

ORIGINATOR: PCC CHIEF FINANCE OFFICER

DECISION NUMBER: 17 - 2024

REASON FOR SUBMISSION: FOR DECISION

SUBMITTED TO: POLICE AND CRIME COMMISSIONER

SUBJECT: OUTTURN 2023/24, CAPITAL SLIPPAGE AND TRANSFERS TO AND FROM RESERVES

SUMMARY:

1. To comply with the requirement to publish the draft statement of accounts for the year ending 31 March 2024, the Police and Crime Commissioner (PCC) should approve the capital slippage funding and movement on reserves to incorporate these financial transactions in the draft statement of accounts.
2. The planned movement in reserves for the PCC Group in 2023/24 was a net use of reserves of (£1.248m), whereas the actual movement in reserves in year was a contribution to reserves of £0.775m (a benefit to reserves of £2.023m).
3. The final surplus for the group was £2.989m. Of this, £0.028m related the PCC budget, £0.036m related to the PCC commissioning budget, and £2.925m related to the Constabulary's budget.
4. The capital budget for 2023/24 was £6.352m, and spend against this budget was £5.226m, an underspend of £1.126m. The reason for the underspend requiring slippage was predominately caused by the timing of joint ICT projects and delays in the deliveries of vehicle replacements and carbon management materials.

RECOMMENDATION:

It is recommended that the Police and Crime Commissioner approves:

- The reserve movements for 2023/24 as set out in the table in the body of this report;
- The additional requirement for reserves in 2024/25;
- The slippage on the capital programme from 2023/24 into 2024/25.

APPROVAL BY: PCC

The recommendation set out is agreed.

Signature:



Date: 05 May 2024

DETAIL OF THE SUBMISSION

1. KEY AREAS FOR CONSIDERATION

- 1.1 This paper is requesting approval for the transfer to reserves in 2023/24, additional use of reserves in 2024/25 and slippage against the 2023/24 capital programme into 2024/25.
- 1.2 The planned use of reserves for the PCC Group in 2023/24 was (£1.248m) and the actual transfer to reserves was £0.775m (a benefit to reserves of £2.023m).

The detail is shown in the table below:

Use of Reserves	Budget	Actual	Variance
	£000	£000	£000
Capital Programme Funding from Reserves	(1,349)	-	(1,349)
Constabulary:			
7 Force Collaboration Contribution	(35)	-	(35)
Regional Partnership Reserve		16	(16)
Carry Forward from 2022/23	(664)	(41)	(623)
Transfer from Reserves (Constabulary)	(699)	(25)	(674)
Capital Financing Reserve	700	700	-
General Reserve	100	100	-
Transfer to Reserves (Constabulary)	800	800	-
Total transfer to Reserves	(1,248)	775	(2,023)

- 1.3 The year-end surplus for the group was £2.989m. Of this, £0.028m related to the PCC budget, £0.036m related to the PCC Commissioning budget, and £2.925m related to the Constabulary's budget. Reserve transfers are set out in the table below:

	£000
Transfer to PCC Reserve	28
Transfer to Crime and Disorder Reduction Reserve	36
Transfer to Budget Reserve	2,925
Total	2,989

- 1.4 Appendix A shows the proposed reserve movements and the forecast use of reserves over the Medium-Term Financial Plan (MTFP) period. General and earmarked reserves are forecast to be £3.957m higher in 2027/28 than assumed in the MTFP, due to the net contribution in 2023/24, offset by an additional capital funding requirement for slippage of £0.383m in 2024/25.
- 1.5 The capital budget for 2023/24 was £6.352m, and spending against this budget was £5.226m, an underspend of £1.126m. The reason for the underspend requiring slippage was predominately caused by the timing of joint ICT projects and delay in deliveries of vehicle replacements and carbon management materials. Appendices B(i) and B(ii) provide the detailed capital outturn position.

2. FINANCIAL IMPLICATIONS

2.1 There are no other financial implications outside of those presented in this report.

3. OTHER IMPLICATIONS AND RISKS

3.1 There are several contingent liabilities in the draft 2023/24 Statement of Accounts. Should the circumstances relating to these contingent liabilities change, the Constabulary may need to fund these liabilities in accordance with accounting standards. If the obligation becomes more certain, this will have a potential impact on the 2023/24 outturn position. The PCC will be informed of the impact on 2023/24 and 2024/25 in future budget monitoring reports.

ORIGINATOR CHECKLIST (MUST BE COMPLETED)	PLEASE STATE 'YES' OR 'NO'
Has legal advice been sought on this submission?	No
Has the PCC's Chief Finance Officer been consulted?	Yes
Have equality, diversity and human rights implications been considered including equality analysis, as appropriate?	No
Have human resource implications been considered?	No
Is the recommendation consistent with the objectives in the Police and Crime Plan?	Yes
Has consultation been undertaken with people or agencies likely to be affected by the recommendation?	Yes
Has communications advice been sought on areas of likely media interest and how they might be managed?	No
Have all relevant ethical factors been taken into consideration in developing this submission?	Yes

In relation to the above, please ensure that all relevant issues have been highlighted in the 'other implications and risks' section of the submission.

APPROVAL TO SUBMIT TO THE DECISION-MAKER (this approval is required only for submissions to the PCC).

Head of Commissioning and Governance on behalf of the Chief Executive

I am satisfied that relevant advice has been taken into account in the preparation of the report and that this is an appropriate request to be submitted to the PCC.



Signature:

Date: 05 May 2024

RESERVES SUMMARY										
PROJECTION OF RESERVES LEVELS:										
	General	Budget	Change	Capital Financing and Efficiency Investment Reserve	Specified Purposes Fund	Regional Partnership reserve	Crime and Disorder Reduction Reserve	PCC Reserve	Total	Safecam Reserve
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
31/03/2023 Actual	4,500	9,033	1,397	6,843	332	89	522	753	23,469	318
Proposed Changes 2023/24:										
Use of Reserves					(41)	(5)			(46)	(105)
Contribution to Reserves	100	2,925		700		22	36	27	3,810	309
31/03/2024 Forecast	4,600	11,958	1,397	7,543	291	105	558	780	27,233	522
Proposed Changes 2024/25:										
Use of Reserves				(2,378)					(2,378)	
Contribution to Reserves	285								285	
31/03/2025 Forecast	4,885	11,958	1,397	5,165	291	105	558	780	25,140	522
Proposed Changes 2025/26:										
Use of Reserves				(2,781)					(2,781)	
Contribution to Reserves	60								60	
31/03/2026 Forecast	4,945	11,958	1,397	2,384	291	105	558	780	22,419	522
Proposed Changes 2026/27:										
Use of Reserves				(2,784)					(2,784)	
Reallocation of reserves		(3,220)		3,220					0	
Contribution to Reserves	70								70	
31/03/2027 Forecast	5,015	8,738	1,397	2,820	291	105	558	780	19,705	522
Proposed Changes 2027/28:										
Use of Reserves				(1,844)					(1,844)	
Contribution to Reserves	70								70	
31/03/2028 Forecast	5,085	8,738	1,397	976	291	105	558	780	17,931	522

SUFFOLK ONLY									
PROJECT	Requested Slippage (22/23)	Budget (Table A)	Budget (Table B)	Current Budget (Slippage & Table A)	Outturn	Under/Over(-)	Table A Slippage	Table B Slippage	Approved Business Case
Estates									
Carbon Management	97,913	100,000	-	197,913	70,556	127,357	63,500	-	-
PHQ Site	-	-	128,605	-	67,255	(67,255)	-	-	-
Halesworth Server Room	-	-	-	-	(10,000)	10,000	-	-	-
Estates Downsizing - Stowmarket	-	-	-	-	5,071	(5,071)	-	-	-
Estates Downsizing - Sudbury	42,276	-	-	42,276	14,500	27,776	27,776	-	-
Estates Downsizing - Haverhill	-	-	-	-	-	-	-	-	-
Ipswich NE Accommodation - Rhodes House	141,686	44,000	-	185,686	205,309	(19,623)	-	-	-
Ipswich Town Centre SNT (Fire Station)	-	-	-	-	(1,325)	1,325	-	-	950,000
Martlesham PHQ - L&D Accommodation	270,382	-	-	270,382	237,708	32,675	-	-	-
Bury St Edmunds Car Park Extension	-	-	-	-	(17,392)	17,392	-	-	-
Sizewell C	-	-	100,000	-	-	-	-	100,000	-
SARC Improvements	-	-	700,000	-	15,000	(15,000)	-	685,000	-
Bury St Edmunds Welfare Accommodation Improvements	-	84,000	-	84,000	86,854	(2,854)	-	-	-
SALTO Renewals	-	10,000	-	10,000	-	10,000	10,000	-	-
	552,257	238,000	928,605	790,257	673,536	116,721	101,276	785,000	1,650,000
ICT									
ICT Replacements - Desktop Services	-	592,360	-	592,360	398,658	193,702	193,702	-	-
ICT Replacements - Communications	-	74,000	-	74,000	15,266	58,734	10,000	-	-
ANPR Vehicle Kit Refresh	50,000	50,000	-	100,000	59,072	40,928	10,000	-	-
	50,000	716,360	-	766,360	472,996	293,364	213,702	-	-
Equipment & Vehicles									
Athena	-	36,868	-	36,868	-	36,868	-	-	-
Cameras- Static/Dual lane/Fixed site	23,297	-	-	23,297	-	23,297	-	-	-
Bury PIC In cell Tech	-	-	-	-	4,809	(4,809)	-	-	-
Vehicle Replacements	168,138	1,313,000	-	1,481,138	1,430,926	50,212	35,822	-	-
	191,435	1,349,868	-	1,541,303	1,435,735	105,568	35,822	-	-
Grant & Additional Revenue Funding									
Drones	-	-	-	-	-	-	-	-	-
Suffolk Safecam Reserve - A134 Scheme	-	-	-	-	-	-	-	-	-
Computer Equipment Revenue Funded	-	40,271	-	40,271	40,271	-	-	-	-
Equipment Revenue Funded	-	29,576	-	29,576	29,576	-	-	-	-
Vehicles Revenue Funded	-	-	-	-	-	-	-	-	-
ANPR Camera Suffolk Drugs Fund	-	-	-	-	-	-	-	-	-
Sizewell C Vehicles and Equipment	-	458,443	-	458,443	458,443	-	-	-	-
Suffolk Safecam Reserve - Vehicles and Equipment	-	-	-	-	-	-	-	-	-
Brightwell Lakes Safety Cameras (Safecam) - Suffolk	-	118,961	-	118,961	118,961	-	-	-	-
	-	647,251	-	647,251	647,251	-	-	-	-
	793,692	2,951,479	928,605	3,745,171	3,229,518	515,653	350,800	785,000	1,650,000
Suffolk Capital Projects	793,692	2,951,479	928,605	3,745,171	3,229,518	515,653	350,800	785,000	
Suffolk Share of Joint Projects	829,832	1,777,201	1,553,157	2,607,032	1,996,446	610,586	365,805	347,826	
	1,623,524	4,728,680	2,481,762	6,352,203	5,225,965	1,126,239	716,605	1,132,826	
		8,833,966							

JOINT								
PROJECT	Requested Slippage (22/23)	Budget (Table A)	Budget (Table B)	Current Budget (Slippage & Table A)	Outturn	Under/Over(-)	Table A Slippage	Table B Slippage
ICT								
Joint ICT Replacements - Servers	527,908	1,782,179	-	2,310,087	1,563,719	746,368	155,000	-
ICT Replacements - Network	551,000	43,398	-	594,398	444,468	149,930	135,288	-
Microwave Refresh	23,616	31,000	-	54,616	26,474	28,142	23,565	-
ANPR Cameras	-	255,000	-	255,000	172,923	82,077	-	-
CCR Telephony	46,469	-	-	46,469	24,054	22,415	-	-
Genie/Clearcore	-	-	100,000	-	-	-	-	100,000
Video Conferencing	2,575	-	-	2,575	862	1,713	1,713	-
Digital Recording/Streaming	97,217	-	-	97,217	41,043	56,174	56,174	-
Mobile Device Replacement Programme	42,667	300,000	-	342,667	(10,800)	353,467	36,000	-
BWV Device Replacement Programme	11,952	166,095	-	178,047	71,522	106,525	30,000	-
Mobile Workflow (OPTIK)	121,031	120,535	-	241,566	50,469	191,097	66,866	-
DAMS (Digital Asset Management)	-	-	203,599	-	128,541	(128,541)	-	-
DFU Storage Expansion	-	587,698	573,302	587,698	576,345	11,353	-	-
Airwave Handset Replacement	-	-	-	-	189,991	(189,991)	-	-
ERP Upgrade Project	94,324	-	-	94,324	4,000	90,324	51,000	-
Sailpoint	41,393	-	-	41,393	-	41,393	41,393	-
OPAS OH Case Management System	-	-	-	-	-	-	-	-
DMS Upgrade	56,018	-	-	56,018	21,351	34,667	34,667	-
Skills Module	-	-	110,000	-	-	-	-	77,040
ESN	-	-	50,000	-	157,222	(157,222)	-	-
eRecruitment Oleo	104,687	-	-	104,687	63,252	41,435	41,435	-
E-PDR	31,000	-	-	31,000	2,737	28,263	9,000	-
Modern Workplace	-	-	145,200	-	-	-	-	-
Intranet Upgrade	50,000	-	-	50,000	48,000	2,000	-	-
MS Projects Server	-	56,448	23,552	56,448	50,822	5,626	-	-
CCR Smart STORM upgrade	-	-	-	-	58,000	(58,000)	-	-
Efficiency Initiatives Various	-	-	1,516,224	-	-	-	-	-
DAMS Back Record Conversion	-	-	64,847	-	-	-	-	57,109
CDG Phase 2 - Data Warehousing	-	75,000	-	75,000	15,493	59,507	59,507	-
Learning Management System (LMS)	-	-	-	-	80,000	(80,000)	-	-
Single Online Home (SOH)	-	-	234,561	-	-	-	-	-
Fingerprint Scanner Replacement	-	-	120,000	-	-	-	-	120,000
Equipment & Other								
Firearms Various	-	-	155,000	-	-	-	-	155,000
Forensic Services Cameras	29,421	-	-	29,421	3,822	25,599	12,000	-
Firearms Communications	72,000	-	-	72,000	135,899	(63,899)	-	-
PSU Training Premises	-	-	100,000	-	-	-	-	100,000
Forensic Case Management System	-	-	166,000	-	-	-	-	166,000
Grant & Additional Revenue Funding								
Computer Hardware Revenue Funded	-	14,461	-	14,461	14,461	-	-	-
Software Revenue Funded	-	14,280	-	14,280	14,280	-	-	-
Non Operational Equipment Revenue Funded	-	38,543	-	38,543	38,543	-	-	-
Operational Equipment Revenue Funded	-	10,863	-	10,863	10,863	-	-	-
IN CELL TECH - DTOA GRANT FUNDED	-	580,649	-	580,649	580,649	-	-	-
TOTAL	1,903,278	4,076,149	3,562,285	5,979,427	4,579,005	1,400,422	753,608	775,149
Joint Capital Projects Norfolk	1,073,446	2,298,948	2,009,128	3,372,395	2,582,558	789,836	387,802	427,323
Joint Capital Projects Suffolk	829,832	1,777,201	1,553,157	2,607,032	1,996,446	610,586	365,805	347,826
	1,903,278	4,076,149	3,562,285	5,979,427	4,579,005	1,400,422	753,608	775,149
		5,979,427						