

**Report of the Assistant Director of Resources to the Chair and Members of the
Fire Independent Audit Committee
23rd September 2025**

Presenting Officer: Michael Porter, Assistant Director of Resources

Status: For information

2024/25 Budget Monitoring Outturn Report – Fire

1. Purpose

- 1.1 Included within the Terms of Reference of this Committee are that the Committee should:
- Independently scrutinise financial and non-financial performance to the extent that it affects the Fire Service/Authority's exposure to risks and weakens the internal control environment.
 - Oversee the financial reporting process.
 - Consider the financial risks to which the Fire Service/Authority are exposed and approve measures to reduce or eliminate them or to insure against them.
- 1.2 Part of the process for addressing these items is that the Committee is provided with several financial reports throughout the year including this report, showing the performance against the Revenue and Capital Budgets for the previous financial year, that has been discussed with, and reported to, the Deputy Mayor at the Strategic Oversight Board.

2. Recommendations

Members are asked to note:

- 2.1 The contents of the appended report that has been considered by the Deputy Mayor in June.
- 2.2 The total revenue outturn at the end of 2024/25 is that there has been an overall overspend of £489k in comparison to the original budget.
- 2.3 The original Capital budget of £8,078k, was decreased by £3,378k to leave a final budget of £4,703k for 2024/25. There was an over spend of £102k against the significantly lower budget, however this was overset by a contribution to Ripon from the Police of £420k, leaving an overall underspend of £318k.

3. Reasons

- 3.1 In February 2024 the former PFCC agreed the revenue Budget for the Fire Service for 2024/25 which delegated a budget to the Chief Fire Officer totalling £45,180k. In addition to the Revenue Budget, the PFCC also agreed a Capital Programme that was initially set at £8,078k for 2024/25.
- 3.2 This report is to provide the Audit Committee with the final position of the financial performance against the budget for the financial year 2024/25, which was formally reported to the Deputy Mayor in June. The financial information contained within the appended report could be subject to change because of the annual audit, if any changes are required an update will be provided to the Deputy Mayor.

4. Implications

- 4.1 Finance
There are no financial implications arising from this report.
- 4.2 Diversity & Equal Opportunities
There are no diversity or equal opportunities implications arising from this report.
- 4.3 Human Rights Act
There are no Human Rights Act implications arising from this report.
- 4.4 Sustainability
There are no sustainability issues arising from this report.
- 4.5 Risk
There are no risk issues arising from this report.

5. Conclusion

- 5.1 This report is part of the programme of works that supports the Committee in delivering against its Term of Reference in relation to Financial Performance, Financial Reporting and Financial Risks.