000)	0
Financing Requirement	34,561	33,663	(898)	(372)	(526)
Net Financial Position	34,561	33,663	(898)	(372)	(526)

The Directorate of People oversee every aspect of the people who work with the Brigade; how we develop and the wellbeing of everyone in the workplace. The directorate incorporates the following departments: People Services, Training and Professional Development, Health & Safety.

Key variances

Operational Staff

As previously reported at the end of September (LFC-0764), the operational staff overspend relates mainly to Babcock secondments, at £633k, that is partly offset by income from Babcock with balance funded by the LFC.

Other Staff

Other staff is forecast to overspend by 33k due to vacancy margin that cannot be met. This has been revised down by £84k since last reported due to vacancies and updated position on ongoing recruitment.

Employee related

There is a revise forecast overspend on professional development, a movement of £215k since last reported due to revise estimates of spend on training courses.

Transport

As previously reported at Qtr.2, the overspend on transport is mainly due to additional training cost required to cover the 3Dual Pump Ladders training slots within Training Operations

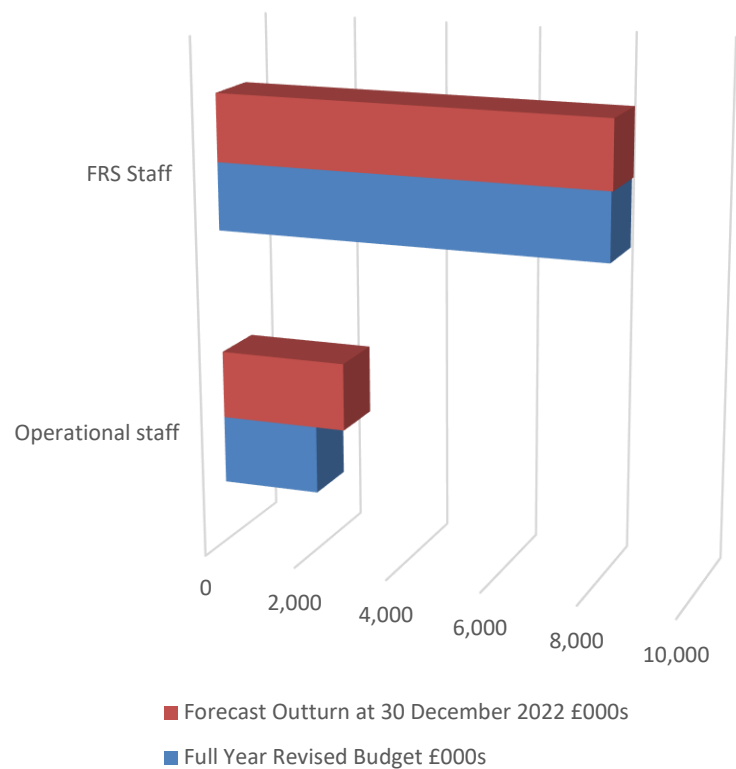
Department and additional overspend for accommodation booking (£33k) due to event reservation for Trainee Firefighter ceremonies.

Contingency

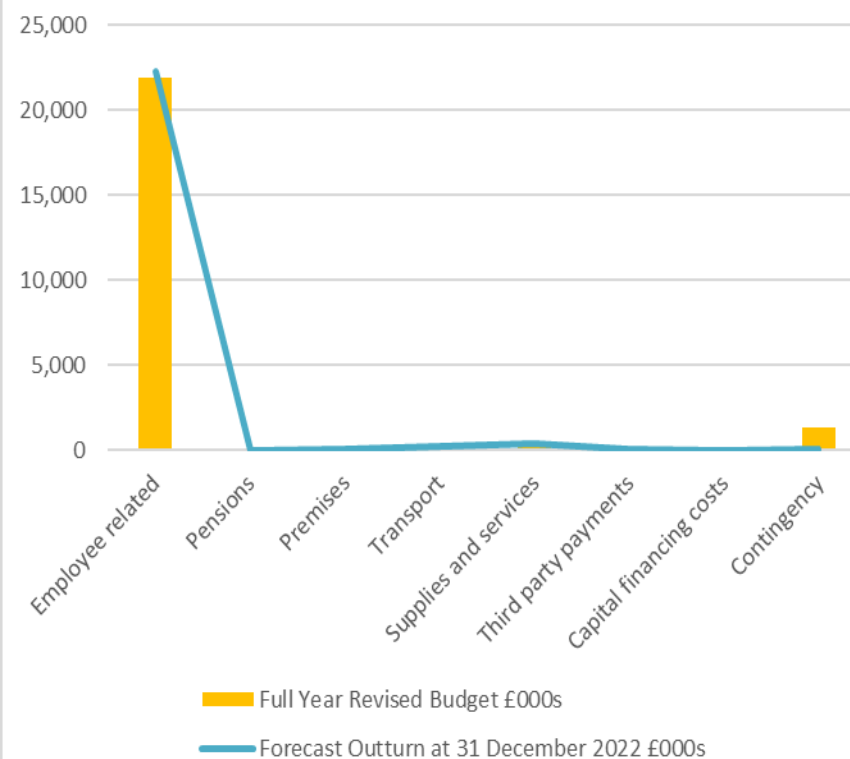
As part of the ongoing review of approved growth for 2022/23, the learning and professional development budgets have been reviewed

and offered as in-year saving (£1,289k). Additional £277k offsets spends on lease cars and managed service for LGV applications, medicals, and theory testing within Learning and Professional Development.

Annual budget vs Forecast Staff (£000s)



Annual budget vs Forecast - Non-staff (£000s)



Directorate of Transformation

LFC Revenue (£000s)	Budget	Forecast Outturn 31 December 2022	Forecast Variance (under)/O ver	Forecast Outturn at 30 September 2022	Movemen t between variance figures
Operational staff	658	703	45	17	28
Other staff	4,108	3,399	(709)	77	(786)
Employee related	0	0	0	0	0
Pensions	0	0	0	0	0
Premises	0	0	0	0	0
Transport	12	12	0	0	0
Supplies	109	109	0	0	0
Third party	0	0	0	0	0
Capital financing	0	0	0	0	0
Contingency	(156)	0	156	156	0
Income	0	0	0	0	0
Net revenue expenditure	4,731	4,222	(509)	250	(758)
Use of reserves	0	(758)	(758)	(328)	(430)
Financing Requirement	4,731	3,464	(1,267)	(78)	(1,188)
Financed by:					
Specific grants	(2,188)	(1,071)	1,117	172	945
Net Financial Position	2,543	2,393	(150)	93	(243)

The Directorate of Transformation was created in 2020 and directly responds to Grenfell Tower Investigation and HMICFRS Inspection (2019) recommendations. The Directorate's objective is to manage the transformation process as the London Fire Brigade adapts in a more agile and rapid way. It includes key strategic areas such as Portfolio, Programme, Project, and Business Change; Risk Management; Assurance; Business Continuity; Strategic Planning; and Performance.

Key variances

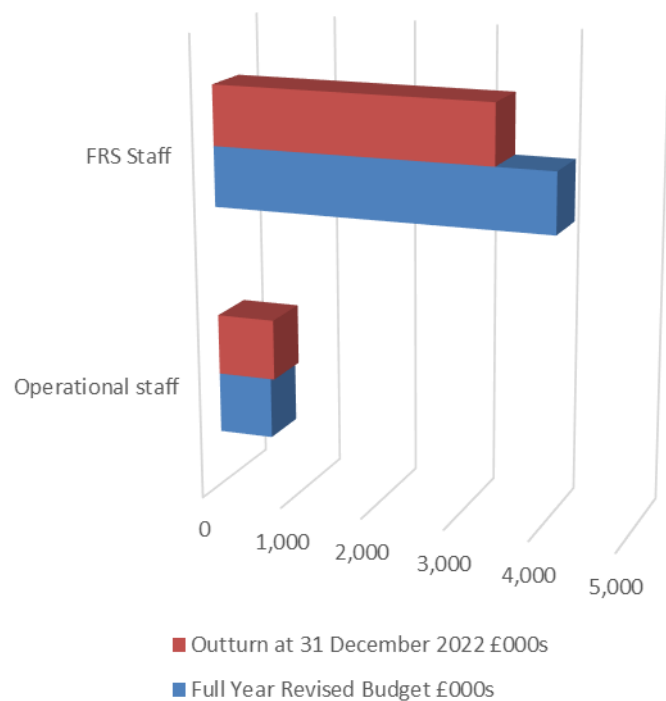
Other Staff

The forecast underspend of £709k is due to underspend in the Central Programme Office offset by revised forecast on specific grants. Staffing position has been updated to reflect the position as part of the move to National Fire Chiefs Council (NFCC) by end of March 2023.

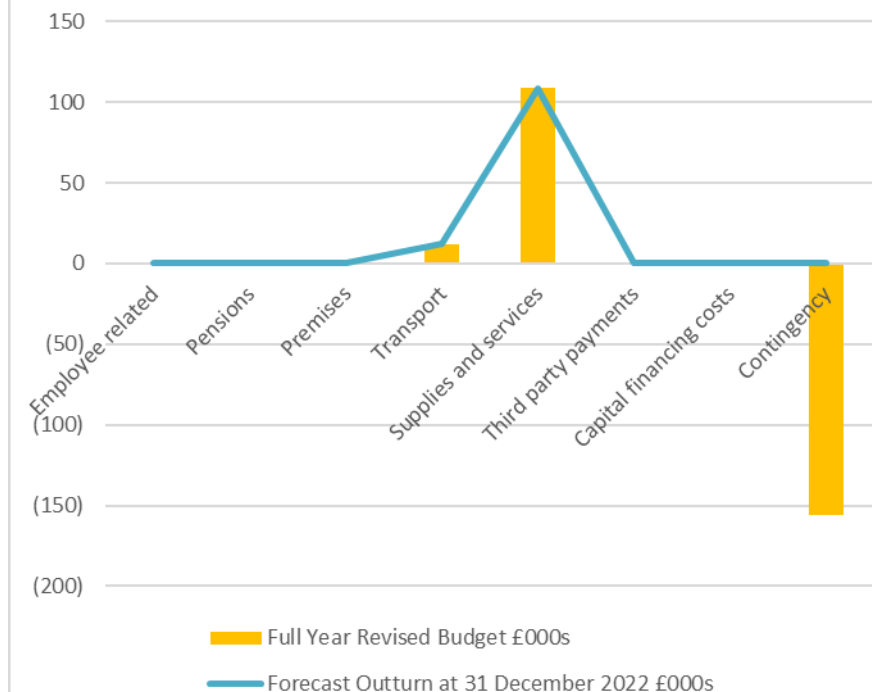
Reduction on specific grants is due to a forecast reduction in related expenditure within the Central Programme Office following update to the staffing as part of the move to National Fire Chiefs Council (NFCC) by the end of March 2023.

The Strategy and Risk departmental spend is in line with their budget.

Annual budget vs Forecast Staff (£000s)



Annual budget vs Forecast - Non-staff (£000s)



Directorate of Communications

LFC Revenue (£000s)	Budget	Forecast Outturn 31 December 2022	Forecast Outturn Variance (under)/Over	Forecast Outturn at 30 September 2022	Movement between variance figures
Operational staff	0	0	0	0	0
Other staff	2,217	2,474	257	306	(49)
Employee related	0	0	0	0	0
Pensions	0	0	0	0	0
Premises	0	0	0	0	0
Transport	1	1	0	0	0
Supplies	309	376	67	135	(68)
Third party	158	8	(150)	(150)	0
Capital financing	0	0	0	0	0
Contingency	0	0	0	0	0
Income	(17)	(17)	0	0	0
Net revenue expenditure	2,669	2,843	173	291	(117)
Use of reserves	(66)	(230)	(164)	(233)	69
Financing Requirement	2,603	2,612	9	58	(49)
Net Financial Position	2,603	2,612	9	58	(49)

The Directorate of Communications oversee Brand & Events; Media, Digital & Internal Communications; and Stakeholder and Community Engagement for the London Fire Commissioner.

Key variances

Other Staff

As previously reported at the end of Qtr.2, other Staff costs is forecast to overspend by revised £257k, a movement of £49k since last reported due to planned recruitment for the remaining of the financial year.

Supplies and services

The movement of £68k since last reported on Supplies and services costs is due to additional funding approved within Public Affairs Section for training, engagement, and evaluation activities. Supplies and Services costs overspend offset underspend on Third Party.

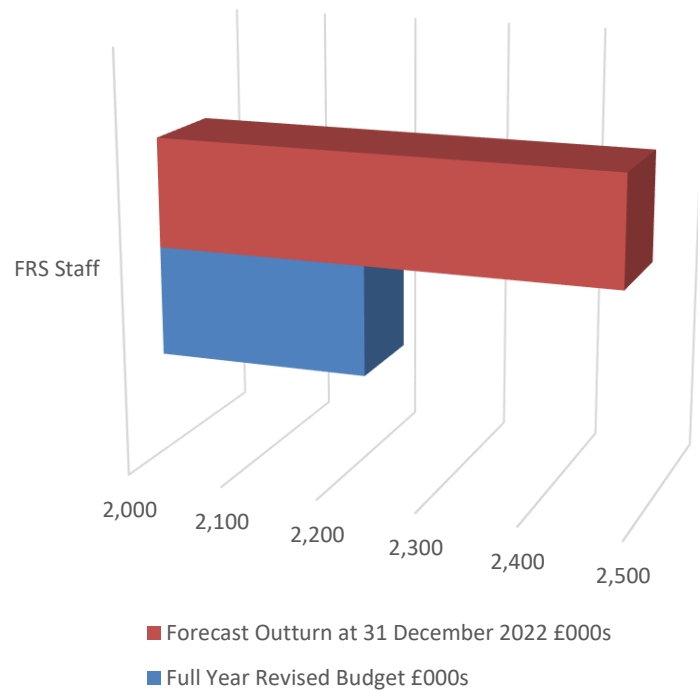
Third Party

The underspend of 150k on third party budget offsets overspend on staff and non-staff costs.

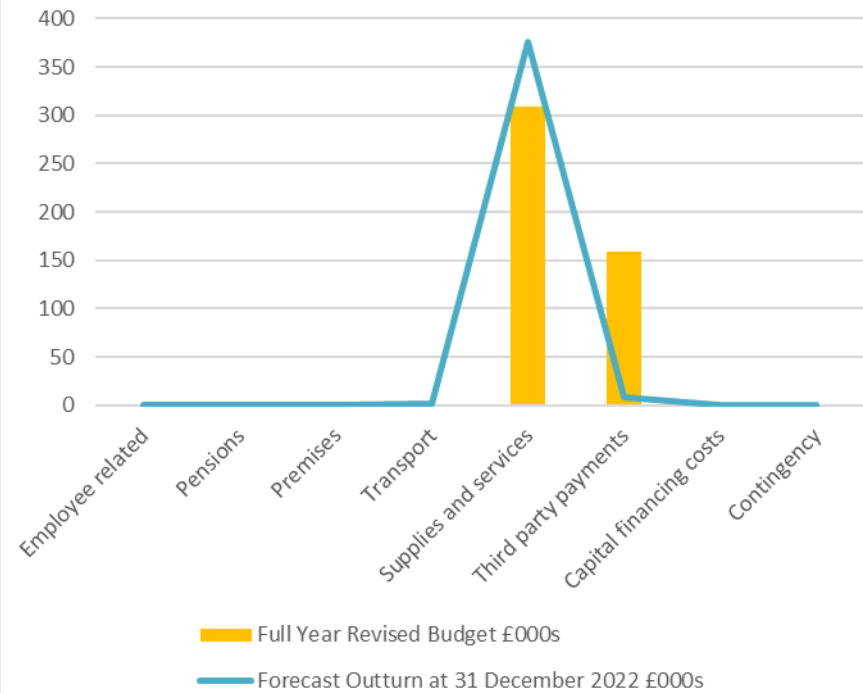
Use of Reserves

The forecast use of reserve offsets spends for 2022/23 financial year.

Annual budget vs Forecast Staff (£000s)



Annual budget vs Forecast - Non-staff (£000s)



Revenue Reserve Summary

The forecast year-end balance at March 2023 on reserves is £67,992k and this is £24,435k lower than the £92,428k balance at March 2022 due to a movement of £4,284k on general reserve, £12,751k on Budget Flexibility Reserve (BFR) and £7,467k on Earmarked reserve.

General reserves

The balance on the general reserve, after the transfer from BFR to meet the forecast outturn overspend position, is £16,211k, the minimum general reserve requirement of 3.5% of the net revenue expenditure

The forecast year end general reserve balance at March 2023 is £16,211k and this is £4,218k lower than the £20,428k balance at March 2022 due to the approved transfer of £4,284k from general reserve to earmarked reserve and the transfer of £3,804k from BFR to meet the forecast overspend position leaving the general reserve balance at the minimum general reserve level requirement.

Budget Flexibility reserves (BFR)

The forecast year-end balance at March 2023 on BFR is £17,781k and this is £12,751k lower than the £30,532k balance at March 2022 due to the following draw on BFR:

£3,804k to meet the forecast the forecast overspend position and
£66k transfer to General Reserve
£4,200k for operational pay award
£1,000k for pay award for other staff (FRS)
£2,000k to meet non staff inflation
£1,200k for Training
£363k to meet the balance of £2,000k applied release of earmarked reserves no longer required
118k Communications approved spend

Earmarked reserve

The forecast balance at March 2023 on earmarked reserves is £34,000k and this is £7,467k lower than the £41,467k balance at March 2022. This is due to:

£4,282k approved transfer from the general reserve to meet £1,100k on operational equipment relating to one-off equipment costs to support the Marauding terrorist Attack (MTA) project; £1,000k due to forecast additional costs on Immediate Detriment for work required on the Firefighter Pensions remedy; £600k for the procurement of finance and payroll system; £430k for the Grenfell team closing to conclude Grenfell SAI work, Fire fighter study and GTI Module 8 support; £302k legal costs of RPE Challenge/Re-procurement and ICT; £350k for the leadership reserve; £300k to fund the establishment of staff project costs and other miscellaneous items totalling £202k relating to deferred one-off items of spend.

£11,750k draw on earmarked reserve including £4,700k on Capital Expenditure reserve, £3,092k from Covid reserves, £1,600k In-year saving reserve release to support our core budget for 2022/23, £328k on Central Programme Office (CPO), £193k on Vehicle and Equipment reserve to meet spend on Zero Emission programme (ZEPA), £602k on Grenfell Infrastructure reserves, £600k on

Marauding Terrorist Attack (MTA) project, £281k on Pensions
Earmarked reserve, £127k on Hydrants maintenance, Leadership
reserve £100k and £83k on Communication reserve offset by £177k

on ICT Development reserve, for finance and payroll systems applied
back to reserve due to project delays.

Reserve Description	Opening Balance at 01/04/22 £000s	Approved transfer	Planned Use of Reserve £000s	Closing Balance at 31/03/23 £000s
Capital Expenditure Reserve	11,745		(4,700)	7,045
Central Programme Office	328		(328)	0
Compensation	1,000			1,000
Covid-19	3,092		(3,092)	(0)
Emergency Medical Response	294			294
Emergency Services Mobile Communication Programme	1,013		(125)	888
Fire Safety and Youth Engagement	6,612			6,612
Grenfell Infrastructure Reserve	749	430	(602)	577
Hydrants	247		(127)	120
ICT Development Reserve	1,586	900	177	2,663
In Year Savings Reserve	3,600		(1,600)	2,000
LFB Museum Project	197		(17)	179
LFC Control Centre	729			729
London Resilience	771			771
Community Risk Management Plan	2,644			2,644
Organisational Reviews	150			150
Pension Earmarked Reserve	845	1,000	(281)	1,564
Sustainability	179			179
Transformation Delivery Plan	3,281		(79)	3,202
Vehicle & Equipment Reserve	2,407		(193)	2,215
Leadership reserve		350	(100)	250
Marauding Terrorist Attack (MTA) project		1,219	(600)	619
Communication Reserve		83	(83)	0
Legal reserve		302		302
Earmarked reserves total	41,467	4,283	(11,750)	34,000
Budget Flexibility	30,532		(12,751)	17,781
General	20,428	(4,284)	66	16,211
Total	92,428	(0)	(24,435)	67,992

Original vs Revised Budget

The approved budget was updated to reflect the reworking of staff costs based on actual staffing pay, including for inflation, grant allocations and use of reserves incorporated as part of the quarterly reporting.

	Original budget	Full Year Revised Budget	Movement between variance figures	Comments
	£000s	£000s	£000s	
Operational staff	284,800	284,386	(414)	Movement of pay inflation from staff to contingency
Other staff	66,400	69,949	3,549	Allocations to reflect actual staffing position and additional grant income to meet staff costs.
Employee related	25,700	27,092	1,392	Additional training contract expenditure agreed in 2022/23 Budget Report
Pensions	21,800	21,772	(28)	reflect 2022/23 staff related saving.
Premises	42,400	46,304	3,904	Revenue contributions to capital agreed in 2022/23 Budget Report
Transport	17,700	17,320	(380)	reflect 2022/23 savings and efficiencies
Supplies and services	32,500	31,449	(1,051)	reflect 2022/23 savings and efficiencies
Third party payments	1,300	1,413	113	reflect changes in 2022/23 budget.
Capital financing costs	12,200	9,624	(2,576)	Reduction in Capital Financing Costs agreed in 2022/23 Budget Report
Central contingency against inflation	0	(265)	(265)	Movement of pay inflation from staff to contingency

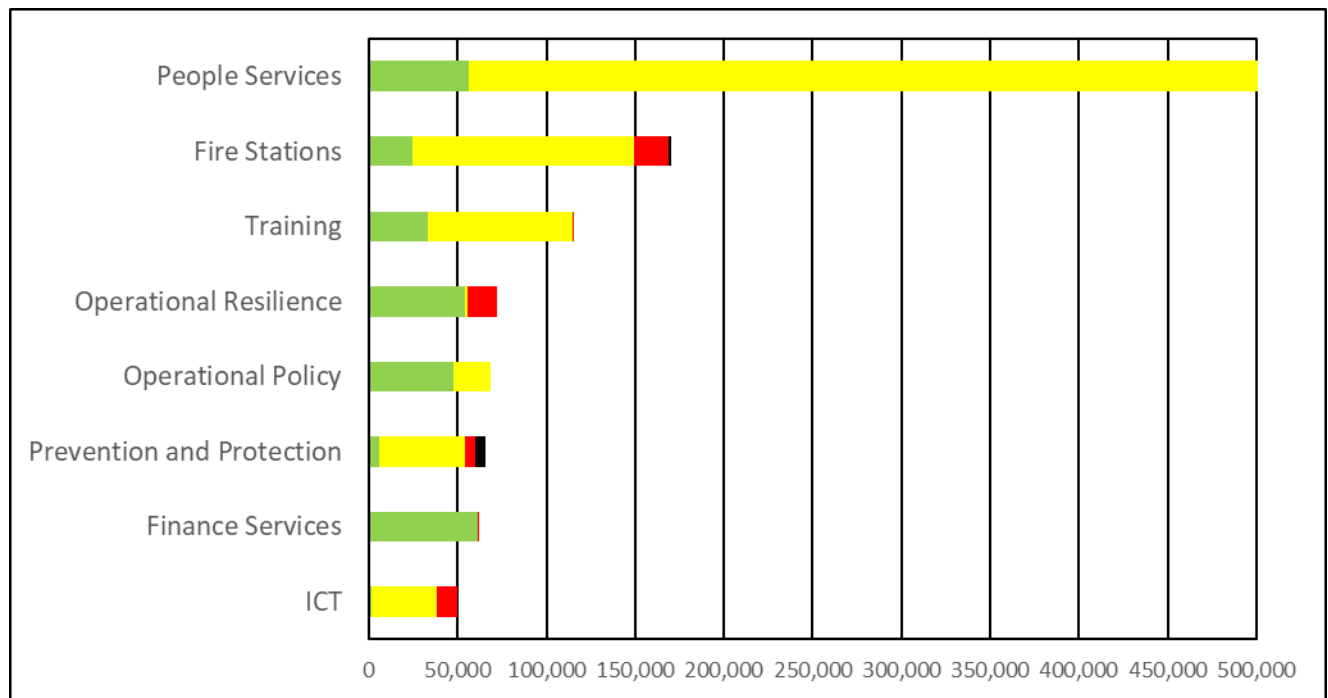
	Original budget	Full Year Revised Budget	Movement between variance figures	Comments
	£000s	£000s	£000s	
Total revenue expenditure	504,800	509,043	4,243	
Other income	(44,600)	(45,880)	(1,280)	Additional income from insurers agreed in 2022/23 Budget Report
Net revenue expenditure	460,200	463,163	2,963	
Use of General Reserves	0	(4,284)	(4,284)	Approved new reserves as part of year end closing
Use of earmarked reserves	(1,900)	2,241	4,141	Additional training contract and other draw on earmarked reserve agreed in 2022/23 Budget Report
Financing Requirement	458,300	461,121	2,821	
Financed by:				
Specific grants	(36,500)	(39,321)	(2,821)	Additional grant income to meet staff costs.
GLA funding	(421,800)	(421,800)	0	
Net Financial Position	0	0	0	

Key Performance Indicators

Debt Analysis

The balance of outstanding debt at the end of **December 2022** is £1,151k, with £859k (75% of the total outstanding) over 30 days old

The data presented below shows this debt broken down by department, with debt under 30 days shown as green, 30 days to 12 months old debt shown as yellow, 1 year to 6 years old debt shown as red and over 6 years old debt shown as black.



The table below provides further analysis and shows the top 5 departments from the above table with the highest outstanding debt at the end of **December 2022**, and the age of that debt.

Amount Outstanding (£)	Column Labels				
Row Labels	30 days to 6 months old	6 months to 1 year old	1 year to 6 years old	Over 6 years old	Grand Total
People Services	391,773	63,652			455,425
Fire Stations	96,050	28,819	18,981	1,719	145,570
Training and Professional Development	35,792	45,462	330		81,583
Prevention and Protection	27,005	21,300	5,892	5,530	59,727
ICT	31,769	5,050	11,600	300	48,719

People Services

These debts relate to the brigade secondment services provided to National Fire Chiefs Council (NFCC). A number of invoices has been issued at the end of August, September, and October. The balance has increased by nearly 200k. The debt has been chased by the People Services team and payment is expected.

Training and Professional Development

These debts relate to seconded officers to Babcock. Invoices issued respectively in July and August. Training team have chased Babcock for immediate payment. The balance for training has reduced by 100k which is more than half of the previous month's balance.

Operational Resilience

The invoice relates to the Fire Service College & Training. The bill has been outstanding for over 30 days and both Finance and Operational Resilience teams have chased for payment and positive outcome expected as the balance has fallen by 55k.

Fire Stations

This debt relates to shut in lift (SiL) invoices. Finance credit control recorded a significant increase in debt collection in recent months. Since February there was a decrease in debt of £35k compared to January with further reduction of £40k in March, lowering total of debt from £186k to £146k. April to May recorded debt decrease of £2k. Summer increases of SiL incidents resulted in higher volume of invoices and impacted the total debts figure by £13k higher in June with additional £3k increase in July and further £9k in August. September recorded a reduction of £11k. October recorded £18k increase in debts and there was no change in November. December indicates an increase of 29k to in the balance to £168,122.

Prevention and Protection

These debts relate to the brigade services provided in terms of environmental search. The additional invoices increased debt in comparison to July by additional £5k. The total debt had been addressed by Finance team in August and this led to a reduction of £58k in outstanding debts for September and a further reduction of £7k for October. There has been an increase of 20k within the outstanding debt balance from £39,262 to £59,727.

Risk to the Financial Position

Likelihood	5				Inflation	Operational Budget Volatility FBU Industrial Action
	4			Replacement Vehicles and Equipment	Pay Awards	Pensions Remedy
	3		Capital Rephasing, ESN, Command Support System, Systems Development, Water Hydrants, Capital Rephasing, HGV Driver Shortage	Telecommunications Income, Cost of Borrowing	Capital Receipts	
	2		TDP, Legal Cost, Contractor Default, Third Party Collaboration, Debt Charges	Capital Programme - Covid 19	MFB Act Income, Fire Station Refurbishment	
	1					
		1	2	3	4	5
Impact						

Risk	Likelihood	Impact
Operational Budget Volatility	5	5
FBU Industrial Action	5	5
Pensions Remedy	4	5
Pay Awards	4	4
Inflation	5	4
Capital Rephasing	3	2
Emergency Services Network	3	2
Command Support System	3	2
Transformation Delivery Plan	2	2
Systems Development	3	2

Risk	Likelihood	Impact
Water Hydrants	3	2
Telecommunications Income	3	3
MFB Act Income	2	4
Legal Costs	2	2
Capital Programme, contractor default	2	2
Capital Programme, re-phasing	3	2
Third party collaboration	2	2
Debt Charges	2	2
Property Disposal	3	4
Fire Stations Refurbishment	2	4
Replacement Vehicles and Equipment	4	3
Capital Programme - Covid 19	2	3
Financial Markets, Cost of borrowing	3	3
HGV Driver Shortage	3	2

Scheme of Governance - Budget Virements - Financial Regulation 9:

“(b) With the agreement of the Director of Corporate Services, a Head of Service may transfer up to £50,000 from a budget head within that department’s approved budget to a budget head within another department’s approved budget, but if those budget heads are in different Directorates the agreement of the appropriate Director or Commissioner is also required.

(c) With the agreement of the Director of Corporate Services, Directors may transfer up to £150,000 from a budget head within that department’s approved budget to a budget head within another department’s approved budget.

(e) The Director of Corporate Services shall report all transfers under (b) and (c) to the Commissioner as part of the quarterly Financial Position reports.”

Change Type	Department from	Department to	Description	Date	Amount transferred
Virement	Prevention & Protection	Prevention & Protection	minor budget reallocation	09/11/2022	£2,110
Virement	Prevention & Protection	Prevention & Protection	budget reallocation for cadets	28/11/2022	£100,641
Virement	Prevention & Protection	Prevention & Protection	minor budget reallocation	29/11/2022	£850

Finance comments

1. This report is presented by the Assistant Director, Finance and there are no further comments.

Workforce comments

2. No staff-side consultations have been undertaken on this report.

Legal comments

3. This report is submitted in accordance with Part 6 (Financial Regulations) of the London Fire Commissioner's Scheme of Governance that sets out detailed rules covering financial planning, monitoring, control, systems and procedures and insurance.
4. Specifically, this report fulfils the obligations of section 8 (f) of the Financial Regulations which stipulates, inter alia, that following consultation with the relevant Heads of Service, budget monitoring reports will be presented to the relevant Board regularly
5. The London Fire Commissioner's Scheme of Governance reserves the following decisions to the London Fire Commissioner personally:
 - Approve the budget.
 - To agree all matters that have a significant impact on the organisation or service delivery, as determined by a Director
6. Consequently, the decisions in this report fall to the London Fire Commissioner to make.

Sustainability implications

7. There are no direct sustainable implications arising from this report.

Equalities implications

8. The London Fire Commissioner and decision takers are required to have due regard to the Public Sector Equality Duty (s149 of the Equality Act 2010) when exercising our functions and taking decisions.
9. It is important to note that consideration of the Public Sector Equality Duty is not a one-off task. The duty must be fulfilled before taking a decision, at the time of taking a decision, and after the decision has been taken.
10. The protected characteristics are Age, Disability, Gender reassignment, Pregnancy, and maternity, Marriage, and civil partnership (but only in respect of the requirements to have due regard to the need to eliminate discrimination), Race (ethnic or national origins, colour, or nationality), Religion or belief (including lack of belief), Sex, and Sexual orientation.
11. The Public Sector Equality Duty requires us, in the exercise of all LFC functions (i.e., everything the LFC does), to have due regard to the need to:
 - a) Eliminate discrimination, harassment and victimisation and other prohibited conduct.
 - b) Advance equality of opportunity between people who share a relevant protected characteristic and persons who do not share it.

- c) Foster good relations between people who share a relevant protected characteristic and persons who do not share it.
12. Having due regard to the need to advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it involves having due regard, in particular, to the need to:
- a) remove or minimise disadvantages suffered by persons who share a relevant protected characteristic where those disadvantages are connected to that characteristic;
 - b) take steps to meet the needs of persons who share a relevant protected characteristic that are different from the needs of persons who do not share it;
 - c) encourage persons who share a relevant protected characteristic to participate in public life or in any other activity in which participation by such persons is disproportionately low.
13. The steps involved in meeting the needs of disabled persons that are different from the needs of persons who are not disabled include, in particular, steps to take account of disabled persons' disabilities.
14. Having due regard to the need to foster good relations between persons who share a relevant protected characteristic and persons who do not share it involves having due regard, in particular, to the need to—
- (a) tackle prejudice, and
 - (b) promote understanding.
15. Consultation with the Inclusion Team has taken place with regard to this financial position. The outcomes have been considered when coming to the conclusions in this report. There are no direct equality impacts arising from this statement of financial position, however an equality impact assessment was undertaken on the 2021/22 budget proposals.

Part 2 Confidentiality: Only the facts or advice considered to be exempt from disclosure under the FOI Act should be in the separate Part 2 form, together with the legal rationale for non-publication.

Is there a part 2 form – YES/NO

ORIGINATING OFFICER DECLARATION:

Drafting
officer to
confirm the
following
(✓)

Drafting officer

David O’Sullivan has drafted this report and confirms the following:

Assistant Director/Head of Service

Adrian Bloomfield has reviewed the documentation and is satisfied for it to be referred to Board for consideration.

Advice

The Finance and Legal teams have commented on this proposal;

Thomas Davies Legal Advisor, on behalf of General Counsel (Head of Law and Monitoring Officer)

Adrian Bloomfield Financial Advisor, on behalf of the Chief Finance Officer