

TO: Policy and Resources Committee

FROM: Assistant Director Finance/S151 Officer – Ursula Bird

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FINAL REVENUE AND CAPITAL BUDGET POSITION 2024/25 AND DRAFT STATEMENTS OF ACCOUNT 2024/25

1. Purpose

1.1 The purpose of this report is to provide the Policy and Resources Committee with the final 2024/25 revenue and capital budget outturn position.

2. Recommendations

2.1 The Committee is asked to:

2.1.1 note the revenue and capital budget outturn position (Appendix 1),

2.1.2 approve the requested budget holder carry forwards (Appendix 2),

2.1.3 note the contents of the Annual Treasury Management Report (Appendix 3).

2.1.4 approve the draft unaudited financial statements of account 2024/25 (Appendix 4).

3. Risk Assessment

3.1 **Economic** – the major economic risk is the uncertainty of the pension liabilities and property valuations. The Service uses specialist third-party consultants, Hymens Robertson and Wilks Head & Eve LLP, to provide us with these valuations to minimise the risk.

The carry forwards (Appendix 2) relate to commitments, processes and projects started but not completed during 2024/25.

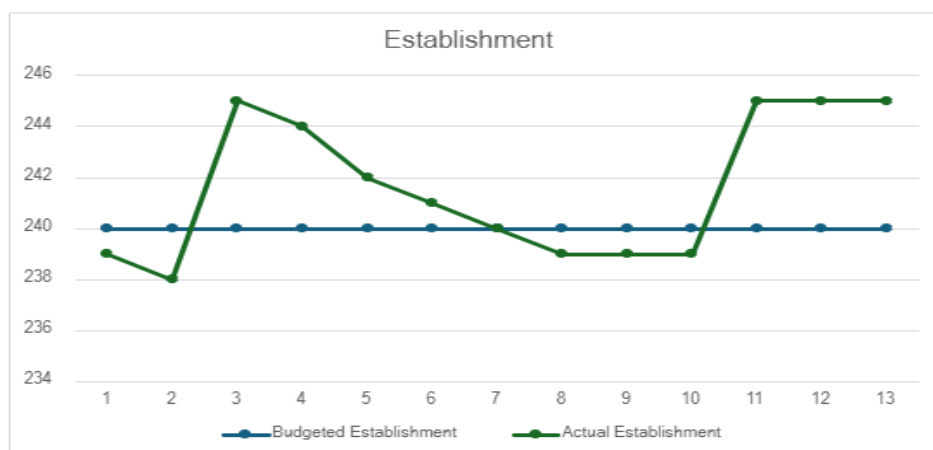
4. Background

4.1 The budget for 2024/25 was approved at the Fire Authority meeting held in February 2024 (Minute 105 refers). The total net budget was set at £35.592m with a total precept of £25.243m.

- 4.2 At its meeting in June 2024 the Fire Authority approved a revenue carry forward of £0.688m (Minute 121 refers). The revised net revenue budget for the 2024/25 financial year is therefore £36.280m. Further adjustments were with the pension burden grant of £1.335m moving out of non-NNDR grants and becoming part of the Revenue Support Grant and the receipt of a new pension burden's grant of £1.101m which offset the increased pension costs. The budget included earmarking some of the Section 31 business rates relief grants (£1.85m) for short-term revenue projects (used to help drive improvements) and cover some of the annual pay increases above budget (4% awarded against a budget of 3%); £1.149m of this remains as some projects flow into 2025/26 and 2026/27. This balance has been moved into earmarked reserves.
- 4.3 The financial year 2024/25 saw lots of changes in management structure following the retirement of the former Chief Fire Officer, Chris Strickland, in July 2024. This meant that half of the senior leadership team were new to their roles and in temporary positions pending full recruitment processes, which are almost complete. Much resource goes into these processes as we endeavour to attract and employ the best possible candidates. A further challenge, and success, was seeing our Systel project, the operational mobilising system, go 'live' in September 2024.
- 4.4 The Service had an underspend of £364,000 for the year 2024/25. The full draft (unaudited) statement of accounts, published on 30 June 2025, can be found on our website [Year end accounts 2024-25 draft.xlsx](#)

5. Final Revenue Outturn Position

- 5.1 The budget for wholetime firefighters and training instructors was overspent by £178,000; this was largely due to over-establishment from the recruitment of new firefighters and delays in retirees, as well as some sickness cover.



This is offset by the underspend in our On-Call firefighters where, despite the pay scale band rates being increased significantly from January 2025, we have continued to struggle to recruit sufficient On-Call firefighters and underspends in our fire control room and professional support employee costs, partly due to the Service consciously not backfilling some vacancies as time is taken to consider organisational needs but largely due to the delays and difficulties in fulfilling vacant posts. The overall direct employee cost underspend amounted to

£288,000. The other employee related costs, including travel, PPE, training and occupational health, were also underspent by £209,000; this was partly due to delays in services being delivered but also because of new ways of working, as we strive to work more effectively and effectively.

- 5.2 The premises budget was underspent by £125,000, primarily due to reduced gas and electricity rates.
- 5.3 Transport and plant expenditure was on budget, with increased repair costs being offset by reduced fuel costs.
- 5.4 Supplies and services budget has seen an underspend of £603,000; this has been due a reduction in fire hydrant repairs and maintenance (£29,000), delays in moving some ICT projects and services to the cloud during 2024/25, as well as delays in other projects (IT and communications, consultancy, legal and hired support underspent by £502,000), as we focused on getting the new mobilising system to 'go live' in September 2024. The Service is also continuing to see reductions in office expenses and travel related expenditure through the continued hybrid working approach (£56,000).
- 5.5 External interest was significantly above that budgeted by £486,000, due to the Service maximising investment income taking advantage, through short term investments, of the cash and high bank interest rates available. With the delays in the sale of the former Huntingdon site and circa £2.3m in receipts being planned into our capital programme to help fund our capital expenditure, rather than borrowing, we have used £1.5m of revenue funds available in addition to the minimum revenue provision of £294,000.
- 5.6 The other income is above that budgeted by £306,000, this is largely because of an Airwave credit due for £273,000; the full details of this can be found on Note 15 or our Statutory Statements of Accounts 2024/25.
- 5.7 Grant and precept income is above that budgeted as a further additional Section 131 grant of £432,000 was received throughout the year which was not budgeted; notification of this additional amount was received in May 2024.

6. Results for the Year

- 6.1 The final outturn position on the revenue budget, before application of carry forwards, reflects the spending trend reported to the Policy and Resources Committee throughout the financial year, with a change to the capital financing requirements. After applying these, the final position is an underspend of £364,000. This will be transferred from the general reserve. A simple summary of the final outturn is shown below. Further details, in normal budgetary control format, are found in Appendix 1 and in the narrative report on Page 15 of our Statutory Statements of Accounts 2024/25.

| Budget Area | Under (-) / Over (+) £'000 |
|--|---------------------------------------|
| Controllable expenditure/income | -1,589 |
| Interest receivable | -486 |
| Capital Financing | 1,464 |
| Additional Grant income | -442 |
| Committed Revenue Expenditure (orders raised but not received) | 259 |
| Delegated Budgets Carried Forward requests | 491 |
| Transfer from Earmarked Reserves | -1,365 |
| Transfer to Earmarked Reserves | 1,304 |
| Final Under(-)/Overspend from 2024/25 | -364 |

6.2 The carry forwards requested (detailed breakdown attached at Appendix 2) are required for: -

| Funding Requirements | £'000 |
|--|--------------|
| Staffing (inc. learning and development) | 412 |
| Staff welfare and gym equipment provisions | 38 |
| Wholetime recruitment consultancy | 15 |
| Project expenses | 13 |
| Ring-fenced budgets | 13 |
| | 491 |

7. Balance Sheet and Reserves

7.1 Particular attention is drawn to the position relating to the Authority reserves that provide financial flexibility when dealing with unexpected circumstances. Specific reserves are set aside to provide for known or predicted liabilities. A summary of movements in existing reserves is shown in the table below; the useable general reserve is £2,474,000.

| | Note | Balance at 1 April 2024 | In year Movement (-) funding out / funding in | Balance at 31 March 2025 |
|---------------------------------------|-------------|------------------------------------|--|---|
| | | £000 | £000 | £000 |
| General Reserve | | 2,110 | +364 | 2,474 |
| Property Development Reserve | 7.2 | 1,400 | -577 | 823 |
| Financial Business Continuity Reserve | 7.3 | 860 | - | 860 |
| Tactical Reserve | 7.4 | 297 | -15 | 282 |
| Wholetime Reserve | | 400 | - | 400 |
| Pension Reserve | | 523 | - | 523 |
| Total | | 5,590 | -228 | 5,362 |

7.2 The Property Development Reserve was set aside to finance the costs of current and future refurbishment and development of the Authority estate, primarily the refurbishment of St Neots fire station, which is currently ongoing.

7.3 The Financial Business Continuity Reserve will be used to fund the additional pressures resulting from nationally agreed pay awards and inflationary pressures moving forward.

7.4 The Tactical Reserve will be used by Heads of Group to fund specific projects and improvements across the Service, subject to a business case submission.

8. Capital Programme

8.1 The final expenditure figures on the Capital Programme are detailed in the table below (£'000s):

| Capital Expenditure | Para | Original Budget | Carry forwards | Revised Budget | Actual Expenditure | Committed | Total Committed |
|----------------------------|-------------|------------------------|-----------------------|-----------------------|---------------------------|------------------|------------------------|
| Vehicles | 8.2 | 1,859 | 1,407 | 3,266 | 1,359 | 134 | 1,493 |
| Property | 8.3 | 1,969 | 840 | 2,809 | 750 | 1,436 | 2,186 |
| ICT | 8.4 | 374 | 294 | 668 | 550 | | 550 |
| Equipment | 8.5 | 189 | 54 | 243 | 30 | | 30 |
| Total | | 4,391 | 2,595 | 6,986 | 2,689 | 1,570 | 4,259 |
| Funding | | | | | | | |
| Capital Receipts Reserve | | 2,699 | | 2,699 | 310 | | |
| Loan/Borrowing | | 692 | 2,195 | 2,887 | 302 | | |
| Application of reserves | | 1,000 | 400 | 1,400 | 577 | | |
| Revenue Contribution | | | | 0 | 1,500 | | |
| Total | | 4,391 | 2,595 | 6,986 | 2,689 | | |

8.2 This budget covers the purchase of operational and non-operational vehicles. The purchase of new vehicles is in line with the revised Fleet Strategy and Plan. It also considers the new Sustainability Strategy. The revised forecast provided for new hybrid flexi duty vehicles (which the Service had committed to in a call-off contract) and a foam water carrier; the water carrier has been deferred until 2025/26. The Service took delivery of three rescue appliances and 24 silver fleet vehicles during 2024/25.

8.3 This budget covers the improvements to existing properties and the station refurbishment at St Neots which will be partly funded by Community Infrastructure Levy (CIL) provided by Huntingdonshire District Council in 2025/26.

8.4 The equipment expenditure budget has been used to purchase a mass decontamination shower unit (£13,000), reducing our exposure to contaminants and investing in more EV pod points at stations as the demand for charging points grows across the Service.

8.5 The IT and communications capital budget covers the purchase of major IT systems, hardware and the upgrade of communications equipment. The purchase and implementation of the new ICCS and mobilisation system is included within this budget and expenditure for this totalled £286,000 for 2024/25, and a significant amount of the remaining being spent on mobile data terminal replacements.

8.6 The outstanding capital schemes that were started and not finished will be completed in the 2025/26 financial year. The funding that has not yet been applied to these schemes will be drawn down at the appropriate time, after consideration has been given to the current Treasury Management Strategy. A separate report, detailing adjustments, will be presented to the Policy and Resources Committee later in the financial year.

BIBLIOGRAPHY

| Source Documents | Location | Contact Officer |
|--|--|--|
| <p>Draft Financial Statements and working papers 2024/25</p> <p>Fire Authority and Committee Meeting Reports and Minutes – various</p> | <p>Hinchingbrooke Cottage Brampton Road Huntingdon</p> | <p>Ursula Bird Assistant Director Finance/S151 Officer 07900 267912 ursula.bird@cambsfire.gov.uk</p> |

Summary Financial Table

| Description | Original Budget £'000's | Revised Budget £'000's | Actual to Date £000's | Variance £000's |
|--|----------------------------|---------------------------|--------------------------|--------------------|
| Operational Wholetime | 16,237 | 16,617 | 16,720 | 103 |
| Operational On-Call | 3,599 | 3,803 | 3,740 | (63) |
| Operational Control | 2,016 | 2,075 | 1,993 | (82) |
| Operational Other | 924 | 924 | 999 | 75 |
| Operational Support Other | 2,114 | 2,368 | 2,342 | (26) |
| Support Mgt & Admin | 5,556 | 5,702 | 5,460 | (242) |
| Support Mechanics | 310 | 310 | 262 | (48) |
| Support Caretakers/Handymen | 227 | 227 | 222 | (5) |
| Other Employee Costs | 1,721 | 1,908 | 1,699 | (209) |
| EMPLOYEE COSTS | 32,704 | 33,934 | 33,437 | (497) |
| Property Maintenance | 505 | 558 | 553 | (5) |
| Building Insurance | 45 | 45 | 46 | 1 |
| Energy Costs | 761 | 766 | 596 | (170) |
| Cleaning | 7 | 27 | 31 | 4 |
| Rents & Rates | 942 | 942 | 988 | 46 |
| Other Property Expenditure | 42 | 39 | 38 | (1) |
| PREMISES | 2,302 | 2,377 | 2,252 | (125) |
| Equipment Expenditure | 331 | 355 | 359 | 4 |
| Vehicle Running Expenses | 694 | 696 | 704 | 8 |
| Vehicle Insurance | 144 | 144 | 132 | (12) |
| TRANSPORT AND MOVEABLE PLANT | 1,169 | 1,195 | 1,195 | - |
| Office Expenses | 256 | 300 | 309 | 9 |
| IT & Communications Equip. | 2,482 | 2,577 | 2,249 | (328) |
| Fire Equipment | 52 | 60 | 31 | (29) |
| Insurance | 36 | 36 | 50 | 14 |
| Other Supplies & Services | 1,175 | 2,023 | 1,754 | (269) |
| SUPPLIES AND SERVICES | 4,001 | 4,996 | 4,393 | (603) |
| Debt Charges | 209 | 209 | 192 | (17) |
| External Interest | (70) | (70) | (556) | (486) |
| Capital Financing | 261 | 313 | 1,794 | 1,481 |
| CAPITAL FINANCING | 400 | 452 | 1,430 | 978 |
| CONTROLLABLE EXPENDITURE | 40,576 | 42,954 | 42,707 | (247) |
| Other Income | (1,631) | (1,907) | (2,213) | (306) |
| Other Government Grants | (1,926) | (2,015) | (2,060) | (45) |
| Secondments | (92) | (126) | (139) | (13) |
| CONTROLLABLE INCOME | (3,649) | (4,048) | (4,412) | (364) |
| NET CONTROLLABLE EXPENDITURE | 36,927 | 38,906 | 38,295 | (611) |
| Grant/Precept Income | (38,777) | (38,777) | (39,219) | (442) |
| In-year Reserve Movements | 1,850 | (190) | 560 | 750 |
| CONTRIBUTIONS | (36,927) | (38,967) | (38,659) | 308 |
| CONTRIBUTION TO GENERAL RESERVE | - | 61 | 364 | 303 |

| Group | Requester | Description | Value |
|--------------------------|-------------------|--|--------------|
| Media and Communications | Hayley Douglas | Turn the Page training - half paid in advance in 2024/25. Rest funded from 2024/25. Carry forward added as sundry creditor and no purchase order can be raised. | £775 |
| Occupational Health | John Fagg | Uplift for new Occupational Health Nurse. Previous post was for 0.6 FTE and the new post is full time. | £15,000 |
| Training Centre | Tony Burton | Staff welfare provision for training centre; shelter in drill yard for protection from year-round elements. | £7,000 |
| Media and Communications | Hayley Douglas | Carry forward for consultancy focus groups for whole-time recruitment. | £15,000 |
| Learning and Development | Simon Newton | Value and inclusion courses. | £10,995 |
| Community Fire Safety | Rob Olivier | Funding for new community fire safety risk officer role. | £30,920 |
| Fitness | John Fagg | Gym creation in On-call strategic sites. | £16,400 |
| Occupational Health | John Fagg | Carry forward doctor's fees to cover extra days to clear back log in 2025/26. | £15,000 |
| Corporate | Ursula Bird | Performance related pay 2024/25. | £130,000 |
| Corporate | Ursula Bird | Control room second honorarium. | £90,000 |
| Corporate | Ursula Bird | People development. | £80,000 |
| CPLRF | Robin Farmer | Ringfenced CPLRF budget. | £4,865 |
| Community Fire Safety | Odette Tattersall | Firebreak ringfenced budget. | £6,676 |
| Projects | Tamsin Mirfin | Revenue project budgets. | £13,000 |
| Combined Control | Ursula Bird | Cover the extra temporary control room personnel as we reduced the headcount in the budget in expectation of Suffolk leaving; Suffolk departed the collaboration 24 June 2025. | £54,000 |
| Property | Maurice Moore | For re-evaluation of property manager role. | £1,500 |