

## Appendix 3 Resources, Fire & Rescue OSC Management of Finance

### Management of Finance

1. Performance against the latest approved revenue budget as measured by the forecast position at the end of the second quarter. Further information and reasons for variances can be found in the Quarter 3 Finance Monitoring Report, presented to Cabinet on 28<sup>th</sup> January 2025.

Service Area	Approved Budget	Forecast Spend	(Under) /Overspend	% Change from Budget	Represented by:			
					Investment Funds	Impact on Earmarked Reserves	Remaining Service Variance	% change Remaining Service Variance from Approved Budget
					£m	£m	£m	%
Enabling Services	29.272	29.578	0.306	1.0%	0.529	0.031	(0.254)	(0.9%)
Finance	16.313	15.492	(0.821)	(5.%)	0.000	0.108	(0.929)	(5.7%)
Strategy, Planning & Governance	7.885	7.156	(0.729)	(9.2%)	(0.058)	(0.073)	(0.598)	(7.6%)
Workforce & Local Services	11.582	10.584	(0.728)	(6.3%)	0.000	0.023	(0.751)	(6.5%)
Fire & Rescue	25.732	27.222	1.490	5.8%	1.407	0.260	(0.177)	(0.7%)
<b>Total</b>	<b>90.784</b>	<b>90.302</b>	<b>(0.482)</b>	<b>(0.5%)</b>	<b>1.878</b>	<b>0.349</b>	<b>(2.709)</b>	<b>(3.0%)</b>

2. Performance against the approved savings target as measured by forecast delivery

At the end of the second quarter Fire & Rescue, Finance, Strategy, Planning and Governance and Workforce and Local Services are reporting 100% delivery of their saving targets, which total £0.557m. Enabling Services are forecasting a £0.455m (59% shortfall against a target of £0.775m).

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### 3. Performance against the approved capital programme as measured by forecast delays in delivery

Service Area	Approved 2024/25 capital programme	New projects in year	Net over / underspend	Budget Reprofile	Delays	In year capital spend	% of Delays
	£m	£m	£m	£m	£m	£m	
Enabling Services	15.675	0.150	0.000	0.051	-0.982	14.891	-6.21%
Strategy, Planning & Governance	0.750	0.000	0.000	0.000	0.000	0.750	0.00%
Workforce & Local Services	0.503	0.000	0.000	0.000	0.000	0.503	0.00%
Fire and Rescue	4.971	0.000	0.004	0.100	0.000	5.075	0.00%
<b>Total</b>	<b>21.899</b>	<b>0.150</b>	<b>0.004</b>	<b>0.151</b>	<b>-0.982</b>	<b>21.219</b>	<b>-6.21%</b>

#### Fire & Rescue – (£0.104m):

- Fire Operating Model (R2R) (£0.100m) Balance of expenditure between 2024-25 and 2025-26 being scoped by FRS and Property Services. Addition of funding approved at Cabinet 16/7/24 re adoption of Model A Fire Future Operating Model for building alterations required.

#### Enabling Services - £0.893m:

- Maintaining the Smallholdings land bank (£0.391m) Insufficient funds to secure smallholdings in current market. Recommendations to be brought forward through the refresh of the Property and Smallholdings strategies.
- There are a number of scheme changes below £0.250m which are detailed in the Annexes A to M of Q3 Capital Monitoring Report.