

**Item No. 5 (ii)****Report to the Police Fire and Crime Panel****Copy to ETAP Public Fire meeting 27 February 2024****Fire Capital Strategy and Capital Programme 2024/25 to 2026/27
(Incl. Minimum Revenue Provision Policy)**

Report of the Staffordshire Commissioner

INTRODUCTION

As part of the overall financial strategy for the Staffordshire Commissioner Fire and Rescue Authority a three year Capital Programme has been prepared. This report schedules the proposed investment programme for 2024/25 to 2026/27, and presents the indicators required within the updated Prudential Code. This all forms part of the Capital Strategy for the Staffordshire Commissioner Fire and Rescue Authority for the next three years.

The Prudential Code requires local authorities to determine that capital expenditure and investment decisions are affordable, prudent and sustainable, and to set limits on the amount they can afford to borrow in the context of wider capital planning. The Capital Strategy is part of the Authority's sound medium term financial planning process, ensuring there is a clear strategy supporting the next three years of capital investment.

The Capital Strategy sets out how the long-term context in which capital investment and investment decisions are made and gives due consideration to both risk and reward and impact on the achievement of priority outcomes in line with the current Corporate Safety Plan. It also demonstrates that the Authority takes capital and investment decisions in line with Service objectives and properly takes account of stewardship, value for money, prudence, sustainability and importantly affordability.

This report also reviews the approach that the Authority has taken during the last few years, successfully managing the capital programme, reducing future capital financing requirements, and through the repayment of long term loans reducing interest payments.

This report should also be considered alongside the Treasury Management Strategy, with both reports covering the reporting requirements of CIPFA's Prudential Code and Treasury Management in the Public Sector.

RECOMMENDATIONS

That the Police Fire and Crime Panel note:

- a) the three year Capital Programme for 2024/25 to 2026/27 as set out in Appendix 1,
- b) the detailed capital programme for 2024/25 as set out within Appendix 2
- c) the Capital Strategy for 2024/25
- d) the Prudential Indicators that are set out within Appendix 3 including the Capital Financing Requirement for the three year period
- e) that the funding of capital expenditure from Reserves for the period 2024/25 to 2026/27 is in line with the updated Reserves Strategy
- f) the Minimum Revenue Provision (MRP) policy statement incorporated within this report
- g) the capital programme and capital strategy supports the main Budget and MTFS paper

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1. Background

- 1.1 The Capital Strategy forms a key part of the Staffordshire Commissioner Fire and Rescue Authority's overall Corporate Planning Framework. It provides a mechanism by which the Commissioner's capital investment and financing decisions can be aligned over the medium term planning horizon.
- 1.2 The Strategy sets the framework for all aspects of the Commissioner's Fire and Rescue capital and investment expenditure; including planning, outcomes, prioritisation, management, funding and repayment.
- 1.3 There are four main areas of spend which feature within the Capital Programme;
 - Estates and Facilities
 - Operational Equipment
 - Transport
 - Information systems and technology

2. Objectives

- 2.1 The key aims of the Capital Strategy are to:
 - provide a clear set of objectives and a framework within statutory legislation that proposes new capital expenditure to be evaluated to ensure that all new capital investment is targeted at meeting the vision, aims and priorities of the Authority;
 - set out how the Authority identifies, programmes and prioritises capital requirements and proposals;
 - consider options available for funding capital expenditure and how resources may be maximised to generate investment in the area and to determine an affordable and sustainable funding policy framework, whilst minimising the ongoing revenue implications of any such investment;
 - identify the resources available for capital investment over the MTFS planning period;
 - ensure the strategy has an overall balance of risk on a range of investments over timespan, type of investment and rate of return;
 - establish effective arrangements for the management of capital expenditure including the assessment of project outcomes, budget profiling, deliverability, value for money and security of investment;
 - deliver projects that focus on delivering the long term benefits to the Authority and the communities served within Staffordshire and Stoke on Trent.

3. Governance of the Capital Programme

- 3.1 A governance process is clearly established within the Service and Authority and will continue to be adhered to, will follow standing orders and financial regulations to ensure that available resources are allocated optimally and deliver value for money, and that

capital programme planning is determined in parallel with the Service and revenue budget planning process within the framework of the MTFS. These include:

- The Strategic Governance Board (SGB) which is ultimately responsible for approving the Capital Strategy for investment and the Capital Programme for approving changes to the programme within financial regulations and for the approval of business case submissions.
- The Ethics, Transparency and Audit Panel (ETAP) which is responsible for scrutiny of the MTFS documents and the capital budget monitoring reports and can make recommendations to the Strategic Governance Board (SGB).
- The Capital Review Group has been established for a number of years and provides detailed scrutiny for all capital spend proposals and monitors delivery of the current year's programme and develops a rolling three year programme. The group consists of key stakeholders from within the Service and holds responsibility for the delivery of the Service's capital programme and has clear Terms of Reference in place. Actions from this group are reviewed by the Service Delivery Board.
- A new capital framework has been introduced by the Authority on 1 October 2023, supported by the Commissioner and Chief Fire Officer. The framework complements the Corporate Governance Framework and gives an overview of the capital authorisation process.

3.2 For new major projects and programmes an outline business case will be submitted through the governance arrangements that needs to include the capital investment requirements, repayment mechanisms, revenue impacts of capital spend and also lifetime costing if applicable in line with the requirements of the updated capital framework.

3.3 For smaller areas of capital spend (based upon a rolling programme of requirements) the proposals may be submitted through the Capital Review Group and approved by the Staffordshire Commissioner Fire and Rescue Authority through the Strategic Governance Board. This is recognising that the programme consists of smaller spend areas that do not require the production of a full outline business case.

3.4 The monthly Finance Report is produced and available to all staff within the Authority, in addition quarterly financial progress and monitoring reports are submitted to the Strategic Governance Board with bi-months reports reviewed by the Finance Panel which is a sub group of the Ethics, Transparency and Audit Panel (ETAP).

4. Capital Priorities

4.1 The capital strategy must recognise that the financial resources available to meet the requirements of the Corporate Safety Plan and the four key priority areas:

- Prevention and early intervention
- Protecting Staffordshire and its people
- Public confidence
- Service Reform

- 4.2 The bringing together of blue light services under a single governance route to the Staffordshire Commissioner provides opportunities to co-locate and share assets to the good of the community, delivering efficiencies and savings.
- 4.3 Staffordshire Fire and Rescue and Staffordshire Police will continue to build upon the collaboration that has resulted in joint response bases in Tamworth Belgrave and Hanley and Chase Terrace. The introduction of the new Police Operating Model has resulted in further opportunities to share locations as the joint estate strategy continues to evolve. The following locations at Stone, Uttoxeter and Kinver and Kids Grove are expected to progress during 2024.
- 4.4 The Staffordshire Commissioner Fire and Rescue Authority will seek to prioritise investment in order to deliver economy and efficiency within the Service. This prioritisation will be achieved through the robust governance arrangements discussed above.

5. Funding Approach

- 5.1 The Staffordshire Commissioner Fire and Rescue Authority's capital investment falls within, and needs to comply with, the "Prudential Code for Capital Finance in Local Authorities" (The Code). Under The Code local authorities have greater discretion over the funding of capital expenditure especially with the freedom to determine, within the regulatory framework of The Code, the level of borrowing they wish to undertake to deliver their capital plans and programmes.
- 5.2 The main sources of capital funding are summarised below:
- **The use of internal cash balances**
Interest rates on cash balances, over recent years, have remained low which has resulted in this being a more efficient use of cash to invest in the capital programme rather than taking additional external debt. The use of internal cash is an approach that has been undertaken successfully during the last few financial years.
 - **The use of earmarked reserves**
The Staffordshire Commissioner has a Reserves Strategy which includes the Earmarking of Reserves to support the capital programme. Some funding into the medium term has been identified through this approach and remains a key funding strategy.
 - **The use of capital receipts**
Disposing of surplus assets is a good way to reinvest in the capital programme. Receipts will be targeted at the shortest life assets and their use considered widely within any flexibility allowed by the appropriate government authority. In accordance with statutory instruments capital receipts may also be used for the repayment of debt.

- **Direct revenue funding**
Capital expenditure may be funded directly from revenue (CERA – capital expenditure charged to revenue account). In addition to specific revenue funds previously set aside, such as repairs and renewal funds, capital expenditure may be funded by specific revenue budget provision.
- **Borrowing and leasing**
Under the Prudential Code, the Staffordshire Commissioner has discretion to undertake borrowing to fund capital projects with the full cost of that borrowing being funded from the project returns or upon agreement to include within the MTFS estimates.

This discretion is subject to complying with the Code's regulatory framework which essentially requires any such borrowing to be prudent, affordable and sustainable (Local Government Act 2003). Prudential borrowing does provide an option for funding additional capital development but one which has to be funded each year from within the revenue budget or from generating additional ongoing longer term income streams.

The Staffordshire Commissioner will test the prudence of the borrowing predictions against the prudential indicators set under the Code every year as part of the MTFS process and report on progress against those indicators half yearly (see Appendix 3), in line with the Treasury Management Strategy.

This prudent approach to borrowing will continue into the medium term. However, should borrowing be required the Commissioner will continue to consider on a cautious and prudent basis as informed by a specialist team contracted from Staffordshire County Council in relation to Treasury Management who work closely with the finance team.

6. Risk Management

- 6.1 Risk is the threat that an event or action will adversely affect the ability to achieve a desired outcome or execute strategies successfully.
- 6.2 To manage risk effectively, the risks associated with each capital project need to be systematically identified, analysed, influenced and monitored.
- 6.3 The Director of Finance will report on the deliverability, affordability and risk associated with this Capital Strategy and the associated capital programme. Where appropriate they will have access to specialised advice to enable them to reach their conclusions.
- 6.4 There are many categories of risk to be mindful of; these are detailed in **Appendix 4**:
- Credit Risk
 - Liquidity Risk
 - Interest Rate Risk
 - Exchange Rate Risk
 - Inflation Risk
 - Legal and Regulatory Risk
 - Fraud, Error and Corruption

7. Capital Programme 2024/25 to 2026/27

- 7.1 The summary Capital Programme for 2024/25 to 2026/27 is contained within **Appendix 1** of this report. The total proposed Capital Programme for 2024/25 is £5.7m, for 2025/26 £5.0m and for 2026/27 £2.8m.
- 7.2 The detailed scheme analysis supporting the programme for 2024/25 is shown within **Appendix 2**.
- 7.3 The Staffordshire Commissioner Fire and Rescue Authority is required to set estimates, impose limits and to report and publish actuals in line with The Prudential Code. The indicators for adoption by the Authority for 2024/25, 2025/26 and 2026/27 are set out in **Appendix 3**.
- 7.4 There are four main areas of spend which feature within the capital programme; Estates and Facilities which includes building and infrastructure work, Operational Equipment, Transport (appliances and vehicles) and finally Information Systems and Technology.

The four areas are discussed in more detail below.

- **Building and Infrastructure Work**

The budget proposal for 2024/25 includes a total capital requirement of £1.8m, which consists of the following main building and infrastructure projects plus some minor works:

- Brewood - The refurbishment of the station is also anticipated to commence in the first quarter of 2024/25. The full business case has been approved by the Commissioner and is funded from the Authority's earmarked reserves, £0.5m. This project was originally included within the 2023/24 capital programme and the design and feasibility work has been completed
 - Abbots Bromley – the refurbishment work at this station has now been completed. Work on the training tower and training facility has been re-scheduled for 2024/25. The existing tower is currently out of use, £0.1m
 - Staffordshire Fire HQ (general), £0.4m. This includes resurfacing, lighting and health and safety works and improvement to the fire behavior training site
 - Staffordshire Fire HQ (Learning and Development), £0.3m. This is to enhance and remodel the changing areas to provide gender neutral facilities
 - Staffordshire Fire HQ (Stores), £0.1m. Options to extend the current stores facility will be reviewed as additional space for Fire and Police is now require
 - Staffordshire Fire HQ (Environmental Work), £0.1m. Options to provide solar panels will be developed to help the site become more environmentally sustainable
 - Residual Fire Station works, £0.3m. this included work at Stafford, Ipstones and Eccleshall
- **Operational Equipment**

Total investment of £0.9m has been identified and included within the programme for 2024/25, a full list of the detailed projects is included within Appendix 2. The programme includes the following major items:

- Ongoing rollout of battery operated hydraulic cutting equipment to all appliances, £0.5m
 - A number of smaller projects which supporting the clean concept requirements and investment into new firefighting equipment, £0.4m
- **Appliances and Vehicles**

A vehicle replacement programme of £2.1m has been included within the proposed budget for 2024/25:

In summary the vehicle replacement programme includes the following:

- The final payments for the 2 Heavy Rescue Tenders, £0.5m
- The chassis payments for the next 3 Pump Rescue Ladders (PRL's), £0.5 (note these 5 vehicles identified above are all part an approved tender and decision note issued by the Commissioner)
- The purchase of a further two appliances (PRL's) in year, commercial work to be undertaken and specifications completed, £0.2m
- Light Vehicles, £0.6m, the programme includes the replacement of light vehicles as part of the rolling vehicle replacement programme. The commitment to move to a more sustainable fleet and the procurement of hybrid and electric vehicles as part of the overall environmental strategy is part of this ongoing programme.

- **Information Technology**

The ICT programme for 2024/25 of £1.0m includes the following:

- Ongoing ICT rolling replacement programme for desktop and infrastructure and device replacement strategy, £0.350m
- Full MS Teams enablement across all stations, £0.125m.
- Mobile Data Terminals (MDT), £0.25m replacement cost
- Other (includes station end replacement), £0.3m

8. Funding the Programme

- 8.1 **Appendix 1** also details the proposed funding strategy for the 2024/25 programme together with indications for the funding of the next two years. For 2024/25, the programme will be funded by a combination of grant funding, earmarked reserves, direct revenue funding and the use of internal cash. This is also reviewed within the Treasury Management Strategy Report.
- 8.2 The Authority will also seek to fund as much of the programme as possible through direct revenue contribution should additional savings be available in year.

9. Minimum Revenue Provision (MRP) Policy Statement

- 9.1 The Staffordshire Commissioner Fire and Rescue Authority is required each year to set aside some of its revenues as provision for debt repayment. This MRP provision essentially allows the Authority to “pay off” an element of the Capital Financing Requirement annually through a revenue charge known as the Minimum Revenue Provision (MRP).
- 9.2 The MRP was previously defined by statute with regulations providing for MRP as a 4% charge in respect of the amount of the Capital Financing Requirement (CFR). Under current regulations, the rules have been replaced with a general duty for a local authority to make an MRP charge to revenue which it considers prudent. The new regulation does not itself define “prudent provision”. However, guidance has been issued specifying methods for MRP calculation, which the Secretary of State considers prudent thereby effectively determining prudent provision.
- 9.3 Regulations require the Authority to approve an MRP Statement in advance of each year. It is recommended that the Authority continue to apply a MRP to capital expenditure funded by borrowing under the ‘Asset Life Method’: which calculates the MRP charge based on the estimated life of the asset for which the borrowing is undertaken.
- 9.4 The total level of debt for this Authority as at 31 March 2023 was £20.9m, and is forecast to increase to £29.1m by March 2027 based upon the capital investment requirements outlined within this paper.

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Staffordshire Commissioner Fire and Rescue Authority
Summary Proposed Capital Programme 2024/25 to 2026/27

	2024/25 Budget	2025/26 Plan	2026/27 Plan
	£	£	£
Building & Infrastructure Works			
Refurbishment Programme	619,000	550,000	100,000
Improvement Works	1,160,000	545,000	450,000
Total	1,779,000	1,095,000	550,000
Operational Equipment	854,696	146,000	210,000
Appliances & Vehicles			
Appliances & Specialist Vehicles	1,260,904	2,005,000	1,050,000
Vans & Cars	840,000	430,000	371,000
Total	2,100,904	2,435,000	1,421,000
Information Technology			
ICT Hardware, Software Systems & Installations	970,000	1,275,000	645,000
Total	970,000	1,275,000	645,000
Total Capital Programme	5,704,600	4,951,000	2,826,000
Funding			
Direct Revenue Funding	782,952	947,500	522,500
Unsupported Borrowing	4,421,648	3,453,500	2,303,500
Earmarked Reserves	500,000	550,000	
Total Funding	5,704,600	4,951,000	2,826,000

Appendix 2

**Staffordshire Commissioner Fire and Rescue Authority
Detailed Capital Programme 2024/25**

Scheme Description	Detail	2024/25 Capital Programme £
IADS		
Brewood Refurbishment	Mnor refurbishment of Brewwood FS	519,000
Abbots Bromley Tower	Demolish tower and replace training facility	100,000
		619,000
<u>Building Works - Improvements</u>		
PV Panels Installation	Feasibility study to undertake solar installation at Pirehill	100,000
HQ - Resurfacing Works	Phase 3 - Control building and Portakabin/stores	70,000
HQ - Lighting replacement programme	Phase 3 - Replace lighting with Energy Efficient LED to Stores + L&D + Appliance Bay	50,000
HQ - Control / Old House - Welfare Facilities	Phase 1 - Carry out refurbishment works to toilet facilities in the Control building and Old House	70,000
HQ - Control Building - Fire Doors	Replacement of fire doors - Current doors are compliant with regulations	60,000
Stations - Lighting replacement programme	Phase 4 - Replace lighting with Energy Efficient LED at Biddulph(Old Part) & Gnosall	50,000
BEMS installation - Stations	Intelligent Heating / Sustainable Controls - Stations	60,000
Stores Expansion	Undertake work to provide further storage capacity	100,000
Ipstones - Resurfacing Works	Resurface drill yard	40,000
Eccleshall - Gym Area Refurb	Removal of asbestos, replacement of floor/ceiling finishes, upgrading of lighting	40,000
Stafford Fire Station - Minor Refurb	Phase 1 - Undertake further improvement works	150,000
FBT - Resurfacing Works	Remove current stone and replace with hard wearing surface	70,000
L&D Remodelling	Remodel L&D - Gender neutral facilities	300,000
		1,160,000
<u>Operational Equipment</u>		
Operational Equipment Pool	Miscellaneous	25,000
BA compressors x 2	To be replaced in line with BA Project	50,000
Body Worn Cameras	Equipment is due for replacement - Cameras will be upgraded	45,000
Hydraulic Cutting Equipment	For the roll out to all appliances	494,696
Lighting Replacement	Service wide	35,000
Asset Tracking System	Software & hardware implementation	40,000
RTC Stabilisation		15,000
Electric PPV Fans		25,000
BA Set Washing Machine	1 machine - In line with Clean Concept Initiative	60,000
Cobra System Equipment	Misting Equipment	65,000
		854,696
<u>Appliances & Vehicles</u>		
Unmarked Response Cars x 3	Group Managers	75,000
Marked Standard Response Cars x 5	Station Managers	125,000
Marked 4x4 Response Vehicles x 3	£35k per vehicle	105,000
Utility Vans x 3	SDG Vans - Small/ Medium - £25k per vehicle	75,000
Marked Non-Response Van x 1	CFS Van - £30k per vehicle	30,000
BA Vehicle		35,000
Utility Van x 1	Crew Cab	30,000
L&D Minibus	Replace existing mini bus due to age	45,000
Mobile Workshops Van		50,000
ERPs	ERP 1 / ERP 2 - Body Build Payments - £255,452 per vehicle	510,904
PRLs	PRL 3 / PRL 4 / PRL 5 - Chassis Payments - £150k per vehicle	450,000
PRLs	PRL 1 / PRL 2 - Chassis Payments - £150k per vehicle - New tender process	300,000
Godiva Pumps x 2	To extend the working life of appliances where the chassis and cabs are not causing issues with breakdown and repairs	60,000
BA Stowage	Upgrade the BA stowage to accommodate the new MSA BA sets - 41 appliances at £4,000 per vehicle	160,000
Cobra System Vehicle		50,000
		2,100,904
<u>Information Technology</u>		
ICT Rolling Programme - Desktop	Ongoing replacement programme	150,000
ICT Rolling Programme - Infrastructure	Ongoing replacement programme	200,000
Stations/L&D Teams Rooms Enablement	Completing the activities started in 2023/24	125,000
MDT Replacement - Software	MDT Replacement 4 Year Investment	150,000
MDT Replacement - Hardware	MDT Replacement 4 Year Investment	100,000
MS Enablement		50,000
Station End	Station End equipment replacement	125,000
Mobile Phone Replacement	Replacement programme	70,000
		970,000
Total Programme 2024/25		5,704,600

Staffordshire Commissioner Fire and Rescue Authority Prudential Indicators

A. Indicators for Affordability, Prudence and Capital Expenditure

1. Ratio of Financing Costs to Net Revenue Stream

Estimate 2024/25	Estimate 2025/26	Estimate 2026/27
%	%	%
6.1	6.8	6.4

This shows the capital financing costs (interest charges/receipts and repayment of loans) as a proportion of government grant (revenue) and Council Tax. This allows the Authority to track how much of its annual income is needed to pay for its capital investment plans proportionate to its day to day running costs.

2. Estimates of Capital Expenditure

Estimate 2024/25	Estimate 2025/26	Estimate 2026/27
£m	£m	£m
5.7	5.0	2.8

Expressed in absolute terms rather than as a ratio, this shows the overall level of capital investment irrespective of how it is being funded.

3. Capital Financing Requirement/Gross Debt

Estimate 2024/25	Estimate 2025/26	Estimate 2026/27
£m	£m	£m
27.4	29.2	28.4

This indicator effectively shows the level of the Authority's underlying need to borrow for capital purposes.

Net borrowing is not expected to exceed the total of the capital financing requirement (except in the short term)

It is a key indicator of prudence that, over the medium term, net borrowing is only for capital purposes.

B. Indicators for Treasury Management

1. Treasury Management Code of Practice

The Authority has adopted the CIPFA Code of Practice on Treasury Management

2. External Debt

	Estimate 2024/25 £m	Estimate 2025/26 £m	Estimate 2026/27 £m
Authorised Limit	29.6	32.1	32.1
Operational Boundary	17.8	17.9	19.1

This indicator identifies two limits in relation to external debt, and excludes PFI.

The Authorised Limit is the maximum level of external borrowing which should not be exceeded. The limit is linked to the estimated level of borrowing assumed in the Capital Programme.

In addition an Operational Boundary is required which represents the Treasurer's estimate of the day to day limit for the Treasury Management activity based on the most likely i.e. prudent but not worst case scenario.

The above excludes the PFI Balance Sheet debt position.

Glossary of Risk Management Categories

Credit Risk is the risk that the organisation with which we have invested capital monies becomes insolvent and cannot complete the agreed contract. Accordingly we will ensure that robust due diligence procedures covers all external capital investment. Where possible contingency plans will be identified at the outset and enacted when appropriate.

Liquidity Risk is the risk that the timing of any cash inflows from a project will be delayed, for example if other organisations do not make their contributions when agreed. This is also the risk that the cash inflows will be less than expected, for example due to the effects of inflation, interest rates or exchange rates. The exposure to this risk will be monitored via the revenue and capital budget monitoring processes. Appropriate interventions will occur as early as possible.

Interest Rate Risk is the risk that interest rates will move in a way that has an adverse effect on the value of capital expenditure or the expected financial returns from a project. Interest rates will be reviewed as part of the on-going monitoring arrangements to identify such adverse effects. As far as possible our exposure to this risk will be mitigated via robust contract terms and when necessary contract re-negotiations.

Exchange Rate Risk is the risk that exchange rates will move in a way that has an adverse effect on the value of capital expenditure or the expected financial returns from a project. Where relevant, exchange rates will be reviewed as part of the ongoing monitoring arrangements to identify such adverse effects. As far as possible our exposure to this risk will be mitigated via robust contract terms and when necessary contract re-negotiations.

Inflation Risk is the risk that rates of inflation will move in a way that has an adverse effect on the value of capital expenditure or the expected financial returns from a project. Rates of inflation will be reviewed as part of the ongoing monitoring arrangements to identify such adverse effects. As far as possible any exposure to this risk will be mitigated via robust contract terms and when necessary contract re-negotiations.

Legal and Regulatory Risk is the risk that changes in laws or regulation make a capital project more expensive or time consuming to complete, make it no longer cost effective or make it illegal or not advisable to complete. Before entering into capital expenditure or making capital investments, we will understand the powers under which the investment is made. Forthcoming changes to relevant laws and regulations will be kept under review and factored into any capital bidding and programme monitoring processes.

Fraud, Error and Corruption is the risk that financial losses will occur due to errors or fraudulent or corrupt activities. Officers involved in any of the processes around capital expenditure or funding are required to follow the agreed Code of Corporate Governance. This is supported by the national Code of Ethics and detailed policies such as Counter-Fraud and Corruption and Declaration of Interests.

Capital Schemes must comply with legislation, such as the Disability Discrimination Act, the General Data Protection Regulations (GDPR), building regulations etc.