



Finance Report

Quarter 4, 2024/25

Draft Outturn Position as at 31 March 2025

Table of Contents	Page
Introduction and Background	3
<u>Section A – Revenue Budget</u>	
LFC Revenue Summary – Main Table & Charts	4
LFC Revenue Summary – Key Variances	5 – 8
LFC Revenue Summary – Key Movements from Q3	9-11
LFC Revenue Summary – Net Financial Position by Directorate	12
LFC Directorate of Preparedness and Response	13 – 15
LFC Directorate of Prevention, Protection and Policy	16 – 17
LFC Directorate of Corporate Services	18 – 20
LFC Directorate of People	21 – 22
LFC Directorate of Transformation	23 – 24
LFC Directorate of Communications	25 – 26
<u>Section B – Capital Budget</u>	
LFC Capital Summary – Main Table & Charts	27
LFC Capital Summary – Key Variances	28 – 29
<u>Section C – Further Information</u>	
Summary – Savings and Investments Update	30 – 31
Summary – Reserves Position Update	32 – 34
Summary – Budget Movements Update	35
Summary – Key Performance Indicators (Aged Debt) Update	36 – 37
Summary – Climate Budget Update	38

Introduction and background

This report presents the financial position and draft outturn for the 2024/25 financial year, as at the end of March 2025 (Q4).

All departments review their actual income and expenditure on a monthly / quarterly basis and provide an updated forecast outturn position. These latest forecast returns are then monitored against budget and previously reported forecasts with explanations of variances provided. These periodic returns form the basis of reporting to the Investment and Finance Board (IFB), Commissioner's Board (CB), the Deputy Mayor's Fire Board (FB) and Audit Committee. The draft report is also shared with the Greater London Authority to meet requirements set out in the Mayor's Budget Guidance.

Statement of Accounts 2023/24

The Draft Statement of Accounts for 2023/24 was approved by the Chief Finance Officer (Director of Corporate Services) to meet the end of May 2024 deadline and published. External audit review commenced in late July, with audit opinion signed off in February 2025 and final accounts published.

Mayor's Budget for 2024/25

The Mayor of London published his Budget Guidance for 2024/25 in July 2023, which set out provisional funding levels for the LFC over a three-year period from 2024/25 to 2026/27. The LFC's Budget Submission to the Mayor addressing the requirements set out in the Guidance was approved by the required deadline, and subsequently the final budget approved by the LFC in March 2024. This report provides updated monitoring information and draft outturn against that approved budget.

Mayor's Budget for 2025/26

The Mayors Budget Guidance for 2025/26 was published in July 2024, with the final budget published in line with the March 2025 deadline.

Section A

LFC 2024/25 Revenue Summary Main Table

The table below sets out the Q4 Draft Outturn Position for LFC, broken down by subjective.

The draft outturn reports a projected overspend of £6,519k for the 2024/25 financial year, a decrease of £1,447k on that reported at Q3.

In addition to the position above, underspend of project and one-off investment, and ring-fenced funding, is proposed to be transferred to earmarked reserves of £2,286k, reflecting key areas of delivery for the 2025/26 financial year. Taking these into account, the overall draft revenue outturn presents a £840k increase on the forecast position reported at Q3. This is despite absorbing a £3m pressure relating to a shortfall in pensions grant from government, which was highlighted as a risk at Q3 but not included in the forecasts at the time.

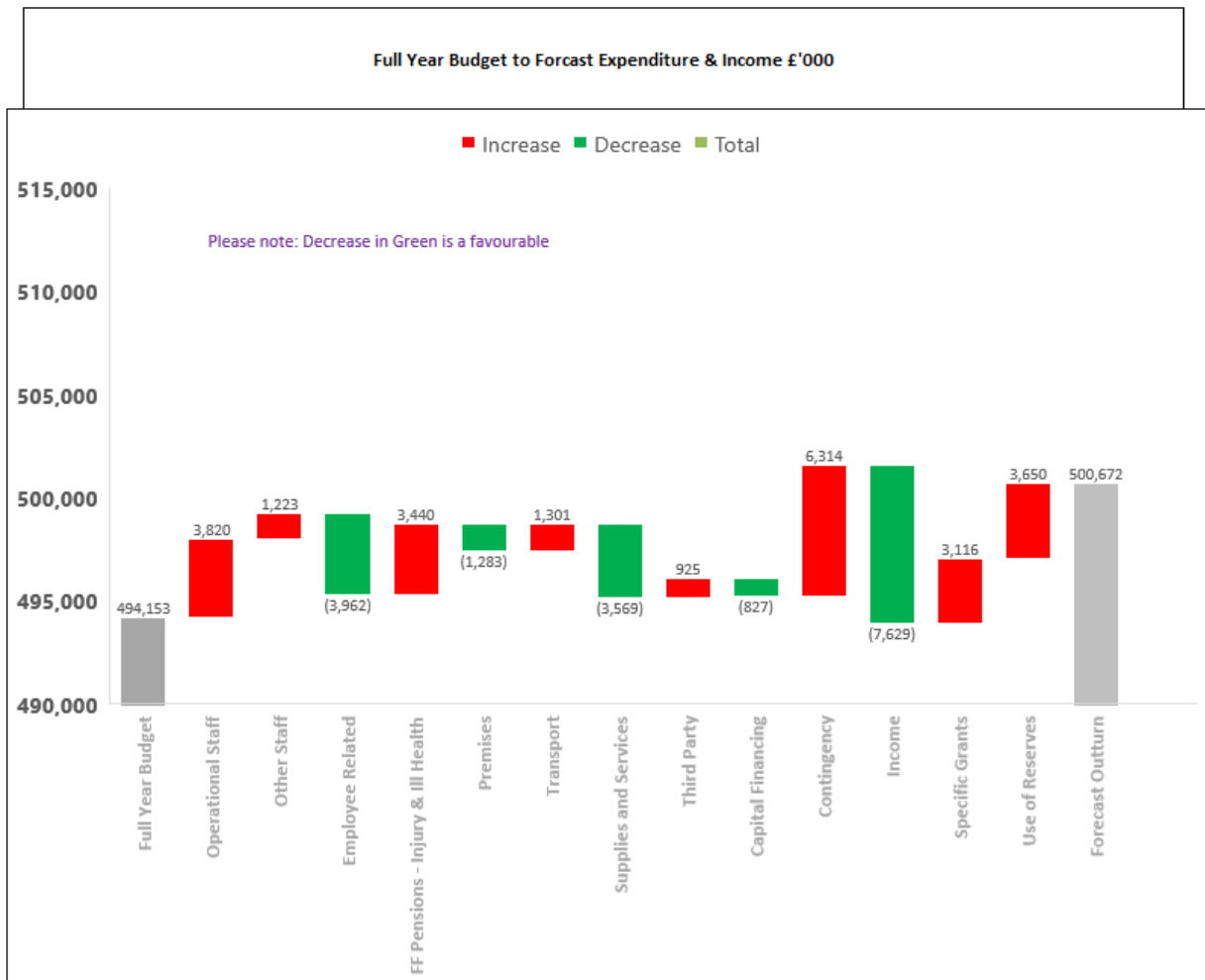
The overspend will be covered by draws on reserves in 2024/25 and, after proposed movements between reserves, will leave the General Fund Reserve in a £840k reduced position to that in the budget report for 2025/26.

Further information on key variances is provided in the following pages.

London Fire Commissioner Revenue Summary (£'000s)					
	D	E	F = [E - D]	G	H = [E - G]
LFC Revenue (£'000s)	Full Year Revised Budget	Draft Outturn	Variance Draft Outturn vs Revised Budget	Forecast Outturn at Q3	Change on Q3 Forecast
Operational Staff	348,437	352,257	3,820	350,754	1,503
Other Staff	79,598	80,821	1,223	78,627	2,195
Employee Related	36,990	33,028	(3,962)	36,281	(3,253)
Firefighter Pensions - Injury & Ill Health	20,773	24,212	3,440	23,997	215
Premises	48,757	47,474	(1,283)	48,431	(957)
Transport	19,808	21,109	1,301	20,070	1,039
Supplies and Services	40,928	37,359	(3,569)	41,061	(3,702)
Third Party	1,333	2,258	925	1,682	576
Capital Financing	16,000	15,173	(827)	16,248	(1,075)
Contingency	(6,314)	0	6,314	228	(228)
Income	(51,260)	(58,889)	(7,629)	(54,419)	(4,470)
Forecast Optimism Adj	0	0	0	(1,000)	1,000
Net Revenue Expenditure	555,050	554,802	(248)	561,959	(7,157)
Use of Reserves	(29,107)	(25,457)	3,650	(28,187)	2,730
Financing Requirement	525,943	529,345	3,402	533,772	(4,427)
Financed by:					
Specific Grants	(31,790)	(28,673)	3,116	(31,653)	2,980
GLA Funding	(494,153)	(494,153)	(0)	(494,153)	(0)
Net Financial Position (Outturn)	(0)	6,519	6,519	7,965	(1,447)

Proposed Transfer from General Reserve to Earmarked	2,286	2,286
Net Impact on General Fund Reserve after Transfers	8,805	840

LFC Revenue Summary - Budget to Draft Outturn [Q4]



LFC Revenue Summary – Key Variances

Comments

Full Year Latest Forecast vs Budget

The draft outturn at 31 March 2025 shows a projected net overspend (after reserves and grants) of £6,519k. While this compares favourably to the forecast position reported at Q3, once carry forward requests and reserve moves are taken account of, the overall position reports a £840k increase against that forecast throughout the year. This however includes absorbing a £3m pressure relating to a shortfall in pensions grant from government, which was highlighted as a risk at Q3 but not included in the forecasts at the time.

Operational Staff - overspend of £3,820k

This overspend is largely due to the impact of overtime forecast in Fire Stations within Preparedness & Response, partially offset by vacancies running above the Average Vacancy Margin (AVM) assumed in the budget.

Operational overtime incorporates a range of overtime types including that for public holidays, stand by, pre-arranged, and hanging on. An overspend of £7,087k is reported in the draft outturn for operational overtime in fire stations (excluding national insurance), with spend of £9,274k incurred against a budget of £2,187k.

Pre-Arranged Overtime (PAO) spend within Fire Stations is £4,362k for the 2024/25 financial year (excluding national insurance). While this remains down significantly on the £8,896k experienced in 2022/23, it is an increase of £287k on the £4,075k for the 2023/24 financial year. This increase includes the impact of a 4% pay award from July 2024.

Several factors underpin this year-on-year increase, including the release of staff for critical training, such as the roll out of new breathing apparatus, Marauding Terrorist Attacks training and tactical ventilation. Other factors include release of staff for LFB Values sessions and leading culture conversations, Area Watch Leadership Days, vacancy, and sickness levels, and responding to events such as civil unrest, major protests, UEFA Champions League Final, and weather warnings. A focus on long term sickness has had a positive impact and has brought down the cost of overtime in the last quarter of the financial year against that previously forecast.

This is partially offset by underspend within Prevention and Protection of £1,169k largely as a result of vacancies.

See individual Directorate Summary for more detail.

Other Staff (including FRS and Control Staff groups) – overspend of £1,223k

This is largely due to overspend in People Services driven by changes in the leadership of the Directorate addressed using interim leadership and temporary supernumerary roles to drive improvement and transformation while organisational change was implemented.

See individual Directorate Summaries for more detail.

This is partially offset by underspend within Prevention and Protection of £1,072k, largely due to vacancies.

The Vacancy Control Panel established in late 2024 has provided oversight and control on recruitment to vacancies linked to key service priorities and has supported control of spend in the last quarter of the financial year across the organisation.

Comments

Full Year Latest Forecast vs Budget

Employee Related - underspend of £3,962k

This underspend largely reflects phased mobilisation of new investments and programme budgets across various projects of £2,727k. Further underspend has been experienced on the training contract within Learning & Professional Development of £645k, within People Services of £694k which includes reductions associated with the new occupational health arrangements. An overspend of £970k on personal injury compensation claims within General Counsel, is partially offset by a range of other smaller variances and provision updates.

Firefighter Pensions: Injury & Ill-health - overspend of £3,440k

Budget assumptions set for the current financial year assumed that inflation on costs during 2023/24 would be contained within existing budget levels due to a decreasing number of staff on injury and ill-health pensions. This was not the case with a £2,232k overspend experienced at March 2024. While that position was identified too late for the 2024/25 budget, improved approach to budget planned has been built into 2025/26 planning assumptions.

Premises - underspend of £1,283k

This underspend largely relates to efficiencies of £630k delivered by Property & Technical Support Service (TSS) on energy costs with both reduced unit costs and consumption experienced in comparison to last financial year. In addition, underspends associated with rent, building maintenance and other premises costs have been incurred for the year.

Transport - overspend of £1,301k

This overspend relates mainly to Property & TSS, with £540k relating to the vehicle and equipment contract and other vehicle costs such as contract hire and accident repairs, and car lease costs within Procurement & Commercial of £308k.

In addition, within Preparedness & Response, an overspend on costs associated with training within Operational Resilience is being largely offset by underspend on fuel costs within Fire Stations. Reduced costs of fuel are in part related to reduced activity from changes to automatic fire alarm response, with recurring nature of these variances picked up as part of the 2025/26 budget.

Supplies and Services - underspend of £3,569k

The underspend is largely driven by reduced in-year spend on programme budgets, partially offset by a reduced draw on reserves.

Third Party - overspend of £925k

The overspend is largely driven by £521k transfer of funds to the GLA in respect of the London Resilience Group, funded from draw on earmarked reserve. The balance largely reflects costs within Central Finance such as External Audit Fees and Pension Services.

Capital Financing - underspend of £827k

The underspend reflects lower than budgeted external borrowing costs associated with the capital programme.

Comments

Full Year Latest Forecast vs Budget

Contingency (centrally held items) – overspend of £6,314k (much of it reflected in savings in other lines)

The forecast reflects non-delivery of the £1,500k efficiency target originally planned in 2023/24 from Operational Support Unit reform savings which was deferred in light of changing risks (including from wildfires) and the development of the new Response strategy.

While it is still a firm expectation that there will be a more effective and efficient model in 2025-26, there were no savings delivered in 2024-25.

A further £3,400k is in respect of efficiency saving targets held centrally but being delivered across a range of budgets, such as energy efficiencies within premises, and review of strategic priorities associated with transformation.

The balance reflects variances against prior year assumptions for contractual inflation, underlying pay assumptions and other budget changes.

Income – over recovery of £7,629k

This over recovery is largely due to higher than budgeted MFB Act Income of £1,544k, interest receivable income (resulting from both higher interest rates and investment balances) of £1,009k and a £351k investment dividend, along with a release from the bad debt provision of £218k, reflecting targeted work on resolving older debts. In addition, income in respect of the Building Safety Regulator (BSR) scheme of £3,997k is offset by corresponding expenditure. The balance largely relates to insurance income within General Counsel recovered in relation to legal cases.

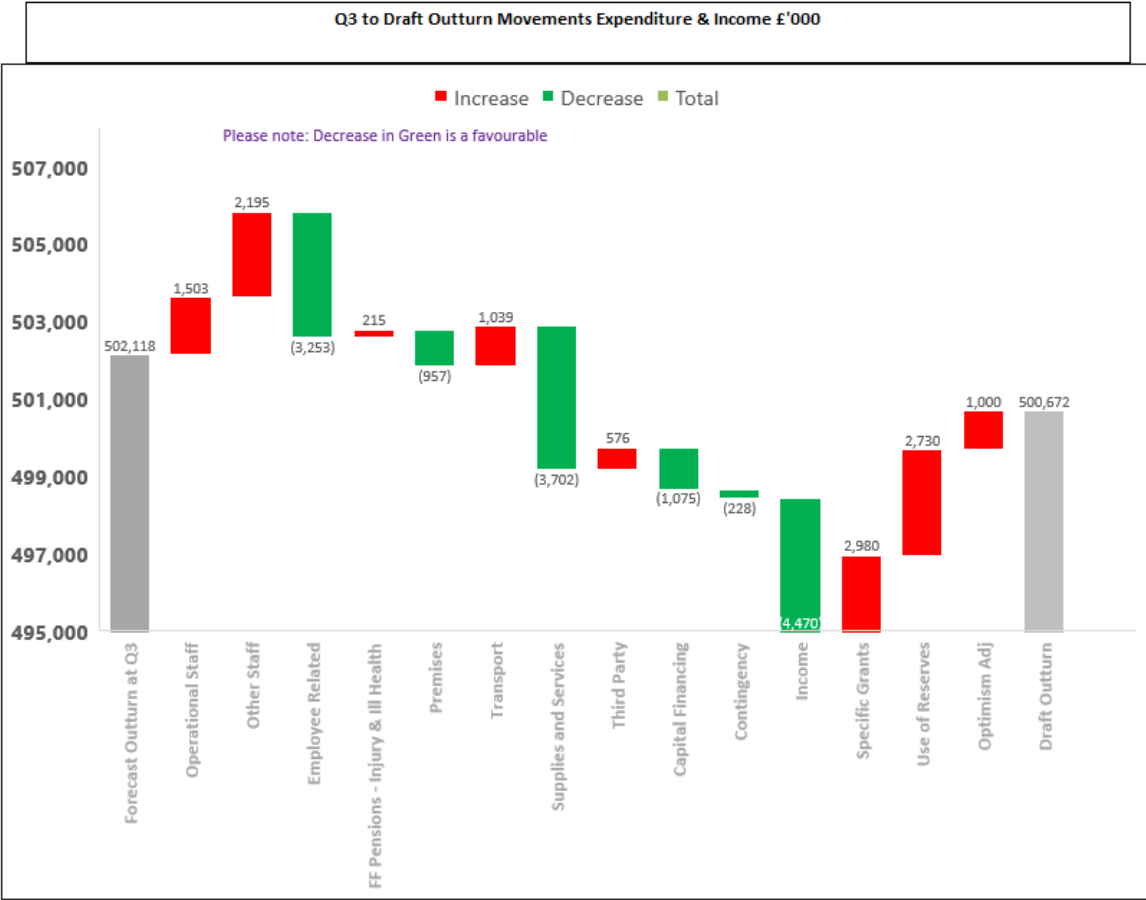
Specific Grants – under recovery of £3,116k

This under recovery reflects Home Office grant in respect of employer pension contribution rates, due but not received for the year. Discussions at national level remain ongoing regarding the impact on LFB and other Fire & Rescue Services from a shortfall in national grant for future years.

Use of Reserves – reduction on budget of £3,650k

This largely reflects reduced draw on the Fire Safety Improvement Reserve by £2,420k in respect of updated programme spend profile, alongside revised phasing of approved draws such as for the HR & Payroll Project.

LFC Revenue Summary – Draft Outturn against Forecast reported at Q3



LFC Revenue Summary – Key Movements from Q3

Comments

Draft Outturn at Q4 vs Q3 Forecast

The draft outturn at 31 March 2025 shows a favourable movement of £1,447k on that reported at Q3, prior to carry forward requests reserve moves.

Operational Staff – increase of £1,503k

This is largely driven by updates to several of the variables used within the forecasting model for Fire Stations, which identified that a reduction in forecast made at Q3 was overly prudent.

Other Staff (including FRS and Control Staff groups) – increase of £2,195k

This movement is largely driven by change in profile of spend within project areas, and where offset by additional income. £900k relates to change of profile against forecast within Information & Communication Technology, with an increase offset by a reduction in supplies and services. £823k relates to Prevention, Protection & Policy and is offset by additional income. £807k relates to Preparedness & Response, largely reflecting changes in programme spend profile. These are partially offset by a reduction in People Services from that reported at Q3 reflecting change from interim leadership and settling of revised Directorate structure.

Employee Related – reduction of £3,253k

This reduction largely relates to programme expenditure within Prevention, Protection & Policy (£1,203k) as plans were rephased and reprioritised, alongside reductions in spend within People Services as a result of the new Occupational Health contract.

Premises – reduction of £957k

This reduction largely reflects control of costs by Property & Technical Support Service (TSS) across a range of premises spend including building maintenance, and property management.

Transport – increase of £1,039k

This increase largely reflects actual cost of the vehicle and equipment contract, including pass through costs, and car lease costs within Corporate Services. In addition, fuel costs within Fire Stations are higher than forecast at Q3.

Supplies and Services – reduction of £3,702k

This reduction is largely driven by Corporate Services and includes receipt of £1.36m Airwave credit following the unsuccessful appeal by Motorola against the Competition Appeal Tribunal's decision to impose a charge control mechanism on Airwave charges. A further reduction of £670k largely relates to costs associated with the operational contingency arrangements contract. In addition, reductions and cost controls have been made across a range of budget areas.

Third Party – increase of £576k

This increase largely reflects higher than forecast costs in Central Finance such as audit fees.

Capital Financing – reduction of £1,075k

This reduction reflects actual external borrowing costs associated with the capital programme.

<p style="text-align: center;">Comments Draft Outturn at Q4 vs Q3 Forecast</p>
<p>Income – increase of £4,470k This increase is largely due to higher than previously forecast MFB Act Income of £1,544k, with the balance representing income in respect of the Building Safety Regulator (BSR) scheme that offsets associated expenditure.</p> <p>Use of Reserves – reduction of £2,730k This movement reflects updated assumptions on in-year draws on the Fire Safety Improvement Reserve and other Earmarked Reserves. See Reserves Update on page 32 for more information.</p> <p>Specific Grants – reduction of £2,980k This reflects Home Office grant in respect of employer pension contribution rates, due but not received for the year, and flagged as high risk at Q3. Discussions at national level remain ongoing regarding the impact on LFB and other Fire & Rescue Services from a shortfall in national grant.</p>

Section A LFC Revenue Summary (Net Financial Position by Directorate)

The table below sets out the reported overall LFC draft outturn position broken down by Directorate.

The £6,519k draft outturn overspend is being driven by the budget pressure seen within the Preparedness & Response Directorate and Corporate Services (much of which relates to LFB-wide budget items held centrally).

Please refer to each Directorate detailed summary for further information.

Revenue Summary of Net Financial Position - by Directorate (£'000s)					
	D	E	F = [E - D]	G	H = [E - G]
Directorate	Full Year Revised Budget	Draft Outturn	Variance Draft Outturn vs Revised Budget	Forecast Outturn at Q3	Change on Q3 Forecast
Corporate Services	56,522	66,072	9,550	64,960	1,112
Preparedness and Response (P&R)	375,438	380,911	5,473	379,183	1,727
People	10,280	10,934	653	12,615	(1,681)
Communications	4,288	3,499	(789)	3,532	(33)
Prevention, Protection and Policy	41,078	32,951	(8,127)	36,310	(3,359)
Transformation	6,546	6,306	(241)	6,518	(212)
Forecast Optimism Bias	0	0	0	(1,000)	1,000
Total	494,153	500,672	6,519	502,118	(1,446)

Section A LFC Directorate of Preparedness and Response I/E (1/2)

The **Directorate of Preparedness and Response** is responsible for how the Brigade relates to the people it serves (business-to-customer relationships), driving and delivering transformational change, improving culture, and delivering against the Brigade's corporate objectives in its functions. The Directorate incorporates all Fire Stations, Control & Mobilising, Operational Resilience, London Resilience, Central Operations, and Learning & Professional Development.

Revenue	Full Year Revised Budget	Draft Outturn	Variance Draft Outturn vs Revised Budget	Forecast Outturn at Q3	Change on Q3 Forecast
Operational Staff	332,589	337,226	4,637	335,795	1,431
Other Staff	15,776	15,765	(11)	14,959	807
Employee Related	22,931	22,200	(731)	22,410	(210)
Pensions	0	0	0	0	0
Premises	162	472	310	57	414
Transport	2,424	2,592	167	2,145	446
Supplies and Services	5,473	4,466	(1,007)	5,781	(1,315)
Third Party	0	0	0	0	0
Capital Financing	0	0	0	0	0
Contingency	(1,327)	0	1,327	48	(48)
Income	(2,122)	(1,446)	676	(1,722)	276
Revenue Expenditure	375,907	381,275	5,368	379,474	1,801
Use of Reserves	(291)	(291)	0	(291)	0
Net Requirement	375,616	380,984	5,368	379,183	1,801
Financed by:					
Specific Grants	(178)	(73)	105	0	(73)
Net Financial Position	375,438	380,911	5,473	379,183	1,727

Section A LFC Directorate of Preparedness and Response I/E (2/2)

Comments (Draft Outturn vs Budget)																
<p>Operational Staff – overspend of £4,637k</p> <p>This overspend is largely due to the impact of operational overtime forecast in Fire Stations. Operational overtime incorporates a range of overtime types including that for public holidays, stand by, pre-arranged, and hanging on.</p> <p>An outturn overspend of £7,087k is reported at Q4 for operational overtime in fire stations (excluding national insurance), with spend of £9,274k forecast against a budget of £2,187k. The table below shows how both budget and actual / forecast compares to the last two financial years, including the impact of pay awards on the 2022/23 cost base. Spend in 2022/23 across all operational overtime in fire stations was £14.5m against a budget of circa £2m. While spend has reduced significantly on that 2022/23 baseline to an outturn of £9,274k in the current financial year, the budget has remained largely flat.</p> <div><p>Operational Overtime (excluding Pay Awards)</p><table><tr><th>Financial Year</th><th>Operational Overtime</th><th>Pay Award</th><th>Budget</th></tr><tr><td>2022/23</td><td>14,500,000</td><td>0</td><td>2,000,000</td></tr><tr><td>2023/24</td><td>8,500,000</td><td>0</td><td>2,187,000</td></tr><tr><td>2024/25</td><td>8,500,000</td><td>500,000</td><td>2,187,000</td></tr></table></div> <p>The overspend on overtime is partially offset by underspend on base salaries as vacancies continue to run above that planned for through the Average Vacancy Margin (AVM) set at the time of budget setting. While Fire Fighter vacancies were 117 at the end of March 2025, above the 100 Average Vacancy Margin assumed in the budget, this remains significantly lower than the high of 300 seen in previous years.</p> <p>Pre-Arranged Overtime (PAO) spend within Fire Stations was £4,442k for 2024/25 (excluding national insurance). While this remains down significantly on the £8,896k experienced in 2022/23, it is an increase of £367k on the £4,075k spend in 2023/24. Several factors underpin this, including the release of staff for critical training, such as the roll out of new breathing apparatus, Marauding Terrorist Attacks training and tactical ventilation. Other factors include release of staff for LFB Values sessions and leading culture conversations, Area Watch Leadership Days, vacancy and sickness levels, and responding to events such as civil unrest, major protests, UEFA Champions League Final, and weather warnings.</p> <p>In addition to the above, the outturn shows an underspend on secondments within Learning & Professional Development (£594k), which has also resulted in an under recovery of income, see below.</p>	Financial Year	Operational Overtime	Pay Award	Budget	2022/23	14,500,000	0	2,000,000	2023/24	8,500,000	0	2,187,000	2024/25	8,500,000	500,000	2,187,000
Financial Year	Operational Overtime	Pay Award	Budget													
2022/23	14,500,000	0	2,000,000													
2023/24	8,500,000	0	2,187,000													
2024/25	8,500,000	500,000	2,187,000													

Comments
(Draft Outturn vs Budget)

The increase on the Q3 reported forecast largely reflects updates to several of the variables used within the forecasting model for Fire Stations, which identified that a reduction in forecast at Q3 was over prudent.

Other Staff – underspend of £11k

While no significant variance has been experienced overall, the change on forecast reported at Q3 is largely due to reprofiling of programme spend within previous overall forecast.

Employee Related – underspend of £731k

This underspend largely reflects underspend in respect of the training contract within Learning & Development of £529k. In addition a reduction associated with programme spend has been made against that forecast at Q3.

Supplies and Services – underspend of £1,007k

This is largely driven by phased mobilisation of new investments and programme budgets across various projects, and reduction in costs experienced in-year.

This is partially offset by costs within Fire Stations, including hygiene and medical supplies, and in Operational Resilience where additional costs in respect of training delivery are partially offset by additional income.

Contingency – overspend of £1,327k

The forecast reflects non-delivery of the £1,500k efficiency target originally planned in 2023/24 from Operational Support Unit reform savings. While it is still expected that there is an opportunity to move to a more effective and efficient model in 2025/26, no savings were delivered in 2024/25.

Income – under recovery of £676k

This variance largely reflects reduced secondment income within Learning & Professional Development.

Specific Grants – under recovery of £105k

This largely reflects an element of standalone grant that is now rolled into the New Dimensions Grant and reported under Corporate Services.

Section A LFC Directorate of Prevention, Protection and Policy I/E (1/2)

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

LFC Revenue (£'000s)	Full Year Revised Budget	Draft Outturn	Variance Draft Outturn vs Revised Budget	Forecast Outturn at Q3	Change on Q3 Forecast
Operational Staff	13,238	12,070	(1,169)	12,192	(122)
Other Staff	23,426	22,361	(1,065)	21,539	823
Employee Related	5,291	2,696	(2,595)	3,940	(1,243)
Pensions	0	0	0	0	0
Premises	0	16	16	10	6
Transport	251	344	92	294	50
Supplies and Services	2,039	2,413	374	1,390	1,022
Third Party	53	35	(19)	53	(19)
Capital Financing	0	0	0	0	0
Contingency	176	0	(176)	150	(150)
Income	(822)	(4,450)	(3,628)	(732)	(3,718)
Net Revenue Expenditure	43,653	35,485	(8,167)	38,836	(3,350)
Use of Reserves	0	0	0	0	0
Financing Requirement	43,653	35,485	(8,167)	38,836	(3,350)
Financed by:					
Specific Grants	(2,574)	(2,534)	40	(2,526)	(9)
Net Financial Position	41,078	32,951	(8,127)	36,310	(3,359)

Section A LFC Directorate of Prevention, Protection and Policy I/E (2/2)

Comments (Draft Outturn vs Budget)

Operational Staff – underspend of £1,169k

This underspend relates to Prevention & Protection (Fire Safety Delivery) largely as a result of vacancies within the service. This is due to a skills shortage across the sector with various measures being explored to address this.

Other Staff – underspend of £1,065k

This underspend is largely within Fire Safety, reflecting vacancies within the service. The increase in forecast from Q3 reflects update to costs funded from Protection Uplift / BSR funding, offset by additional income below.

Employee Related – underspend of £2,595k

This underspend largely reflects phased mobilisation of new investments and programme budgets across various projects.

Supplies and Services – overspend of £374k

The increase on that forecast at Q3 is due to updated profile associated with Protection Uplift and Building Safety Regulator costs, offset by additional income below.

Income – over recovery of £3,628k

This is largely due to Protection Uplift Grant allocation for 2024/25 confirmed payable following deep dive activity undertaken by the Home Office.

Section A LFC Directorate of Corporate Services I/E (1/2)

The **Corporate Services Directorate** supports 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.

LFC Revenue (£'000s)	Full Year Revised Budget	Draft Outturn	Variance Draft Outturn vs Revised Budget	Forecast Outturn at Q3	Change on Q3 Forecast
Operational Staff	851	1,084	233	1,027	57
Other Staff	26,260	27,292	1,032	26,175	1,117
Employee Related	5,228	5,248	20	6,233	(985)
Pensions	20,773	24,212	3,440	23,997	215
Premises	48,585	46,983	(1,601)	48,353	(1,370)
Transport	16,919	18,063	1,144	17,375	688
Supplies and Services	30,997	28,539	(2,458)	31,875	(3,336)
Third Party	1,269	2,197	928	1,618	578
Capital Financing	16,000	15,173	(827)	16,248	(1,075)
Contingency	(5,109)	0	5,109	66	(66)
Income	(48,394)	(52,499)	(4,106)	(52,044)	(455)
Net Revenue Expenditure	113,380	116,292	2,912	120,924	(4,632)
Use of Reserves	(27,756)	(24,159)	3,597	(26,836)	2,677
Financing Requirement	85,624	92,133	6,509	94,088	(1,955)
Financed by:					
Specific Grants	(29,037)	(26,065)	2,972	(29,128)	3,062
Net Financial Position	56,587	66,067	9,480	64,960	1,107

Section A LFC Directorate of Corporate Services I/E (2/2)

Comments (Draft Outturn vs Budget)

Other Staff – overspend of £1,032k

The increase on forecast to that reported at Q3 largely reflects change of profile against forecast within Information & Communication Technology, with an increase offset by a reduction in supplies and services.

Employee Related – overspend of £20k

While no material variance against budget has been experienced, the change on that reported at Q3 reflects release from provisions held in respect of public liability claims and car lease costs.

Firefighter Pensions: Injury & Ill-health - overspend of £3,440k

Budget assumptions set for the current financial year assumed that inflation on costs during 2023/24 would be contained within existing budget levels due to a decreasing number of staff on injury and ill-health pensions. This was not the case with a £2,232k overspend experienced at March 2024. Work with the Local Pensions Partnership Administration (LPPA) is being undertaken to ensure a robust model for budget planning is in place for future years, and the draft 2025/26 budget includes an uplift to meet expected commitments.

Premises – underspend of £1,601k

This underspend largely relates to efficiencies of £630k delivered by Property & Technical Support Service (TSS) on energy costs with both reduced unit costs and consumption experienced in comparison to last financial year. In addition, control of costs across a range of premises spend including building maintenance, and property management and delivered below forecast outturn for the year.

Transport - overspend of £1,144k

This overspend relates to pressures within Property/TSS largely driven by the vehicle and equipment contract (£317k), cost of accident repairs and wear and tear incurred over and above the core vehicle and equipment contract (£385k), along with contract hire costs (£214k).

An overspend on vehicle passthroughs (these are unplanned costs outside of contract) is broken down by:

- £168k on accident repairs – these will be reviewed quarterly based on driver behaviour changes, with data shared with Fire Stations.
- £217k on NFWT (Non-Fair Wear and Tear) on vehicles – work continues with the contractor, Babcock, on engineering solutions to reduce damage as well as highlighting regular incidents to Fire Stations. This will also be reviewed quarterly to identify opportunities to influence spend.

Supplies & Services – underspend of £2,458k

This underspend, and change on that reported at Q3, is largely driven by receipt of £1.36m Airwave credit following the unsuccessful appeal by Motorola against the Competition Appeal Tribunal's decision to impose a charge control mechanism on Airwave charges. A further £900k reflects change of profile in Information & Communication Technology spend, with a corresponding offset in Other Staff.

Comments
(Draft Outturn vs Budget)

Third Party – overspend of £928k

The overspend is largely driven by £521k transfer of funds to the GLA in respect of the London Resilience Group, funded from draw on earmarked reserve and held within Central Finance. The balance largely reflects other costs within Central Finance such as External Audit Fees and Pension Services.

Capital Financing – underspend of £827k

The underspend reflects lower than budgeted external borrowing costs associated with the capital programme.

Contingency – overspend of £5,109k

A significant proportion of this budget variance (£3,400k) relates to efficiency targets held centrally but being delivered across other areas of the budget, such as the efficiencies on energy costs, see Premises above.

The balance reflects variances against prior year assumptions for contractual inflation, underlying pay assumptions and other budget changes.

Income – over recovery of £4,106k

This over recovery is largely due to higher than budgeted MFB Act Income of £1,544k, interest receivable income (resulting from both higher interest rates and investment balances) of £1,009k and a £351k investment dividend, along with a release from the bad debt provision of £218k, reflecting targeted work on resolving older debts. The balance relates to a range of other income sources, including insurance income within General Counsel recovered in relation to legal cases.

Specific Grants – under recovery of £2,972k

This reflects the additional Home Office grant in respect of employer pensions costs, previously reported as a risk, and not received in-year.

Section A LFC Directorate for People I/E (1/2)

The **Directorate for People** oversees every aspect of the employee lifecycle, with the exception of operational training, counselling and wellbeing services which are moving to other Directorates to reflect the transformed structure.

LFC Revenue (£'000s)	Full Year Revised Budget	Draft Outturn	Variance Draft Outturn vs Revised Budget	Forecast Outturn at Q3	Change on Q3 Forecast
Operational Staff	604	773	169	587	187
Other Staff	5,847	7,511	1,664	8,100	(589)
Employee Related	3,437	2,743	(694)	3,497	(754)
Pensions	0	0	0	0	0
Premises	0	1	1	0	1
Transport	104	42	(62)	154	(112)
Supplies and Services	1,208	1,235	27	1,198	37
Third Party	0	27	27	0	27
Capital Financing	0	0	0	0	0
Contingency	19	0	(19)	19	(19)
Income	0	(459)	(459)	0	(459)
Net Revenue Expenditure	11,220	11,874	653	13,555	(1,681)
Use of Reserves	(940)	(940)	0	(940)	0
Financing Requirement	10,280	10,934	653	12,615	(1,681)
Financed by:					
Specific Grants	0	0	0	0	0
Net Financial Position	10,280	10,934	653	12,615	(1,681)

Section A LFC Directorate for People I/E (2/2)

Comments (Draft Outturn vs Budget)
<p>Other Staff – overspend of £1,664k</p> <p>This overspend is largely due to changes in the leadership of the People Directorate which has been addressed using interim leadership and temporary supernumerary roles to drive improvement and transformation (pending decisions about the future establishment structure).</p> <p>This is partially offset by £404k budget held in respect of the Culture Transformation Programme, within the Preparedness & Response Directorate.</p> <p>The £589k reduction from that reported at Q3 largely reflects change from interim leadership and settling of revised Directorate structure.</p> <p>Employee Related – underspend of £694k</p> <p>This underspend reflects control of costs across a range of budget headings, and in particular reduced costs associated with the new Occupational Health contract.</p> <p>Income – over recovery of £459k</p> <p>This reflects secondment income, partially offsetting additional staffing costs above.</p>

Section A LFC Directorate for Transformation I/E (1/2)

The **Directorate for Transformation** exists to lead positive change and help shape the future of the Brigade. It provides efficient services and processes across the organisation that better enable the delivery of change and achievement of the ambition in the Community Risk Management Plan. Those services include enterprise risk management and assurance, performance management, portfolio and change management, external compliance (e.g. HMI) and strategic planning. Its focus is on enabling staff to deliver the transformation commitments to ensure safety for the community, colleagues and future residents of London.

LFC Revenue (£'000s)	Full Year Revised Budget	Draft Outturn	Variance Draft Outturn vs Revised Budget	Forecast Outturn at Q3	Change on Q3 Forecast
Operational Staff	1,154	1,103	(51)	1,153	(49)
Other Staff	5,207	4,913	(293)	5,136	(223)
Employee Related	58	43	(15)	58	(15)
Pensions	0	0	0	0	0
Premises	0	0	0	0	0
Transport	12	30	18	12	18
Supplies and Services	254	283	29	279	4
Third Party	0	0	0	0	0
Capital Financing	0	0	0	0	0
Contingency	(18)	0	18	0	0
Income	0	0	0	0	0
Net Revenue Expenditure	6,666	6,372	(294)	6,638	(266)
Use of Reserves	(120)	(67)	53	(120)	53
Financing Requirement	6,546	6,306	(241)	6,518	(212)
Financed by:					
Specific Grants	0	0	0	0	0
Net Financial Position	6,546	6,306	(241)	6,518	(212)

Section A LFC Directorate for Transformation I/E (2/2)

Comments (Draft Outturn vs Budget)
<p>Budget held by the Transformation Directorate is largely staffing, funded through both core budget and planned use of the CRMP reserve.</p> <p>New investment in respect of the Transformation Programme(s) is held across Directorates, aligned to the relevant Senior Responsible Officer.</p> <p>No material variances have been experienced against the 2024/25 budget plan for the core Transformation Directorate budget. The underspend on Other Staff relates to reduced outturn in respect of programme budget held by the Directorate.</p>

Section A LFC Directorate of Communications I/E (1/1)

The **Directorate of Communications and Engagement** oversees the way the organisation communicates and engages with the public, media, politicians, stakeholders and partners, as well as its own staff. It also oversees events, staff recognition, fundraising and the London Fire Brigade museum. The directorate is made up of four teams: external relations; internal communications; stakeholder engagement; and, community engagement.

LFC Revenue (£'000s)	Full Year Revised Budget	Draft Outturn	Variance Draft Outturn vs Revised Budget	Forecast Outturn at Q3	Change on Q3 Forecast
Operational Staff	0	0	0	0	0
Other Staff	3,146	2,978	(168)	2,719	260
Employee Related	45	98	53	143	(45)
Pensions	0	0	0	0	0
Premises	10	1	(9)	10	(9)
Transport	97	36	(60)	90	(53)
Supplies and Services	957	421	(536)	537	(117)
Third Party	11	0	(11)	11	(11)
Capital Financing	0	0	0	0	0
Contingency	(55)	0	55	(55)	55
Income	78	(36)	(114)	78	(114)
Net Revenue Expenditure	4,288	3,499	(789)	3,532	(33)
Use of Reserves	0	0	0	0	0
Financing Requirement	4,288	3,499	(789)	3,532	(33)
Financed by:					
Specific Grants	0	0	0	0	0
Net Financial Position	4,288	3,499	(789)	3,532	(33)

Section A LFC Directorate of Communications I/E (2/2)

Comments (Draft Outturn vs Budget)
<p>Other Staff – underspend of £168k This underspend reflects a number of vacancies across the Directorate due to an ongoing review of strategic plans and structure, and recruitment of a new Director who joined mid-way through the year.</p> <p>Supplies & Services – underspend of £536k This underspend largely reflects phased mobilisation of new investments and programme budgets across various projects.</p>

Section B

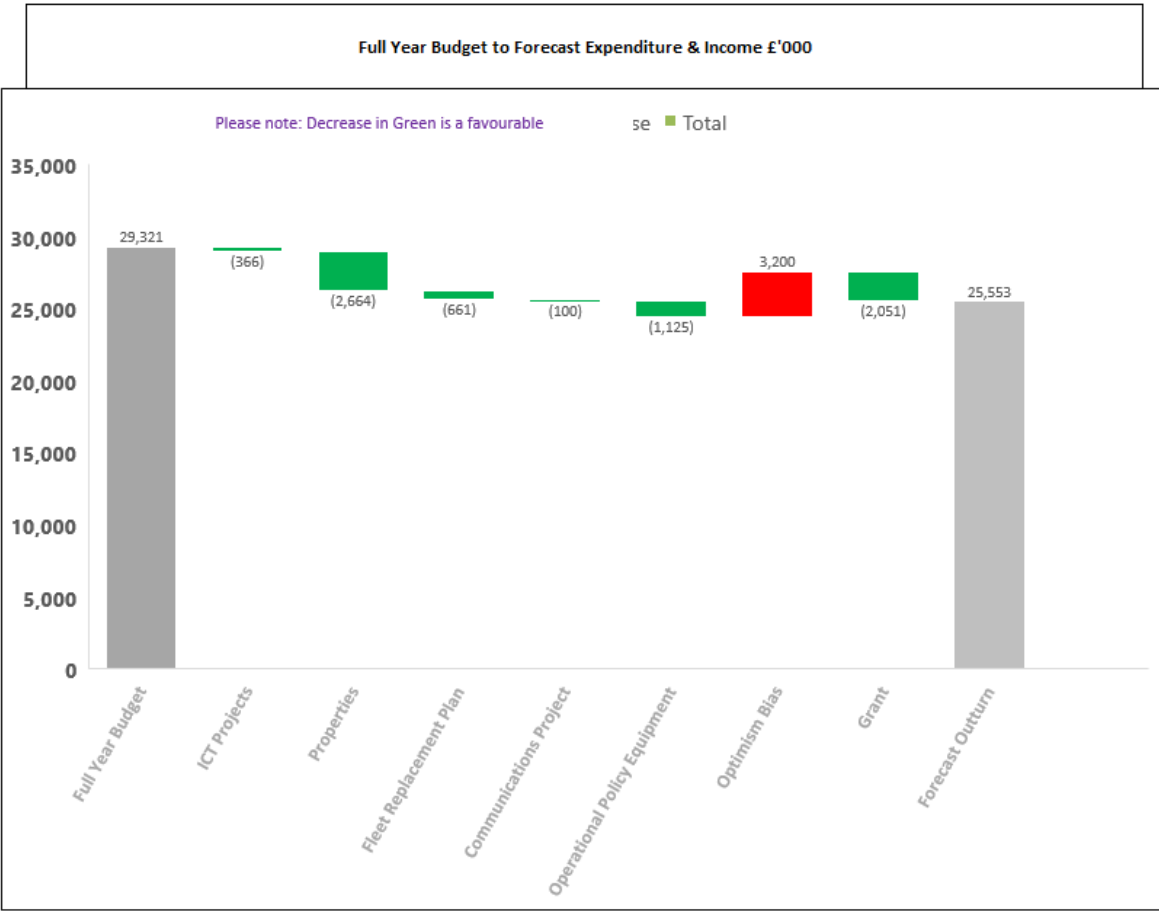
LFC Capital Summary Main Table

The Capital Budget for the current financial year was set at £29,300k and was approved as part of the Final Budget 2024/25 (LFC-24-027). This budget included a £3,200k optimism bias reduction, reflecting experience from previous years.

At Q4 a draft outturn capital programme spend of £27,604k, (£25,553k after grant income) is reported reflecting largely revised phasing across a variety of projects.

London Fire Commissioner Capital Summary (£'000s)					
LFC Capital (£'000s)	Full Year Original Budget	Draft Outturn	Variance on Latest Forecast vs Revised Budget	Forecast Outturn at Q3	Variance Outturn vs Q3 Forecast
ICT Projects	3,827	3,461	(366)	4,078	(617)
Properties	25,493	22,829	(2,664)	26,067	(3,238)
Fleet Replacement Plan	1,975	1,314	(661)	1,767	(453)
Communications Project	100	0	(100)	100	(100)
Operational Policy Equipment	1,125	0	(1,125)	835	(835)
Optimism Bias	(3,200)	0	3,200	0	0
Total Capital Expenditure	29,321	27,604	(1,716)	32,847	(5,243)
Financed by:					
Reserves	500	0	(500)	500	(500)
Capital Receipts	0	0	0	0	0
Capital Grants	0	2,051	2,051	2,474	(423)
Borrowing	28,821	25,553	(3,267)	29,873	(4,320)
Total Financing	29,321	27,604	(1,716)	32,847	(5,243)
Grant Income	0	2,051	2,051	2,474	423
Total Net of Grant	29,321	25,553	(3,767)	30,373	(5,666)

LFC Capital Summary - Budget to Draft Outturn (1/2)



LFC Capital Summary - Budget to Draft Outturn (2/2)

Comments

Draft Outturn vs Budget

Overall, reduced expenditure of £3,767k is reported on the capital programme against the original approved budget (following application of unbudgeted grant of £2,051k).

ICT Projects – underspend of £366k

This variance relates to several projects as outlined below.

Control & Mobilisation System (CAMS) - £920k re-phased from 2023/24 due to procurement delays.

Mobile Data Terminals Replacement - £1,250k now expected to be incurred in-year.

Operational Risk Database (One Risk) – (£1,297k) under review for capitalisation treatment due to changing nature of delivery.

Appliance Workload Application – (£500k) now delayed.

Data Centre Switches and Core Network – reprofiling of (£293k).

Core Network Component Replacement – reprofiling of (£360k).

Property Project – underspend of £2,664k

This variance relates to several projects as outlined below.

HQ Relocation – (£1,921k) rephased to 2025/26 reflecting updated stage of feasibility work.

Electrical Power at Fire Stations – reprofiling of (£3,574k).

Roof Replacements – reprofiling of (£476k).

Window Replacements – reprofiling of (£825k).

Rewiring at Fire Stations – reprofiling of (£772k).

Minor Improvement Programme – reprofiling of (£521k).

Privacy for All - £660k programme acceleration.

Lambeth River Station Redevelopment - £1,030k programme acceleration.

Plumstead Fire Station Redevelopment - £1,127k programme acceleration.

In addition, projects successfully attracting Salix Grant funding have brought forward expenditure in the capital programme from future years, with a draft outturn of £3,810k in 2024/25 (£1,759k net of grant). This includes the replacement of heating boilers at five fire stations and decarbonising nine fire stations.

Fleet Replacement Plan – underspend of £661k

This is largely due to the reprofiling of light vehicles and vans into 2025/26 of (£1,446k), partially offset by the capitalisation of equipment costs associated with Tactical Ventilation now planned to be funded through borrowing, releasing a saving into revenue of around £975k.

Operational Policy Equipment – underspend of £1,125k

This is part due to Misting Lance equipment (original budget of £382k) covered within the Fleet Replacement Plan, and therefore providing an overall saving on approved budget. In addition, Body Worn Cameras (£450k) and Fitness Test Equipment (293k) are now reprofiled into future years.

Section C – Further Information

Summary – Savings and Investments Update (1/2)

The table below presents the status of savings agreed as part of the budget 2024/25.

Directorate	2024/25 TOTAL Budget Saving £'000	Q4 RAG
Communications	-55	
Corporate	-1,993	
People	-308	
Preparedness & Response	-771	
Prevention, Protection & Policy	-583	
TOTAL Directorate Savings	-3,710	
Review of Operational Support Units from Efficiency Review 2023/24	-1,500	
Balancing efficiencies target for 2024/25	-3,000	
Overall TOTAL	-8,210	

The savings not achieved during the 2024/25 are considered further below. This remains in line with that reported at Q3.

Corporate Services Scientific Services Contract - £400k

No saving was delivered for 2025/26 ahead of reviewing the contract specification for re-procurement of services in 2025.

Organisation Wide Efficiency Targets

An efficiency target of £1,500k was identified during 2023/24, planned from Operational Support Unit reform savings which was deferred in light of changing risks (including from wildfires) and the development of the new Response strategy. While it is still expected that there is an opportunity to move to a more effective and efficient model in 2025\26, no savings delivery was experienced in 2024\25.

A further £3,000k of efficiencies, held centrally, and targeted as part of 2024/25 budget setting have been delivered across a range of departmental budget lines, such as energy efficiencies. This reflects focused work across departments to further control spend and review strategic priorities in light of budget challenges for 2025/26.

Summary – Savings and Investments Update (2/2)

The table below presents the status of investment agreed as part of the budget 2024/25.

Directorate	2024/25 TOTAL Budget Investment £'000	Q4 RAG
Communications	410	
Corporate	2,368	
People	285	
Preparedness & Response	4,688	
Prevention, Protection & Policy	1,136	
Transformation	170	
TOTAL	9,057	
CRMP Programmes	12,719	
Overall TOTAL	21,776	

Significant investment was built into the budget for 2024/25 to support the CRMP Programmes. Mobilisation of individual projects and workstreams varied depending on complexity, and while an element of optimism bias was built into figures at the time of budget setting, a review of mobilisation plans has released in-year underspend. This reflects a strategic review of programme priorities and deliverables in response to 2025/26 budget challenges.

Summary – Reserves Position Update (1/2)

The draft outturn balance on Reserves at March 2025 is £52,688k, a movement of £31,976k against the opening balance at March 2024 of £84,664k.

The revised balance at March 2025 is a reduction of £2,912k on the £55,600k set out in the Final Budget 2024/25 (LFC-24-027). Total net use of reserves in-year has increased by £7,876k on that set out within the budget report, with the remaining change being a partial off-set as a result of updated opening balances as a result of adjustments identified as part of the 2023/24 audit process.

General Reserve

The draft outturn balance on the General Reserve at March 2025 is £14,812k, which is below the 3.5 per cent of the Net Revenue Expenditure budget planned to be held under the reserves policy of £17,300k. This includes a proposed transfer from the Budget Flexibility Reserve of £6,317k.

Financial planning to return the General Reserve balance to planned levels are being taken forward through the Medium Term Financial Strategy with assumptions in line with the outturn position included in the 2025/26 final budget.

General Reserve	Amount £'000
2024/25 Opening Balance on General Reserve	17,300
Overspend - Draft Outturn	-6,519
Transfer to Earmarked Reserves (including carry forwards)	-2,286
Proposed transfer from Budget Flexibility Reserve	6,317
Draft Outturn balance on General Reserve at March 2025	14,812

Forecast balance on General Reserve at March 2025 reported at Q3	15,652
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Change since Q3 Forecast	-840
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Budget Flexibility Reserve (BFR)

The BFR is fully committed as at March 2025, including a proposed transfer to the General Reserve as above. The change in drawdown from the BFR since that assumed in the original budget report is set out in the table below. This also reflects rephased draws from previously approved use of the BFR, including for the new HR & Payroll system:

Budget Flexibility Reserve		Amount £'000
2024/25 Opening Balance on BFR	As reported at Q2	17,270
Opening Draw	As set out in the Final Budget Plan	-5,600
Reported at Q1	1% unbudgeted pay award	-3,123
	People Services external complaints service (CMP)	-420
Reported at Q2	MTA Allowance on Overtime	-291
Reported at Q3	People Services – Phase 1	-520
Reported at Q4	Finance & Procurement System	-204
Draft Outturn balance on BFR at March 2025		7,112
Approved Use of Reserve held for 2025/26	HR & Payroll System	-465
	People Services – Phase 1 [balance]	-330
Uncommitted Balance on BFR at March 2025		6,317
Proposed transfer to General Reserve		-6,317
Revised Uncommitted Balance on BFR at March 2025		0

Earmarked Reserves

The balance on earmarked reserves at March 2025 from the draft outturn position is £37,876k, a net movement of £29,488 against the opening balance of £67,364k. This includes the creation of an earmarked reserve for proposed carry forwards of one-off / project investment from 2024/25 of £1.7m.

The table below summaries movements on all reserves.

Summary – Reserves Position Update (2/2)

		Draft Outturn for 2024/25			Movement on Q3 Forecast		Movement on 2024/25 Budget Plan	
	Balance at 01/04/24	Full Year Use of Reserves	Transfer Between Reserves	Balance at 31/03/2025	Full Year Forecast at Q3	Draft Outturn Use of Reserves v's Q3 Report	Full Year Forecast as per Budget Plan	Draft Outturn Movement on Budget Plan
LFB Reserves £'000								
Building Safety Regulator	1,711		245	1,956		245		245
Fire Safety and Youth Engagement	6,577	(11)		6,566	(2,200)	2,189	(2,200)	2,189
London Resilience	1,341	(522)		819	(522)	(0)		(522)
LFB Museum Project	180	(100)		80	(100)	0	(100)	0
Fire Safety Improvement	24,711	(7,280)	354	17,785	(8,780)	1,854	(9,700)	2,774
Central Programme Office	328	(328)		0	(328)	0		(328)
Emergency Services Mobile Communication Programme	888			888		0		0
MTA Reserve	286	(100)		186		(100)		(100)
Vehicle & Equipment Reserve	2,358	(1,003)		1,355	(1,000)	(3)	(1,000)	(3)
Community Risk Management Plan	4,688	(2,767)		1,921	(2,820)	53	(2,700)	(67)
Grenfell Infrastructure Reserve	215			215		0		0
Compensation	749	(749)		0	(749)	0	(700)	(49)
Sustainability	171			171		0		0
ICT Development Reserve	2,631	(1,760)	204	1,075	(2,359)	803	(1,200)	(356)
Recruitment Reserve	1,342	(300)		1,042	(700)	400	(700)	400
Leadership Reserve	127	(100)		27	(100)	0	(100)	0
Organisational Reviews	0			0		0	(100)	100
HR Reserve	107			107		0		0
Communications	110			110	(100)	100	(100)	100
Pension Earmarked Reserve	1,559	(484)		1,075	(484)	0	(100)	(384)
Finance Reserve	15			15		0		0
2024/25 Investment Carry Forward	0		1,687	1,687		1,687		1,687
Budget Flexibility	17,270	(9,954)	(6,521)	795	(17,270)	795	(5,600)	(10,875)
TOTAL Earmarked Reserves	67,364	(25,457)	(4,031)	37,876	(37,512)	8,024	(24,300)	(5,188)
General Reserve	17,300	(6,519)	4,031	14,812	(1,648)	(840)	200	(2,688)
TOTAL Reserves	84,664	(31,976)	0	52,688	(39,160)	7,184	(24,100)	(7,876)

Summary – Revenue Budget Movements Update (1/1)

The table below sets out the key movements in Q4 budget figures, from that reflected in the approved budget report.

The revised budget takes account of movements since budget setting that have been approved through delegated authority governance, and through further review of application of investments, particularly as programme plans developed.

				Key Movements from Q3	
	2024/25 Budget at Q3 £,000	2024/25 Budget at Q4 £,000	Movement £,000	Virements under Delegated Authority	Total
Operational Staff	348,400	348,400	0	0	0
Other Staff	79,400	79,600	200	200	200
Employee Related	37,000	37,000	0	0	0
Firefighter Pensions - Injury & Ill-Health Scheme	20,800	20,800	0	0	0
Premises	48,800	48,800	0	0	0
Transport	19,700	19,800	100	100	100
Supplies & Services	41,000	41,000	0	0	0
Third Party Payments	1,300	1,300	0	0	0
Contingency	-6,000	-6,300	-300	-300	-300
Capital Financing Costs	16,000	16,000	0	0	0
Other Income	-51,200	-51,200	0	0	0
Net Revenue Expenditure TOTAL	555,200	555,200	0	0	0
<u>Funding:</u>					
Use of Earmarked Reserves	-29,100	-29,100	0	0	0
Specific Grants	-31,800	-31,800	0	0	0
Budget - Mayoral Funding	494,200	494,300	-200	0	0

Summary – Key Performance Indicators (Aged Debt) Update (1/2)

The table below provides a summary of the key outstanding debtors, where action is required to ensure recovery of sums due to the LFC.

The LFC does have other income due, but this is recovered in a specific manner under particular rules and processes and is therefore not covered by this regular debtor monitoring.

A revised debt recovery policy continues to be implemented, with a review of old debts to be undertaken as resources allow.

Accounts Receivable work closely with invoice raising departments, providing monthly debtor reports, and to review and actively chase all outstanding debt over 28 days old, and will refer for legal action where appropriate to assist debts being recovered in a timely manner.

The total outstanding debt as at 31 March 2025 is £2,222k, with £1,678k (76% of the total outstanding) over 30 days old.

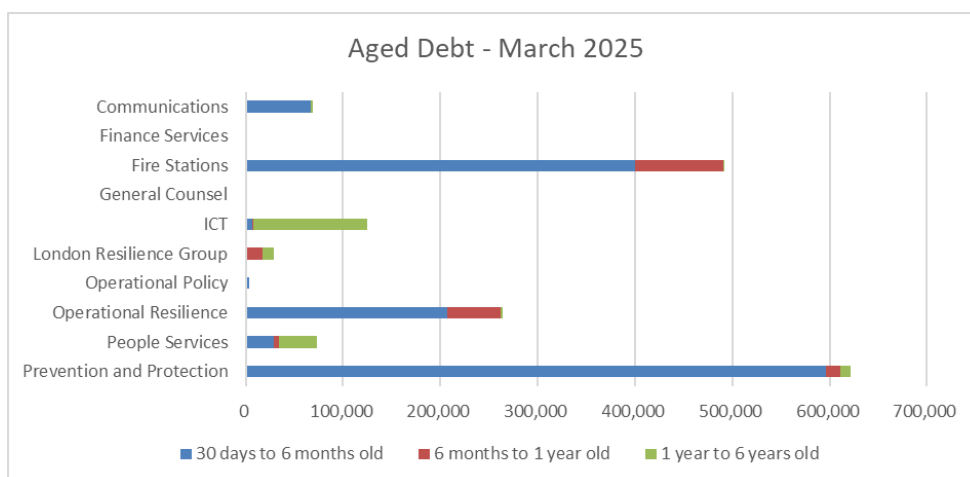
The table below shows the breakdown of this debt by age.

Age	Amount Outstanding (£)	No Of Invoices Outstanding
under 30 days	543,320	160
30 days to 6 months old	1,310,340	437
6 months to 1 year old	183,124	212
1 year to 6 years old	184,721	15
Grand Total	2,221,505	824

Summary – Key Performance Indicators (Aged Debt) Update (2/2)

The tables below show the departments with the majority of the outstanding debts, over 30 days, are being managed.

Amount Outstanding (£)	30 days to 6 months old	6 months to 1 year old	1 year to 6 years old	Grand Total
Prevention and Protection	596,172	15,279	9,868	621,318
People Services	28,689	5,258	39,584	73,532
Operational Resilience	207,000	55,200	1,379	263,579
Operational Policy	3,194			3,194
London Resilience Group		16,820	12,152	28,971
ICT	6,967	497	117,176	124,640
General Counsel	1,250			1,250
Fire Stations	400,304	90,070	874	491,248
Finance Services			787	787
Communications	66,646		2,196	68,842
Grand Total	1,310,222	183,124	184,014	1,677,360



Summary – Climate Budget Reporting

The LFC is required to report on a quarterly basis to show progress on the agreed and funded projects set out in their Climate Budgeting commitments. This should be incorporated into quarterly reporting as a new standalone section 'Climate budget reporting'.

Two KPIs should be included in this update, on *progress on implementing funded and unfunded climate budget measures*, providing a RAG rating on progress and a short explanatory narrative for the ratings reported.

The quarterly RAG status on the two KPIs for Q4 is provided below:

Overall assessment of progress against Climate Budget 24-25	Quarterly RAG rating	Quarterly RAG rating	Quarterly RAG rating	Quarterly RAG rating
	Q1	Q2	Q3	Q4
Progress against funded climate measures (Table A)	Green	Green	Amber	Amber
Progress against unfunded climate measures (Table B)	Red	Red	Red	Red

Funded climate measures - Amber

LFB funded climate budget projects are considered as behind the expected delivery timescales. The current Salix 3B project which consists of 5 sites was expected to be delivered during October 2024 and this has been significantly delayed because of Distribution Network Operator (DNO) energization delays and planning consent delays. The Salix 3C project is currently in the design phase and is currently on track to be delivered during 2026, however concerns regarding DNO upgrades and timescales are a cause for concern. The 3C project (9 fire stations, decarbonised) is now in design phase and due for delivery during 2026. The Salix 3C sites that require electrical infrastructure during 2024/25 a total of 8 of which 5 are on schedule with DNO orders about to be placed. The remaining 3 are being tendered via procurement and this will delay delivery. Additionally, the capital project team are delivering a number of window and roof replacement projects that will improve thermal efficiency of 12 fire stations, these projects are on target for completion by 2025. The only project listed in LFB Table A climate budget running behind schedule is the 4 solar PV arrays and these are behind due to budget restrictions. The cooker replacement has gained traction this quarter with new induction hobs receiving positive feedback from crews and station occupiers.

Unfunded climate measures - Red

The LFB projects listed in the climate budget table B are unfunded and therefore are unable to receive governance, these projects are in design stages and can only be progressed following a budget allocation.