West Yorkshire
Fire & Rescue Authority

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Agenda item: 06

Quarterly Financial Review

Finance and Resources Committee

Date:	17th July 2026
Submitted by:	Director of Finance and Procurement
Purpose:	To present a quarterly review of the financial position of the Authority
Recommendations:	a) That members note the content of the report b) That members approve capital slippage into 2026/27 and 2027/28
Summary:	The purpose of this report is to present an overview of the financial performance of the Authority in the first 3 months of the current financial year. The report deals with revenue and capital expenditure.

Local Government (Access to information) Act 1972

Exemption Category:	Nil
Contact Officer:	Alison Wood, Director of Finance and Procurement Alison.wood@westyorksfire.gov.uk 07500 075362
Background papers open to inspection:	Nil
Annexes:	Appendix A - Capital Slippage Appendix B – Capital Expenditure Appendix C – Investments as of the 24th of June 2026 Appendix D – Prudential Indicators

1. Introduction

1.1 Expenditure is monitored throughout the year against the approved revenue budget with reports presented to departments, budget holders and directors. A high-level summary report is presented to the Senior Leadership Team on a monthly basis. The purpose of the report is to monitor progress against the approved revenue budget; provide a forecast outturn for the financial year; provide an explanation of any major variations, and to show the impact of any variations on the revenue balances of the Authority.

2. Information

Revenue Budget Revision

2.1 When the revenue budget is approved an amount is included in contingencies for any budget increases/decreases that were not included within the original budget. Growth and savings included within the approved original budget which have yet to be expended or realised are included within the general contingency budget. The following paragraphs detail the movements to and from contingencies during the reporting period.

2.2 **Base Budget Review**

Since the budget was approved in February a number of budget adjustments between budget headings have been identified. Due to the time lapse of the budget being calculated in November and the start of the financial year in April, it is usual that there is some variance to the approved budget allocations.

2.3 **Employee Budgets**

The following adjustments have been identified within employee budgets:

a) <u>Wholetime Employees</u>

A reconciliation has been undertaken comparing wholetime workforce strength included in the base employee budget for 2026/27 against actual workforce strength at the 1/4/26.

The wholetime employee budget has been overstated by £0.279m due to the following two factors:

- There has been three unplanned employee resignations and an ill health retirement which were included in the ranks budget for 2026/27.

- A watch manager who was due to return from a career break in January 2026 submitted their resignation and did not return to West Yorkshire Fire and Rescue. The budget assumed that they would return to work.

The workforce plan is monitored closely on a monthly basis against actuals in post to that which is included within the budget, as such further adjustments maybe required during the course of the year.

b) Support Staff

The support staff salaries budget has been reduced by £0.186m, this is for the savings on posts that are vacant as of the 1st of April and are either in the process of being advertised or will be advertised at some point in the future. Some £0.126m of this saving is in respect of five business fire safety advisor posts whose recruitment will take place in September which is later than estimated.

c) Control staff

The control staff salary budget has been reduced by £0.120m which is for an over budget provision. It was assumed when the budget was calculated that all staff were being paid at the competent rate, however, there are eight control operators who are yet to qualify as an operator and as such receive a development rate of pay. Five of these trainees are expected to qualify in January 2027 and three will qualify in April 2027.

The employee budget reductions detailed above will be transferred to contingencies.

2.4 Non-Employee Budgets

A full budget review of all non-employee budgets was undertaken with the budget holders before the new budgets for 2026/27 were issued. During this process several virements between budget headings were required which are areas of over budget and under budget provision. These have had a zero effect on the overall budget position with the following exceptions.

a) Budget increases totalling £0.020m have been required for the general repairs and maintenance budget and a subscription for the control system which are due to an increase in price since the budget was set

b) Budget reductions totalling £0.046m which are spread over several budget headings which are a result of either a reduction in forecast expenditure or a budget overprovision.

The net effect is a net transfer to contingencies of £0.0024m.

2.5 Employee Contingency

Budgets for pay awards are held in the employee contingency budget until they are paid, this ensures that budget monitoring is not distorted.

A provision of 5% has been included in the Medium-Term Financial Plan for pay awards for all staff groups, this totals £3.721m and will be held in the employee contingency budget until the pay awards have been paid.

2.5 Firefighters Pay Award

As explained in the above paragraph there is a provision of 5% in the 2026/27 employees' budget for pay awards. The National Joint Council (NJC) made a pay offer to the Fire Brigades Union (FBU) on the 3rd of June of 3.8% and is currently out to its members with a recommendation to vote for acceptance.

Calculations have shown that the pay offer, if accepted, which is 1.2% less than budget provision, will save the Authority approximately £0.669m in 2026/27 and the full year effect in 2027/28 increase those savings to £0.892m per annum.

Unison, the green book union representative, has recommended that their offer of 3.3% is rejected and are currently balloting for industrial action.

2.7 **Contingency Budgets**

The table below summarises the current contingencies budgets position following the transfers outlined in sections 2.3 and 2.4:

	Opening Balance 1/4/26 £000's	Transfer to/from Contingencies £000's	Closing Balance 30/6/26 £000's
General Contingency	592	609	1,201
Employee Contingency	0	3,721	3,721
TOTAL CONTINGENCIES	**592**	**4,329**	**4,922**

3. Expenditure Monitoring

3.1 This report is based on expenditure to mid-June 2026 and includes the first three salary payments of 2026/27. The projected outturn is based on the current year's expenditure and is forecast to the end of the year based on previous expenditure profiles. Overall, the latest forecast indicates there will be an under spending of £0.144m in the current financial year.

3.2 Because the report includes only the first two full months of expenditure, the projected under and overspends are subject to variation as the year progresses. As in previous years a review of budgets will be undertaken in August/September in conjunction with budget holders to ascertain if any budgets can be transferred to contingencies during the year. This will be presented to members at Finance and Resources committee in October.

3.3 An improved budget monitoring report for managers was introduced in 2018/19 which highlights those areas of concern using a Red, Amber, Green (RAG) rating. For those budgets that are forecast to overspend or under spend a red "cross" will be inserted against the budget line and for those within 5% of budget, an amber mark will be inserted. For those budgets where there is either a red or amber indicator, the budget holder will be required to provide an explanation as to the reason for the projected overspend. This has brought increased accountability to budget holders and is reported to the Senior Leadership Team monthly.

3.4 The table below summarises the forecast with an explanation of the causes detailed below.

	Revenue Budget	Forecast	Variance
	£000s	£000s	£000s
Employees			
Wholetime	69,496	69,458	-38
On Call Firefighters	2,371	2,393	22
Control	2,493	2,480	-13
Support Staff	16,664	16,621	-43
Contingency Crews	162	160	-2
Employee Contingency	3,721	3,721	0
Pensions	1,600	1,600	0
Training	1,852	1,844	-8
Other Employee	706	690	-16
TOTAL	99,065	98,967	-98
Premises	6,005	6,023	18
Transport	2,452	2,438	-14
Supplies and Services	8,648	8,605	-43
Contingency - General	1,201	1,201	0
Support Services	420	420	0
Capital Charges	8,286	8,286	0
Income	-2,909	-2,916	-7
Net Expenditure	123,168	123,024	-144

Due to the detailed review of budgets outlined in section 2.2, there are minimal variances between budgets and budget forecasts.

An explanation of the variances over £20,000 is explained below:

3.5 **Employees** -£98,000

Whole Time Firefighters -£38,000

There is currently a forecast underspending of £38,000 in whole time fire fighter employee budgets. This forecast underspend is due to the variance in the wholetime workforce strength from that budgeted to the actual strength on the 1st of June. It was budgeted that wholetime strength would be 8.8 over establishment and the actual is 4.8 over establishment.

The wholetime firefighters' budget is subject to variation during the year, as such the workforce plan is monitored closely on a monthly basis against actuals in post to that included within the budget.

On Call Firefighters £22,000

There is a forecast overspend of £22,000 on on-call firefighters' turnout and attendance payments. Expenditure is dependent on activity and as such subject to variation during the year. This budget is monitored closely, and a budget adjustment may be required later in the financial year.

Support Staff -£43,000

There is a projected under spend on support staff which is due to posts that are vacant and are currently being advertised. This excludes the reductions in budget detailed in section 2.2. There are currently three posts that are currently out to advert or at the interview stage and four posts that have been appointed but are subject to pre-employments checks and start dates. The budget for posts that were vacant on the 1st of April 2026 and have yet to be advertised are held in the general contingency budget, so as not to distort budget monitoring.

3.6 **Supplies and Services** - £43,000

The net underspend is spread over a number of budget headings within supplies and services. There is a small forecast underspend on equipment repairs, clothing, phones, radio licencing, and subscriptions which has been offset by overspends on ICT maintenance and support and operational equipment. These areas of expense are closely monitored, and some budget adjustments may be identified during the financial year.

4. Impact on Revenue Balances

4.1 The projected under spending will have the effect of increasing usable reserves which is detailed in the table below:

Description	Usable Reserves £000's
Opening Balance 1/4/26	
General Fund	5,700
Earmarked Reserves	30,541
Forecast use of reserves in 2026/27	-2,340
Impact of forecast	144
Forecast Usable Reserves at 31/3/2027	**34,045**

5. Strategic Financial Overview

5.1 The current economic climate remains uncertain, although inflation has reduced from the very high levels seen in recent years there is still the ongoing uncertainty in the middle east which is forecast to have an upward pressure on inflation by the end of the year.

The latest Consumer Prices Index (CPI) inflation rate was 2.8% in May 2026, no change from the previous month, which is closer to the Bank of England's 2% target but it still means prices are rising.

The Bank of England base rate is currently 3.75%. Forecasts suggest inflation may rise slightly again later in 2026 before easing back over time, while interest rates are expected to remain around current levels in the short term and then fall gradually during 2027 if inflation continues to improve.
For the Authority, this means some costs may remain under pressure, particularly energy, supplies and contracts, although higher interest rates also continue to support investment income on cash balances.

5.2 Following the four yearly actuarial review of the fire fighters pension scheme by the Government Actuary Department (GAD), new employer pension contribution rates will be set. These will take effect from the 1st of April 2027. Early indications expect a reduction of between 6 and 8% in employers' rates. We currently receive an annual government grant totalling £2.97m which compensates the authority for the rise in employer contribution rates from April 2024. This covers approximately 79% of the additional cost. It is expected that because of the reduction in the employer contribution rate from April 2027 this grant will be reduced accordingly. It is thus expected that the net effect on the Medium-Term Financial Plan will be negligible.

5.3 As part of the three-year financial settlement, the government has committed to a comprehensive review of the current fire funding formula ahead of the next Spending Review. Although the government updated the existing relative needs formula with 2021 census data and up to date population figures for the current settlement, the methodology that underpins the formula has not been reviewed since 2013.
MHCLG are undertaking a programme of sector engagement workshops to better understand the sectors perspectives on risk, demand and funding priorities and to identify potential implications of changes to the formula on operational and strategic planning.
Both the Chief Fire Officer and the Director of Finance and Procurement will attend these sector engagement workshops.

6. Contact Procedure Rules

6.1 A requirement of the Authority's constitution, approved at Full Authority in February 2021, is to report to Finance and Resources Committee the approval of waivers to the Contract Procedure Rules over £75,000.

Up to the end of June 2026, the following two waivers to exemptions have been agreed:

- The Director of Support Service has approved a five-year contract for the supply of goods and services from Scania Leeds totalling £0.400m (£0.080m per annum). The front-line appliance fleet transferred to Scania chassis from October 2025, with recall, parts supply and programming provided by Scania Leeds. Future spend is anticipated to be for spare parts to meet expected wear and tear, annual programming of software updates, and repairs to control systems which the service does not have access to. WYFRS will continue to source parts from other suppliers where it does not impact on vehicle warranty and will continue to provide labour for all planned servicing. The exemption recognises that no alternative supplier of some original Scania parts can be found locally and that to enter into a formal supply contract into exclusive use of Scania parts for all repairs would not deliver best value.

- The Director of Service Support has approved a five-year contract for the supply of goods and services from Crossroads Truck and Bus totalling £0.385m (£0.077m per annum). As explained above, the front-line appliance fleet transferred to Scania chassis from October 2025, but several driving school and training centre appliances remain on Volvo chassis. Future spend is anticipated for spare parts to meet expected wear and tear and these original parts are supplied through Volvo, the local agent being Crossroads Truck and Bus. No alternative local supplier of Volvo parts can be found locally. A formal parts supply contract would lock the service into sourcing all parts through Volvo which would not provide best value for money as alternative suppliers are used for non-warranty work.

7. Capital Expenditure Monitoring

At its meeting on the 26th of February 2026 the Authority approved a five-year capital programme of £82.697m which includes £13.826m of new schemes in 2026/27.

Revised capital plan 2026/27

7.1 **Slipped Schemes into 2026/27**

The nature of major capital schemes means that expenditure often straddles a number of financial years, particularly in the case of major building schemes and projects that require a lengthy procurement process. As part of the closure of the 2025/26 accounts, expenditure on capital schemes is reviewed and schemes that are committed but not completed are slipped into the following year's capital plan.

The value of schemes which have been slipped from 2025/26 into the 2026/27 capital plan is £2.421m. Almost 50% of this slippage totalling £1.088m relates to the three largest capital schemes included in the 2025/26 capital plan: the retention payment on the redevelopment of FSHQ, the rebuild of Keighley fire station and the commencement of the major refurbishment of Huddersfield fire station.

7.2 **Schemes to Slip into 2027/28**

Following a review of capital schemes with finance and budget holders the following schemes need to be slipped either wholly or partially into 2027/28:

a) The commencement of the rebuild of the Multi-Purpose Training Centre (MPTC) totalling £4.95m. Although a detailed feasibility will be undertaken in 2026/27 to ascertain the requirements of a new MPTC, the actual commencement of the scheme will not take place until 2027/28. The feasibility study will explore options for a modern, fit for purpose live fire training facility considering environmental impact, ventilation performance and contaminant exposure risks.

b) Although the major refurbishment of Huddersfield Fire Station is expected to commence in early 2027, the capital budget will not be fully spent in this financial year. As a result, £2.951m of this scheme needs slipping into 2027/28.

c) Although the refurbishment of both Leeds and Hunslet Fire Station will commence this year they will not be completed until the next financial year. A total of £1.740m needs slipping into 2027/28.

d) The replacement of breathing apparatus (BA) sets and BA ancillary equipment need slipping into 2026/27 which totals £1.112m. The purchase of this equipment is going to be a joint purchase with South Yorkshire Fire and Rescue. Due to the need for a detailed tender specification and extensive evaluation and selection process the cost will not be realised until 2027/28.

A detailed list of capital slippage is in Appendix A.

7.3 **Capital Payments 2026/27**

The actual capital payments to date total £0.215m which represents 1.51% of the revised capital plan. If commitments are included in this, the actual expenditure to date is £10.840m which equates to 76.17% of the capital plan.
Due to the procurement process for capital schemes, a large proportion of capital expenditure occurs in the latter part of the financial year.

As with revenue budget monitoring a RAG rating system has been introduced to capital budget monitoring which will improve accountability of capital scheme managers.

A summary of expenditure to date against each individual scheme which includes slipped schemes detailed in 7.1 and 7.2 is attached to this report in Appendix B.

7.4 **Management Board Approvals**

At the Authority AGM in 2010, Management Board was given delegated power to approve individual virement between capital schemes of up to £100,000. Details of any approvals will be reported to committee throughout the year as part of this report.

Under financial procedures 3.11 the Management Board can approve expenditure on schemes in the approved capital plan up to an amount of £100,000 along with a requirement to report these approvals to the Finance and Resources Committee.

In this financial year, the Management Board have approved new schemes totalling £0.162m and one virement which are shown in the table below:

Schemes Approved by Management Board

Date	Directorate	Scheme	Approval £	Virement £
26/03/2025	People and Culture	Replacement of Dumbbells	34,400	
02/04/2025	Service Delivery	Foam Branches & Ancilliary equipment		-45,000
02/04/2025	Service Delivery	Foam		45,000
02/04/2025	Service Delivery	Drones	13,500	
02/04/2025	Service Delivery	BA Masks	19,000	
02/04/2025	Service Delivery	BA Cleaning	65,000	
02/04/2025	Service Delivery	Gas Tight Suits	11,500	
02/04/2025	Service Delivery	Powerboat Engines	37,500	
02/04/2025	Service Delivery	Water Rescue Equipment	15,000	
			161,500	**0**

7.5 **Capital Receipts**

Capital receipts expected in 2026/27 will be for the sale of appliances which exceed £10,000 and the sale of the Service Delivery Centre at Bramley. In accordance with the CIPFA accounting code all capital receipts are used to fund capital expenditure.

8. Treasury Management

8.1 The Authority approved its Treasury Management Strategy on the 26th of February 2026 in accordance with the CIPFA Code of Practice on Treasury Management. As per the 2021 CIPFA Prudential Code for Capital Finance in Local Authorities a requirement was introduced in 2023/24 that quarterly monitoring information is provided on prudential indicators. The indicators are required to assist members understand and evaluate the prudence and affordability of the Authority's capital expenditure plans and borrowing and investments plan undertaken in support of this.

The Prudential Indicators are detailed in Appendix D

8.2 The Authority has a £2m Lenders Option Borrowers Option (LOBO) loan which it took out in 2006 at an annual interest rate of 3.58%. Under the terms of the loan, the provider, Dexia, can at intervals of every 5 years, raise the rate of interest which the Authority either must accept or if not, they must repay the loan. In mid-May, the Authority received notice from Dexia that the rate of interest would be rising to 6.88%, which is the first time Dexia has exercised the option to raise the interest rate since the loan was taken out.

Due to the positive cash flow position, the Director of Finance and Procurement took the decision to repay the loan rather than tie the Authority into paying the higher rate of interest for a minimum of the next 5 years. The repayment of the £2m had already been factored into the treasury management budget for 2026/27.

8.3 In the current financial year, treasury management activity has been limited to investments. The table in Appendix C shows the Authority currently has total investments on the 24th of June of £19.539m split between six counter parties with rates of interest receivable between 3.72% and 4.30%. This will increase further at the end of July when the Authority receives an estimated £31m in pension Top Up Grant.

9. Debtors

9.1 The Authority receives income for services provided; these include special services, lift rescues, fire safety certificates, and licences for telecom masts on premises. In most cases the services provided are a result of an emergency which means that it is not possible to raise a charge in advance of the service and consequently debtor accounts are raised.

9.2 The level of outstanding debt owed to the Authority to the end of June 2026 is £422,696 which can be profiled as follows:

Less than 60 days -	£ 159,682
Greater than 60 days -	£ 263,014

9.3 The procedure for issuing accounts and debt collection is provided by Kirklees Council under a Service Level Agreement. A summary of the procedure for collecting outstanding debt is detailed below:

21 days	first reminder letter
28 days	second reminder letter
35 days	instigation of debt recovery system

As detailed above, there is currently £109,297 of debt which is at the recovery stage. However, previous experience suggests that the Authority will recover all the outstanding debts.

9.4 In accordance with financial procedure rules, the total amount of debts written off under delegated authority should be reported annually to Finance and Resources Committee. At the end of the financial year 2025/26, the Director of Finance and Procurement authorised the writing off of £11,921, some £7,003 of this was in relation to one historic debt, the courts have attempted to recover this debt with no success. Before debt is written off, all attempts to recover the money is taken and debt is only written off as a last resort.

10. Creditors

10.1 The Authority is required to pay all non disputed invoices within 28 days of receipt.In the first 3 months of the current financial year the Authority has received 2,270 invoices and paid 98% of them within 28 days, of which 75% were autopaid.

11. Financial Implications

11.1 These are included within the main body of the report.

12. Legal Implications

12.1 The Monitoring Officer has considered this report and is satisfied it is presented in compliance with the Authority's Constitution.

13. Human Resource and Diversity Implications

13.1 There are no human resource and diversity implications.

14. Equality Impact Assessment

14.1 Are the recommendations within this report subject to Equality Impact Assessment as outlined in the EIA guidance? No

15. Health, Safety and Wellbeing Implications

15.1 There are no health, safety, and wellbeing implications.

16. Environmental Implications

16.1 There are no environmental implications.

17. Risk Management Implications

17.1 There are no risk management implications.

18. Duty to Collaborate Implications (Police and Crime Act 2017)

There is no duty to collaborate implications.

19. Your Fire and Rescue Service Priorities

19.1 This report links with the Community Risk Management Plan 2025-28 strategic priorities below:

- Use resources in an innovative, sustainable, and efficient manner to maximise value for money.

20. Conclusions

20.1 This report identifies that the Authority is currently forecast to under spend its revenue budget in 2026/27 by £0144m. A review of budgets was undertaken at the start of the financial year which resulted in the transfer of £0.609m into contingencies.

20.2 Prior to October F&R committee both the capital plan and the revenue budget will be reviewed, and a revised capital plan and revenue budget will be presented to members for approval if required.

Appendix A

Directorate	Department	Scheme	Original Capital Plan 2025/26 £	Slippage into 2026/27 £
Service Support	Logistics	Welfare Vehicles	230,000	73,000
Service Support	DDaT	PC refresh	210,000	75,789
Service Support	DDaT	WiFi Refresh	100,000	100,000
Service Support	DDaT	Building Risk Database	90,000	13,800
Service Support	Property	Bingley - Upgrade works	167,706	114,543
Service Support	Property	Hunslet Refurbishment	125,000	125,000
Service Support	Property	Bradford F/S Dorms & Showers	445,871	20,904
Service Support	Property	Illingworth	100,000	100,000
Service Support	Property	Rastrick ventilation	70,936	70,086
Service Support	Property	Boiler Replacement Schemes	250,000	92,142
Service Delivery	Property	Leeds Refurbishment	80,000	80,000
Service Delivery	Property	Fairweather Green Refurbishment	150,000	127,702
Service Delivery	Property	Keighley	1,949,680	352,544
Service Delivery	Property	Huddersfield Station	550,000	500,998
Service Delivery	Property	FSHQ Offices/Training Arena	880,788	234,878
Service Delivery	Property	Rawdon - Facilities upgrade	429,972	8,888
Service Delivery	Property	Otley - Showers	100,643	35,467
Service Delivery	Property	EV Charging points	300,000	37,160
Service Delivery	Property	LED Lighting	200,000	96,487
Service Delivery	Operations	Multi role PPE	135,240	14,988
Service Delivery	Operations	Lockers	48,322	38,330
Service Delivery	Operations	Trauma bag replacement	40,000	39,511
Service Delivery	Operations	BA Mask Comms	19,000	9,052
Service Delivery	Operations	Hydrants	450,000	60,000
TOTAL			**£7,123,158**	**£2,421,269**

Directorate	Scheme	Capital Plan 2026/27 £	Slippage into 2027/28 £	Additions to Plan	Removal from Plan	Revised Plan 2026/27 £
Service Support	MPTC Rebuild	4,950,000	4,950,000			0
Service Support	Huddersfield Major Refurbishment	2,950,998	2,350,998			600,000
Service Support	Leeds Refurbishment	1,230,000	880,000			350,000
Service Support	Hunslet Refurbishment	1,625,000	860,000			765,000
Service Delivery	Breathing Apparatus Sets	837,000	837,000			0
Service Delivery	Breathing Apparatus Ancilliary Equipment	275,000	275,000			0
TOTAL		**£11,867,998**	**£10,152,998**	**£0**	**£0**	**£1,715,000**

Appendix B

Department	Capital Plan 2026/27				Adjustments to the Capital Plan in 2026/27					Capital Expenditure 2026/27			
	Capital Bids 2026/27	Agreed Slippage into 2026/27 from budget reviews in 2025/26	Slippage b/f at year end from 2025/26	Total Capital Plan 2026/27	Removal from Plan	Virement	Increase to Capital Plan	Slippage c/f	Revised Capital Plan 2026/27	Actual expenditure incurred to date	Forecast Expenditure	Total Expected Expenditure in 26/27	Forecast over / (under) spend
Property Services	9,245,000	5,269,957	1,996,799	**16,511,756**	0	0	0	(9,040,998)	**7,470,758**	43,429	5,005,408	5,048,837	**(2,421,921)**
DDaT	1,251,700	70,000	189,589	**1,511,289**	0	0	0	0	**1,511,289**	15,735	1,215,948	1,231,683	**(279,606)**
Training Centre	59,841	0	0	**59,841**	0	0	0	0	**59,841**	0	59,841	59,841	**0**
Logistics	866,000	412,945	73,000	**1,351,945**	0	0	0	0	**1,351,945**	68,785	1,219,002	1,287,787	**(64,158)**
OHSU	20,000	0	0	**20,000**	0	0	0	0	**20,000**	0	20,000	20,000	**0**
Operations	1,156,500	2,385,755	161,881	**3,704,136**	0	0	0	(1,112,000)	**2,592,136**	43,088	2,294,350	2,337,438	**(254,698)**
Fire Prevention	426,534	0	0	**426,534**	0	0	0	0	**426,534**	44,265	382,269	426,534	**0**
Finance	800,000	0	0	**800,000**	0	0	0	0	**800,000**	0	428,312	428,312	**(371,688)**
	13,825,575	**8,138,657**	**2,421,269**	**24,385,501**	**0**	**0**	**0**	**(10,152,998)**	**14,232,503**	**215,302**	**10,625,130**	**10,840,432**	**(3,392,071)**

Capital Budget Monitoring 2026/27
Service Support - Property

Details of Scheme	Year	Capital Plan 2026/27: Agreed Slippage into 2026/27 from budget reviews in 2025/26	Capital Plan 2026/27: Slippage b/f at year end from 2025/26	Capital Plan 2026/27: Capital Bids 2026/27	Capital Plan 2026/27: Total Capital Plan 2026/27	Adjustments to the Capital Plan in 2026/27: Removal from Plan	Adjustments: Virement	Adjustments: Increase to Capital Plan	Adjustments: Slippage c/f	Adjustments: Revised Capital Plan 2026/27	Capital Expenditure 2026/27: Actual expenditure incurred to date	Capital Expenditure 2026/27: Forecast Expenditure	Capital Expenditure 2026/27: Total Expected Expenditure in 26/27	Capital Expenditure 2026/27: Forecast over / (under) spend
2026/27 Boiler Upgrades	2026/27	0	0	400,000	**400,000**	0	0	0	0	**400,000**	0	268,000	268,000	**(132,000)**
2026/27 EV Charging Points	2026/27	0	0	300,000	**300,000**	0	0	0	0	**300,000**	0	201,000	201,000	**(99,000)**
2026/27 Appliance Bay Doors	2026/27	0	0	400,000	**400,000**	0	0	0	0	**400,000**	0	268,000	268,000	**(132,000)**
2026/27 Fairweather Green Refurbishment	2026/27	450,000	127,702	600,000	**1,177,702**	0	0	0	0	**1,177,702**	12,000	789,060	801,060	**(376,642)**
2026/27 Leeds Refurbishment	2026/27	400,000	80,000	750,000	**1,230,000**	0	0	0	(880,000)	**350,000**	0	234,500	234,500	**(115,500)**
2026/27 BEMS Upgrades	2026/27	0	0	100,000	**100,000**	0	0	0	0	**100,000**	0	67,000	67,000	**(33,000)**
2026/27 Wakefield Fuel Tank	2026/27	0	0	30,000	**30,000**	0	0	0	0	**30,000**	0	20,100	20,100	**(9,900)**
2026/27 Solar Installations	2026/27	0	0	250,000	**250,000**	0	0	0	0	**250,000**	0	167,500	167,500	**(82,500)**
2026/27 Fire Door and Fire Compartmentation Upgrades	2026/27	0	0	225,000	**225,000**	0	0	0	0	**225,000**	0	150,750	150,750	**(74,250)**
2026/27 Hunslet Refurbishment	2026/27	35,000	0	0	**35,000**	0	0	0	0	**35,000**	0	23,450	23,450	**(11,550)**
2026/27 Hunslet Fire Station	2026/27	1,000,000	125,000	500,000	**1,625,000**	0	0	0	(860,000)	**765,000**	0	512,550	512,550	**(252,450)**
2026/27 Morley Fire Station Welfare Upgrades	2026/27	0	0	350,000	**350,000**	0	0	0	0	**350,000**	0	234,500	234,500	**(115,500)**
2026/27 Transport Workshop Floor Replacement	2026/27	0	0	90,000	**90,000**	0	0	0	0	**90,000**	0	60,300	60,300	**(29,700)**
2026/27 Property Capital Plan	2026/27	0	0	4,950,000	**4,950,000**	0	0	0	(4,950,000)	**0**	0	0	0	**0**
2026/27 LED Lighting Upgrades	2026/27	0	0	300,000	**300,000**	0	0	0	0	**300,000**	0	201,000	201,000	**(99,000)**
2024/25 Illingworth	2024/25	774,957	100,000	0	**874,957**	0	0	0	0	**874,957**	0	586,221	586,221	**(288,736)**
2025/26 Ilkley Fire Station Refurbishment	2025/26	160,000	0	0	**160,000**	0	0	0	0	**160,000**	0	107,200	107,200	**(52,800)**
2025/26 Huddersfield Station	2025/26	2,450,000	500,998	0	**2,950,998**	0	0	0	(2,350,998)	**600,000**	0	402,000	402,000	**(198,000)**
Bingley - Upgrade works		0	114,543	0	**114,543**	0	0	0	0	**114,543**	21,454	76,744	98,198	**(16,345)**
2024/25 Rastrick ventilation	2024/25	0	70,086	0	**70,086**	0	0	0	0	**70,086**	8,169	46,958	55,127	**(14,959)**
2025/26 Boiler Replacement Schemes	2025/26	0	92,142	0	**92,142**	0	0	0	0	**92,142**	0	61,735	61,735	**(30,407)**
Keighley		0	352,544	0	**352,544**	0	0	0	0	**352,544**	1,615	236,204	237,819	**(114,725)**
FSHQ Offices/Training Arena		0	234,878	0	**234,878**	0	0	0	0	**234,878**	5,721	157,368	163,089	**(71,789)**
2025/26 EV Charging points	2025/26	0	37,160	0	**37,160**	0	0	0	0	**37,160**	0	24,897	24,897	**(12,263)**
2025/26 LED Lighting	2025/26	0	96,487	0	**96,487**	0	0	0	0	**96,487**	0	64,646	64,646	**(31,841)**
24/25 EV Chargers	2024/25	0	0	0	**0**	0	0	0	0	**0**	(16,474)	0	(16,474)	**(16,474)**
ONLY												0		
2024/25 Bradford F/S Dorms & Showers	2024/25	0	20,904	0	**20,904**	0	0	0	0	**20,904**	10,944	14,006	24,950	**4,046**
Rawdon - Facilities upgrade		0	8,888	0	**8,888**	0	0	0	0	**8,888**	0	5,955	5,955	**(2,933)**
Otley - Showers		0	35,467	0	**35,467**	0	0	0	0	**35,467**	0	23,763	23,763	**(11,704)**
		5,269,957	**1,996,799**	**9,245,000**	**16,511,756**	**0**	**0**	**0**	**(9,040,998)**	**7,470,758**	**43,429**	**5,005,408**	**5,048,837**	**(2,421,921)**

Capital Budget Monitoring 2026/27
Service Support - DDaT

Details of Scheme	Year	Capital Plan 2026/27				Adjustments to the Capital Plan in 2026/27					Capital Expenditure 2026/27			
		Agreed Slippage into 2026/27 from budget reviews in 2025/26	Slippage b/f at year end from 2025/26	Capital Bids 2026/27	Total Capital Plan 2026/27	Removal from Plan	Virement	Increase to Capital Plan	Slippage c/f	Revised Capital Plan 2026/27	Actual expenditure incurred to date	Forecast Expenditure	Total Expected Expenditure in 26/27	Forecast over / (under) spend
2026/27 MDT Hardware Refresh	2026/27	0	0	140000	**140,000**	0	0	0	0	**140,000**	0	113,826	**113,826**	**(26,174)**
2026/27 Community Room AV	2026/27	0	0	125,000	**125,000**	0	0	0	0	**125,000**	0	101,630	**101,630**	**(23,370)**
2026/27 GPS repeaters on station	2026/27	0	0	80,000	**80,000**	0	0	0	0	**80,000**	0	65,043	**65,043**	**(14,957)**
2026/27 VoIP Server refresh	2026/27	0	0	200,000	**200,000**	0	0	0	0	**200,000**	0	162,608	**162,608**	**(37,392)**
2026/27 Multimedia storage	2026/27	0	0	170,000	**170,000**	0	0	0	0	**170,000**	0	138,217	**138,217**	**(31,783)**
2026/27 MDT Use Expansion	2026/27	0	0	215,000	**215,000**	0	0	0	0	**215,000**	0	174,804	**174,804**	**(40,196)**
2026/27 PC rolling refresh	2026/27	0	0	218,000	**218,000**	0	0	0	0	**218,000**	0	177,243	**177,243**	**(40,757)**
2026/27 HQ Data Centre Improvements	2026/27	0	0	25,000	**25,000**	0	0	0	0	**25,000**	0	20,326	**20,326**	**(4,674)**
2026/27 apprenticeships and training laptops	2026/27	0	0	12,160	**12,160**	0	0	0	0	**12,160**	0	9,887	**9,887**	**(2,273)**
2025/26 People Digital Programme	2025/26	0	0	66,540	**66,540**	0	0	0	0	**66,540**	0	54,100	**54,100**	**(12,440)**
2025/26 Competency Dashboard System	2025/26	70,000	0	0	**70,000**	0	0	0	0	**70,000**	0	56,913	**56,913**	**(13,087)**
2025/26 PC refresh	2025/26	0	75,789	0	**75,789**	0	0	0	0	**75,789**	0	61,620	**61,620**	**(14,169)**
2025/26 WiFi Refresh	2025/26	0	100,000	0	**100,000**	0	0	0	0	**100,000**	0	81,304	**81,304**	**(18,696)**
2025/26 Building Risk Database	2025/26	0	13,800	0	**13,800**	0	0	0	0	**13,800**	15,087	(1,046)	**14,041**	**241**
MDT Software	2023/24	0		0	**0**	0	0	0	0	**0**	0	0	0	**0**
Data Transfer centre		0	0	0	**0**	0	0	0	0	**0**	648	(527)	**121**	**121**
		70,000	**189,589**	**1,251,700**	**1,511,289**	**0**	**0**	**0**	**0**	**1,511,289**	**15,735**	**1,215,948**	**1,231,683**	**(279,606)**

Capital Budget Monitoring 2026/27
Service Support - Training Centre

Details of Scheme	Year	Capital Plan 2026/27				Adjustments to the Capital Plan in 2026/27					Capital Expenditure 2026/27			
		Agreed Slippage into 2026/27 from budget reviews in 2025/26	Slippage b/f at year end from 2025/26	Capital Bids 2026/27	Total Capital Plan 2026/27	Removal from Plan	Virement	Increase to Capital Plan	Slippage c/f	Revised Capital Plan 2026/27	Actual expenditure incurred to date	Forecast Expenditure	Total Expected Expenditure in 26/27	Forecast over / (under) spend
2026/27 Competency System Integration	2026/27	0	0	11,841	**11,841**	0	0	0	0	**11,841**	0	11,841	11,841	**0**
2026/27 BA Dräger Set Washer and Installation	2026/27	0	0	48,000	**48,000**	0	0	0	0	**48,000**	0	48,000	48,000	**0**
		0	**0**	**59,841**	**59,841**	**0**	**0**	**0**	**0**	**59,841**	**0**	**59,841**	**59,841**	**0**

Capital Budget Monitoring 2026/27
Service Support - Logistics

Details of Scheme	Year	Capital Plan 2026/27: Agreed Slippage into 2026/27 from budget reviews in 2025/26	Capital Plan 2026/27: Slippage b/f at year end from 2025/26	Capital Plan 2026/27: Capital Bids 2026/27	Capital Plan 2026/27: Total Capital Plan 2026/27	Adjustments to the Capital Plan in 2026/27: Removal from Plan	Adjustments to the Capital Plan in 2026/27: Virement	Adjustments to the Capital Plan in 2026/27: Increase to Capital Plan	Adjustments to the Capital Plan in 2026/27: Slippage c/f	Adjustments to the Capital Plan in 2026/27: Revised Capital Plan 2026/27	Capital Expenditure 2026/27: Actual expenditure incurred to date	Capital Expenditure 2026/27: Forecast Expenditure	Capital Expenditure 2026/27: Total Expected Expenditure in 26/27	Capital Expenditure 2026/27: Forecast over / (under) spend
2026/27 Logistics Support Tail-lift Vans	2026/27	0	0	170000	**170,000**	0	0	0	0	**170,000**	0	161,500	**161,500**	**(8,500)**
2026/27 Command Unit	2026/27	0	0	150,000	**150,000**	0	0	0	0	**150,000**	0	142,500	**142,500**	**(7,500)**
2026/27 Flood Response Vehicles (Water Rescue vehicles x 2)	2026/27	0	0	205,000	**205,000**	0	0	0	0	**205,000**	0	194,750	**194,750**	**(10,250)**
2026/27 Welfare Trailers	2026/27	0	0	143,500	**143,500**	0	0	0	0	**143,500**	7,305	129,385	**136,690**	**(6,810)**
2026/27 Ladder Replacements	2026/27	0	0	41,000	**41,000**	0	0	0	0	**41,000**	33,741	6,896	**40,637**	**(363)**
2026/27 Station Washing Machines	2026/27	0	0	50,000	**50,000**	0	0	0	0	**50,000**	0	47,500	**47,500**	**(2,500)**
2026/27 Transport Vehicle Column Lifts	2026/27	0	0	30,750	**30,750**	0	0	0	0	**30,750**	0	29,213	**29,213**	**(1,538)**
2026/27 Vehicle mounted tyre inflation system	2026/27	0	0	45,000	**45,000**	0	0	0	0	**45,000**	0	42,750	**42,750**	**(2,250)**
2026/27 Spare Appliance Ladder Gantry	2026/27	0	0	30,750	**30,750**	0	0	0	0	**30,750**	0	29,213	**29,213**	**(1,538)**
USAR Vans	2024/25	335,000	0	0	**335,000**	0	0	0	0	**335,000**	0	318,250	**318,250**	**(16,750)**
2025/26 Firefighter Structural PPE	2025/26	0	0	0	**0**	0	0	0	0	**0**	27,739	(26,352)	**1,387**	**1,387**
Welfare Vehicles	2022/23	0	73,000	0	**73,000**	0	0	0	0	**73,000**	0	69,350	**69,350**	**(3,650)**
2025/26 Undress Uniform	2025/26	77,945	0	0	**77,945**	0	0	0	0	**77,945**	0	74,048	**74,048**	**(3,897)**
		412,945	**73,000**	**866,000**	**1,351,945**	**0**	**0**	**0**	**0**	**1,351,945**	**68,785**	**1,219,002**	**1,287,787**	**(64,158)**

Capital Budget Monitoring 2026/27
People and Culture - OHSU

Details of Scheme	Year	Capital Plan 2026/27: Agreed Slippage into 2026/27 from budget reviews in 2025/26	Capital Plan 2026/27: Slippage b/f at year end from 2025/26	Capital Plan 2026/27: Capital Bids 2026/27	Capital Plan 2026/27: Total Capital Plan 2026/27	Adjustments to the Capital Plan in 2026/27: Removal from Plan	Adjustments to the Capital Plan in 2026/27: Virement	Adjustments to the Capital Plan in 2026/27: Increase to Capital Plan	Adjustments to the Capital Plan in 2026/27: Slippage c/f	Adjustments to the Capital Plan in 2026/27: Revised Capital Plan 2026/27	Capital Expenditure 2026/27: Actual expenditure incurred to date	Capital Expenditure 2026/27: Forecast Expenditure	Capital Expenditure 2026/27: Total Expected Expenditure in 26/27	Capital Expenditure 2026/27: Forecast over / (under) spend
2026/27 Occupational Health Database	2026/27	0	0	20,000	**20,000**	0	0	0	0	**20,000**	0	20,000	20,000	**0**
		0	**0**	**20,000**	**20,000**	**0**	**0**	**0**	**0**	**20,000**	**0**	**20,000**	**20,000**	**0**

Capital Budget Monitoring 2026/27
Service Delivery - Operations

Details of Scheme	Year	Capital Plan 2026/27				Adjustments to the Capital Plan in 2026/27					Capital Expenditure 2026/27			
		Agreed Slippage into 2026/27 from budget reviews in 2025/26	**Slippage b/f at year end from 2025/26**	**Capital Bids 2026/27**	**Total Capital Plan 2026/27**	**Removal from Plan**	**Virement**	**Increase to Capital Plan**	**Slippage c/f**	**Revised Capital Plan 2026/27**	**Actual expenditure incurred to date**	**Forecast Expenditure**	**Total Expected Expenditure in 26/27**	**Forecast over / (under) spend**
2026/27 Replacement of Gas Tight Suits	2026/27	0	0	11,500	**11,500**	0	0	0	0	**11,500**	0	10,351	10,351	**(1,149)**
2026/27 Hose & Hosereels	2026/27	0	0	70,000	**70,000**	0	0	0	0	**70,000**	0	63,006	63,006	**(6,994)**
2026/27 Hydrants	2026/27	0	0	400,000	**400,000**	0	0	0	0	**400,000**	36,840	326,873	363,713	**(36,287)**
2026/27 Face Fit Testing Machine	2026/27	0	0	15,000	**15,000**	0	0	0	0	**15,000**	0	13,501	13,501	**(1,499)**
2026/27 RADOS Kit	2026/27	0	0	350,000	**350,000**	0	0	0	0	**350,000**	0	315,028	315,028	**(34,972)**
2026/27 USAR PPE	2026/27	0	0	25,000	**25,000**	0	0	0	0	**25,000**	0	22,502	22,502	**(2,498)**
2026/27 Water Rescue Equipment	2026/27	0	0	15,000	**15,000**	0	0	0	0	**15,000**	0	13,501	13,501	**(1,499)**
2026/27 Branches	2026/27	0	0	20,000	**20,000**	0	0	0	0	**20,000**	0	18,002	18,002	**(1,998)**
2026/27 PPE Station Storage	2026/27	0	0	100,000	**100,000**	0	0	0	0	**100,000**	0	90,008	90,008	**(9,992)**
2026/27 High Pressure Airmats	2026/27	0	0	150,000	**150,000**	0	0	0	0	**150,000**	0	135,012	135,012	**(14,988)**
2023/24 BA Ancilliary Equipment	2026/27	275,000	0	0	**275,000**	0	0	0	(275,000)	**0**	0	0	0	**0**
2023/24 BA Charging Sets	2026/27	837,000	0	0	**837,000**	0	0	0	(837,000)	**0**	0	0	0	**0**
Command Support	2021/22	41,335	0	0	**41,335**	0	0	0	0	**41,335**	0	37,205	37,205	**(4,130)**
Featherweight/Light portable pumps	2024/25	120,000	0	0	**120,000**	0	0	0	0	**120,000**	0	108,010	108,010	**(11,990)**
Mainline Branches	2024/25	20,000	0	0	**20,000**	0	0	0	0	**20,000**	0	18,002	18,002	**(1,998)**
MIBS Stretchers	2024/25	55,000	0	0	**55,000**	0	0	0	0	**55,000**	0	49,504	49,504	**(5,496)**
Rescue Jackets	2024/25	200,000	0	0	**200,000**	0	0	0	0	**200,000**	0	180,016	180,016	**(19,984)**
Breathing Apparatus Mechanical & drying units	2024/25	61,097	0	0	**61,097**	0	0	0	0	**61,097**	1,290	53,831	55,121	**(5,976)**
Foam	2024/25	36,200	0	0	**36,200**	0	0	0	0	**36,200**	0	32,583	32,583	**(3,617)**
2025/26 Breathing Apparatus Cleaning and Drying Units	2025/26	62,623	0	0	**62,623**	0	0	0	0	**62,623**	0	56,366	56,366	**(6,257)**
2025/26 Fire Ground Radios	2025/26	625,000	0	0	**625,000**	0	0	0	0	**625,000**	0	562,551	562,551	**(62,449)**
2025/26 Powerboat Engines	2025/26	37,500	0	0	**37,500**	0	0	0	0	**37,500**	0	33,753	33,753	**(3,747)**
2025/26 Water Rescue Equipment	2025/26	15,000	0	0	**15,000**	0	0	0	0	**15,000**	0	13,501	13,501	**(1,499)**
Multi role PPE	2023/24	0	14,988	0	**14,988**	0	0	0	0	**14,988**	0	13,490	13,490	**(1,498)**
Trauma bag replacement	2024/25	0	39,511	0	**39,511**	0	0	0	0	**39,511**	0	35,563	35,563	**(3,948)**
2025/26 BA Mask Comms	2025/26	0	9,052	0	**9,052**	0	0	0	0	**9,052**	4,440	4,151	8,591	**(461)**
2025/26 Hydrants	2025/26	0	60,000	0	**60,000**	0	0	0	0	**60,000**	0	54,005	54,005	**(5,995)**
Lockers	2024/25	0	38,330	0	**38,330**	0	0	0	0	**38,330**	0	34,500	34,500	**(3,830)**
2025/26 Drones	2025/26	0	0	0	**0**	0	0	0	0	**0**	518	(466)	52	**52**
		2,385,755	**161,881**	**1,156,500**	**3,704,136**	**0**	**0**	**0**	**(1,112,000)**	**2,592,136**	**43,088**	**2,294,350**	**2,337,438**	**(254,698)**

Capital Budget Monitoring 2026/27
Service Delivery - Fire Prevention

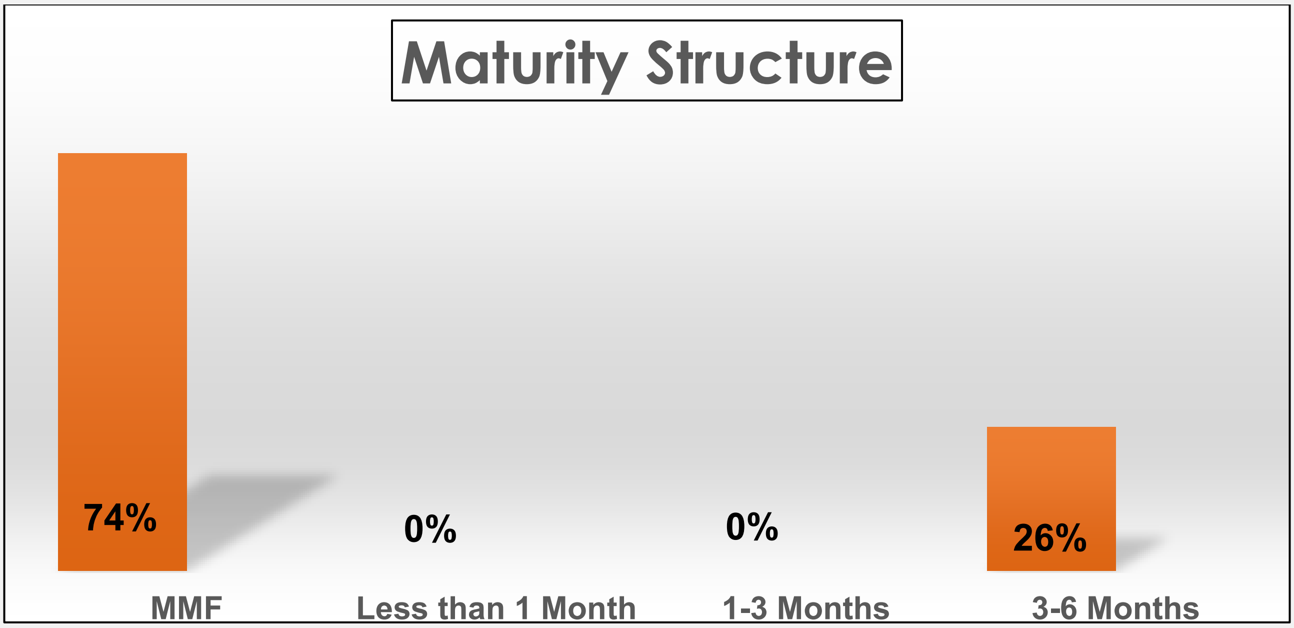
		Capital Plan 2026/27				Adjustments to the Capital Plan in 2026/27					Capital Expenditure 2026/27			
Details of Scheme	**Year**	**Agreed Slippage into 2026/27 from budget reviews in 2025/26**	**Slippage b/f at year end from 2025/26**	**Capital Bids 2026/27**	**Total Capital Plan 2026/27**	**Removal from Plan**	**Virement**	**Increase to Capital Plan**	**Slippage c/f**	**Revised Capital Plan 2026/27**	**Actual expenditure incurred to date**	**Forecast Expenditure**	**Total Expected Expenditure in 26/27**	**Forecast over / (under) spend**
2026/27 Branded Pop-Up Tents	2026/27	0	0	26,534	**26,534**	0	0	0	0	**26,534**	0	26,534	26,534	0
2026/27 Smoke Alarms	2026/27	0	0	400,000	**400,000**	0	0	0	0	**400,000**	545	343,225	343,770	(56,230)
Smoke Alarms	2025/26	0	0	0	**0**	0	0	0	0	**0**	43,720	12,510	56,230	56,230
		0	**0**	**426,534**	**426,534**	**0**	**0**	**0**	**0**	**426,534**	**44,265**	**382,269**	**426,534**	**0**

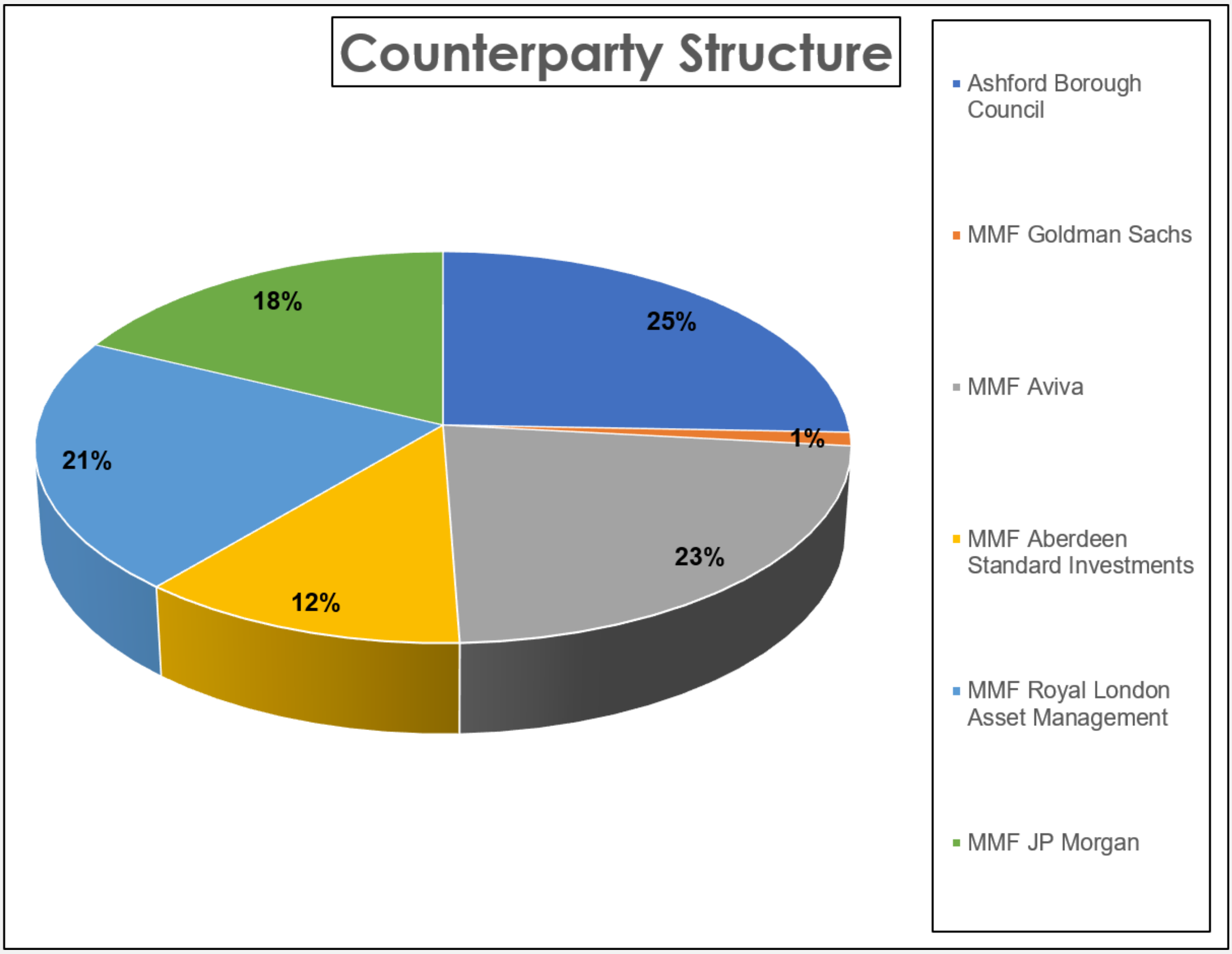
Capital Budget Monitoring 2026/27
Finance and Procurement - Finance

		Capital Plan 2026/27				Adjustments to the Capital Plan in 2026/27					Capital Expenditure 2026/27			
Details of Scheme	**Year**	**Agreed Slippage into 2026/27 from budget reviews in 2025/26**	**Slippage b/f at year end from 2025/26**	**Capital Bids 2026/27**	**Total Capital Plan 2026/27**	**Removal from Plan**	**Virement**	**Increase to Capital Plan**	**Slippage c/f**	**Revised Capital Plan 2026/27**	**Actual expenditure incurred to date**	**Forecast Expenditure**	**Total Expected Expenditure in 26/27**	**Forecast over / (under) spend**
2026/27 IFRS16 Leases	2026/27	0	0	800,000	**800,000**	0	0	0	0	**800,000**	0	428,312	428,312	**(371,688)**
		0	**0**	**800,000**	**800,000**	**0**	**0**	**0**	**0**	**800,000**	**0**	**428,312**	**428,312**	**(371,688)**

Appendix C

COUNTERPARTY	£	Interest Rate	Date Invested	Maturity Date	Maturity Structure
Ashford Borough Council	5,000,000	4.30	21/04/2026	21/10/2026	3-6 Months
MMF Goldman Sachs	218,121	3.72	MMF	MMF	MMF
MMF Aviva	4,437,632	3.86	MMF	MMF	MMF
MMF Aberdeen Standard Investments	2,292,411	3.85	MMF	MMF	MMF
MMF Royal London Asset Management	4,110,870	3.86	MMF	MMF	MMF
MMF JP Morgan	3,480,210	3.85	MMF	MMF	MMF
TOTAL	**19,539,243**				




Counterparty Structure
25%
1%
23%
12%
21%
18%
Ashford Borough Council
MMF Goldman Sachs
MMF Aviva
MMF Aberdeen Standard Investments
MMF Royal London Asset Management
MMF JP Morgan

Appendix D

PRUDENTIAL INDICATORS ACTUALS 2026/27

Capital Expenditure, Capital Financing Requirement and External Debt

The table below draws together the main elements of the capital plans, highlighting borrowing and other financing arrangements. The table also shows the Capital Financing Requirement (CFR), which is the Authority's underlying external indebtedness for a capital purpose, compared with the expected borrowing position.

	Estimate 2026/27 £000's	Forecast Actual 2026/27 £000's	Estimate 2027/28 £000's	Estimate 2028/29 £000's	Estimate 2029/30 £000's
CFR b/fwd	70,935	70,935	71,928	83,205	91,090
Capital Expt	13,825	13,825	19,474	15,863	14,730
Capital Receipts	-1,500	-1,500	-250	0	0
Earmarked Reserve	-7,000	-7,000	-3,187	-2,858	-500
Revenue Contribution	-560	-560	-560	-560	-560
MRP	-3,772	-3,772	-4,200	-4,560	-4,882
Closing CFR	**71,928**	**71,928**	**83,205**	**91,090**	**99,878**

	Estimate 2026/27 £000's	Forecast Actual 2026/27 £000's	Estimate 2027/28 £000's	Estimate 2028/29 £000's	Estimate 2029/30 £000's
CFR	71,928	71,928	83,205	91,090	99,878

Limits to Borrowing Activity

The first key control over the Authority's borrowing activity is a Prudential Indicator to ensure that over the medium term, net borrowing will only be for a capital purpose. Net external borrowing should not, except in the short-term, exceed the total CFR. This allows some flexibility for limited early borrowing for future years. The Authorities net external borrowing is below the CFR and thus comfortably complies with the prudential indicator.

A further two Prudential Indicators control overall level of borrowing. These are the Authorised Limit and the Operational Boundary. The Authorised Limit represents the limit beyond which borrowing is prohibited. It reflects the level of borrowing which, while not desired, could be afforded in the short-term, but is not sustainable. It is the expected maximum borrowing need with some headroom for unexpected movements. This is the statutory limit determined under section 3(1) of the Local Government Act 2003.

The Operational Boundary is based on the probable external debt during the year. It is not a limit, and actual borrowing could vary around this boundary for short times during this year.

	2026/27 £000's	Forecast Actual 2026/27 £000's	2027/28 £000's	2028/29 £000's	2029/30 £000's
Authorised Limit for External Debt	55	55	70	83	96
Operational Boundary for External Debt	50	50	65	78	91

External Debt

The Authority is forecasting the levels of outstanding debt on the 31st of March 2026:

	Actual Debt 31 March 2026 £m	%	Estimated Debt 31 March 2027 £m	%
PWLB Loans	38.2	95.1	37.45	95.0
LOBO	2.00	4.9	2.00	5.0
TOTAL	40.20	100	39.45	100

Affordability Prudential Indicators

The previous sections cover the overall capital and control of borrowing prudential indicators but within this framework a prudential indicator is required to assess the affordability of the capital investment plans. The following indicator provides an indication of the capital investment plans on the overall finances of the Authority:

Ratio of financing costs to net revenue stream.

This indicator identifies the trend in the cost of capital against the net revenue stream (amounts met from Revenue Support Grant, local taxpayers, and balances):

	Actual 2025/26	Estimate 2026/27	Estimate 2027/28	Estimate 2028/29	Estimate 2029/30
Ratio of Financing to Net Revenue Stream	5.76%	6.26%	6.10%	6.17%	6.63%

Treasury Management Prudential Indicators

Interest Rate Exposures

While fixed rate borrowing can contribute significantly to reducing the uncertainty surrounding future interest rate scenarios, the pursuit of optimum performance justifies retaining a degree of flexibility using variable interest rates on at least part of the treasury management portfolio. The Prudential Code requires the setting of upper limits for both variable rate and fixed interest rate exposure:

	Limit 2026/27	Forecast Actual 2026/27
Interest at fixed rates as a percentage of net interest payments	60%-100%	100%
Interest at variable rates as a percentage of net interest payments	0% - 40%	0%

Maturity Structure of Borrowing

This indicator is designed to prevent the Authority having large concentrations of fixed rate debt needing to be replaced at times of uncertainty over interest rates.

Amount of projected borrowing that is fixed rate maturing in each period as a percentage of total projected borrowing that is fixed rate.	Limit Set 2026/27	Forecast Actual 2026/27
Under 12 months	0% -20%	6.80%
12 months to 2 years	0% -20%	2.50%
2 years to 5 years	0% -60%	5.00%
5 years to 10 years	0% -80%	5.30%
More than 10 years	20% -100%	80.40%

Total principal sums invested for periods longer than 365 days.

This indicator was set at zero as there was no intention to hold investments for treasury management purposes with maturity dates in excess of a year. There was no change to this position.

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Fire & Rescue Authority

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Agenda item: 07

Operational Equipment Capital 26-27

Finance & Resources Committee

Date:	17 July 2026
Submitted by:	Deputy Chief Fire Officer/Director of Service Delivery
Purpose:	To seek approval for the drawdown and virement of capital funds to replace items of operational equipment within the 2026/27 financial year
Recommendations:	That Committee approves the drawdown and virement of capital funds to replace various items of operational equipment thereby improving the safety of our operational staff
Summary:	This report requests the approval to drawdown capital funds and the virement of capital funds for the purchase of replacement Radiation detection and monitoring equipment, High pressure air mats, controllers and ancillary equipment, Personal Protective Equipment (PPE) station storage solutions. These funds were approved in the capital plan for 2026/27 For the virement of funds from a previously approved capital scheme for Light portable pumps to allow for the creation of a new capital scheme for the replacement of Dry suits. The approval for a new capital scheme for the replacement of uniform trousers. In doing so, these will provide an improved level of safety for our operational colleagues.

Local Government (Access to information) Act 1972

Exemption Category:	None
Contact Officer:	Area Manager (AM) David Teggart T: 07810 354638 E: dave.teggart@westyorksfire.gov.uk
Background papers open to inspection:	None
Annexes:	None

1. Introduction

1.1 The budgets for these were approved at the 26 February 2026 Full Authority budget meeting as part of the Capital Investment Plan, Revenue Budget and Medium-Term Financial Plan. This report sets out the requirements for the replacement of our existing Radiation detection and monitoring equipment, High pressure air mats, controllers and ancillary equipment and improvements to the Personal Protective Equipment (PPE) station storage solutions. These funds were approved in the capital plan for 2026/27

1.2 Further to this, the paper requests the virement of funds from a previously approved capital scheme for Light portable pumps to allow for the creation of a new capital scheme for the replacement of Dry suits.

1.3 The approval for a new capital scheme for the replacement of the existing uniform trousers.

2. Information

2.1 The ongoing capital investment for the replacement of operational equipment allows the service to introduce new items of equipment as the old ones come to the end of serviceable life or the market and operational environment changes.

2.2 The following sets out the need for the replacement of our current of our existing Radiation detection and monitoring equipment, High pressure air mats, controllers and ancillary equipment and improvements to the Personal Protective Equipment (PPE) station storage solutions, Dry suits and uniform trousers.

2.3 Each replacement scheme will provide the most suitable and up to date products to meet the current and future needs of the service thereby providing an improved level of safety and personal protective equipment (PPE) to our operational colleagues and allowing for a more effective level of response to our communities within West Yorkshire.

2.4 <u>Radiation detection and monitoring equipment</u>

2.5 Through the New Dimension programme in 2007/08 the government purchased and distributed Electronic Personal Dosimeters (EPD's) and Radiation Survey Meters to fire and rescue services to improve the response to Chemical, Biological, Radiological and Nuclear (CBRN) incidents.

2.6 WYFRS took the decision to place one set of 2 EPD's and 1 Radiation Survey Meter on each front-line fire appliance. This equipment allows our front-line firefighters to determine if there is radiation present at an incident and monitor for any potential exposure to them or members of the community.

2.7 These items are now nearing 20 years of age and are becoming increasingly difficult to service, repair and maintain, we are incurring additional costs for repairs and replacements and ultimately this impacts our operational preparedness and safety of our firefighters and members of the public.

2.8 This capital scheme will replace the current aging items with newer equipment and increase the provision to 4 EPD’s and 1 Radiation Survey Meter on each front-line fire appliance.

2.9 In doing so, we expect to see enhanced reliability of the replacement equipment and ongoing cost savings with a reduced need for repairs and replacements which will result in long-term cost savings and ultimately improve the safety of our operational colleagues.

2.10 The Radiation detection and monitoring equipment capital scheme is £350,000.

2.11 <u>High pressure air mats, controllers and ancillary equipment</u>

2.12 High pressure air mats are carried on all front-line appliances, they are used to in a variety of scenarios primarily for lifting, spreading or stabilising objects, for instance at Road Traffic Collisions (RTC’s).

2.13 Most high-pressure air mats in service are over a decade old. Throughout the last 12 months or so, we have started to see increased failure rates, through our testing and maintenance schedule, which has resulted in several air mats failing recent inspections.

2.14 This capital scheme proposes to replace all high-pressure air mats with newer equipment. This will ensure that we have reliable and safe equipment that meets current standards and can withstand the demands of our operational environment, as the potential for degradation of the current mat poses a risk to the safety and effectiveness of our operations.

2.15 Replacing the current air mats will ensure the safety, reliability, and efficiency of our operations. This capital scheme will replace the full set of air mats, hoses, regulators and controllers.

2.16 The High pressure air mats, controllers and ancillary equipment capital scheme is £150,000.

2.17 <u>Personal Protective Equipment (PPE) station storage solutions</u>

2.18 Over the last 10 years, we have introduced a significant amount of new and additional Personal Protective Equipment (PPE). The changes mean our front-line operational firefighters each have three sets of structural fire kit, a Bristol Rescue Jacket and a full set of multi-role PPE.

2.19 Each of these items was purchased to enhance the operational capability of our firefighters and to allow them to work in the various operational environments that the expanding role of a firefighter must work within.

2.20 This has significantly impacted some fire stations' ability to store all this additional PPE. The majority of our fire stations were not designed to store the increased volume of PPE, leading to cluttered and inefficient storage. This issue is particularly acute in older and smaller stations that have not been recently refurbished. In contrast, new builds and recently refurbished stations have had bespoke and new racking systems fitted, which have proven to be effective in managing the increased storage needs.

2.21 This capital scheme will allow for the continuation of a scheme of works to improve the storage solutions across a range of fire stations outside of the planned refurbishment schemes with the installation of bespoke and new racking systems, to address these challenges.

2.22 This approach leverages the successful implementation of these systems in new and refurbished stations, ensuring a consistent and efficient storage solution across all fire stations.

2.23 The Personal Protective Equipment (PPE) station storage solutions capital scheme is £100,000.

2.24 <u>Dry Suits</u>

2.25 In 2024 a capital budget was approved to replace the existing Light Portable Pumps (LPP's). This was in part driven by the wider vehicle replacement programme to ensure we had the most suitable type and size of LPP to be stowed on the fire appliances. Through the final design and build stages, it was identified that these were no longer needed on the latest vehicles. This design change meant that the previously approved budget of £120,000 has remained unspent.

2.26 Over the last 12 months or so, we have seen a growing trend of Dry Suit failures through training and the attendance at incidents. Dry suits are designed to keep the wearer dry whilst in water. Depending on the nature of the role, this could include wading through to swimming and be used whilst using powered boats, non-powered boats and water rescue sleds at both flooding and swift water rescue incidents.

2.27 Each fire appliance and a number of specialist flood and water rescue vehicles carry multiple suits to allow our operational colleagues to deploy to flooding (local and wide area) and water rescue incidents (static and swift water).

2.28 Our existing suits cover a vast range of ages with the oldest now being over 20 years old and the majority being over 10 years old. The recent investigations into the failures has indicated that the majority are age related perishing of the material, seals and cuffs.

2.29 We have recently completed a procurement process for Water Rescue equipment and have a CPR compliant contract awarded to a local supplier. The replacement programme will replace all dry suits older than 10 years.

2.30 <u>Uniform Trousers</u>

2.31 The contract with our current trouser supplier ends later in 2026 and we are looking to replace the current trouser with a similar black cargo style. Trial is underway to select the replacement trouser, due to ongoing user feedback identifying issues around the current trousers fit, the weight/thickness of the material and lack of stretch/flexibility in the material itself. Along with these issues, we have experienced significant supplier lead times, poor manufacturing and quality issues with stitching, colour fading and general poor communication, updates and performance by the manufacturer to supply special measure trousers.

2.32 The replacement programme will be undertaken over an extended period of around 18 months, to ensure we have undertaken a suitably robust selection process and the due to the wider supply chain issues that the clothing and PPE market is currently experiencing, meaning lead times for large orders are currently expected to be in the region of 12 months.

2.33 At the time of writing this paper, we hold approx. 4,000 pairs of current Trousers stock, this is broadly expected to last through to the delivery of the replacement trousers in late 2027.

2.34 To ensure there is a suitable stock holding and supplies of the replacement trousers to be rolled out to all uniform colleagues, the anticipated cost of replacement is £300,000.

2.35 Our uniform and brand are some of our largest assets in terms of our people feeling and seeing that we take their views seriously and act when things are found wanting. This is a significant investment in our people and will ensure they have clothing that is fit to form and fit for purpose. In doing so it provides the first line of PPE for operational colleagues and therefore improves their safety and ability to undertake their role as firefighters.

2.36 This paper requests a new capital scheme for £300,000 be approved to allow the replacement to go ahead.

3. Financial Implications

3.1 There is provision in the capital plan (approved at the 26 February 2026) for the replacement of our existing Radiation detection and monitoring equipment, High pressure air mats, controllers and ancillary equipment, and improvements to the Personal Protective Equipment (PPE) station storage solutions.

3.2 The previously approved capital budget for Light Portable Pumps (LPP’s) is requested to be vired to a new Dry suit capital scheme.

Equipment	Capital Budget 2026/27
Radiation detection and monitoring equipment	£350,000
High pressure air mats, controllers and ancillary equipment	£150,000
Dry suits (virement from LPP budget)	£120,000
Personal Protective Equipment (PPE) station storage solutions	£100,000
Total	**£720,000**

3.3 There is currently no provision in the capital plan for uniform trousers, therefore this paper requests an increase to the existing capital plan to include £300,000 for the procurement of uniform trousers. The capital financing charges relating to this scheme will be payable from 2027/28 and will be built into the base budget accordingly.

3.4 Where possible we will look to purchase collaboratively with FRS partners to provide improved value to the service.

3.5 Procurement will be in compliance with financial standing orders and contract procedure rules, generally via framework or tender process.

4. Legal Implications

4.1 The Monitoring Officer has considered this report and is satisfied it is presented in compliance with the Authority's Constitution.

5. People and Diversity Implications

5.1 There are currently no identified people, diversity or inclusion implications with the replacement and introduction of these items of equipment. Where the Equality Impact Assessment (completed separately for each) or procurement process identifies any people, diversity or inclusion impacts, they will be considered and where possible mitigated during the procurement, implementation and introduction into service.

6. Equality Impact Assessment

6.1 Are the recommendations within this report subject to Equality Impact Assessment (EIA) as outlined in the EIA guidance? No

(EIA Template and Guidance)

6.2 Date EIA Completed: N/A - To be completed individually as part of the procurement process

6.3 Date EIA Approved: N/A - To be completed individually as part of the procurement process

6.4 Whilst this report is not subject to an EIA, the procurement and rollout of each of the above items will be subject to an EIA through the development of the tender specification. These will be available (once completed) on request from the report author or from diversity.inclusion@westyorksfire.gov.uk

7. Health, Safety and Wellbeing Implications

7.1 The introduction of this new/replacement equipment will provide an incremental improvement on our existing equipment. This ongoing replacement of equipment ensures that we continue to follow best practice, research and development in the area of operational equipment and thereby improving the safety of our operational colleagues and the effectiveness of our response to the communities of West Yorkshire. These will replace older/outdated items with improved modern equivalents and standardise these across the service.

8. Environmental Implications

8.1 The introduction of this replacement equipment will have a limited impact on our environmental implications.

9. Risk Management Implications

9.1 Operational capability is directly influenced by uniform clothing, equipment and PPE. Therefore, equipment replacement is not neutral; by improving our capability we reduce residual risk. Without suitable or modern clothing, equipment and PPE, we have a reduced ability to respond effectively to incidents, leading to the potential degradation in service delivery and operational performance. Conversely, replacement clothing, equipment and PPE programmes improve speed, reliability and effectiveness of our response.

9.2 Clothing, equipment and PPE directly underpin firefighter safety; the lack of appropriate clothing, equipment and PPE increases risk to staff and clothing, equipment and PPE failures are directly linked to potentially dangerous situations for both our firefighters and the communities we serve. Therefore, replacement improves equipment, clothing and PPE condition and reliability, reducing the potential for operational disruption due to failures and unplanned downtime.

10. Duty to Collaborate Implications (Police and Crime Act 2017)

10.1 Where possible we will work with other Fire and Rescue Authorities and use existing frameworks to collaborate with others. At present, we have not identified any other services that are looking to procure similar items within the planned timeframes.

11. Your Fire and Rescue Service Priorities

11.1 This report links with the Community Risk Management Plan 2025-28 strategic priorities below:

- Provide a safe, effective and resilient response to local and national emergencies.
- Enhance the health, safety, and well-being of our people.
- Prioritise a people first mindset through ethical and professional leadership and management
- Work with partners and communities to deliver our services.
- Use resources in an innovative, sustainable, and efficient manner to maximise value for money.

12. Conclusions

12.1 The approval of these capital budgets will allow for the replacement/introduction of various items of operational equipment. By introducing updated equipment, incorporating a more modern design we are improving the health, safety and ability of our operational colleagues and the effectiveness of our response to incidents, thereby improving the outcomes for our communities of West Yorkshire.

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Fire & Rescue Authority

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Agenda item: 08

Annual Procurement Update 2025/26

Finance and Resources Committee

Date:	17th July 2026
Submitted by:	Director of Finance and Procurement
Purpose:	The report provides an annual procurement update to Members
Recommendations:	That members note the report
Summary:	This report provides an annual update for members on procurement activity for 2025/26.

Local Government (Access to information) Act 1972

Exemption Category:	None
Contact Officer:	Kim Larter kim.larter@westyorksfire.gov.uk 07816 112635
Background papers open to inspection:	None
Annexes:	Annex 1 – Procurement Action Plan Annex 2 – Procurement Service Customer feedback Annex 3 – NFCC Fire Standard Assurance Tracker

1. Introduction

1.1. This report provides members with an annual update on procurement activity and Key Performance Indicators (KPI's) for 2025/26.

2. Information

2.1. The Procurement Team comprises of the Head of Procurement, a Senior Procurement Officer, two Procurement Officers and a Procurement Assistant. The team successfully implemented the requirements of the Procurement Act 2023 (PA23) which went live on the 24th February 2025. The work to successfully implement PA23 included ensuring the team completed the rigorous training programme with the Cabinet Office, Blue Light Commercial (BLC) and TPP (Transforming Public Procurement). All internal documentation was updated accordingly, including CPR (Contract Procedure Rules) and subsequently the Constitution. No negative impact was experienced by internal customers during or since the implementation of PA23.

2.2 Procurement Thresholds

The thresholds (incl. VAT) for compliance with PA23 changed on the 1st January 2026 as below.

Previous Thresholds	Jan 2026 Thresholds
Products and Services £214k	Products and Services £207k
Works £5.3m	Works £5.1m

The above thresholds play a critical role in determining the appropriate route to market for each procurement process. It is important to note that internal budgets are calculated exclusive of VAT, whereas the PA23 thresholds are inclusive of VAT. This distinction must be carefully considered throughout the procurement planning stage to ensure accurate threshold assessment.

Failure to account for VAT when comparing internal budgets against PA23 thresholds could result in a procurement process being incorrectly classified, potentially leading to non-compliance with procurement regulations and internal Contract Procedure Rules (CPR).

2.3 The Local Government (Exclusion of Non-commercial Considerations)(England) Order 2026

On the 2nd December 2025, new legislation designed to boost local and UK businesses was laid in draft in Parliament and gives local authorities in England the option to reserve competitions for lower-value, 'below-threshold' contracts to local or UK businesses only. Following the approval of Parliament, it came into force in February 2026. This new legislation allows the Authority, when running a competitive procurement process for a below-threshold contract (total contract value below £207,000 including VAT), to reserve bidding to suppliers based within the UK or local area. This may be particularly useful for lower value contracts such as grounds maintenance, pest control, Estates consultancy etc.

2.4 The Contracts Register is a mandatory requirement under procurement regulations and is managed by the Procurement Team. The register is a centralised record used to track and manage contracts. Its purpose is to give visibility, control and governance in regard to WYFRS contractual commitments. The register alerts the procurement team when contracts are due to expire (typically twelve months prior to contract expiry) to allow sufficient time for the retender process or extension of contracts where required. The current register is recording 267 contracts totalling an annual contract value of just over £18.8m.

2.5 The departmental Procurement Action Plan, as of April 2026, is provided at Annex 1. This plan includes the new CRMP 2025-28 priorities. The next annual update will provide progress of each element of the departmental action plan for financial year 2026-27.

2.6 The standardised Home Office Savings Tracker is provided quarterly to BLC. Current annual savings from April 2025 to March 2026 are £171,065 . Some examples of savings are provided below:

- Trade Waste and Recycling Services £33,276
- Smoke and Heat Alarms £25,930
- Bradford Fire Station Refurbishment £22,097
- Rastrick Ventilation Works £20,441
- Competency Dashboard £64,821
- Appliance Bay Doors Replacement Scheme £14,555

2.7 The Authority utilises an E-procurement portal called In-Tend which is used to publish tender opportunities aligned to the requirements of PA23 and procurement rules and regulations. Formal notices placed within In-Tend are required to alert the market to any tender opportunities, manage the publication of tender opportunities, manage any clarification questions and manage the submission of tender responses and associated correspondence and formally award contracts.

44 formal procurement processes have been published in financial year 2025-26. This is broken down into:

- Seven RfQ (request for quote) processes (£10,000 to £29,999 value).
- Seventeen tender processes (below threshold £214k).
- Thirteen tender processes (above threshold £214k).
- Six framework agreement further competition processes.

2.8 Customer feedback is requested on an annual basis by the Head of Procurement, to obtain satisfaction levels of internal customers and to consider continuous improvement or determine changes required (to process, systems and documents). Feedback received in October 2025 was via a Microsoft form rather than a simple request for feedback via e-mail, promoting digital transformation. Feedback was again very positive and is provided at Annex 2. Feedback is analysed by the team and if required an action plan is put in place to address any issues that have been raised.

2.9 The Procurement Strategy 2025-2028 is published on the website and updated with the new CRMP 2025-28 strategic priorities.

2.10 An NFCC Procurement and Commercial Fire Standard has been introduced and the assurance tracker is provided for information at Annex 3.

3. Collaboration

3.1 The regional Yorkshire and Humberside Procurement Group (RPG) continues to work effectively to identify appropriate collaborative procurement projects.

The benefits of collaboration allow for economies of scale (increasing costs savings), reduces duplication of procurement activity effort for WYFRS and the market (e.g. running multiple tenders for the same products or services), shared procurement processes reduce time and administrative effort (e.g. sharing of tender packs, evaluation methodologies), sharing best practice improves procurement quality and compliance (learning from others) and the use of shared regional and national frameworks allows for quicker call off contracts processes via reduced procurement timescales.

Regional work in currently looking at lower value spend arrangements e.g. firefighter testing (maths and English), drug and alcohol testing, branch pipes etc.

Last financial year examples of regional collaboration include:

- SYFR (South Yorkshire Fire and Rescue Service) led a procurement project for provision of uniform items.
- WYFRS led a regional procurement process for DIM (Detection, Identification and Monitoring) Scientific Support and Assurance Services.
- WYFRS and SYFR formally addressed delivery issues with Ballyclare for the structural fire kit contract and the laundry contract with Elis.

The Head of Procurement annually updates the RPG MoU (Memorandum of Understanding) which sets out the key objectives and principles of regional collaboration, the governance structures the Parties and the respective roles and responsibilities the Parties have.

The Head of Procurement has also drafted the regional Terms and Conditions, now used for collaborative procurement projects.

Sharing of experience and documentation also provides value for money, saving time and effort. The Procurement Team has shared:

- Cleaning tender pack with Cumbria FRS and Lancashire FRS.
- Pest Control tender pack with Lancashire and Derbyshire Police forces.
- Control Mobilising tender pack with Royal Berkshire FRS.
- Body Worn Video Camera tender pack with Staffordshire, Bedfordshire, Cumbria, Devon and Somerset and North Yorkshire FRSs.
- Contract Terms and Conditions with Lancashire Police, Dorset and Wiltshire Fire and Rescue, Warwickshire Police, Leicestershire Fire and Rescue.
- Station wear tender pack with Merseyside FRS.
- Station End Equipment tender pack with Lincolnshire FRS.
- HR and Rostering tender pack with South Wales FRS.

3.2 With the introduction of the new fleet of fire appliances, a disposal project was implemented offering the old appliances to UK FRS's via an internal auction process. The completed project resulting in ten of our old appliances being sold to Cumbria FRS and a capital receipt of £410,000 was generated.

3.3 The Procurement Team continue to utilise collaborative framework agreements and some examples are provided below:

- GCA (Government Commercial agency formally Crown Commercial Services) frameworks for DDaT procurements - Microsoft licencing, HQ Network Switches, Firewalls - Control Mobilising, Data Centre Transfer, Laptop/Desktop Refresh, Mobile Phone Refresh.
- Property Services - Huddersfield Rebuild (Consultancy) via PAGABO.
- Fire Extinguishers, Electricity Supply and Water, Wastewater and Ancillary Services, Gas supply, BA (breathing apparatus) torches, office furniture, access to discounted Amazon business account via YPO (Yorkshire Purchasing Organisation).
- Firefighting Helmets, gas monitors via national West Wales FRS framework.
- Procurement Services for LGV Training and DDaT Firewalls.
- West Midlands FRS framework utilised for smoke alarms.
- BLC-0189 Framework utilised for Social Media management.

4. Key Performance Indicators

4.1 This year, a revised set of KPIs have been added to the Procurement Action Plan (as below). The Head of Procurement will provide consecutive year's data in each annual Procurement Update Report to members. Data below is relevant to the 2025-26 financial year. The data provides measurable assessment of the procurement team, tracking performance and driving improvement.

KPI annual report to Finance and Resources Committee.	End of year status (Mar 26)
a) Total number of Contracts recorded on Contracts Register	267
b) Total annual contract value of Contracts in the Contracts Register	£18,893,565
c) Total % annual contract value of total third party annual spend data	74.07%

d) No. of “renewable” contracts that expired without being timely relet	2**
e) Efficiencies/Savings reported to Home Office via BLC	£171,065
f) Number of CDP* and Sub-threshold tenders published and progressed (accumulative since Oct 2020)	154
(g) % regional spend - County of Yorkshire	28.46
(h) % regional spend - County of West Yorkshire	19.80
(i) Number of SMEs listed on Contracts Register	47.57% (127)
(j) % of annual contract value to SMEs on Contracts Register of total third party spend data	27.78
(k) Number of approved exemptions to CPR (Contract Procedure Rules)	32
(l) Number of call-off Contracts from collaborative arrangements.	66

*CDP – Central Digital Platform introduced as part of PA23.

5. Financial Implications

No financial implications.

6. Legal Implications

The Monitoring Officer has considered this report and is satisfied it is presented in compliance with the Authority’s Constitution.

7. People and Diversity Implications

No implications.

8. Equality Impact Assessment

Are the recommendations within this report subject to Equality Impact Assessment as outlined in the EIA guidance? No

9. Health, Safety and Wellbeing Implications

No implications.

10. Environmental Implications

No environmental implications identified.

11. Risk Management Implications

No risk management implications identified

12. Duty to Collaborate Implications (Police and Crime Act 2017)

The Procurement Team utilise the PPS (Procurement Project Strategy) document to ensure all national and/or regional framework agreements are considered at the beginning of a procurement project. KPI reporting in 4.1 provides the number of collaborative framework agreements utilised since April 2025.

13. Your Fire and Rescue Service Priorities

This report links with the Community Risk Management Plan 2025-28 strategic priorities below:

- Prioritise a people first mindset through ethical and professional leadership and management
- Work with partners and communities to deliver our services.
- Use resources in an innovative, sustainable, and efficient manner to maximise value for money.
- Further develop a culture of excellence, equality, learning, and inclusion.

14. Conclusions

14.1 Compliant procurement continues to deliver value to the Authority and implementation of the Procurement Act requirements was successful with no adverse impact on customers.

Annex 1 – Procurement Action Plan

Ref No.	STRATEGIC CATEGORY	CRMP Priority	Objective	Activity Overview	Priority	STATUS (RAG)	START DATE	COMPLETION DATE	RISKS or DEPENDENCIES
SC1	**Compliance**	6. Use resources in an innovative, sustainable, and efficient manner to maximise value for money.	Continue to effectively promote, develop and ensure compliance with policy, legislative and regulatory requirements in regard to procurement and supply chain management	Adherence to internal CPR (and review), External Procurement Act 2023, PAD (Procurement Approval Document), PPN (Procurement Policy Notes from Cabinet Office), Committee reports, NFCC/BLC reports, Contractual disputes liaising with Legal (internal and external), adherence to NFCC Procurement and Commercial Fire Standard (FS)	High	Ongoing	Apr-26	Mar-27	Non-compliance from staff Non adherence to CPR Procurement Act additional amendments and notices
SC2	**Procurement Process**	6. Use resources in an innovative, sustainable, and efficient manner to maximise value for money.	Continue to develop and deliver effective, efficient and economic contractual arrangements across the organisation	Increase in Contracts Register recorded contracts and accurate spend analysis to reduce off contract spend. Actively address and increase compliance to CPR Undertake detailed spend analysis (including low value) Accurate and timely submission of savings tracker to BLC/Cabinet Office	High	Ongoing	Apr-26	Mar-27	Non-compliance from staff Non adherence to CPR Continued maverick (off contract) spend

		5. Work with partners and communities to deliver our services.	Consider and utilise collaborative framework agreements where suitable for WYFRS	Increased use of regional and national contracts/framework agreements (where appropriate for WYFRS) Implement a reporting structure for collaborative procurement projects	Medium	Ongoing	Apr-26	Mar-27	Specifications not applicable to WYFRS Local suppliers and SMEs not on frameworks Timescales for collaborative procurement projects
		7. Further develop a culture of excellence, equality, learning, and inclusion.	Deliver advice, training and guidance	Develop and promote improved contract management and deliver targeted training Promote continuous improvement Continue to ensure relevant Procurement Act guidance is available to wider organisation	Medium	Ongoing	Apr-26	Mar-27	Non-attendance at training Non adherence to advice and guidance
		7. Further develop a culture of excellence, equality, learning, and inclusion.	Use of relevant digital systems	Appropriate use of the GCA Purchasing Platform Ensure continuous improvement process utilising in-house data and resource where possible Consider OneView data for procurement	Low	Ongoing	Apr-26	Mar-27	Resource (in procurement team and wider organisation) Cost

SC3	**Collaboration**	5. Work with partners and communities to deliver our services.	Support and participate in regional and national procurement groups	Continue to participate in regional Yorkshire and Humber Procurement Group reporting to NFCC Regional Strategic Group Consider wider collaborative working other regional procurement groups or FRSs Consider a reporting structure	Medium	Ongoing	Apr-26	Mar-27	Resource to NFCC initiatives is considerable
		6. Use resources in an innovative, sustainable, and efficient manner to maximise value for money.	New P2P system (Kirklees collaboration managed by Finance Team)	Support Finance team/Kirklees with tender to implement new P2P system	Medium	Ongoing	Apr-26	Mar-27	Scope of requirements does not meet WYFRS needs. Time constraints/slippage.
SC4	**Strategy**	6. Use resources in an innovative, sustainable, and efficient manner to maximise value for money.	Develop, promote and communicate effective procurement strategies including ethical, sustainable, environmental and social value across the organisation	Continue to monitor and report on procurement KPI's Provide guidance in regard to ethical, sustainable, environmental and social value across the organisation	Medium	Ongoing	Apr-26	Mar-27	Non-compliance, staff not adhering to guidance and advice.
		6. Use resources in an innovative, sustainable, and efficient manner to maximise	Review procurement strategies with individual departments.	Review and continuous improvement in regard to procurement strategies for customers	Low	Ongoing	Apr-26	Mar-27	Resource within departments to actively implement and follow agreed strategies

		value for money.							
SC5	**Advice and Guidance**	7. Further develop a culture of excellence, equality, learning, and inclusion.	Provision of procurement advice, project management and procurement training across the organisation	Deliver procurement induction and training/workshops, assist with resolving contractual issues, review and maintain standardised contract templates	Low	Ongoing	Apr-26	Mar-27	Non-attendance at training Non adherence to advice and guidance
		7. Further develop a culture of excellence, equality, learning, and inclusion.	Provision of informal and formal training to Procurement Team	Ensure all Procurement Team are skilled and qualified to provide advice and guidance	Low	Ongoing	Apr-26	Mar-27	Lack of skills/experience resulting in poor advice and guidance being offered to customers
SC6	**Advice and Guidance**	4. Prioritise a people first mindset through ethical and professional leadership and management	Active promotion and delivery of WYFRS values	Ensure all Procurement Team adhere to and actively promote the NFCC Code of Ethics Ensure poor performance/bad behaviours are challenged Complete relevant DEI requirements	Low	Ongoing	Apr-26	Mar-27	

Annex 2 – Customer Service feedback

Section 1

How satisfied are you with the services provided by the Procurement Team?	If you answered Neutral, Dissatisfied or Very Dissatisfied to the previous question please can you explain why?	How would you rate the speed and responsiveness of the procurement team?	Were your requests or issues handled in a timely manner?	Have you experienced any delays or bottlenecks in the procurement process?	If you have answered Yes to Question 5, please provides details.	How clear and transparent is the communication from the procurement team?	If you have answered Neutral or Unclear and lack of transparency to Question 7, please provide details.
Very satisfied				No			
Very satisfied				No			
Very satisfied		Good	Always	Yes	Only due to the nature of our works, this is for Property to also manage		
Dissatisfied	I think there is an assumption we know more than we do and the procedure isn't fully explained enough.	Fair	Sometimes	Yes	I think it is us not really knowing the process, and making assumptions or guessing and then being wrong.	Neutral	As I stated at the beginning there is an assumption we know what we are doing and we have dealt with one tender 10 years ago.
Very satisfied		Excellent	Always	No		Very clear and transparent	

Very satisfied		Excellent	Always	No		Clear and transparent	
Very satisfied		Excellent	Always	No		Clear and transparent	
Very satisfied		Excellent	Always	No		Very clear and transparent	
Very satisfied		Excellent	Always	No		Very clear and transparent	
Very satisfied	Although I have put very satisfied, timescales are sometimes an issue for both the Procurement team and Property team due to being small teams delivering high volumes' of work.	Excellent	Most of the time	Yes	This is simply down to resources on both parts though, due to the nature of the works and planning the contractors. Although we now have a number of maintenance contracts spread through the year, we are often working on multiple documents and tenders at any one time.	Very clear and transparent	
Very satisfied	Sue has a really good relationship now with Ops Equipment Team and they meet on a regular basis to discuss both ongoing and upcoming projects	Excellent	Always	No		Very clear and transparent	
Very satisfied		Excellent	Always	No		Very clear and transparent	
Very satisfied		Excellent	Always	No		Very clear and transparent	
Very satisfied		Excellent	Always	No		Very clear and transparent	
Satisfied		Excellent	Always	No		Clear and transparent	

Satisfied		Excellent	Always	No		Very clear and transparent	I'd also like to add that I've consistently received clear and detailed communication from the procurement team. Even in cases where I may not fully agree with a decision, the thorough explanations provided always help to clarify the procurement rationale behind it.

Section 2

Do you feel your needs and requirements are well understood?	If you have answered No to Question 9, please provide details.	Are procurement policies and procedures easy to find and follow?	Have you encountered any challenges with the procurement process or documentation?	What changes or improvements would you suggest for our procurement process?	How can we better support your team's goals through effective and compliant procurement?	Please provide any further feedback for the procurement team.
Yes		Yes and Wayne always happy to go through and confirm	No	N/A	N/A	
Yes		Yes, and if I am unable to find any information the procurement team are quick to respond with informative information.	No			My experience working with Wayne has been outstanding. He has consistently demonstrated availability and responsiveness when concerns have arisen, provided timely and valuable guidance, and proved to be an invaluable asset during the initial stages of the project.
Yes		Yes, and the Procurement team are always on hand with queries if not	I find the quality evaluation process time consuming, but i also understand the regulations need to be adhered to			
No	I don't think we fully understood how to express what we wanted, so it wasn't in the tender which was frustrating. I think you should treat us more like idiots that way we would					

	understand the process better.					
Yes		Yes I believe so, I have located them on InfoHub.	No.	Forgive me if this is already in place, what would be really useful to me would be an infographic/flow chart showing routes to market and procurement options available. I'm afraid to admit that I still struggle to grasp the different options available and when/where they would be appropriate.	I believe I am already supported very well. My interactions with Procurement have primarily been through Wayne Robinson, who has always helped to guide me with shaping requirements, selecting an appropriate route to market and collating the correct frameworks to look at for a particular procurement. Having this resource has been great and meant that I have been able to focus on the technical aspects without having to worry about the intricacies of the procurement process or the law surrounding it.	
Yes		Yes all procurement documents are easy to find and follow	N/A			The procurement team do a great job and support the organisation need to achieve value for money
Yes		Yes	no	none	keep doing what you are doing	Richard is our key point of contact within the property team for any procurement-related matters. He is highly knowledgeable and consistently provides excellent support with any requirements we have. We hold regular catch-up meetings to discuss ongoing projects and ensure clear expectations are set between us. Whenever we need assistance, Richard responds promptly and helpfully. Overall, the procurement team is a fantastic group to work with; reliable, collaborative, and always solution focused.

Yes		Yes, with occasional guidance from team members	No, all simple to complete and supports good procurement practices.	No improvements suggested.	No suggestions.	The Procurement team have quickly become a normal and indispensable part of doing business - it's hard to think of a time when this resource was managed locally in each department. The depth of knowledge and support offered by the team is one of the greatest changes to WYFRS. Their critical friend approach is appreciated to ensure procurements run smoothly, with seemingly never ending patience for my questions!!
Yes		The OPEX instructions are often difficult to follow, they need to be aimed at users that don't regularly use the system.	No	Have a better more user friendly product than Opex (the blue requisitions and approvals one)		The team always go over and above to make sure the tendering and procurement process runs smoothly. Its sometimes difficult for people who don't do this type of work day in and day out to use the systems and understand the paperwork but the team are excellent at what they do and always help out. Thank you.
Yes		Sometimes it is difficult finding them due to the constant changes with ICT. Saved on Fire hub, Teams or via links. This isn't just a Procurement problem though this is every department that is sometimes a struggle.	Not really, it's just allowing enough time to complete the process correctly.	continue to work together and identify any improvements to reduce any duplication or speed up the process.	maybe jointly engage with other Fire services to understand how they operate?	Enjoy working with the Procurement team, we get on really well with everyone in the team as we all pull in the same direction.
Yes		Yes	No	N/A		Continue to work well together on projects
Yes		Not sure I've looked at them all so can't fully respond to this one	No	N/A	N/A	Kim, Wayne and Sue are always really helpful and easy to work with. Thank you!
Yes		Yes with the assistance of Kim and the team.	No the team have always been helpful through the whole process	None I can think of.	I feel I am always supported so happy with the way the Procurement team work with myself.	

Yes		Yes, with great help and advice if needed.	No challenges as such, one area I'd like to explore is the possibility of streamlining but I appreciate some legislation or rule maybe in place. Is it possible reduce the authorisation required for a PAD? If funds have already been approved to spend at a senior level within the organisation, could the approval to start the procurement work be completed by heads of dept?			Great team, 2 way, open and honest communication. We continue to improve practices and so far we've achieved some great work. Always room for improvement, and that sits within our team to make sure we are engaging at the right time.
Yes		Yes	No	From a Stores point of view it would be nice if we could have written in the contracts around lead times to help tackle long lead times and possibly get discount for the service when lead times have not been met.	As part of our Transport & Logistics quality management system (ISO9001) we need to keep approved selection criteria on suppliers. Possible work in the future will be required to help us back date some of the previous work undertaken. This is strictly for our own document control that showed up in our latest BSI audit.	Overall I think the procurement team do a very good with the tasks at hand and things take time, which can be very difficult with how quick the fire service need to react. I believe we are all moving in the right direction and step by step small improves make a big difference. Keep up the good work.
Yes	From my point of view yes. That said, both of my Ops Watch Managers have expressed concerns that there isn't enough emphasis on sourcing the right equipment for the job. A recent example raised was the water rescue tender. We specifically requested a wide range of sizing options, as this has been	Yes - no problems at all.	I believe the move towards longer evaluation periods, particularly for wearer trials, is a positive step. It's helping us identify potential issues during the procurement stage, rather than after implementation. No current issues with the procurement process or documentation.	One potential improvement could be the introduction of a handover stage following the completion of the procurement process. This would allow for the exchange of all relevant documentation and provide an opportunity for both parties to conduct a debrief, highlighting successes and areas for improvement. That said, I'm mindful that this could add to existing workloads, so it would need to be carefully considered to ensure it adds value without creating unnecessary burden.	I feel there's an opportunity for the procurement team to be more actively involved in discussions raised during the PPE, clothing, and equipment meetings. A recent example is the Regional PPE tender. As we're both aware, there have been ongoing issues with trousers. One of my Ops Watch Managers attended the quality evaluation day at SYFRS HQ and noted that every other FRS had both a procurement representative and a Grey Book representative present. Given the widespread trouser issues within our Brigade, it's unfortunate that we didn't have procurement representation at that event.	Overall, I have a positive view of the procurement team. I believe both OET and Procurement are gradually building a strong working relationship, and I hope you'll agree that things have noticeably improved compared to this time last year.

	a persistent issue over the years in terms of fit and suitability. From my perspective, I can appreciate the rationale behind the procurement team's decision. However, when comparing WYFRS to other local authorities, I do feel there’s room for us to be more progressive and challenge the boundaries a bit further.					

Annex 3 – Procurement and Commercial Fire Standard Assurance Tracker

To achieve this Fire Standard, a fire and rescue service must:	Evidence	Assurance CRMP	Assurance KPI
1. have a Procurement/Commercial Strategy (or equivalent) linked to wider FRS goals and objectives.	2025-28 Procurement Strategy approved and in place, linked to Department Action Plan and CRMP priorities. Published on website. Reviewed regularly to assure relevance and any legislative updates are included promptly. Strategy updated to include Procurement Act (PA23). Strategy linked to environmental group objectives.	6. Use resources in an innovative, sustainable, and efficient manner to maximise value for money.	Written statement aligning to CRMP
2. conduct all commercial and procurement activity in compliance with relevant procurement legislation and any other statute, law, government policy notes.	PCR 2015 adhered to. PA23 preparedness audit received substantial assurance. Training completed by Procurement Team. ELT and SLT kept informed of progress and requested to fully support. PA23 successfully implemented with no adverse impact on BAU. CPR updated and new 2025-28 Procurement Strategy updated and published on website. TPP forum and website used as a resource. Procurement Team cognisant of PPNs. Non-compliance log completed as issues occur, with defined solutions to prevent re-occurrence in place. Escalation to Directors for repeated or serious breaches. Tangible results in improved communication and timely retendering utilising new set of notices under PA23. Payment Compliance Notice published 30-4-26.	6. Use resources in an innovative, sustainable, and efficient manner to maximise value for money.	Written statement aligning to CRMP

3. have an internal procurement policy in place which defines procurement procedures and complies with all relevant procurement legislation and is subject to regular review.	CPR (Contract Procedure Rules which forms Part 4 of the Constitution) embedded. Practical guide for customers to apply CPR also in place - both reviewed annually. Procurement action plan updated monthly to include Fire Standard. All guidance documents available on TEAMS and annual review plan in place. Non-compliance log embedded. Formal CPR exemption process in place requiring approval from a Director with detailed exemption log showing a year on year reduction in number of exemptions, therefore showing improved retender management. Annual phased review of all documents on InfoHub undertaken and log updated.	6. Use resources in an innovative, sustainable, and efficient manner to maximise value for money.	Written statement aligning to CRMP
4. manage the risk of fraud, bribery, and corruption (including cyber risk, data breach, modern slavery) within their supply chains.	CPD (Central Digital Platform) replaces SQ in PA23. PSQ in place for tender exercises. New fraud risk assessment reviewed by Procurement May 2025. Modern Slavery Policy in place and Modern Slavery Statement updated annually. Robust Supplier Set Up process in place with Finance. Cyber preparedness review undertaken by ICT and FRIC insurance in place. Cyber insurance in place with FRIC (Coalition). PPRS informs Procurement team monthly of complaints/challenges investigated by PRU. Fidelity Guarantee insurance embedded with increased protection from 1-4-26.	2. Focus our activities on reducing risk and vulnerability.	Written statement aligning to CRMP

5. produce, publish, and maintain a commercial pipeline and contracts register.	Contracts Register embedded and managed centrally by the Procurement Team. Pipeline info added to Contracts Register which is published quarterly on the WYFRS website. IFRS16 data added to Contracts Register for Finance team. Review dates flag upcoming retender processes 12 months (minimum) in advance, number of contracts not timely relet is consistently zero 30-4-26). Contracts Register dashboard records number of contracts and value. Procurement Team delivery plan embedded to effectively manage resource and added data to assist Finance team (tender timeframes).	6. Use resources in an innovative, sustainable, and efficient manner to maximise value for money.	a) Total number of Contracts recorded on Contracts Register
6. clearly define those accountable and responsible for its procurement and commercial activity and ensure sufficient capability and capacity to deliver, including ongoing training and continued professional development.	Procurement Team of 5 in place. 2 Level 6 MCIPS qualified, 2 x Level 4 CIPS qualified and 1 Procurement Assistant. Ongoing training in the form of formal and tactical training undertaken. PA23 modules completed by 4 staff with 2 completed additional Deep Dive training. BLC, GCC and CIPS training undertaken. TPP forum and training is a useful resource. Relevant webinars regularly attended. Procurement team attended TPP training and update Meetings. CIPS subscriptions renewed annually and CIPS forum portal regularly visited. Internal training completed promptly.	7. Further develop a culture of excellence, equality, learning, and inclusion.	Written statement aligning to CRMP

7. make use of appropriate systems and data to enable process efficiency, robust controls and effective and compliant decision making.	In-Tend system used to manage tender process, OPEX system used for purchasing order management (linked to SAP for Finance) which also tracks Contract spend, PPS (Procurement Project Strategy) and PAD (Procurement Approval Document), with authorisation/approval milestones embedded. Spend analysis undertaken to identify and address maverick spend. Contracts Register regularly reviewed and updated. Annual procurement activity and KPI update formally provided to Finance and Resources Committee each year, with requests for drawn down of budget requested at quarterly F&R meetings. BLC savings tracker completed and returned quarterly. Attendance at BMMG, RSMG, IGSG and CMB by Head of Procurement. Contracts including data processing now sent to ISG (Information Governance) Team. Moderation meetings undertaken to ensure robust control/review of evaluation of tender responses. Briefings held prior to each evaluation period to educate evaluation panel and ensure effective quality evaluation is undertaken. Non-compliance log embedded to address procedural issues.	6. Use resources in an innovative, sustainable, and efficient manner to maximise value for money.	Written statement aligning to CRMP
8. ensure that both internal and external stakeholders are engaged at the earliest opportunity to help inform the procurement strategy and process.	PPS introduced to facilitate each tender strategy. Training and workshops regularly held to educate customers. Category specific contract management training being undertaken. Procurement page on website with comprehensive information. Head of Procurement is an active member of SLT and Risk Management, Information Governance, Business Continuity and Environmental working groups. Heads of department meetings held monthly to review Contracts Register and progress of procurement exercises. Annual	7. Further develop a culture of excellence, equality, learning, and inclusion.	Written statement aligning to CRMP

	customer feedback requested with year on year increased and very positive feedback received.		
9. prepare well drafted procurement and commercial documentation (tender documents including terms and conditions) to protect the interests of the service and Fire Authority.	Comprehensive suite of procurement document templates are embedded for consistency. Contract Terms and Conditions (reviewed legally in 2024) in place which better protect WYFRS, with tailored schedules for specific procurement projects (DDaT and Property specific schedules). Guidance documents and manuals readily available to customers. Annual review of all documents undertaken and all documents are accessibility compliant. Estates specification templates reviewed and amended Mar 26.	6. Use resources in an innovative, sustainable, and efficient manner to maximise value for money.	Written statement aligning to CRMP
10. conduct proportionate due diligence, including financial analysis on the selected supplier prior to recommending a contract award.	CPD (Central Digital Platform) replaces SQ in PA23. PSQ document being used. Creditsafe check undertaken prior to award and automatically monitored during contract term. PAD approval required before going out to tender and proceeding to contract award (confirming appropriate budget is approved and in place). Supplier set up process in place with segregated duties. Relevant notices under PA23 being published. Social Value included in each tender process with a 'bank' of questions to utilise tailored to the requirements. Quality questions are appropriate to risk and requirements and are regularly reviewed and added to. Exemptions to CPR required Director approval.	6. Use resources in an innovative, sustainable, and efficient manner to maximise value for money.	Written statement aligning to CRMP

11. publish details of the relevant data and information (where required) in accordance with internal policies, procedures and procurement regulations.	Contracts Register published on website quarterly. Relevant procurement notices published aligned with PCR2015 and PA23 requirements. Savings tracker completed and provided quarterly to BLC. KPI's completed and reported annually to Finance and Resources Committee. Procurement Strategy updated annually and published on WYFRS website. Quarterly updated Fire Standard assurance document. Environmental group tracker updated quarterly. Change Management Board attended by Head of Procurement .	6. Use resources in an innovative, sustainable, and efficient manner to maximise value for money.	a) Total number of Contracts recorded on Contracts Register
12. identify key suppliers and develop and/or maintain business continuity arrangements for contracts where failure presents a clear risk to organisational objectives.	BCP embedded and reviewed quarterly or when a new team member joins. Annual department BCP test undertaken. Relevant KPI's included in contracts and monitored during term of contract. Contract Management undertaken by customers, Procurement Team assist where required. Contract Management record in place following audit recommendation. Terms and Conditions include BCP clauses.	6. Use resources in an innovative, sustainable, and efficient manner to maximise value for money.	a) Total number of Contracts recorded on Contracts Register
13. ensure payments to suppliers and subcontractors are prompt and in line with contractual requirements.	Finance procedures with segregation of duties included embedded. Procurement contracts include fair payment to subcontractors and living wage stipulated. PA23 contracts require payment above £30k and new notice for Finance payment of invoices in place from Apr 26 published twice yearly. Process in place to allow for efficient reporting as defined in PA23.	6. Use resources in an innovative, sustainable, and efficient manner to maximise value for money.	Written statement aligning to CRMP
14. ensure that organisational decisions and the measures implemented support equality, diversity, and inclusivity, are non-discriminatory and that appropriate impact assessments are undertaken.	EIA (Equality Impact Assessment) undertaken on all new procurement policies and reviewed annually. Social Value, Diversity, Equity and Inclusion and Environmental considerations form part of each procurement project with a minimum of 10% quality award criteria applied for Social Value as per PPN02.	7. Further develop a culture of excellence, equality, learning, and inclusion.	Written statement aligning to CRMP

To achieve this Fire Standard, a fire and rescue service should:			
15. segregate expenditure into distinct categories such as markets, geography, and demographics, aligning to national and local strategies and categories.	Category management embedded (Fleet, ICT, Property Services, Professional Services, Corporate Comms and Ops Equipment). Regional Procurement Group established, to consider collaborative regional procurement opportunities. Spend analysis undertaken to ensure compliant spend with a non-compliance tracker embedded, addressing maverick spend. PA23 allows for contracts to be awarded to local suppliers and SMEs.	6. Use resources in an innovative, sustainable, and efficient manner to maximise value for money.	a) Total number of Contracts recorded on Contracts Register
16. consider aggregating demand and using collaborative and sector led procurement processes.	Regional Procurement Group established, to consider collaborative regional procurement opportunities. NFCC Workplace Forum and BLC Hub with other Purchasing Consortia (e.g. CCS, YPO, Pagabo etc.) frameworks regularly utilised. TPP and BLC forums used regularly to share and gain experience/knowledge sharing. Procurement Team collaboration log implemented to record collaboration. Regional MoU and ToR embedded and reviewed annually. DIM Scientific Support regional project led by WYFRS procurement team.	5. Work with partners and communities to deliver our services.	(i) Number of call-off Contract from collaborative arrangements.
17. consider the use of established model contract templates (e.g. Government Standards).	Government Standards applied accordingly dependent on requirement.	6. Use resources in an innovative, sustainable, and efficient manner to maximise value for money.	(i) Number of call-off Contract from collaborative arrangements.

18. evaluate options for accessing the supply market in order to conduct efficient procurement processes that maximise competition between suppliers, provide value for money and deliver the intended business outcomes.	PPS defines the important elements of each tender process to ensure options appraisal for routes to market is optimal. PA23 mandates pre market engagement, notices being regularly published. Further competition processes undertaken on framework agreements where appropriate. TUPE requirement process amended to assess if relevant and considered appropriately in tender process added to PPS.	6. Use resources in an innovative, sustainable, and efficient manner to maximise value for money.	Written statement aligning to CRMP
19. conduct tender evaluation processes with cross-functional teams and evaluators and ensure there are no conflicts of interest that could prejudice the process.	Signed conflict of interest form required from each evaluation panel member, if conflict exists panel member removed. Evaluation guidance and matrix template consistently utilised, with moderation meeting facilitated by the Procurement Team for each tender process. briefing undertaken with evaluation panel prior to evaluation period. Pricing evaluation undertaken only by Procurement Team and double checked by peers. Tender ITT includes non-collusion statement which requires signature by each bidder. Formal approval process to go out to market and subsequently award contracts embedded with Director approval where required.	6. Use resources in an innovative, sustainable, and efficient manner to maximise value for money.	Written statement aligning to CRMP
20. establish contract management plans that defines the roles and the responsibilities of each party.	Specification and KPIs define the requirements from the winning bidder. PPS defines the level of contract management to be undertaken. Tailored contract management workshops are required - Procurement Team will deliver Autumn 2026. Contract Management log in place. Implementation agenda template embedded which addresses roles and responsibilities at the start of any new Contract.	6. Use resources in an innovative, sustainable, and efficient manner to maximise value for money.	Written statement aligning to CRMP
21. consider grant funding to support efficiency and wider social value agendas.	Forums used to discuss funding options e.g.Net Zero, solar etc. Small income generated by use of YPO framework agreements. Internal annual staff wellbeing fund in place to enhance work space and environments.	6. Use resources in an innovative, sustainable, and efficient manner to	Written statement aligning to CRMP

		maximise value for money.	
22. benchmark contract prices against the market and other public sector organisations to ensure prices represent value for money.	Use of CGA marketplace for ICT consumables is embedded. For Estates, regular use of GSCI Commodity Index is useful for tracking commodity prices. Regular supplier review meetings with contracted suppliers to discuss issues in markets is undertaken. Economies of scale using framework agreements provides assurance of best pricing (e.g. YPO Gas and Electricity contracts). Quarterly meetings attended with YPO energy team tracking pricing for Gas and Electricity.	6. Use resources in an innovative, sustainable, and efficient manner to maximise value for money.	Written statement aligning to CRMP
23. provide guidance, training and support to staff who are undertaking commercial activities and promote effective contract management and commercial delivery.	Annual workshops are undertaken alongside ongoing training with category teams. Plans are being drafted for wider organisational communications (e.g. a short video detailing the role of the Procurement Team, PowerPoint packs with voiceover as a reference tool, comprehensive suite of manuals and guidance documents) is in place. New induction information drafted to introduce Procurement Team and legislative requirements for WYFRS.	7. Further develop a culture of excellence, equality, learning, and inclusion.	Written statement aligning to CRMP
24. regularly review supply chains and maintain procurement/commercial risk registers.	Risk is monitored within the Contracts Register rating likelihood and impact. Reviewed regularly by the Procurement Team and discussed with internal customers. Risk Ledger introduced so review and amendment to Contracts Register imminent to ensure consistency.	6. Use resources in an innovative, sustainable, and efficient manner to maximise value for money.	Written statement aligning to CRMP

25. capture lessons learned through the commercial lifecycle to facilitate continuous improvement.	Debrief sessions held following each tender exercise to discuss what went well and what may need amending as part of continuous improvement. RAID logs and customer feedback assist with learning lessons. Contract Management guidance available for customers and Procurement team assist with issues as required.	7. Further develop a culture of excellence, equality, learning, and inclusion.	Written statement aligning to CRMP
26. maximise opportunities gained from supporting the National Fire Chiefs Council (NFCC) network by sharing learning and experiences, collaborating, and contributing to the continual improvement of the service.	Procurement Team are members of various NFCC and BLC forums. Evidence available to show sharing of experience and tender documents.	5. Work with partners and communities to deliver our services.	(i) Number of call-off Contract from collaborative arrangements.

Agenda item: 09

Treasury Management Outturn 2025/26

Finance and Resources Committee

Date:	17th July 2026
Submitted by:	Director of Finance and Procurement
Purpose:	To present the Treasury Management Annual Report for 2025/26.
Recommendations:	That members note the content of the report.
Summary:	The CIPFA Code of Practice on Treasury Management and the CIPFA Prudential Code for Capital Finance require that the Authority receives an annual report on Treasury Management activities for the previous financial year. The report reviews borrowing and investment performance, Prudential Indicators, and risk and compliance issues.

Local Government (Access to information) Act 1972

Exemption Category:	Nil
Contact Officer:	Alison Wood, Director of Finance and Procurement Alison.wood@westyorksfire.gov.uk 07500 075362
Background papers open to inspection:	Nil
Annexes:	Appendix A – Investments on the 31st of March 2026 Appendix B – Movement in PWLB Borrowing Appendix C – Long Term Debt Structure Appendix D – Prudential Indicators Actuals 2025/26

1. Introduction

1.1 The CIPFA Code of Practice on Treasury Management and the CIPFA Prudential Code for Capital Finance require that the Authority receives an annual report on Treasury Management activities for the previous financial year. The report reviews borrowing and investment performance, Prudential Indicators, and risk and compliance issues.

2. Information

2.1 The Authority has adopted the CIPFA Code of Practice on Treasury Management and operates its treasury management service in compliance with this Code and various statutory requirements. These require that the prime objective of the activity be to secure the effective management of risk, and that borrowing is undertaken on a prudent, affordable, and sustainable basis.

2.2 As part of the requirements in the Code of Practice, the Finance and Resources Committee undertakes a scrutiny role regarding treasury management.

2.3 In reviewing performance, reference will be made to the Treasury Management Strategy Report approved by the Full Authority on 28th of February 2025. Investments averaged £16.2 million during the year and were deposited in instant access accounts as well as longer-term notice accounts and local authority investments to benefit from higher interest rate opportunities in low-risk investments. The average rate of interest was 4.19%. Total external borrowing was £40.2 million (£40.9 million 31st of March 2025). Most of the borrowing is on fixed rate terms and the average borrowing rate for 2024/25 was 4.26%.

2.4 Borrowing and Investment Strategy 2025/26

2.4.1 The Authority's overall Treasury Management Strategy prioritises security, liquidity and risk management which was adhered to in 2025/26. The timing of the receipt of government grants meant that the Authority was a net investor for all of the year, with balances of up to £15.4million. Whilst the Authority's preferred strategy would be only to invest sufficient funds for the purpose of managing day to day cash flow requirements, the grant receipts make this unworkable. The investment strategy is designed to minimise risk, investments being made primarily in instant access accounts or short-term deposits with the major British owned banks and building societies, Money Market Funds, Local Authorities and Central Government.

2.4.2 It was expected that the Authority would have no external borrowing requirement arising from the need to finance capital expenditure, replace long-term borrowing due to mature or replace balances used. It was proposed to take a pragmatic approach to borrowing, in terms of short or long term, variable or fixed rate, public or private sector borrowing, depending on opportunities offered in terms of interest rates and availability of products.

2.5 **<u>Economic Overview</u>**

Below paragraphs 2.5.1 to 2.5.7 are a commentary from MUFG Corporate Markets, (formerly known as Link Group), the external treasury management advisors to the authority,

Economy

2.5.1 **Summary**

- **Interest rates:** The Bank of England's main rate ("Bank Rate") is currently 3.75%. It was reduced three times by 0.25% during 2025/26 (May, August, December), down from 4.50%.
- **Inflation:** Prices have been rising faster than the Bank of England would like. UK CPI inflation was around 3%–3.8% during 2025/26 and could move higher if energy costs stay elevated.
- **Growth:** The UK economy is growing slowly. The Office for Budget Responsibility forecast UK GDP growth of 1.1% in 2026, rising to 1.6% in 2027 and 2028.
- **Big uncertainty:** Global events (including the conflict in the Middle East) can push energy prices up, which tends to raise inflation and keep interest rates higher for longer.

2.5.2 During 2025/26, UK inflation (the pace at which prices rise) stayed higher than the Bank of England's long-term target. Inflation started the year at about 3.5%, peaked around 3.8% in mid-2025, then eased to roughly 3% in early 2026. Recent increases in energy costs mean inflation could rise again later in 2026.

Because inflation is still above target, the Bank of England has been cautious about cutting rates further. Even though Bank Rate has come down to 3.75%, policymakers have indicated that rates might need to stay where they are (or even rise) if inflation pressures pick up again. Global factors such as energy prices and trade policy also add uncertainty.

2.5.3 Government borrowing matters because it can influence long-term interest rates. In simple terms: when the government borrows more, it issues more gilts (UK government bonds). Investors may then demand higher interest rates to lend money for longer, which can make borrowing across the economy more expensive.

2.5.4 Long-term UK government borrowing rates (often tracked by the 10-year gilt yield) moved sharply in late 2025/26. They were around 4.23% in late February, then jumped to roughly 5.00% during March as markets worried that higher energy prices could keep inflation high and interest rates higher for longer. When these long-term rates rise, it can feed through to higher borrowing costs more broadly (including for some mortgages and public sector borrowing).

2.5.5 Higher inflation can also push up the government's interest bill. Some government debt payments move with inflation, so when inflation rises, debt interest costs can rise too. That can leave less room in public budgets and may keep pressure on longer term borrowing rates.

2.5.6 In its March decision, the Bank of England kept Bank Rate at 3.75%. The message was: rates may stay on hold for a while, and the Bank will consider raising rates if inflation rises sharply. In practice, this signals a cautious approach—balancing the risk of higher inflation against the risk of weaker growth.

2.5.7 The jobs market has been cooling, which is one reason inflation may gradually ease. Pay growth has slowed (for example, average earnings growth eased from about 4.2% to 3.9% in early 2026). Slower pay growth can reduce pressure on prices, but it can also reflect a weaker economy.

2.5.8 At the beginning of each quarter, interest rates for the UK were as follows:

Year	Quarter	Base Rate	50 Year PWLB (Maturity)
2025	Apr	4.50%	5.76%
	Jul	4.25%	6.07%
	Oct	4.00%	5.90%
2026	Jan	3.75%	6.00%
	Apr	3.75%	6.43%

2.5.9 The Authority's investments totalled £15.4 million as of the 31st of March 2026 – see Appendix A for details - (£17.0 million 31st of March 2025). The Authority invested an average balance of £16.2 million externally during the year which was higher than expected due to revenue underspends and the slippage of the capital plan in year which resulted in a stronger cash flow position. The revenue underspend in 2025/26 gave the flexibility to make additional voluntary Minimum Revenue Provision (MRP) payments to reduce the overall Capital Financing Requirement (CFR). This will in turn reduce the MRP charges in future years and hence reduce the cost in the revenue budget. Income of £1.175 million was generated through these investments. The Authority's average lending rate for the year was 4.19%, being above the weighted average sterling overnight interest rate of 4.09%.

2.5.10 In terms of borrowing, long-term loans at the end of the year totalled £40.2 million (£40.9million 31st of March 2025). Repayments of Principal PWLB loans totalled £0.750 million. There was no new long-term borrowing taken during 2025/26. Repayments are detailed in Appendix B.

2.5.11 Long Term debt is made up of fixed rate loans giving the Authority stability in its interest costs. The maturity profile for long-term loans is shown in Appendix C and shows that only 5.14% of fixed rate debt is due to be repaid in any one year. This is good practice as it reduces the Authority's exposure to a substantial borrowing requirement in future years when interest rates might be at a high level.

2.5.12 The primary source of long-term local authority borrowing has historically been from the Government i.e. Public Works Loan Board (PWLB). From November 2012, the PWLB have been offering a 0.20% discount on loans ("the certainty rate" scheme) for local authorities providing improved information and transparency on their locally determined long-term borrowing and associated capital spending plans.

2.5.13 The Authority has a £2.0 million LOBO (Lender's Option, Borrower's Option) loan as of the 31st of March 2026, this 60-year loan was taken out in 2007 at a rate of interest of 3.58%. The way these loans work is that the Authority pays interest at a fixed rate for an initial period and then the lender has the option in the secondary period to increase the rate. If the option is exercised, the Authority can either accept the new rate or repay the loan, the Authority cannot change the terms of the loan. The initial fixed period ended in May 2011. The lender had the opportunity to exercise this option in May 2016 and May 2021 but did not. The next time this option will be available to the lender is May 2026.

2.5.14 The Authority's average borrowing rate has remained low. The average for 2025/26 was 4.26% compared to 4.08% in 2024/25. This reduction is due to the repayment of historic debt which was taken at higher rates of interest. The Authority's investment levels are dependent on the timely receipt of Government grants.

2.6 Prudential Indicators

2.6.1 The Prudential Code requires the Authority to report to Members the actual prudential indicators after the year end. Appendix D provides a schedule of all the mandatory indicators. The Authority operated within all the appropriate limits.

2.7 Risk and Compliance Issues

2.7.1 The Authority has complied with all the relevant statutory, regulatory, and internal requirements which limit the levels of risk associated with its treasury management activities. The Authority's adoption and implementation of both the Prudential Code and the CIPFA Code of Practice on Treasury Management means that its capital expenditure is prudent, affordable, and sustainable.

2.7.2 The Authority took responsibility for Treasury Management from Kirklees from the 1st of August 2021, where it was previously provided as part of an SLA arrangement.

The Authority procured the services of an external Treasury Management advisor, MUFG, who provide daily, weekly, and monthly updates to the finance team on investments and borrowing rates. Link provided treasury management training to members and officers in October 2025 and provide CPD sessions and specific treasury management training to the finance team on a regular basis.

2.7.3 The CIPFA Code of Practice requires that treasury management performance be subject to regular member scrutiny. The Treasury Management Strategy report, approved by the Full Authority on 28th of February 2025, which stated that the

Finance and Resources Committee would be responsible for treasury management. As well as receiving the Strategy and Outturn reports the Committee also receive quarterly updates on treasury management activities which is include in the quarterly financial review report.

3. Financial Implications

3.1 There are no financial implications associated with this report.

4. Legal Implications

4.1 The Monitoring Officer has considered this report and is satisfied it is presented in compliance with the Authority's Constitution.

5. Human Resource and Diversity Implications

5.1 There are no human resource and diversity implications associated with this report.

6. Equality Impact Assessment

6.1 Are the recommendations within this report subject to Equality Impact Assessment as outlined in the EIA guidance? No

7. Health, Safety and Wellbeing Implications

7.1 There are no health, safety and wellbeing implications associated with this report.

8. Environmental Implications

8.1 There are no environmental implications associated with this report.

9. Risk Management Implications

9.1 There are no risk management implications associated with this report.

10. Duty to Collaborate Implications (Police and Crime Act 2017)

10.1 There is no duty to collaborate implications associated with this report.

11. Your Fire and Rescue Service Priorities

11.1 This report links with the Community Risk Management Plan 2025-28 strategic priorities below:

- Use resources in an innovative, sustainable, and efficient manner to maximise value for money.

12. Conclusions

12.1 This report summarises the Treasury Management activities in 2025/26 and provides information on compliance with the approved Treasury Management Strategy.

Appendix A

Investments on the 31 March 2026

Borrower	£	Credit Rating Lowest LT / Fund Rating	** Historic Risk of Default	Expected Credit Loss £
* MMF Aberdeen Standard Investments	343,905	AAAm		
* MMF Aviva	315,050	AAAm		
* MMF Goldman Sachs	533,478	AAAm		
* MMF Royal London Asset Management	4,187,918	AAAm		
*** Ashford Borough Council	5,000,000	AA-	0.001%	0
*** Central Bedfordshire Council	5,000,000	AA-	0.002%	0
TOTAL	15,380,351		0.002%	0

* - Money Market Fund. The funds are made up of numerous diverse investments with highly rated banks and other institutions. The credit risk is therefore spread over numerous countries, including the UK. An historic rate of default and expected credit loss are not provided for MMF, for which the agencies provide a fund rating.

** - The Historic Risk of Default is based on the lowest long term credit rating including Historic Default Rates from 1990-2023 for Fitch, 1983-2023 for Moody's and 1981-2023 for S&P.

*** - The expected credit loss is nil where the counterparty is central government or a local authority as statutory provisions are in place to prevent default.

Key – Fitch's credit ratings:

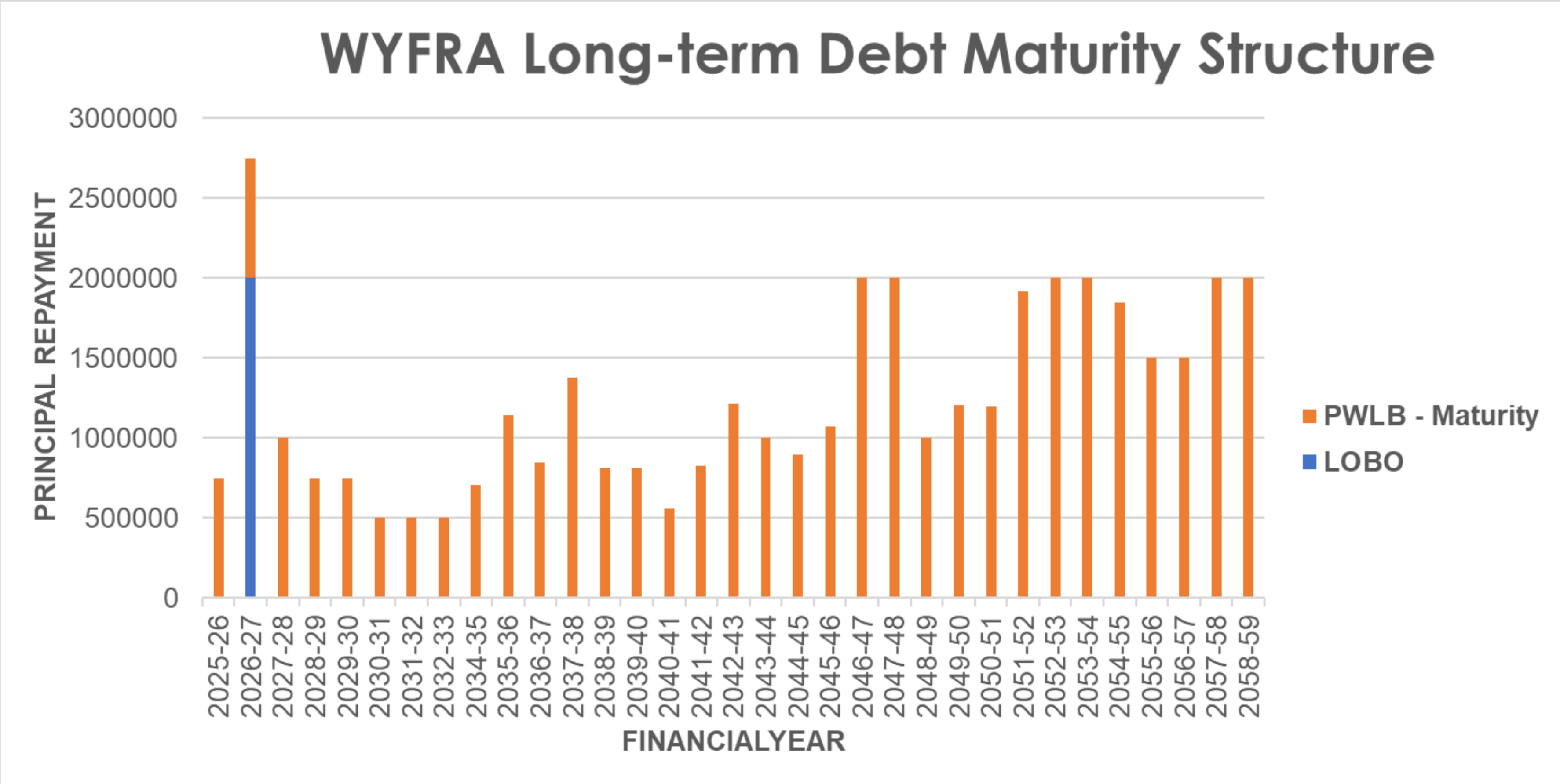
		Long	Short
Investment Grade	Extremely Strong	AAA	F1+
	Very Strong	AA+	
		AA	
		AA-	
	Strong	A+	F1
		A	
		A-	
	Adequate	BBB+	F2
		BBB	
		BBB-	F3
Speculative Grade	Speculative	BB+	B
		BB	
		BB-	
	Very Speculative	B+	
		B	
		B-	
	Vulnerable	CCC+	C
		CCC	
		CCC-	
		CC	
		C	
	Defaulting	D	D

MOVEMENT IN PWLB BORROWING

LOANS REPAID 2025/26

Repayments on PWLB Loans	Rate %	Date Repaid	Amount £m
PWLB (499286)	3.53%	30-Dec-25	0.750
Total			**0.750**

Appendix C


WYFRA Long-term Debt Maturity Structure
3000000
2500000
2000000
1500000
1000000
500000
0
PRINCIPAL REPAYMENT
2025-26
2026-27
2027-28
2028-29
2029-30
2030-31
2031-32
2032-33
2034-35
2035-36
2036-37
2037-38
2038-39
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2055-56
2056-57
2057-58
2058-59
FINANCIALYEAR
PWLB - Maturity
LOBO

Appendix D

PRUDENTIAL INDICATORS ACTUALS 2025/26

Capital Expenditure, Capital Financing Requirement and External Debt

The table below draws together the main elements of the capital plans, highlighting borrowing and other financing arrangements. The table also shows the Capital Financing Requirement (CFR), which is the Authority's underlying external indebtedness for a capital purpose, compared with the expected borrowing position.

	Actual 2024/25 £000's	Estimate 2025/26 £000's	Actual 2025/26 £000's
Capital Expt	25,457	14,097	11,786
Financed by:			
Internal Borrowing	14,008	7,023	7,192
Capital Receipts	164	985	1,008
Earmarked Reserve	8,552	5,529	1,331
Revenue Contribution	2,733	560	2,255
	25,457	14,097	11,786
CFR at 31 March	**60,753**	**68,831**	**64,039**

Limits to Borrowing Activity

The first key control over the Authority's borrowing activity is a Prudential Indicator to ensure that over the medium term, net borrowing will only be for a capital purpose. Net external borrowing should not, except in the short-term, exceed the total CFR. This allows some flexibility for limited early borrowing for future years.

The actual CFR is less than what was previously estimated due to lower capital expenditure in 2025/26 than forecast.

A further two Prudential Indicators control overall level of borrowing. These are the Authorised Limit and the Operational Boundary. The Authorised Limit represents the limit beyond which borrowing is prohibited. It reflects the level of borrowing which, while not desired, could be afforded in the short-term, but is not sustainable. It is the expected maximum borrowing need with some headroom for unexpected movements. This is the statutory limit determined under section 3(1) of the Local Government Act 2003.

The Operational Boundary is based on the probable external debt during the course of the year. It is not a limit, and actual borrowing could vary around this boundary for short times during this year.

	2025/26 Estimate £m	2025/26 Actual £m
Authorised limit for external debt		
Borrowing	65	65
Other long-term liabilities	-	-
Total	**65**	**65**
Operational boundary for external debt		
Borrowing	60	60
Other long-term liabilities	-	-
Total	**60**	**60**

The Authority was within its Authorised Limit and its Operational Boundary.

Treasury Management Prudential Indicators

Interest Rate Exposures

While fixed rate borrowing can contribute significantly to reducing the uncertainty surrounding future interest rate scenarios, the pursuit of optimum performance justifies retaining a degree of flexibility through the use of variable interest rates on at least part of the treasury management portfolio. The Prudential Code requires the setting of upper limits for both variable rate and fixed interest rate exposure:

	Limit Set 2025/26	Actual 2025/26
Interest at fixed rates as a percentage of net interest payments	60% - 100%	100.0%
Interest at variable rates as a percentage of net interest payments	0% - 40%	0.0%

The interest payments were within the limits set.

Maturity Structure of Borrowing

This indicator is designed to prevent the Authority having large concentrations of fixed rate debt needing to be replaced at times of uncertainty over interest rates.

Amount of projected borrowing that is fixed rate maturing in each period as a percentage of total projected borrowing that is fixed rate	Limit Set 2025/26	Actual 2025/26
Under 12 months	0% - 20%	6.8%
12 months to 2 years	0% - 20%	2.5%
2 years to 5 years	0% - 60%	5%
5 years to 10 years	0% - 80%	7.1%
More than 10 years	20% - 100%	78.6%

The limits on the proportion of fixed rate debt were adhered to.

Total principal sums invested for periods longer than 365 days.

This indicator was set at zero as there was no intention to hold investments for treasury management purposes with maturity dates in excess of a year. There was no change to this position.