

NORTHUMBRIA POLICE AND CRIME COMMISSIONER

Key Decision

Title and Reference: **STATEMENTS OF ACCOUNTS 2019/20**

(PCC/425/2019)

Summary

The key dates for completion of the Statements of Account 2019/20 are set out in the attached report.

The final Group revenue outturn position was reported previously to the Business Meeting on 25 June 2020. The outturn position remains unchanged.

The 2019/20 revenue outturn position includes the transfers to / from revenue reserves as set out in the following table:

Final Outturn - Movement in Reserves					
Balance as at 31 March 2019 £000		Transfers to reserve £000	Transfers from reserve £000	Total movement on reserve £000	Balance as at 31 March 2020 £000
Usable Reserves					
9,728	General Reserve	2,398	-	2,398	12,126
Earmarked Reserves:					
3,000	Insurance Reserve	-	-	-	3,000
2,000	Police Pension Scheme Funding Reserve	1,400	-	1,400	3,400
1,320	Workforce Management Reserve	-	-	-	1,320
-	ESN Reserve	2,600	-	2,600	2,600
353	OPCC Innovation Reserve	305	(29)	276	629
125	Domestic Violence Reserve	-	(125)	(125)	-
10	LCJB Project Support Reserve	-	(10)	(10)	-
245	External Funding Reserve	167	(128)	39	284
7,053	Total Earmarked Reserves	4,472	(292)	4,180	11,233
16,781	Total Revenue Reserves	6,870	(292)	6,578	23,359

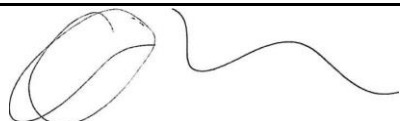
Recommendation/Findings:

1. Note the key dates for completion of the Statements of Account 2019/20
2. Note the final outturn position for revenue and capital budgets including the transfers to/from reserves.

Northumbria Police and Crime Commissioner

I hereby approve the recommendation above.

Signature



Date 28th August 2020

Business Meeting	27 August 2020
Statements of Account 2019/20	
Report of: Mike Tait, Joint Chief Finance Officer	
Author: Gail Thompson, Principal Accountant	

1. PURPOSE

- 1.1 To set out the remaining key dates for the planned completion of the Statements of Account 2019/20, including approval of the Annual Governance Statements (AGS) for the Police and Crime Commissioner (the Commissioner) and the Chief Constable.
- 1.2 To confirm the final revenue and capital outturn position for 2019/20, as reported in the Statements of Account 2019/20, including the final movements in reserves.

2. RECOMMENDATIONS

- 2.1 The Commissioner is requested to note:
 - a. The key dates for completion of the Statements of Account 2019/20.
 - b. The final revenue and capital outturn position for 2019/20, including all transfers to and from the Commissioner's reserves

3. BACKGROUND

- 3.1 The final revenue and capital outturn reports for 2019/20 were presented previously to the Business Meeting on 25 June 2020.

STATEMENTS OF ACCOUNT 2019/20

- 3.2 The remaining key dates for completion of the Statements of Account 2019/20 for both the Commissioner and Chief Constable are set out below:

Timetable	Date/Period
Annual Governance Statements (AGS) completed in draft	w/c 17 August 2020
Final adjustments to Draft Statements of Account 2019/20 (changes to pension disclosures issued by GAD)	w/c 24 August 2020
AGS for both Commissioner and Chief Constable presented at JIAC	24 August 2020
AGS taken to the Business Meeting for signature	27 August 2020
Publication of Draft Statements of Account (statutory deadline)	31 August 2020
Exercise of Public Rights (inspection period)	September 2020
Accounts Subject to External Audit	September - November
Audit Completion Statement issued by Mazars and Final Statements of Account signed by Commissioner and Chief Constable (provisional BM)	26 November 2020
Publication of Audited Accounts (statutory deadline)	30 November 2020

FINAL OUTTURN POSITION 2019/20

- 3.3 The revenue and capital outturn position reported in the Statements of Account 2019/20 are unchanged against the position reported to the Business Meeting on 25 June 2020.

Revenue Outturn

Group Revenue Outturn	Approved Budget 2019/20	Outturn 2019/20	Variance 2019/20
Group Position	£m	£m	£m
Chief Constable	268.581	267.215	(1.366)
Police and Crime Commissioner	2.098	1.793	(0.305)
Capital Financing	9.403	8.371	(1.032)
Net Expenditure	280.082	277.379	(2.703)
Central Government Grant	(230.551)	(230.551)	-
Council Tax Precept	(53.531)	(53.531)	-
Central Grant and Precept Total	(284.082)	(284.082)	-
Appropriations (to) / from reserve:	(4.000)	(6.703)	(2.703)

Capital Outturn

Scheme Expenditure	Re-phased Capital Programme at Q3	Final Outturn	Variance Analysis		Total Variance
			Slippage at Year End	Variance Q3 to Q4	
	£m	£m	£m	£m	£m
Building Works	4.454	4.336	(0.148)	0.030	(0.118)
Computers and Communications	9.277	7.214	(2.101)	0.038	(2.063)
Vehicles and Equipment	3.145	3.015	(0.330)	0.200	(0.130)
Northumbria Contributions to NERSOU	0.128	0.128	-	-	-
Total Capital Programme	17.004	14.693	(2.579)	0.268	(2.311)
Funded Capital Schemes	0.342	0.342	-	-	-
Total Capital Spend	17.346	15.035	(2.579)	0.268	(2.311)

USE OF RESERVES

- 3.4 The final reserve movements reported in the Statements of Account 2019/20 are set out in the following table:

Final Outturn - Movement in Reserves					
Balance as at 31 March 2019		Transfers to reserve	Transfers from reserve	Total movement on reserve	Balance as at 31 March 2020
£000		£000	£000	£000	£000
Usable Reserves					
9,728	General Reserve	2,398	-	2,398	12,126
Earmarked Reserves:					
3,000	Insurance Reserve	-	-	-	3,000
2,000	Police Pension Scheme Funding Reserve	1,400	-	1,400	3,400
1,320	Workforce Management Reserve	-	-	-	1,320
-	ESN Reserve	2,600	-	2,600	2,600
353	OPCC Innovation Reserve	305	(29)	276	629
125	Domestic Violence Reserve	-	(125)	(125)	-
10	LCJB Project Support Reserve	-	(10)	(10)	-
245	External Funding Reserve	167	(128)	39	284
7,053	Total Earmarked Reserves	4,472	(292)	4,180	11,233
16,781	Total Revenue Reserves	6,870	(292)	6,578	23,359

- 3.5 The net movement in reserves is an increase of £6.578m.

Movement in Reserves 2019/20	£m
Planned transfer to reserves	4.000
Group revenue underspend	2.703
Use of Commissioners innovation, domestic violence and LCJB reserves	(0.164)
Net transfer to external funding reserve	0.039
Net increase in revenue reserves	6.578

4. KEY OUTCOMES

4.1 The Commissioner notes the:

- The key dates for completion of the Statements of Account 2019/20.
- The final revenue and capital outturn position for 2019/20, including all transfers to and from the Commissioner's reserves

5. CONSIDERATIONS

Report Exemption	Non-exempt
Consultation	Yes - Information prepared by Finance, where variations have been found to the 2019/20 budget relevant responsible officers have been consulted with to understand the reasoning.
Resources	Yes - As outlined within the body of the report
Code of Ethics	No
Equality	No
Legal	No
Risk	Yes - As outlined within the body of the report
Communication	No
Evaluation	No