

Fire & Rescue Service Headquarters Summergroves Way Kingston upon Hull HU4 7BB  
Telephone 01482 565333

<b>To:</b> Members of the Fire Authority	<b>Enquiries to:</b> Rob Close <b>Email:</b> <a href="mailto:committeemanager@humbersidefire.gov.uk">committeemanager@humbersidefire.gov.uk</a> <b>Tel. Direct:</b> (01482) 393204 <b>Date:</b> 10 July 2025
--	---

Dear Member

I hereby give you notice that a meeting of **HUMBERSIDE FIRE AUTHORITY** will be held on **FRIDAY, 18 JULY 2025 at 10.30AM** at **HUMBERSIDE FIRE & RESCUE SERVICE HEADQUARTERS, SUMMERGROVES WAY, KINGSTON UPON HULL, HU4 7BB.**

The business to be transacted is set out below.

Yours sincerely

**for Lisa Nicholson**  
**Monitoring Officer & Secretary to Fire Authority**

Enc.

## **A G E N D A**

<b>Business</b>	<b>Page Number</b>	<b>Lead</b>	<b>Primary Action Requested</b>
1. Apologies for absence	-	Chairperson	To record
2. Declarations of Interest	-	Chairperson	To declare
3. Minutes of the Authority meeting held on 13 June 2025	(pages 3 - 6)	Chairperson	To approve
4. Questions by Members	-	Monitoring Officer & Secretary	To receive
5. Communications	-	Chairperson & Chief Fire Officer	To receive
6. Annual Statement of Accounts 2024/25 (Unaudited)	(pages 7 - 98)	Executive Director of Finance/ S.151 Officer	To approve
7. Treasury Management Outturn 2024/25	(pages 99 - 106)	Executive Director of Finance/ S.151 Officer	To receive
8. Annual Statement of Assurance 2024/35	(pages 107 - 110)	Assistant Chief Fire Officer	To approve
9. Annual Governance Statement 2024/25	(pages 111 - 120)	Assistant Chief Fire Officer	To approve

Business	Page Number	Lead	Primary Action Requested
10. Anti-Fraud and Corruption Statement 2024/25	(pages 121 - 124)	Assistant Chief Fire Officer	To approve
11. Modern Slavery Statement 2024/25	(pages 125 - 134)	Assistant Chief Fire Officer	To approve
12. Workforce Plan Update (October 2024 to March 2025)	(pages 135 - 138)	Assistant Chief Fire Officer	To receive
13. Annual Performance Report 2024/25	(pages 139 - 196)	Assistant Chief Fire Officer	To approve
14. Use of Delegated Powers by Chief Fire Officer and Chief Executive	(pages 197 - 198)	Assistant Chief Fire Officer	To receive
15. Productivity and Efficiency Plan 2025/26	(pages 199 - 218)	Area Manager of Service Improvement	To receive
16. HMICFRS Standards of Behaviour Recommendations Update	(pages 219 - 222)	Assistant Chief Fire Officer	To receive
17. Chief Fire Officer Update	Verbal	Chief Fire Officer/ Chief Executive	To receive

**HUMBERSIDE FIRE AUTHORITY**

**FRIDAY, 13 June 2025**

**PRESENT:**

**Members**

**Representing East Riding of Yorkshire Council:**

Councillors Bayram, Bovill, Cantrell, Dennis, Gill, Meredith and Sutton

**Representing Hull City Council:**

Councillors Collinson, Henry, Hofman, McMurray, Neal and North

**Representing North East Lincolnshire Council:**

Councillors Bonner, Lindley, Patrick and Shepherd

**Representing North Lincolnshire Council:**

Councillors Grant, Ogg, Sherwood and Waltham MBE

**Officers of Humberside Fire & Rescue Service**

Phil Shillito - Chief Fire Officer & Chief Executive, Niall McKiniry - Deputy Chief Fire Officer & Executive Director of Service Delivery, Martyn Ransom - Executive Director of Finance/Section 151 Officer, Jason Kirby – Area Manager of People and Culture, Dan Meeke – Area Manager of Resilience and Public Safety, Lisa Nicholson - Monitoring Officer/Secretary and Samm Campbell - Committee Manager.

Also in attendance:

Leo Hammond – Deputy Police and Crime Commissioner (as observer)

The meeting was held at Service Headquarters, Hessle.

**46/25 ELECTION OF CHAIRPERSON - Resolved** - That Councillor Sherwood be elected Chairperson of Humberside Fire Authority for the 2025/26 municipal year.

*Councillor Sherwood took the Chair.*

**31/25 ELECTION OF VICE-CHAIRPERSON - Resolved** - That Councillor Neal be elected Vice-Chairperson of Humberside Fire Authority for the 2025/26 municipal year.

**32/25 APOLOGIES FOR ABSENCE** - Apologies for absence were submitted from Jonathan Evison (Police and Crime Commissioner) and Councillor Heslop-Mullens.

**33/25 DECLARATIONS OF INTEREST** – Councillor McMurray declared a prejudicial interest in Minute 46/25 insofar as the matter affected his electoral ward and left the room for the discussion of the item.

**34/25 MINUTES - Resolved** - That the minutes of the meeting of the Authority held on 28 March be approved as a correct record.

**35/25 QUESTIONS BY MEMBERS** - there were no questions by Members.

**36/25 COMMUNICATIONS** - The Chief Fire Officer updated Members:

- Richard Gibson had been appointed temporarily to the post of Area Manager of Service Improvement.

- The Chief Fire Officer was due to attend the funerals on behalf of the Service of Oxfordshire firefighters, Jennie Logan and Martyn Sadler, who sadly lost their lives in the line of duty.
- The Assistant Chief Fire Officer was visiting Lemgo, Beverley's twin town in Germany.
- A member of the Service's staff was due to receive the King's Fire Service Medal – the person's identity was under embargo.

**37/25 COMPOSITION OF THE FIRE AUTHORITY -**

**East Riding of Yorkshire Council (8)**

Councillor Linda Bayram  
Councillor John Bovill  
Councillor Carolyn Cantrell  
Councillor John Dennis  
Councillor Coleen Gill  
Councillor Mike Heslop-Mullens  
Councillor Richard Meredith  
Councillor Margot Sutton

**Hull City Council (6)**

Councillor Alison Collinson  
Councillor Tracey Henry  
Councillor Sharon Hofman  
Councillor Shane McMurray  
Councillor Tracey Neal  
Councillor Peter North

**North East Lincolnshire Council (4)**

Councillor Les Bonner  
Councillor Ian Lindley  
Councillor Matt Patrick  
Councillor Ron Shepherd

**North Lincolnshire Council (4)**

Councillor Mick Grant  
Councillor Ogg  
Councillor Nigel Sherwood  
Councillor Rob Waltham MBE

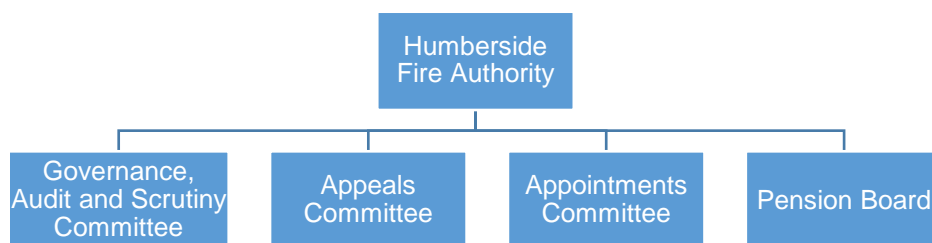
**Police and Crime Commissioner (1)**

Jonathan Evison

**Resolved** - That the membership of the Fire Authority for the municipal year 2025/26 be approved.

**38/25 COMMITTEE STRUCTURE AND COMPOSITION AND APPOINTMENT OF PANEL/GROUP MEMBERS AND MEMBER CHAMPIONS** - The Monitoring Officer/Secretary submitted a report that proposed the committee structure and composition of the Authority for 2025/26 and the appointment of Panel/Group Members and Member Champions for 2025/26.

**Resolved** - (a) That the Authority approves the Committee structure as follows;



(b) that the Appointments and Remunerations Committee be constituted with seven seats in accordance with paragraph 4.9 of the report;

(c) that the Appeals Committee be constituted in accordance with paragraph 4.6 of the report;

(d) that Councillor Shepherd be appointed as the Elected Member to serve on the Pension Board for 2025/26;

(e) that Members be appointed to each Committee (except the Governance, Audit and Scrutiny Committee) by their Groups with details submitted to the Monitoring Officer/Secretary via the respective Group Secretaries as soon as possible, and

(e) that Members be appointed to the Member Champions roles as set out in Appendix 1 of the report.

**39/25 APPOINTMENT OF GROUP SECRETARIES** - The Monitoring Officer/Secretary submitted a report that set out that each political group represented on the Fire Authority should appoint a Group Secretary.

**Resolved** - That the Group Secretaries as detailed below be appointed for 2024/25:

Political Group	Group Secretary
Conservative	Councillor Meredith
Independent	Councillor Gill
Labour	Councillor Patrick
Liberal Democrats	Councillor Sutton

**40/25 APPOINTMENT OF MEMBER REPRESENTATIVES ON CERTAIN BODIES - Resolved** - That the following appointments for 2025/26 be approved:

Body	Representative(s)
The Local Government Association Fire Commission	Councillor Sherwood [Substitute: Councillor Neal]
Yorkshire and Humber (Local Authorities) Employers' Association - Employers' Committee	Councillor Sherwood [Substitute: Councillor Neal]

**41/25 APPOINTMENT OF NOMINATED SPOKESPERSON FOR EACH CONSTITUENT AUTHORITY** - The **Resolved** - That the following nominated spokespersons for each Constituent Authority for 2025/26 be approved:

Constituent Authority	Nominated Spokesperson
East Riding of Yorkshire Council	Councillor Meredith
Hull City Council	Councillor Neal
North East Lincolnshire Council	Councillor Bonner
North Lincolnshire Council	Councillor Sherwood

**42/25 TIMETABLE OF MEETINGS 2025/26 - Resolved** - That the calendar of meetings for 2025/26, as set out in the report, be approved subject to the potential addition of more Member Days and other opportunities for involvement following feedback through Group Secretaries.

**43/25 HFA WORKSTREAMS - Resolved** - That the 2025/26 workstreams of the Authority, as set out in the report, be received.

**44/25 REAFFIRMATION OF THE CONSTITUTION** - The Monitoring Officer/Secretary submitted a report asking Members to reaffirm the Constitution.

**Resolved** - that the Authority reaffirm the Constitution.

**45/25 EXCLUSION OF THE PRESS/PUBLIC - Resolved** - That the press and public be excluded from the meeting for consideration of Minute 46/25 on the grounds that it involves the likely disclosure of exempt information as defined in paragraph 3 of Part 1 of Schedule 12A of the Local Government Act 1972. In making its decision the Authority confirmed that having regard to all the circumstances it was satisfied that the public interest in maintaining the exemption outweighed the public interest in disclosing the information.

**46/25 STORES FACILITY** - The Executive Director of Finance & S. 151 Officer submitted a report summarising the Authority's options in relation to the current stores facility.

**Resolved** - That the relocation of the Service's stores facility in accordance with Option 2 in the report be approved.

	<b>Agenda Item No. 6</b>
<b>Humberside Fire Authority 18 July 2025</b>	<b>Report by the Executive Director of Finance/S.151 Officer</b>

## **ANNUAL STATEMENT OF ACCOUNTS (UNAUDITED) 2024/25**

### **1. SUMMARY**

- 1.1 This report contains the Authority's full unaudited Statement of Accounts for 2024/25 (see Appendix 1) and also highlights below the key aspects of revenue and capital outturn for the year.
- 1.2 The Accounts covered by this report in Appendix 1 are subject to audit by Forvis Mazars in their role as the Authority's external auditor. The draft unaudited Statement of Accounts for 2024/25 was signed and published on the Authority's website on 5 June 2025 which is an excellent achievement.

### **2. RECOMMENDATIONS**

- 2.1 It is recommended that the Fire Authority:
  - (i) having reviewed the Accounts presented in Appendix 1, takes assurance in their accuracy and completeness, reflecting its role in scrutinising financial governance and risk management.
  - (ii) considers and approves the capital slippage and reprioritisation in paragraph 4.5, ensuring that investment decisions remain aligned with the Authority's strategic objectives and public value responsibilities.

### **3. BACKGROUND**

- 3.1 The production of the Annual Accounts is a key task for the Finance Team.
- 3.2 The Joint Deputy Chief Finance Officer, Head of Finance and the Finance team have undertaken a significant amount of the work required to deliver our Annual Accounts and they have done an excellent job against very tight timescales delivering them in a timely manner.
- 3.3 Forvis Mazars (the Authority's External Auditors) have been very supportive throughout the process and have participated in regular meetings during the period.

### **4. REPORT DETAIL**

#### **Revenue Budget 2024/25**

- 4.1 The revenue budget contains all of the Authority's day-to-day expenditure for the financial year.
- 4.2 The outturn position for the revenue budget for 2024/25 is a £0.029m overspend. This compares well to the period 11 end of February 2025 projection (£0.020m underspend) in the Quarterly Finance and Procurement Update.
- 4.3 The full schedule of variances is set out in more detail in Appendix 1 of the attached Statement of Accounts on pages 69 and 70.

## Capital Programme 2024/25

4.4 The outturn for the Capital Programme shows a spend of £4.570m. The table in Appendix 2 on page 71 of the Annual Accounts sets this out in detail. Across the categories of the capital programme the picture is broadly as follows:-

(A) Estates: Immingham East (£0.5m), Howden (£0.4m), Training Infrastructure (£0.3m) and other minor schemes (£0.4m)

(B) Vehicles: fleet replacement (£1.4m)

(C) Plant and Equipment: ICT (£0.3m), Operational Equipment (£0.3m) and Breathing Apparatus (£0.9m)

4.5 At the close of 2024/25 some capital schemes had not completed, and other planned schemes were reprioritised to address emerging operational risk. To accommodate this from within the existing funding, it is proposed that the following allocations be rephased into the 2025/26 Capital Programme as follows:

Project	2024/25			
	Allocation £'000	Actual £'000	Variance £'000	Proposed Rephasing into 25/26 £'000
<b>Buildings</b>				
Immingham East	533	484	(49)	-
Winterton	90	140	50	-
Cromwell Road	431	-	(431)	-
Pocklington	150	-	(150)	-
Driffield	202	-	(202)	-
Crowle	200	-	(200)	-
Withernsea	50	-	(50)	-
Training Infrastructure	606	301	(305)	305
Howden	1,200	365	(835)	835
Electric Vehicle Charging Points	120	7	(113)	-
Fire Station External Works	100	125	25	-
Bridlington	150	-	(150)	400
Patrington	39	31	(8)	-
Preston	40	35	(5)	-
Spend to Save	80	78	(2)	-
North Hull	-	20	20	-
Goole	1	(10)	(11)	-
Immingham East	-	-	-	225
Beverley	-	-	-	200
Service Headquarters	-	-	-	100
Immingham West	-	-	-	250
<b>Vehicles</b>				
Operational	2,530	1,096	(1,434)	324
Support	1,133	340	(793)	236
<b>Plant &amp; Equipment</b>				
IT Equipment	582	328	(254)	-
Equipment	1,414	299	(1,115)	-
Breathing Apparatus	1,270	931	(339)	150
SAN N Hardware	-	-	-	400
	<b>10,921</b>	<b>4,570</b>	<b>(6,351)</b>	<b>3,425</b>

## Reserves

4.6 Table 1 overleaf shows the overall position on Reserves at 31 March 2025 / 1 April 2025.



**Table 1- Summary of Reserves 31 March 2025 / 1 April 2025**  
(excluding ESFM (Humberside) Ltd Reserve)

Reserve	31 March 2025 £m	Proposed Movements £m	1 April 2025 £m	Notes
<b>General Reserve</b>	5.971	0.030	6.001	To maintain the Prudent Minimum level of reserves based on assessment annually.
<b>Earmarked Reserves</b>				
Insurance	0.500		0.500	To meet potential uninsured losses.
National Flood Resilience Centre	1.000		1.000	To meet HFA possible contribution to the NFRC project
Capital Programme Funding	5.335		5.335	Funding for the Capital Programme to replace capital grant funding from the Home Office which has now ceased
Resilience Reserve	0.500		0.500	To meet any expenditure required in relation to maintaining the Service's resilience
East Coast & Hertfordshire Control Room Consortium	1.245		1.245	To meet Humberside's share of the infrastructure costs of the East Coast and Hertfordshire Control Room Consortium.
Pay and Prices	0.600		0.600	Funding for anticipated pay and prices increases in excess of budget assumptions
Strategic Transformation Fund	0.500		0.500	Funding to support transformation initiatives
Environmental Initiative	0.030	(0.030)	0.000	Develop environmental infrastructure
<b>Total Revenue Reserves</b>	15.681	-	15.681	

4.7 Table 1 shows overall revenue reserves of £15.681m at 31 March 2025. The Authority has worked hard in recent years to deliver a sound level of reserves. This is particularly important against the uncertain financial backdrop for 2025/26 onwards.

4.8 The Authority's budget is balanced for 2025/26 with a contribution from reserves of £2.430m. The Service is monitoring carefully the financial impact of inflationary pressures and pay awards. 2025/26 onwards will require careful monitoring given that pay and non-pay inflation will continue to be a factor into the medium-term.

### Directors' Declarations

4.9 International Auditing Standards require auditors to ask management and those charged with governance about arrangements that the body has put in place:

- to prevent and detect fraud; and
- to comply with applicable law and regulations.

4.10 This requirement applies each year as part of the audit of the Authority's Annual Accounts. The Authority's written response to the questions posed will be signed by the Chair of the Authority, the CFO/CE and the Section 151 Officer and return it to Forvis Mazars.

### Update on the Audit

4.11 Forvis Mazars commenced their audit work on 16 June 2025. The Government has specified that the timescales for Annual Account sign-off by the S151 Officer is 30 June 2025 and also the completion of the audit is 27 February 2026.

## **Risk Implications**

- 4.12 The Fire Authority must approve the final audited accounts by 27 February 2026 for 2024/25 Annual Accounts.
- 4.13 No direct risk issues arising but the Authority continues to actively mitigate risks by earmarking reserves where possible. This is a prudent approach and an essential element of sound financial management.

## **Communication**

- 4.14 The Authority's Finance Officers have worked closely with Forvis Mazars since January 2025 to ensure that robust arrangements were in place to produce the 2024/25 Statement of Accounts. The statutory notice to 'call the audit' was placed on the Service's website on 5 June 2025 and the public inspection period for the Accounts commenced on 9 June 2025.

## **5. EQUALITY AND DATA PROTECTION RISK IMPLICATIONS**

- 5.1 There is no requirement to carry out an Equality Impact Analysis (EIA) and/or Data Protection Impact Assessment (DPIA) as this report does not relate to a policy or service delivery change or involves the processing of personal data.

## **6. CONCLUSION**

- 6.1 This report captures the financial impact of the Authority's activities during the 2024/25 financial year. The picture is one of robust finances despite the significant effects of pay and non-pay inflation.
- 6.2 The financial challenges will continue over the period 2025/26 onwards and the Authority is well placed to meet these challenges.

**Martyn Ransom**  
**Executive Director of Finance &**  
**S.151 Officer**

## **Officer Contact**

Martyn Ransom Executive Director of Finance & S.151 Officer  
✉ [mransom@humbersidefire.gov.uk](mailto:mransom@humbersidefire.gov.uk)

## **Background Papers**

2024/25 Annual Accounts working papers.  
2024/25 Period 11 February 2025 Quarterly Finance and Procurement Update.

## **Glossary/Abbreviations**

CFO/CE	Chief Fire Officer/Chief Executive
ESFM	Emergency Services Fleet Management
ESMCP	Emergency Services Mobile Communications Programme
S.151	Section 151 Local Government Act 1972



**HUMBERSIDE**  
Fire & Rescue Service

# **Humberside Fire Authority Annual Accounts 2024/25**

(Subject to Audit)

## Contents

Narrative Report	3
Audit Opinion	11
Statement of Responsibilities for the Statement of Accounts	14
Movement in Reserves Statement	15
Comprehensive Income and Expenditure Statement	17
Balance Sheet	18
Cash Flow Statement	19
<b>Notes to the Financial Statements</b>	
Note 1 – Accounting Policies	20
Note 2 – Expenditure and Funding Analysis	31
Note 3 – Material Risk and Uncertainty	32
Note 4 – Pensions	33
Note 5 – Non-Current Assets	42
Note 6 – Leases	45
Note 7 – Reserves held by the Authority	47
Note 8 – Borrowing and Investments	50
Note 9 – Other Creditors and Debtors	51
Note 10 – Financial Instruments	51
Note 11 – Note to Expenditure and Funding Analysis Statement (Adjustments between Accounting basis and Funding basis under Regulation)	56
Note 12 – Other Operating Expenditure, Financing, Investment Income, Taxation and Non-Specific Grants	57
Note 13 – Related Parties	58
Note 14 – Members’ Allowances	59
Note 15 – Officers’ Emoluments	59
Note 16 – Other notes to the Financial Statements	61
Note 17 – Cash Flow notes	63
Firefighters’ Pension Fund Account	65
Certifications	68
Appendix 1 – Revenue Variance Analysis	69
Appendix 2 – Capital Expenditure breakdown and variance analysis	71
Appendix 3 – Glossary of Terms	72
Appendix 4 – Feedback Form	80
Appendix 5 – Annual Governance Statement	82

## **Narrative Report by the Executive Director of Finance/Section 151 Officer**

### **Introduction**

The Statement of Accounts summarises the financial performance of the Authority for year ended 31 March 2025. These accounts have been prepared in accordance with the requirements of the Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 published by the Chartered Institute of Public Finance and Accountancy (CIPFA).

The purpose of the narrative report is to offer interested parties a fair, balanced and easily understandable guide to the most significant matters reported in the accounts. The inevitable use of technical language has been kept to a minimum. A 'Glossary of Terms' (to help explain some of the technical terms) can be found in the appendices.

### **Organisational Summary**

Humberside Fire and Rescue Service (HFRS) serves the communities within the areas of East Riding of Yorkshire Council, Hull City Council, North East Lincolnshire Council and North Lincolnshire Council. Governance of HFRS is provided through Humberside Fire Authority (HFA) made up of elected Members, nominated by each local authority.

Detailed in the 'Fire and Rescue National Framework for England', as approved under section 21 of the Fire and Rescue Services Act 2004, are the priorities of a fire and rescue authority, required in order to fulfil their statutory duty, to ensure provision of core functions:

- Make appropriate provision for fire prevention and protection activities and response to fire and rescue related incidents.
- Identify and assess the full range of foreseeable fire and rescue related risks their areas face.
- Collaborate with emergency services and other local and national partners to increase the efficiency and effectiveness of the service they provide.
- Be accountable to communities for the service they provide; and
- Develop and maintain a workforce that is professional, resilient, skilled, flexible, and diverse.

### **Humberside**

HFRS serves a population of almost one million people across a geographical area of 1,358 square miles. Each of the unitary authority areas present the Service with different challenges, consisting of urban, rural, and coastal communities with some affluent areas and some areas suffering from significant deprivation.

The service area also includes a broad range of industrial and heavy commercial risks, having the second highest number of high hazard industrial sites in the UK. These include major petrochemical sites, natural gas storage, pharmaceutical industries, and large port complexes. Almost a quarter of the UK's sea borne trade passes through the Humber ports of Hull, Immingham, Grimsby, and Goole including 20 per cent of the UK's gas supply.

### **Service Statistics**

- Number of fire stations: 31
- Number of fire engines: 43 frontline and 11 reserve
- Number of specialist emergency response vehicles: 14 + 32 Flexible Duty System vehicles
- Number of Co-Responding and Falls vehicles: 11
- Number of staff: 909 (headcount)

## Structure and Fire Station Locations

HFRS operates under a Service delivery structure of four districts (mirroring the four local authority areas), divided by the physical boundary of the Humber Estuary and river into North (Kingston upon Hull and East Riding) and South (North Lincolnshire and North East Lincolnshire). The respective Service delivery teams have the responsibility for all operational and safety matters in their area.



## Community Risk Management Plan (CRMP) and Strategic Plan 2021 - 2025

Each Fire and Rescue Authority must produce a CRMP, which is available to the public. The plan must reflect the following information:

- reflect up to date risk analyses including an assessment of all foreseeable fire and rescue related risks that could affect the area of the authority;
- demonstrate how prevention, protection and response activities will best be used to prevent fires and other incidents and mitigate the impact of identified risks on its communities, through authorities working either individually or collectively, in a way that makes best use of available resources;
- outline required service delivery outcomes including the allocation of resources for the mitigation of risks;
- set out its management strategy and risk-based programme for enforcing the provisions of the Regulatory Reform (Fire Safety) Order 2005 in accordance with the principles of better regulation set out in the Statutory Code of Compliance for Regulators, and the Enforcement Concordat;
- cover at least a three-year time span and be reviewed and revised as often as it is necessary to ensure that the authority is able to deliver the requirements set out in this Framework;
- reflect effective consultation throughout its development and at all review stages with the community, its workforce and representative bodies and partners; and
- be easily accessible and publicly available.

The Chief Fire Officer must, in exercising their functions, have regard to the Fire and Rescue Authority's CRMP and any set objectives and priorities which may then be outlined in a Strategic Plan. The Fire and Rescue Authority should give due regard to the professional advice of the Chief Fire Officer while developing the CRMP and when making decisions affecting the fire and rescue service.

The CRMP and Strategic Plan can be found at <https://humbersidefire.gov.uk/about-us/our-vision-and-plans>

## **The work of HFRS**

HFRS has a legal duty to provide a fire and rescue service that meets the needs of the local communities, in accordance with the Service's CRMP. HFRS is prepared to deal with a wide range of emergencies, from house fires and road traffic collisions, to floods and chemical spills.

HFRS is responsible for the enforcement of fire prevention, petroleum, and explosives legislation, working with our communities to help keep people and property safe, providing a fire and rescue service for the people that live, work, and visit the Humberside area.

HFRS's emergency medical response teams are trained to respond immediately to life threatening calls received by the ambulance service, providing first responder intervention and increasing the chances of survival. In partnership with other agencies in the Hull City Council and East Riding of Yorkshire Council areas, HFRS has formed a Falls, Intervention Response, Safety Team (F.I.R.S.T) to deal with non-immediate life threatening incidents, predominantly following a fall, aiming to prevent the medical impact of such incidents while increasing and reducing the impact of less urgent calls on frontline services for both the health service and HFRS.

HFRS believes the most effective way to save lives and reduce injuries, to lessen the broader community impact from emergencies, is to engage in preventative activities to decrease the number of incidents that occur. To support such activities HFRS works closely with partner organisations and communities. Through the use of dedicated HFRS staff teams employed to work within the community, such as Prevention Advisors, they are able to engage with those people most vulnerable to fire, providing information and education. This includes signposting people who are vulnerable from issues not directly related to the fire service such as older people who may be at risk from severe weather, or household security.

HFRS has legal responsibilities to enforce fire safety legislation and do this by providing free advice to businesses to support their compliance with legislative requirements. If it is necessary, to keep the public and our firefighters safe, HFRS will prohibit or restrict the use of premises and prosecute persons responsible for breaches of legislation.

## **Response Standards**

HFRS response standards set the target times for getting a fire engine to an incident.

For dwelling fires, the service area is divided into equal grid squares to eliminate any historical bias from previous boundaries. To better align emergency response with prevention efforts, the number of households matching the highest-risk Fire Fatality Profile (FFP) is assessed within each square. These areas are then categorised as High, Medium, or Low risk.

For Road Traffic Collisions (RTCs), the response standard is based on the 'golden hour' principle, the critical first hour after a traumatic injury, during which the chances of survival are significantly improved if the casualty reaches a trauma centre. The response model includes three key time elements: a 15-minute attendance target for the fire engine to arrive on scene; an average of 15 minutes for casualty extraction based on historical incident data; and up to 30 minutes of travel time to reach a trauma centre. Trauma centres have been mapped and average travel times calculated, particularly in high demand areas, to support this standard.

In managing these risks, HFRS sends two fire engines to every fire in a home and to road traffic collisions, aiming to arrive within the time frames categorised below:

- **High Risk Area:** 8 Minutes
- **Medium Risk Area:** 12 Minutes
- **Low Risk Area:** 20 Minutes
- **Road Traffic Collision:** 15 Minutes

The performance target for the **first engine** in attendance, is to accomplish the response standards on a least 90% of occasions. In 2024/25 the first engine exceeded these standards achieving 98% on all occasions.

The performance target for the **second engine** in attendance, is to accomplish the response standards on a least 80% of occasions. In 2024/25 the second engine exceeded these standards achieving 90% on all occasions.

### Service Performance Summary 2024/25

Service Performance Indicator (SPI)	Service Target	Actual Performance
SPI 1 Total Fatalities	Aspirational Zero	8
SPI 1.1 Total Casualties	Aspirational Zero	34 <i>(Fire related incidents)</i>

The proceeding data is a breakdown of the total number of key incidents across 2024/25. Where appropriate Service Performance Indicators (SPI) are performance managed against calculated thresholds to define the range between high and low performance values for each of the different incidents. Thresholds enable the Service to analyse trends more accurately and less reactionary, enabling the deployment of resources and / or intervention activities more effectively.

<b>Red</b>	Performance that is a concern and needs addressing (above the upper threshold limits)
<b>Green</b>	Performance is positive and should be replicated (below the lower threshold limits)
<b>Blank</b>	Performance is stable between upper and lower thresholds

SPI	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	Total
SPI 2.2 Total Deliberate Fires	32	37	46	39	48	38	40	44	19	20	26	22	411
SPI 2.3 Accidental Dwelling Fires	22	20	25	27	22	25	32	33	29	37	27	17	316
SPI 2.4 Deliberate Secondary Fires	103	111	122	136	218	154	146	180	57	42	67	221	1557
SPI 2.5b False Alarm Non-Domestic	32	39	31	53	49	29	55	46	45	35	29	21	464
<b>Total</b>	189	207	224	255	337	246	273	303	150	134	149	281	2748

More detailed information on each of the above SPIs can be found in our Annual Performance Report published on our website under the section 'Our Performance':

<https://humbersidefire.gov.uk/about-us/our-vision-and-plans>



The Authority's Accounts for the year 2024/25 are set out on pages 1-66 and in addition to this narrative report they consist of:

**The Statement of Responsibilities** details the responsibilities of the Authority and the Executive Director of Finance/S.151 Officer for the Accounts. This statement is signed and dated by the Executive Director of Finance/S.151 Officer under a statement that the Accounts give a True and Fair View of the financial position of the Authority at the accounting date and its income and expenditure for the year ended 31 March 2025.

**The Movement in Reserves Statement** shows the movement in the year on the different Reserves held by the Authority. This statement is split into usable and unusable Reserves; the usable Reserves are those that can be used by the Authority to fund expenditure; and the unusable Reserves are those Reserves that are required to mitigate the effect of some transactions on council tax and those Reserves that are created to mitigate unrealised gains and losses.

**The Comprehensive Income and Expenditure Statement** shows the accounting cost of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation. The Authority raises taxation in accordance with regulations which are different from the accounting cost. The taxation position is shown in the Movement in Reserves Statement (the movement on usable reserves).

**The Balance Sheet** which shows the value of the Assets and Liabilities recognised by the Authority at the Balance Sheet date.

**The Cash Flow Statement** which shows the changes in cash and cash equivalents during the year. This statement shows how the Authority generates and uses its cash and cash equivalents by classifying cash flows as operating, investing and financing activities.

**The Pension Fund Account** which shows the movements relating to the Firefighters' Pension Fund.

## **2024/25 Financial Year**

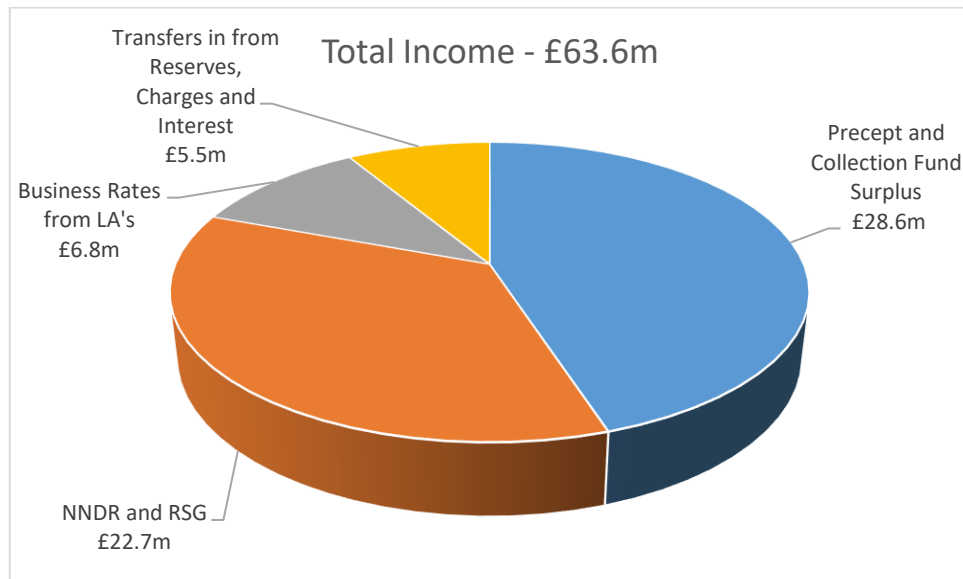
Despite significant financial challenges over recent years the Authority continues to take a very prudent approach to its finances.

Historically, the Authority has lived within its means and delivered a modest underspend in recent years.

The 2024/25 financial year has seen the Authority deliver a balanced budget position indicating good financial management given increased cost pressures.

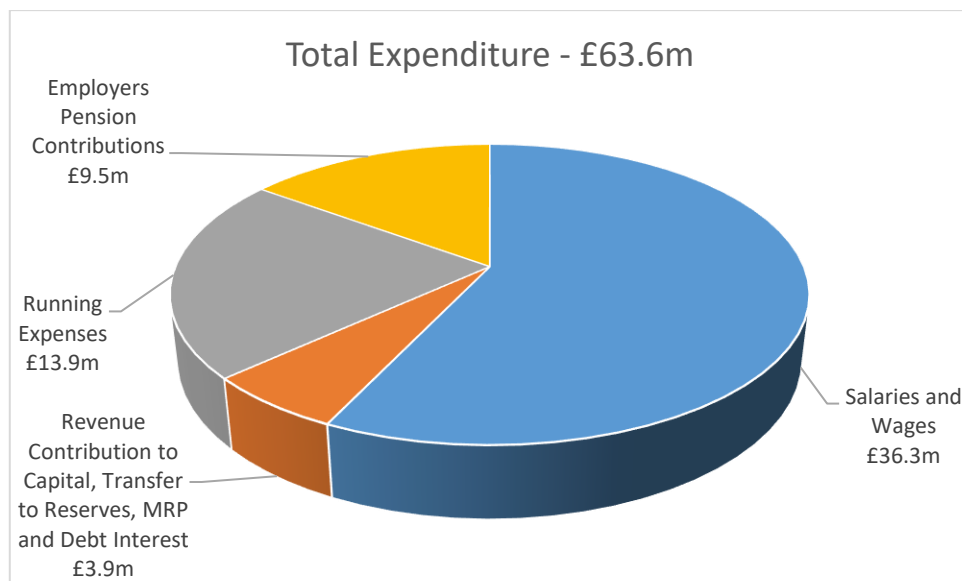
The Authority's position over the medium-term is sound but will be kept under continuous review particularly with regard the increased cost of employers National Insurance, pressures arising, and any pay awards agreed against a backdrop of high but reducing levels of general inflation and tight financial settlements from the Government.

## Income



In 2024/25, the Authority received Revenue Support Grant and an allocation of pooled National Non-Domestic Rates directly from Central Government. It also sets a Precept (council tax) throughout the Humberside area for the balance of its expenditure requirements. The Precept set for 2024/25 was £28.33m (2023/24 was £27.06m) which equated to a Council Tax Band D Equivalent of £97.94 (2023/24 was £95.10).

## Expenditure



## Budget Outturn Position

Income of £63.609m was received by the Authority of which £63.638m was incurred on expenditure during 2024/25 leaving a deficit of £0.029m (appendix 1 shows how this reconciles with the Movement in Reserves Statement and the Expenditure and Funding Analysis in note 2).

## Analysis of the Major Revenue Variances (a comprehensive table is presented in Appendix 1)

### Non-Pay Variances

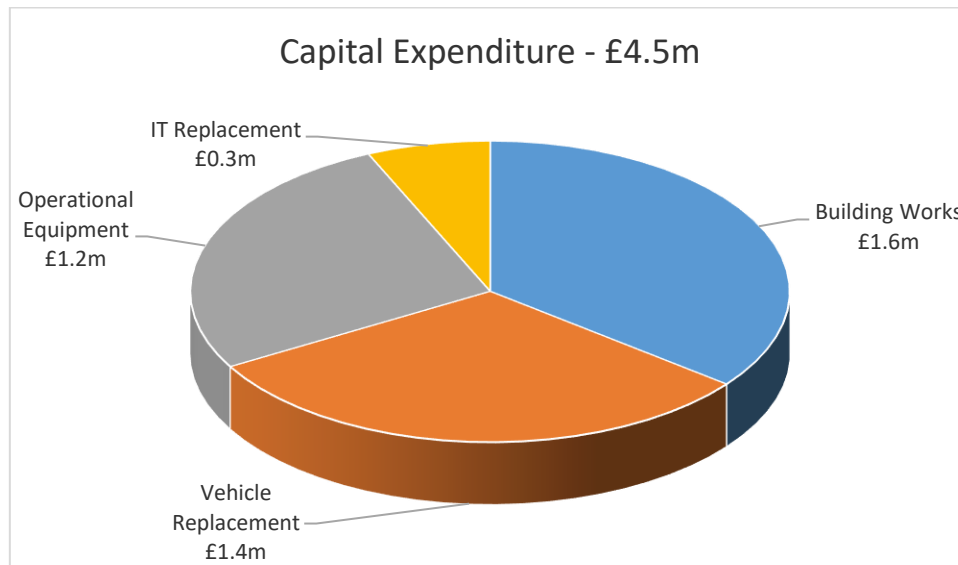
During 2024/25, the overall variance across all non-pay budgets was an overspend of £1.1m. This was primarily due to the implementation costs of the new Control room system

## Income

During 2024/25 the Authority received £0.8m additional income relating mainly to additional Government grants, staff secondments, funding of the Road Safety team and income in relation to an insurance claim. In addition to this the Authority received additional investment income of £0.4m due to higher cash balances and interest rates.

## Capital Expenditure

During 2024/25, £4.5m was invested in capital projects against a budget of £10.9m due to putting various schemes on hold whilst the Service conducted a 6 facet building review and a sustainability review of the fleet. These projects include various building works across the estate, replacement programmes for vehicles, operational equipment and IT replacement. (A more detailed breakdown is provided in Appendix 2).



## Financing of Capital Expenditure

The Authority has a rolling capital programme that is reviewed throughout the year. The programme is financed by external borrowing, capital receipts and revenue contributions.

## Humberside Fire Authority Reserves

Balances at 1 April 2024 stood at £15.088m. By deducting the deficit for the year of £29k and adding in the net movement on earmarked reserves of £620k, reserve balances at 31 March 2025 now stand at £15.679m (exclusive of the ESFM (Humberside) Ltd Reserve).

## Future Spending Plans

The Authority has published a Medium-Term Resource Strategy for 2025/26 – 2029/30 which sets out the overall shape of the Authority's budget. It establishes how available resources will best deliver corporate objectives and mitigate corporate risks identified in the Strategic Plan. The current level of borrowing, including long-term leases held by the Authority, is £16.954m. The operational boundary is £35.0m and the authorised limit is £40.0m (these are part of the Authority's prudential indicators that have been previously agreed in the Authority's Treasury Management report; Fire Authority March 2024).

## International Accounting Standard 19 (IAS 19)

IAS 19 requires employers to report the full cost of pension benefits as they are earned, regardless of whether they have been paid for. The Local Government Pension Scheme has a liability of £0.029m (2023/24 was an asset of £0.032m) and the liability on the Firefighters' Pension Scheme is £475.570m (2023/24 was £526.270m). The Authority's liability includes the Firefighters' Pension Scheme 1992, the Firefighters' Pension Scheme 2006,

Firefighters' Pension Scheme 2015 and the Modified Firefighters' Pension Scheme. It should be noted that IAS 19 does not impact upon the level of balances held by the Authority. (Under IAS19 injury awards are now recognised in the accounts of the Authority).

### **Humberside Fire Authority Pension Fund Account**

The Financial Statements include a separate section for the Humberside Fire Authority Pension Fund Account. Under the pension funding arrangements each Authority in England is required by legislation to operate a Pension Fund and the amounts that must be paid into and out of the fund are specified by regulation.

### **Change in Statutory Function**

There have been no changes to the Authority's statutory functions during 2024/25.

### **Significant Change in Accounting Policies**

Mandatory implementation of IFRS16 Leases is required by all Authorities for the financial year 2024/25. The main impact of the new requirements is that for arrangements previously accounted for as operating leases (i.e., without recognising the leased property as an asset and future rents as a liability) a right-of-use asset and a lease liability are to be brought into the balance sheet at 1 April 2024. Leases for items of low value and lease that expire on or before 31 March 2025 are exempt from the new arrangements.

This has resulted in the following additions to the balance sheet:

- £0.104m Property, plant and equipment – land and buildings (right-of-use assets)
- £0.054m non-current creditors (lease liabilities)
- £0.050m Current creditors (lease liabilities)

### **Material Events after 31 March**

There are no material events after 31 March to disclose.

### **Going Concern**

The savings proposals previously agreed have resulted in a balanced budget for 2025/26 and over the life of the Medium-Term Resource Strategy so the Authority will remain a Going Concern. Practice Note 10 of the Financial Reporting Council's Statement of Recommended Practice assumes that public sector organisations will remain as going concerns provided the services continue of which there is no plan to stop delivering a Fire and Rescue Service for Humberside.

### **Further Information**

The Statement of Accounts is intended to give electors, Members, employees and other interested parties clear information about the Authority's finances. I would welcome any comments, which would help to improve the information. To this end a questionnaire has been devised and included in the Accounts.

Further information about the accounts is available from the Finance Section, Service Headquarters, Summergroves Way, Hull, HU4 7BB. In addition, interested members of the public have a statutory right to inspect the accounts before the audit is completed. The availability of the accounts for inspection is advertised on the Authority's website [www.humbersidefire.gov.uk](http://www.humbersidefire.gov.uk).

### **Acknowledgment**

I would like to express my appreciation to Shaun Edwards, Antoinette Diovisalvi and colleagues within the Finance team for their assistance in compiling the financial statements.

### **Martyn Ransom FCCA**

Executive Director of Finance/Section 151 Officer – May 2025

Intentionally left blank for Audit opinion

**Intentionally left blank for Audit opinion**

**Intentionally left blank for Audit opinion**

I confirm that these accounts were approved at the Fire Authority meeting held on **xx xxx 2025.**

Signed	Date
--------	------

**Executive Director of Finance  
and Section 151 Officer  
Responsibilities**

The Executive Director of Finance and Section 151 Officer is responsible for the preparation of the Authority's Statement of Accounts which, in accordance with the *Code of Practice on Local Authority Accounting in Great Britain* (the 'Code of Practice'), issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) is required to present fairly the financial position of the Authority at the accounting date, and its income and expenditure for year ended 31 March 2023.

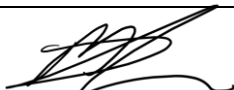
In preparing this Statement of Accounts, the Executive Director of Finance/Section 151 Officer has:

- Selected suitable accounting policies and then applied them consistently;
- Made judgements and estimates that were reasonable and prudent;
- Complied with the Code of Practice.

The Executive Director of Finance and Section 151 Officer has also:

- Kept proper accounting records which are up to date;
- Taken reasonable steps for the prevention and detection of fraud and other irregularities.

In accordance with regulation 9(1) of the Accounts and Audit Regulations 2015, I certify that the attached Statement of Accounts presents a True and Fair View of the financial position of the Authority as at 31 March 2025 and its income and expenditure for the year

Signed 	Date 5/6/2025
--	---------------



**STATEMENT OF ACCOUNTS**  
**MOVEMENTS IN RESERVES STATEMENT**

This statement shows the movement in the year on the different Reserves held by the Authority, analysed into 'Usable Reserves' (i.e. those that can be applied to fund expenditure or reduce local taxation) and other Reserves. The Surplus or (Deficit) on the Provision of Services line shows the true economic cost of providing the Authority's services, more details of which are shown in the Comprehensive Income and Expenditure Statement. These are different to the statutory amounts required to be charged to the General Reserve Balance for council tax setting purposes. The Net Increase / (Decrease) before transfers to Earmarked Reserves shows the statutory General Fund before any discretionary transfers to or from Earmarked Reserves undertaken by the Authority.

<b>2024/25</b>	Earmarked Reserves £'000	General Fund Balance £'000	Usable Capital Receipts Reserve £'000	Total Usable Reserves £'000	Pensions Reserve £'000	Capital Adjustment Account £'000	Revaluation Reserve £'000	Collection Fund Adjustment Account £'000	Accumulated Absences Account £'000	Total Authority Reserves £'000
<b>Note(s)</b>	<b>6</b>	<b>2</b>			<b>4</b>	<b>6</b>	<b>6</b>			
<b>Restated Balance at 31 March 2024 *</b>	8,411	7,225	94	15,730	(526,292)	16,348	23,802	576	(180)	(470,013)
Surplus or (Deficit) on Provision of Services (accounting basis)		(20,013)		(20,013)						(20,013)
Other Comprehensive Income and Expenditure				-	68,696		(1,773)			66,923
<b>Total Comprehensive Income and Expenditure</b>	-	(20,013)	-	(20,013)	68,696	-	(1,773)	-	-	46,910
Adjustments between Accounting Basis & Funding Basis under Regulations (Note 10)		20,586	33	20,619	(18,013)	(2,113)	(434)	48	(107)	-
<b>Net Increase / (Decrease) before transfers to Earmarked Reserves</b>	-	573	33	606	50,683	(2,113)	(2,207)	48	(107)	46,910
Transfers to / (from) Earmarked Reserves	1,827	(1,827)		-						-
<b>Increase / (Decrease) in Year</b>	1,827	(1,254)	33	606	50,683	(2,113)	(2,207)	48	(107)	46,910
<b>Balance at 31 March 2025</b>	10,238	5,971	127	16,336	(475,609)	14,237	21,596	624	(287)	(423,103)

The accompanying notes form part of these Financial Statements.

\*2023/24 balances have been restated (see note 16).

## MOVEMENT IN RESERVES STATEMENT

2023/24	Earmarked Reserves	General Fund Balance	Usable Capital Receipts Reserve	Total Usable Reserves	Pensions Reserve	Capital Adjustment Account	Revaluation Reserve	Collection Fund Adjustment Account	Accumulated Absences Account	Total Authority Reserves
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Note(s)	6	2			4	6	6			
<b>Balance at 31 March 2023</b>	8,819	6,345	-	15,165	(515,041)	17,139	23,739	617	(440)	(458,819)
Surplus or (Deficit) on Provision of Services (accounting basis)		(20,598)		(20,598)						(20,598)
Other Comprehensive Income and Expenditure				-	8,562		494			9,056
<b>Total Comprehensive Income and Expenditure</b>	-	(20,598)	-	(20,598)	8,562	-	494	-	-	(11,542)
Adjustments between Accounting Basis & Funding Basis under Regulations (Note 10)		21,071	94	21,165	(19,813)	(1,140)	(431)	(41)	260	-
<b>Net Increase / (Decrease) before transfers to Earmarked Reserves</b>	-	473	94	567	(11,251)	(1,140)	63	(41)	260	(11,542)
Transfers to / (from) Earmarked Reserves	(408)	408		-						-
<b>Increase / (Decrease) in Year</b>	(408)	880	94	566	(11,251)	(1,140)	63	(41)	260	(11,542)
<b>Balance at 31 March 2024</b>	8,411	7,225	94	15,730	(526,292)	16,001	23,802	576	(180)	(470,360)

The accompanying notes form part of these Financial Statements.

## COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

This statement shows the accounting cost in the year for providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation. Authorities raise taxation to cover expenditure in accordance with regulations; this may be different from the accounting cost. The taxation position is shown in the Movement in Reserves Statement.

Restated**					
Year ended 31 March 2024			Year ended 31 March 2025		
£'000	£'000	£'000	£'000	£'000	£'000
Gross Expenditure	Gross Income	Net Expenditure	Gross Expenditure	Gross Income	Net Expenditure
3,330	(438)	2,892	3,506	(431)	3,075
32,560	(601)	31,959	35,410	(645)	34,765
17,930	(709)	17,221	19,986	(1,327)	18,659
128	-	128	128	-	128
58	-	58	99	-	99
		- Non Distributed Cost/(Income)	177		177
<b>54,006</b>	<b>(1,748)</b>	<b>52,259</b>	<b>59,306</b>	<b>(2,403)</b>	<b>56,903</b>
		<b>Cost of Services</b>			
190	(94)	96	271	(33)	238
		Other Operating Expenditure			
23,967	(811)	23,156	24,469	(1,191)	23,278
		Financing and Investment Income and Expenditure			
-	(55,259)	(55,259)	-	(60,405)	(60,405)
		Taxation and Non-Specific Grant Income			
		<b>20,251</b>			<b>20,013</b>
		<b>(Surplus) or Deficit on Provision of Services</b>			
		(494) (Surplus) or Deficit on Revaluation of Non Current Assets			1,773
		(8,562) Remeasurement of the net defined liability / (asset)			(68,696)
		<b>(9,056)</b>			<b>(66,923)</b>
		<b>Other Comprehensive Income and Expenditure (Surplus)/Deficit</b>			
		<b>11,195</b>			<b>(46,910)</b>
		<b>Total Comprehensive Income and Expenditure (Surplus)/Deficit</b>			

\* included within Fire Fighting & Rescue Operations are the costs of Safety work carried out by Firefighters who provide response duties.

\*\* 2023/24 balances have been restated (see note 16).

The accompanying notes form part of these Financial Statements.

**BALANCE SHEET**

The Balance Sheet shows the value as at the Balance Sheet date, of the Assets and Liabilities recognised by the Authority. The net Assets of the Authority (Assets less Liabilities) are matched by the Reserves held by the Authority. Reserves are reported in two categories; the first category of Reserves are usable Reserves, i.e. those Reserves that the Authority may use to provide services, subject to the need to maintain a prudent level of Reserves and any statutory limitations on their use (for example the Capital Receipts Reserve that may only be used to fund capital expenditure or repay debt); the second category of reserves includes amounts that would only become available to provide services if the assets were sold; and Reserves that hold a timing difference as shown in the Movement in Reserves Statement line 'Adjustments between accounting basis and funding basis under regulations.'

<b>Restated 31 March 2024 *</b>		<b>31 March 2025</b>
<b>£'000</b>	<b>Note(s)</b>	
60,102 Property, Plant & Equipment	<b>5/6</b>	57,897
165 Intangible Assets	<b>5</b>	132
<b>60,267 Long-Term Assets</b>		<b>58,029</b>
569 Inventories		621
10,168 Short-Term Investments	<b>8</b>	24,988
9,317 Short-Term Debtors	<b>9</b>	8,432
82 Cash and Cash Equivalents	<b>17</b>	74
<b>20,136 Current Assets</b>		<b>34,115</b>
(5,937) Short-Term Creditors	<b>9</b>	(18,367)
(340) Short-Term Provisions		(170)
(946) Short-Term Borrowing	<b>8</b>	(5,053)
<b>(7,223) Current Liabilities</b>		<b>(23,591)</b>
(15,828) Long-Term Borrowing	<b>8</b>	(15,000)
(527,364) Other Long-Term Liabilities	<b>4/8</b>	(476,656)
<b>(543,192) Long-Term Liabilities</b>		<b>(491,656)</b>
<b><u>(470,013) Net Assets/(Liabilities)</u></b>		<b><u>(423,103)</u></b>
15,730 Usable Reserves	<b>2/6</b>	16,336
(485,743) Unusable Reserves	<b>4/6</b>	(439,438)
<b><u>(470,013) Total Reserves</u></b>		<b><u>(423,103)</u></b>

\*2023/24 balances have been restated (see note 15).

The accompanying notes form part of these Financial Statements.

## CASH FLOW STATEMENT

The Cash Flow Statement shows the changes in cash and cash equivalents of the Authority during the accounting period. The statement shows how the Authority generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the Authority are funded by way of taxation and grant income or from the recipients of services provided by the Authority. Investing activities represent the extent to which cash outflows have been made for resources which are intended to contribute to the Authority's future service delivery. Cash flows arising from financing activities are useful in predicting claims on future cash flows by providers of capital (i.e. borrowing) to the Authority.

<b>Restated *</b>			
<b>31 March 2024</b>			<b>31 March 2025</b>
<b>£'000</b>		<b>Note(s)</b>	<b>£'000</b>
(20,251) Net Surplus or (Deficit) on the Provision of Services		<b>2</b>	(20,013)
Adjust Net Surplus or Deficit on the Provision of Services for Non			
24,774 Cash Movements		<b>17</b>	35,787
Adjust for items included in the Net Surplus or Deficit on the			
(94) Provision of Services that are Investing and Financing Activities		<b>17</b>	(33)
<u>4,429</u> Net Cash Flows from Operating Activities			<u>15,741</u>
(2,979) Investing Activities		<b>17</b>	(18,787)
(1,479) Financing Activities		<b>17</b>	3,039
<u><b>(30)</b></u> Net Increase or (Decrease) in Cash and Cash Equivalents			<u><b>(8)</b></u>
Cash and Cash Equivalents at the Beginning of the			
<b>112</b> Reporting Period		<b>17</b>	<b>82</b>
Cash and Cash Equivalents at the End of the Reporting			
<b>82</b> Period		<b>17</b>	<b>74</b>
<u><b>(30)</b></u> Total Movement			<u><b>(8)</b></u>

\*the 2023/24 balances have been restated (see note 16).

The accompanying notes form part of these Financial Statements.

## Notes to the Financial Statements

### 1. Accounting Policies

The Financial Statements must meet the accounting requirements of the CIPFA Code of Practice on Local Authority Accounting which has been agreed with HM Treasury. Consequently, the following financial statements have been prepared in accordance with the CIPFA Code of Practice on Local Authority Accounting 2023/24. The accounting policies contained in the CIPFA Code of Practice follow International Financial Reporting Standards to the extent that they are meaningful and appropriate to Local Authority Accounts, as determined by HM Treasury, who are advised by the Financial Reporting Advisory Board. Where the CIPFA Code of Practice on Local Authority Accounting permits a choice of accounting policy, the accounting policy which is judged to be the most appropriate to the particular circumstances of the Authority for the purpose of presenting fairly the position of the Authority is selected. The particular policies adopted by the Authority are described below and they have been applied consistently in dealing with items considered material in relation to the Accounts.

#### Accounting Convention

These Accounts have been prepared under the historical cost convention, modified to account for the revaluation of property, plant and equipment, intangible assets and inventories. Where appropriate, financial assets and liabilities have been impaired or discounted to bring them to fair value.

#### Acquisitions and Discontinued Operations

Activities are considered to be 'acquired' only if they are taken on from outside the public sector. Activities are considered to be 'discontinued' only if they cease entirely. They are not considered to be 'discontinued' if they transfer from one public sector body to another. The Authority has not acquired or discontinued any operations during the reporting period.

#### Going Concern

After making enquiries, the Authority has formed a judgement, at the time of approving the Financial Statements that there is a reasonable expectation that the Authority has access to adequate resources to continue in operational existence for the foreseeable future. For this reason, the Authority continues to adopt the Going Concern basis in preparing the accounts.

#### Critical Judgements in Applying Accounting Policies

In applying the accounting policies of the Authority, the Authority has had to make certain judgements about complex transactions or those involving uncertainty about future events. Where a critical judgement is required for the accounts, the judgement is made using the knowledge and experience of relevant officers.

The Authority has to decide whether the leases it enters into should be treated as operating or finance leases and whether contractual arrangements it enters into have the substance of a lease. These judgements are made on the professional opinion of the Authority's valuers, accountants and procurement officer.

The Authority has to decide whether there is a group relationship between the Authority and other entities. The accountants assess each relationship that exists between the Authority and other entities that may result in a group accounts relationship.

Judgement is required to determine whether the Authority can be reasonably assured that the conditions of grant and contribution monies received have been met before recognising them as income in the Comprehensive Income and Expenditure Statement. Where conditions require specified expenditure to have taken place, the grant monies will not be recognised until this happens. Equally, where conditions specify that a grant or contribution must be repaid in the event of non-expenditure, the income is not recognised until expenditure is incurred.

### **Key Sources of Estimation Uncertainty**

The Statement of Accounts contains estimated figures that are based on assumptions made by the Authority about the future or that are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates. The items in the Authority's Balance Sheet at 31 March for which there is a significant risk of material adjustment in the following financial year are those relating to Pensions and PPE valuations, details of which can be found on page 31. Revisions to accounting estimates are recognised in the period in which the estimate is revised and if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

### **Pensions Liability and Reserve**

Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected return on Pension Fund assets. Hymans Robertson (Actuaries) are contracted to provide an estimate of the net liability relating to the Local Government Pension Scheme. The Government Actuaries Department are contracted to provide an estimate of the net liability relating to the Firefighters' Pension Schemes.

### **Valuation and Depreciation Charges**

Professional opinions of the values of land and buildings are made by Clark Weightman Ltd, who are contracted to provide valuation advice to the Authority. Estimates of the useful lives of property, plant and equipment are made by the relevant officers who have knowledge of such issues based on their professional judgement.

### **Revenue**

Revenue in respect of services provided is recognised when the performance occurs, and is measured at the Fair Value of the consideration receivable.

Where income is received for a specific activity that is to be delivered in the following year the income is deferred.

Goods are sold on an incidental basis. Income is recognised at the point the sale transaction occurs.

### **Accruals of Income and Expenditure**

Activity is accounted for in the year that it takes place, not simply when cash payments are made or received in accordance with section 2.7 of IFRS15. In particular:

- Revenue from the provision of services is recognised when the Authority can measure reliably the completion of the transaction.
- Supplies are recorded as expenditure when they are consumed.
- Expenses in relation to services received (including services provided by employees) are recorded as expenditure when the services are received rather than when payments are made.
- Fees, charges and rents due are accounted for as income at the date the Authority provides the relevant goods or services.
- Interest payable on borrowings and receivable on investments is accounted for as expenditure or income respectively on the basis of the effective interest rate for the relevant financial instrument rather than the cash flows fixed or determined by the contract.
- Where income and expenditure has been recognised but cash has not yet been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where it is doubtful that debts will be settled, the balance of debtors is written down and a charge made to revenue for the income that might not be collected.

## Overheads and Support Services

Management and Support Services form part of the overall net cost of service and are reflected as they are reported to management and the Fire Authority with the exceptions of the two headings below which are separately disclosed within net cost of services.

- Corporate and Democratic Core – costs relating to the democratic processes of the Authority and other corporate costs.
- Non Distributed Costs – the cost of discretionary benefits awarded to employees retiring early and impairment losses chargeable on Assets Held for Sale.

These two cost categories are accounted for as separate headings in the Comprehensive Income and Expenditure Statement as part of Cost of Services.

## Agency Income

Precept income is collected on behalf of the Authority by the four unitary authorities (East Riding of Yorkshire Council, Kingston upon Hull City Council, North East Lincolnshire Council and North Lincolnshire Council). This income is collected under an agency arrangement with the Authority including an appropriate share of taxpayer transactions within the financial statements.

## Employee Benefits

### Benefits Payable during Employment

Short-term employee benefits are those due to be settled within 12 months of the year-end. They include benefits such as salaries, paid annual leave and flexitime, bonuses and non-monetary benefits (for example cars) for current employees and are recognised as an expense in the year in which employees render service to the Authority. The CIPFA Code of Practice on Local Authority Accounting requires the Authority to recognise the amount of untaken annual leave at the 31<sup>st</sup> March as a liability which is reflected on the Balance Sheet.

### Termination Benefits

Termination benefits are amounts payable as a result of a decision by the Authority to terminate an officer's employment before the normal retirement date or of an officer's decision to accept voluntary redundancy in exchange for those benefits. These are charged on an Accruals basis to the Comprehensive Income and Expenditure Statement at the earlier of when the Authority can no longer withdraw the offer of those benefits or when the Authority recognises costs for a restructuring.

When termination benefits involve the enhancement of pensions, statutory provisions require the General Fund Balance to be charged with the amount payable by the Authority to the Pension Fund or pensioner in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, appropriations are required to and from the Pensions Reserve to remove the notional debits and credits for pension enhancement termination benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end.

### Retirement Benefits

Employees of the Authority are members of the following pensions schemes:

- The Firefighters' Pension Schemes (FPS) - this is an unfunded scheme, which means that there are no investment assets built up to meet the pensions liabilities, and cash has to be generated to meet the actual payments as they fall due. The Authority is required by legislation to operate a Pension Fund, with the amounts that must be paid into or out of the Pension Fund being specified by regulation. The Authority set up a Pension Fund on 1 April 2006 from which pension payments are made and into which contributions, from the Authority and employees, are received. The Pension Fund receives a top-up grant from the Government equal to the deficit each year, with any surplus on the Pension Fund being repaid to the Government. The Pension Fund is shown separately in the Accounts.
- The Local Government Pension Scheme (LGPS) for support staff, administered by the East Riding of Yorkshire Pension Fund, is a funded scheme, which means that the Authority and



employees pay contributions into a fund, calculated at a level intended to balance the pensions liabilities with investment Assets.

The above schemes provide defined benefits to members (retirement lump sums and pensions), earned as employees work for the Authority. They are accounted for in accordance with the requirements for Defined Benefits Schemes, based on the principle that an organisation should account for retirement benefits when it is committed to give them, even though this may be many years into the future.

A pensions Asset or Liability is recognised in the Balance Sheet, made up of the net position of retirement Liabilities and pension scheme Assets. Retirement Liabilities are measured on an actuarial basis using the projected unit method, by assessing the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates and projections of earnings for current employees. Pension scheme assets (LGPS only) attributable to the Authority are included at their Fair Value. The Authority currently has a net pensions liability and this is matched in the Balance Sheet by a Pensions Reserve.

The change in net pensions Liability during the year is analysed into the following components:

Service cost comprising:

- Current service cost – the increase in Liabilities as a result of service earned by employees in the current year. This is charged to services within the Comprehensive Income and Expenditure Statement.
- Past service cost – the increase in Liabilities as a result of a scheme amendment or curtailment whose effect relates to service earned in earlier years. This is part of Non Distributed Costs in the Comprehensive Income and Expenditure Statement.
- Net interest on the net defined benefit Liability – the change during the period in the net defined benefit Liability that arises from the passage of time. This is calculated by applying the discount rate used to measure the defined benefit obligation at the beginning of the period to the net defined benefit Liability at the end of the period, taking into account any changes in the net defined benefit Liability during the period as a result of contribution and benefit payments. This is charged to the Financing and Investment Income and Expenditure line within the Comprehensive Income and Expenditure Statement.

Remeasurements comprising:

- The return on plan assets (LGPS only) – this excludes amounts included in net interest on the net defined benefit Liability and is charged to the Pensions Reserve as Other Comprehensive Income and Expenditure
- Actuarial gains and losses – changes in the net pensions Liability that arise because events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions. This is charged to the Pensions Reserve as Other Comprehensive Income and Expenditure.
- Contributions paid / benefits paid – cash paid as employer's contribution by the Authority either to LGPS or directly to pensioners to reduce the scheme Liabilities.

Statutory provisions require that the amount charged to the General Fund Balance is that payable by the Authority to Pensions Funds or directly to pensioners during the year rather than that calculated under accounting standards. This means that an appropriation to or from the Pensions Reserve is done within the Movement in Reserves Statement to replace the notional sums for retirement benefits with the actual pension costs. The negative balance on the Pensions Reserve thereby measures the beneficial impact to the General Fund of being required to account for retirement benefits on the basis of cash flows rather than as benefits are earned by employees.

### **Other Expenses**

Other operating expenses are recognised when, and to the extent that, the goods or services have been received. They are measured at the Fair Value of the consideration payable.

## **Property, Plant and Equipment**

### **Recognition**

Property, plant and equipment is capitalised if:

- it is held for use in delivering services or for administration purposes;
- it is probable that service potential will be provided to the Authority;
- it is expected to be used for more than one financial year;
- the cost of the item can be measured reliably; and
- the item has a cost of at least £6,000.

Donated Assets are recognised at their value and are defined in the CIPFA Code of Practice on Local Government Accounting as those Assets that are transferred at nil value or acquired at less than Fair Value. Donated Assets that are from other public bodies are accounted for as a government grant (as required by IAS 20).

### **Valuation**

All property, plant and equipment are measured initially at cost, representing the cost attributable to acquiring or constructing the Asset and bringing it to the location and condition necessary for it to be capable of operating in the manner intended by management. All Assets are measured subsequently at Fair Value.

Land and buildings used by the Authority are stated in the Balance Sheet at their re-valued amounts, being the Fair Value at the date of valuation. Revaluations are performed with sufficient regularity to ensure that carrying amounts are not materially different from those that would be determined at the end of the Reporting Period. Fair Values are determined as follows:

- Operational Buildings – Depreciated Replacement cost.
- Land and non-specialised buildings – market value for existing use.
- Vehicles, plant and equipment – historic cost less accumulated depreciation (as a proxy for current replacement cost).

Properties in the course of construction are carried at cost, less any impairment loss. Costs include professional fees but not borrowing costs, which are recognised as expenses immediately, as allowed by IAS 23 for assets held at Fair Value. Assets are re-valued and Depreciation commences when they are brought into use.

An increase arising on revaluation is taken to the Revaluation Reserve except when it reverses an impairment previously recognised in expenditure, in which case it is credited to expenditure to the extent of the decrease previously charged there. A revaluation decrease is recognised as an Impairment charged to the Revaluation Reserve to the extent that there is a balance on the Reserve for the Asset, and, thereafter, to expenditure. Gains and losses recognised in the Revaluation Reserve are reported as other comprehensive income in the Comprehensive Income and Expenditure Statement.

### **Subsequent Expenditure**

Where subsequent expenditure enhances an Asset beyond its original specification, the directly attributable cost is capitalised. Where subsequent expenditure restores the Asset to its original specification, the expenditure is capitalised and any existing carrying value of the item replaced is written-off and charged to the Comprehensive Income and Expenditure Statement.

### **Disposals**

Capital receipts from the sale of non-current assets are held in the Capital Receipts Unapplied Account until such time as they are used to finance other Capital Expenditure or to repay debt. Gains and losses on the disposal of non-current assets are recognised in the Comprehensive Income and Expenditure Statement.

## **Intangible Assets Recognition**

Intangible assets are non-monetary Assets without physical substance, which are capable of sale separately from the rest of the Authority's business or which arise from contractual or other legal rights. They are recognised only when it is probable that future economic benefits or service potential will be provided to the Authority; where the cost of the Asset can be measured reliably, and where the cost is at least £6,000.

Intangible Assets recognised by the Authority are purchased IT software systems and are Amortised over 5 years.

Intangible Assets acquired separately are initially recognised at Fair Value. Software that is integral to the operating of hardware, for example an operating system is capitalised as part of the relevant item of property, plant and equipment. Software that is not integral to the operation of hardware, for example application software, is capitalised as an Intangible Asset.

## **Measurement**

The amount initially recognised for internally-generated Intangible Assets is the sum of the expenditure incurred from the date when the criteria are initially met. Where no internally-generated Intangible Assets can be recognised, the expenditure is recognised in the period in which it is incurred.

Following initial recognition, Intangible Assets are carried at Fair Value by reference to an active market, or where no active market exists, at Amortised replacement cost (modern equivalent assets basis). Internally-developed software is held at historic cost to reflect the opposing effects of increases and development costs and technological advances.

## **Depreciation, Amortisation and Impairments**

Assets under construction are not Depreciated. Otherwise, Depreciation and Amortisation are charged to write off the costs or valuation of property, plant and equipment and intangible non-current assets, less any residual value, over their Useful Economic Lives, on a reducing balance basis (with the exception of assets acquired under finance leases). The Useful Economic Life of an Asset is the period over which the Authority expects to obtain economic benefits or service potential from the Asset. This is specific to the Authority and may be shorter than the physical life of the Asset itself. The Useful Economic Life and Residual Values are reviewed each year end, with the effect of any changes recognised on a prospective basis. The approximate average useful lives (depreciation periods) are categorised below:

- |  |          |
|--|----------|
| • Buildings  | 40 years |
| • Vehicles – Fire Appliances                       | 15 years |
| • Vehicles – Lorries and Vans                      | 7 years  |
| • Vehicles – Non FDS Cars and Light Vans           | 7 years  |
| • Vehicles – FDS Cars                              | 5 years  |
| • Equipment  | 5 years  |
| • Specialised Equipment (e.g. Breathing Apparatus) | 10 Years |

Assets acquired under Finance Leases are Depreciated over the term of the lease (or the life of the asset if this is lower than the term of the lease) on a straight-line basis.

At each reporting period end, the Authority checks whether there is any indication that any of its tangible or intangible non-current Assets have suffered an impairment loss. If there is indication of an Impairment loss, the recoverable amount of the Asset is estimated to determine whether there has been a loss and, if so, its amount. Intangible Assets not yet available for use are tested for Impairment annually.

If there has been an Impairment loss, the Asset is written down to its recoverable amount, with the loss charged to the Revaluation Reserve to the extent that there is a balance on the Reserve for the Asset and, thereafter, to expenditure. Where an impairment loss subsequently reverses, the carrying amount of the Asset is increased to the revised estimate of the recoverable amount but capped at the amount that would have been determined had there been no initial impairment loss. The reversal

of the impairment loss is credited to expenditure to the extent of the decrease previously charged there and thereafter to the Revaluation Reserve.

The Authority is not required to raise council tax to cover Depreciation, Impairment or Amortisation, however it is required to make an Annual Provision from its revenue budget to contribute towards the reduction in its overall borrowing requirement, the Minimum Revenue Provision (MRP). This is equal to 4% of the adjusted capital financing requirement at 31 March and subsequent supported borrowing, together with an amount equal to any Capital Expenditure funded from unsupported borrowing, apportioned over the Useful Economic Life of the Asset.

### **Government Grants**

Government grants are grants from Government bodies. Revenue grants are matched against the expenditure to which they relate. Capital grants are credited to income once any conditions of the grant have been satisfied. Assets purchased from government grants are valued, Depreciated and Impaired as described for purchased Assets.

### **Non-Current Assets Held for Sale**

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. This condition is regarded as met when the sale is highly probable, the Asset is available for immediate sale in its present condition and management is committed to the sale, which is expected to qualify for recognition as a completed sale within one year from the date of classification. Non-current Assets held for sale are measured at the lower of their previous carrying amount and Fair Value less costs to sell. Fair Value is open market value including alternative uses.

The profit or loss arising on the disposal of an Asset is the difference between the sale proceeds and the carrying amount and is recognised in the Comprehensive Income and Expenditure Statement. On disposal, the balance for the Asset on the Revaluation Reserve is transferred to the Capital Adjustment Account.

Property, Plant and Equipment that is to be scrapped or demolished does not qualify for recognition as Held for Sale. Instead, it is retained as an operational Asset and its Useful Economic Life is adjusted. The asset is de-recognised when it is scrapped or demolished.

### **Leases**

The Authority classifies contracts as leases based on their substance. Contracts and parts of contracts are analysed to determine whether they convey the right to control the use of an individual asset, through rights both to obtain substantially all the economic benefits or service potential from the asset and to direct its use. This includes arrangements with nil consideration, peppercorn or nominal payments.

### **The Authority As A Lessee**

#### **Initial Measurement**

Leases are recognised as right-of-use assets with a corresponding liability at the date from which the leased asset is available for use (or the IFRS 16 transition date of 1 April 2024 if later). The leases are typically for fixed periods in excess of one year but may have extension or break clause options within them. The Authority uses the best available information at the time of preparing the accounts to determine if any of these options will be taken.

The Authority initially recognises lease liabilities measured at the present value of lease payments, discounting by applying the incremental borrowing rate wherever the interest rate implicit in the lease cannot be determined. Lease payments included in the measurement of the lease liability include fixed payments, variable lease payments which depend on an index or rate and lease payments in an optional renewal period.

The right-of-use asset is measured at the amount of the lease liability, adjusted for any prepayments made, plus any direct costs incurred to dismantle and remove the underlying asset or restore the underlying asset on the site on which it is located, less any lease incentives received.

However, for peppercorn, nominal payments or nil consideration leases, the asset is measured at fair value.

### **Subsequent Measurement**

The right-of-use asset is subsequently measured using the fair value model. The Authority considers the cost model to be a reasonable proxy except for:

- assets held under non-commercial leases;
- leases where rent reviews do not necessarily reflect market conditions;
- leases with terms of more than five years that do not have any provision for rent reviews;
- leases where rent reviews will be at periods of more than five years.

For these leases, the asset is carried at a revalued amount.

The right-of-use asset is depreciated straight-line over the shorter period of the remaining lease term and useful life of the underlying asset as at the date of adoption.

The lease liability is subsequently measured at amortised cost, using the effective interest method.

The liability is remeasured when:

- there is a change in future lease payments arising from a change in index or rate
- there is a change in the Authority's estimate of the amount expected to be payable under a residual value guarantee
- the Authority changes its assessment of whether it will exercise a purchase, extension or termination option, or
- there is a revised in-substance fixed lease payment.

When such a remeasurement occurs, a corresponding adjustment is made to the carrying amount of the right-of-use asset.

### **Low Value and Short-Term Lease exemptions**

As permitted by the CIPFA Code, the Authority excludes leases:

- for low value items that cost less than £6,000 when new, provided they are not highly dependent on or integrated with other items, and
- with a term shorter than 12 months

Lease rental payments for these exemptions are posted against the relevant command area within the surplus or deficit against service provision.

### **The Authority As A Lessor**

Leases are classified as finance leases where the terms of the lease transfer substantially all the risks and rewards incidental to ownership of the property, plant or equipment from the lessor to the lessee. All other leases are classified as operating leases.

Where the Authority grants an operating lease over a property or an item of plant or equipment, the asset is retained in the Balance Sheet. Rental income is credited to revenue in the CIES.

### **Inventories**

Inventories are valued at the lower of cost and Net Realisable Value using the average cost method. This is considered to be a reasonable approximation to Fair Value.

### **Cash and Cash Equivalents**

Cash is cash in hand and deposits with any financial institution repayable without penalty on notice of not more than 24 hours. The balances on the current account and the business reserve account are cash. The balance in the liquidity manager account is a cash equivalent (as this is held for investment purposes until a sufficient balance is achieved and a short-term investment entered into).

In the Cash Flow Statement, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and that form an integral part of the Authority's cash management.

### **Provisions**

Provisions are recognised when the Authority has a present legal or constructive obligation as a result of a past event, it is probable that the Authority will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the expenditure required to settle the obligation at the end of the reporting period, taking into account the risks and uncertainties.

### **Contingencies**

A Contingent Liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Authority, or a present obligation that is not recognised because it is not probable that a payment will be required to settle the obligation or the amount of the obligation cannot be measured with sufficient reliability. A Contingent Liability is disclosed unless the possibility of payment is remote.

A Contingent Asset is a possible Asset that arises from past events, the existence of which will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Authority. A Contingent Asset is disclosed where an inflow of economic benefits is virtually certain.

Where the time value of money is material, contingencies are disclosed at their present value.

### **Reserves**

The Authority sets aside specific reserves for future policy purposes. The Authority has a number of revenue reserves:

- General Reserve
- Capital Funding Reserve
- National Flood Resilience Centre Reserve
- Resilience Reserve
- Emergency Services Fleet Management (Humberside) Ltd Reserve
- Insurance Reserve
- ESMCP Reserve
- Pay and Prices Reserve
- Grenfell and Protection Reserve
- Strategic Transformation Fund Reserve
- East Coast & Hertfordshire Control Room Consortium Reserve
- Environmental Initiative Reserve

The Authority has three capital reserves:

- Capital Adjustment Account
- Revaluation Reserve
- Capital Receipts Reserve

Other reserves held by the Authority, are held to meet accounting requirements:

- Pensions Reserve
- Collection Fund Adjustment Account
- Accumulated Absences Reserve

### **Financial Assets**

Financial assets are recognised when the Authority becomes party to the Financial Instrument contract or in the case of trade receivables, when goods or services have been delivered. Financial assets are derecognised when the contractual rights have expired or the Asset has been transferred. Financial Assets are initially recognised at Fair Value.

Financial Assets are classified into the following categories: Financial Assets at Fair Value through profit and loss; held to maturity investments; available for sale Financial Assets, and loans and receivables. The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition.

### **Loans and Receivables**

Loans and receivables are non-derivative Financial Assets with fixed or determinable payments which are not quoted in an active market. After initial recognition, they are measured at Amortised cost using the Effective Interest Method, less any Impairment. Interest is recognised using the Effective Interest Rate Method.

Fair Value is determined by reference to quoted market prices where possible or failing that by reference to similar arms-length transactions between knowledgeable and willing parties.

The Effective Interest Rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset.

At the end of the reporting period the Authority assesses whether any Financial Assets, other than those held at 'Fair Value through profit and loss' are impaired. Financial assets are impaired and Impairment losses recognised if there is objective evidence of impairment, as a result of one or more events which occurred after the initial recognition of the Asset and which has an impact on the estimated future cash flows of the Asset.

For Financial Assets carried at amortised cost, the amount of the Impairment loss is measured as the difference between the Assets carrying amount and the present value of the revised future cash flows discounted at the Asset's original effective interest rate. The loss is recognised in expenditure and the carrying amount of the Asset reduced directly.

If, in a subsequent period, the amount of the Impairment loss decreases and the decrease can be related objectively to an event occurring after the Impairment was recognised, the previously recognised impairment loss is reversed through expenditure to the extent that the carrying amount of the receivable at the date of the Impairment is reversed does not exceed what the amortised cost would have been had the Impairment not been recognised.

### **Financial Liabilities**

Financial Liabilities are recognised in the Balance Sheet when the Authority becomes party to the contractual provisions of the Financial Instrument or, in the case of trade payables, when the goods or services have been received. Financial liabilities are derecognised when the liability has been discharged, that is, the Liability has been paid or expired. Financial Liabilities are recognised at Fair Value.

### **Foreign Currencies**

The Authority's functional currency and presentational currency is sterling. Transactions denominated in a foreign currency are translated into sterling at the exchange rate ruling on the date of transactions. At the end of the Reporting Period, monetary items denominated in foreign currencies are retranslated at the spot exchange rate on 31 March. Resulting exchange gains and losses from either of these are recognised in the Authority's surplus/deficit in the period in which they arise.

### **Joint Operations**

Joint operations are activities undertaken by the Authority in conjunction with one or more other parties but which are not performed through a separate entity.

### **Accounting Standards That Have Been Issued But Have Not Yet Been Adopted**

The following standards and amendment to standards have been issued but not yet adopted:

- IAS 21 The Effects of Changes in Foreign Exchange Risk (Lack of Exchangeability)
- IFRS 17 Insurance Contracts
- Changes in measurement of non-investment assets (IAS16 and IAS38)

None of the above amendments are expected to have any material impact on future financial statements.

#### **Accounting Standards Issued That Have Been Adopted Early**

There are no accounting standards issued that have been adopted early.

#### **Exceptional Items**

Exceptional items shall be included in the costs of the service to which they relate and noted accordingly.

#### **Prior Period Adjustments**

Unless otherwise sanctioned by the Code of Practice on Local Authority Accounting, material prior period adjustments shall result in restatement of prior year figures and disclosure of the effect.

#### **Events After The Reporting Period**

Material events after the Balance Sheet date shall be disclosed as a note to the Accounts and amended in the Accounts as required. Other events after the Balance Sheet date will be disclosed in a note with an estimate of the likely effect.

#### **Group Accounts**

Each reporting period the Authority will review its interests and influence on all types of entities including, but not limited to, other authorities and similar statutory bodies, common good trust funds, charities, companies, joint committees and other joint arrangements. If appropriate, then Group Accounts will be prepared in accordance with the Code of Practice on Local Authority Accounting.

#### **VAT**

Where output VAT is charged or input VAT is recoverable, the amounts are stated net of VAT. Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of Non-Current Assets.



## 2. Expenditure and Funding Analysis

The objective of the Expenditure and Funding Analysis is to demonstrate to council tax payers how the funding available to the Authority (i.e. government grants, council tax and business rates) for the year has been used in providing services in comparison with those resources consumed or earned by authorities in accordance with generally accepted accounting practices. The Expenditure and Funding Analysis also shows how this expenditure is allocated for decision making purposes within the Authority. Income and expenditure accounted for under generally accepted accounting practices is presented more fully in the Comprehensive Income and Expenditure Statement.

### Year ended 31 March 2024

£'000 Net Expenditure Chargeable to the General Fund	£'000 Adjustments between the funding and accounting basis	£'000 Net Expenditure in the Comprehensive Income and Expenditure Statement	
2,932	39	<b>2,893</b>	Community Fire Safety
31,797	(162)	<b>31,959</b>	Fire Fighting & Rescue Operations
17,003	(218)	<b>17,221</b>	Management and Support
128	-	<b>128</b>	Corporate and Democratic Core
58	-	<b>58</b>	Corporate Management
			Non Distributed Cost
<b>51,918</b>	<b>(341)</b>	<b>52,259</b>	<b>Net Cost of Services</b>
(52,798)	(21,138)	<b>(31,660)</b>	Other Income and Expenditure
<b>(880)</b>	<b>(21,479)</b>	<b>20,599</b>	<b>(Surplus) or Deficit</b>

6,345

Opening General Fund Balance

(880)

Less/Plus (Surplus) or Deficit on the General Fund in the Year

7,225

Closing General Fund Balance at 31 March

### Year ended 31 March 2025

Note	£'000 Net Expenditure Chargeable to the General Fund	£'000 Adjustments between the funding and accounting basis	£'000 Net Expenditure in the Comprehensive Income and Expenditure Statement
11	3,194	119	<b>3,075</b>
11	35,315	550	<b>34,765</b>
11	18,748	89	<b>18,659</b>
11	128	-	<b>128</b>
11	99	-	<b>99</b>
11	-	(177)	<b>177</b>
	<b>57,484</b>	<b>581</b>	<b>56,903</b>
11	(56,230)	(19,340)	<b>(36,890)</b>
	<b>1,254</b>	<b>(18,759)</b>	<b>20,013</b>

7,225

1,254

5,971

### 3. Material Risk and Uncertainty

Item	Uncertainties	Effect if actual results differ from assumptions
Pensions Liability (Firefighters' Pension Scheme)	The estimation of the net Liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement and mortality ages. The Authority receives advice from two separate actuaries, one for the Firefighters' Pension Schemes and one for the Local Government Pension Scheme.	The opening balance on the Firefighters' pension Liabilities at 1 April 2024 was £526.250m. The effects on the net pension Liabilities of changes in individual assumptions can be measured. For instance, a 0.5% decrease in the discount rate would result in an increase in the pension liabilities of £30m. However, the assumptions interact in complex ways so changes in individual assumptions should be treated with caution.
Pensions Liability (Local Government Pension Scheme)	The estimation of the net Liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement and mortality ages and expected returns on investment funds. The Authority receives advice from two separate actuaries, one for the Firefighters' Pension Scheme and one for the Local Government Pension Scheme.	The opening balance on the Local Government pension Liabilities at 1 April 2024 was £41.093m (The opening balance on scheme Assets was £56.527m). The effects on the net pension Liabilities of changes in individual assumptions can be measured. For instance, a 0.5% decrease in the real discount rate would result in an increase in the pension Liabilities of £3.570m. However, the assumptions interact in complex ways so changes in individual assumptions should be treated with caution.
Property, Plant and Equipment	Assets are regularly re-valued by an external valuer to ensure values are a true reflection of the market at the 31 March. Asset values could be under or overstated. Depreciation is calculated based on the estimated useful life of the asset.	For each 1% of under/over statement the value of Property would need to be adjusted by £476k. The carrying value of Property, Plant and Equipment is £58.691m. If the estimated useful life is under or overestimated by one year then the depreciation charge to the Comprehensive Income and Expenditure would be increased or reduced by £790k. The Depreciation charge is £3.963m.

## 4. Pensions

### Participation in Pension Schemes

As part of the terms and conditions of employment of its officers and other employees, the Authority offers retirement benefits. Although these will not actually be payable until employees retire, the Authority has a commitment to make the payments and these should be disclosed at the time that employees earn their future entitlement.

The Authority participates in five pension schemes:

- The 1992, 2006, 2015 and Modified (1992) Firefighters' Pension Schemes (FPS) - these are unfunded schemes, which means that there are no investment assets built up to meet the pensions liabilities, and cash has to be generated to meet the actual payments as they fall due. The Authority is required by legislation to operate a Pension Fund, with the amounts that must be paid into or out of the Pension Fund being specified by regulation. The Authority set up a Pension Fund on 1 April 2006 from which pension payments are made and into which contributions, from the Authority and employees, are received. The Pension Fund receives a top-up grant from the Government equal to the deficit each year, with any surplus on the Pension Fund being repaid to the Government. The Pension Fund is shown separately in the Accounts.
- The Local Government Pension Scheme for non-uniformed employees, administered by the East Riding of Yorkshire Council, is a funded scheme which means that the Authority and employees pay contributions into a fund, calculated at a level estimated to balance pension liabilities with investment assets.

The table below shows the key features of the four Firefighters' Pension Schemes and details of the Local Government Pension Scheme.

Key Features	1992 Firefighters' Scheme	2006 Firefighters' Scheme	Modified (1992) Pension Scheme	2015 Firefighters' Scheme	Local Government Pension Scheme
Status	Closed	Closed	Closed	Open	Open
Contribution Rate <ul style="list-style-type: none"> <li>• employee</li> <li>• employer</li> <li>• ill health</li> </ul>	11% to 17% 37.3% 5.2%	8.5% to 12.5% 27.4% 3.2%	11% to 17% 37.3%	11% to 14.5% 28.8%	5.5% to 12.5% 18.5%
Benefits <ul style="list-style-type: none"> <li>• maximum pension</li> <li>• minimum lump sum</li> </ul>	2/3 final salary	½ final salary		CARE Scheme	Varies  Nil or 3/80ths
Maximum pensionable service	30 years	None	30 years	None	None
Normal retirement age	55 years	60 years	55 Years	60 years	68 years
Accrual rate	1/60 <sup>th</sup> for 20 years 2/60 <sup>th</sup> for 20+ years up to a maximum of 30 years	1/60 <sup>th</sup>	1/45 <sup>th</sup>	1/59.7 <sup>th</sup>	1/49 <sup>th</sup>

### Transactions Relating to Retirement Benefits

The costs of retirement benefits are recognised in the Net Cost of Services when they are earned by employees, rather than when the benefits are eventually paid as pensions. The charge the Authority is required to make against the levies raised is based on the cash payable in the year, so the real cost of retirement benefits is reversed out of the revenue account after Net Operating Expenditure.

The following transactions have been made in the Comprehensive Income and Expenditure Account during the year.

		Firefighters' 1992 Pension Scheme		Firefighters' 2006 Pension Scheme		Firefighters' 2015 Pension Scheme		Local Government Pension Scheme	
		2024/25 £'000	2023/24 £'000	2024/25 £'000	2023/24 £'000	2024/25 £'000	2023/24 £'000	2024/25 £'000	2023/24 £'000
<i>Net Cost of Service</i>									
	Current Service Cost	(160)	(100)	40	(30)	(2,360)	(2,380)	(1,414)	(1,506)
	Unfunded Benefits	-	-	-	-	-	-	-	-
	Past Service Costs	-	-	-	-	-	-	-	-
<i>Net Operating Expenditure</i>									
	Interest Cost	(22,320)	(21,890)	(1,140)	(1,080)	(1,060)	(890)	(2,014)	(1,922)
	Expected Return on Assets in the Scheme	-	-	-	-	-	-	2,761	2,467
<b>Retirement costs included in the Comprehensive Income and Expenditure Statement</b>		<b>(22,480)</b>	<b>(21,990)</b>	<b>(1,100)</b>	<b>(1,110)</b>	<b>(3,420)</b>	<b>(3,270)</b>	<b>(667)</b>	<b>(961)</b>

In addition to the recognised gains and losses included in the Comprehensive Income and Expenditure Account (shown in the table above), actuarial gains of £68.696m were included in the Statement of Comprehensive Income and Expenditure (£8.562m for 2023/24).

The estimated contributions payable to the Authority's pension schemes for 2025/26 is £10.414m (£10.243m for 2024/25).

Actuarial gains and losses comprise:

- Experience adjustments (the effects of differences between the previous actuarial assumptions and what has actually occurred), and
- The effect of changes in actuarial assumptions.

Actuarial gains and losses are recognised in the Comprehensive Income and Expenditure Statement.

## Assets and Liabilities in Relation to Retirement Benefits

Reconciliation of present value of the scheme Asset/Liabilities and Net Obligation of the Firefighters' Pension Schemes:

Period ended 31 March	Firefighters' 1992 Pension Scheme Assets		Firefighters' 1992 Pension Scheme Obligation		Firefighters' 1992 Pension Scheme Net Obligation		Firefighters' Injury Awards Assets		Firefighters' Injury Awards Obligation		Firefighters' Injury Awards Net Obligation	
	2024/25 £'000	2023/24 £'000	2024/25 £'000	2023/24 £'000	2024/25 £'000	2023/24 £'000	2024/25 £'000	2023/24 £'000	2024/25 £'000	2023/24 £'000	2024/25 £'000	2023/24 £'000
Fair value of employer assets					-	-					-	-
Present value of funded liabilities					-	-					-	-
Present value of unfunded liabilities			(470,630)	(470,790)	(470,630)	(470,790)			(8,920)	(9,340)	(8,920)	(9,340)
<b>Opening Position as at 31 March</b>	<b>-</b>	<b>-</b>	<b>(470,630)</b>	<b>(470,790)</b>	<b>(470,630)</b>	<b>(470,790)</b>	<b>-</b>	<b>-</b>	<b>(8,920)</b>	<b>(9,340)</b>	<b>(8,920)</b>	<b>(9,340)</b>
Service Cost												
Current Service Cost			(60)		(60)	-			(100)	(100)	(100)	(100)
Past Service Cost (inc curtailments)				-	-	-					-	-
Effect of Settlements					-	-					-	-
<b>Total Service Cost</b>	<b>-</b>	<b>-</b>	<b>(60)</b>	<b>-</b>	<b>(60)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>
Net Interest												
Interest income on plan assets					-	-					-	-
Interest cost on defined benefit obligation			(21,900)	(21,460)	(21,900)	(15,630)			(420)	(430)	(420)	(430)
Impact of asset ceiling on net interest					-	-					-	-
<b>Total net interest</b>	<b>-</b>	<b>-</b>	<b>(21,900)</b>	<b>(21,460)</b>	<b>(21,900)</b>	<b>(21,460)</b>	<b>-</b>	<b>-</b>	<b>(420)</b>	<b>(430)</b>	<b>(420)</b>	<b>(430)</b>
<b>Total defined benefit cost recognised in Income and Expenditure</b>	<b>-</b>	<b>-</b>	<b>(21,960)</b>	<b>(21,460)</b>	<b>(21,960)</b>	<b>(21,460)</b>	<b>-</b>	<b>-</b>	<b>(520)</b>	<b>(530)</b>	<b>(520)</b>	<b>(530)</b>
Cashflows												
Plan participants' contributions					-	-					-	-
Employer Contributions					-	-					-	-
Contributions in respect of unfunded benefits					-	-					-	-
Benefits paid	(19,570)	(18,790)	19,570	18,790	-	-	(460)	(480)	460	480	-	-
Unfunded benefits paid					-	-					-	-
<b>Expected closing position</b>	<b>(19,570)</b>	<b>(18,790)</b>	<b>(473,020)</b>	<b>(473,460)</b>	<b>(492,590)</b>	<b>(492,250)</b>	<b>(460)</b>	<b>(480)</b>	<b>(8,980)</b>	<b>(9,390)</b>	<b>(9,440)</b>	<b>(9,870)</b>
Remeasurements												
Changes in demographic assumptions			780	-	780	-					-	-
Changes in financial assumptions	19,570	18,790	38,490	8,050	58,060	26,840	460	480	640	160	1,100	640
Other experience			340	(5,220)	340	(5,220)			410	310	410	310
Return on assets excluding amounts included in net interest					-	-					-	-
Changes in assumptions underlying the present value of the retained settlement					-	-					-	-
Changes in asset ceiling					-	-					-	-
<b>Total remeasurements recognised in Other Comprehensive Income</b>	<b>19,570</b>	<b>18,790</b>	<b>39,610</b>	<b>2,830</b>	<b>59,180</b>	<b>21,620</b>	<b>460</b>	<b>480</b>	<b>1,050</b>	<b>470</b>	<b>1,510</b>	<b>950</b>
Exchange differences												
Effect of business combinations and disposals												
Fair Value of employer assets												
Present value of funded liabilities												
Present value of unfunded liabilities	-	-	(433,410)	(470,630)	(433,410)	(470,630)	-	-	(7,930)	(8,920)	(7,930)	(8,920)
<b>Closing position as at 31 March</b>	<b>-</b>	<b>-</b>	<b>(433,410)</b>	<b>(470,630)</b>	<b>(433,410)</b>	<b>(470,630)</b>	<b>-</b>	<b>-</b>	<b>(7,930)</b>	<b>(8,920)</b>	<b>(7,930)</b>	<b>(8,920)</b>

## Period ended 31 March

Fair value of employer assets  
Present value of funded liabilities  
Present value of unfunded liabilities

**Opening Position as at 31 March**

## Service Cost

Current Service Cost  
Past Service Cost (inc curtailments)  
Effect of Settlements

**Total Service Cost**

## Net Interest

Interest income on plan assets  
Interest cost on defined benefit obligation  
Impact of asset ceiling on net interest

**Total net interest****Total defined benefit cost recognised in Income and Expenditure**

## Cashflows

Plan participants' contributions  
Employer Contributions  
Contributions in respect of unfunded benefits  
Benefits paid  
Unfunded benefits paid

**Expected closing position**

## Remeasurements

Changes in demographic assumptions  
Changes in financial assumptions  
Other experience  
Return on assets excluding amounts included in net interest  
Changes in assumptions underlying the present value of the retained settlement  
Changes in asset ceiling

**Total remeasurements recognised in Other Comprehensive Income**

## Exchange differences

Effect of business combinations and disposals

Fair Value of employer assets  
Present value of funded liabilities  
Present value of unfunded liabilities

**Closing position as at 31 March**

Firefighters' 2006 Pension Scheme Assets		Firefighters' 2006 Pension Scheme Obligation		Firefighters' 2006 Pension Scheme Net Obligation		Firefighters' 2015 Pension Scheme Assets		Firefighters' 2015 Pension Scheme Obligation		Firefighters' 2015 Pension Scheme Net Obligation	
2024/25 £'000	2023/24 £'000	2024/25 £'000	2023/24 £'000	2024/25 £'000	2023/24 £'000	2024/25 £'000	2023/24 £'000	2024/25 £'000	2023/24 £'000	2024/25 £'000	2023/24 £'000
				-	-					-	-
				-	-					-	-
		(24,140)	(23,310)	(24,140)	(32,640)			(22,560)	(18,530)	(22,560)	(18,530)
-	-	(24,140)	(23,310)	(24,140)	(32,640)	-	-	(22,560)	(18,530)	(22,560)	(18,530)
		-	(30)	-	(80)			(2,360)	(2,380)	(2,360)	(2,380)
			-	-	(1,850)					-	-
			-	-	-					-	-
-	-	-	(30)	-	(1,930)	-	-	(2,360)	(2,380)	(2,360)	(2,380)
				-	-					-	-
		(1,140)	(1,080)	(1,140)	(890)			(1,060)	(890)	(1,060)	(890)
			-	-	-					-	-
-	-	(1,140)	(1,080)	(1,140)	(1,080)	-	-	(1,060)	(890)	(1,060)	(890)
-	-	(1,140)	(1,110)	(1,140)	(1,110)	-	-	(3,420)	(3,270)	(3,420)	(3,270)
	-			-	-	2,900	2,940	(2,900)	(2,940)	-	-
-	52			-	52	8,189	6,016			8,189	6,016
				-	-					-	-
(450)	(280)	450	280	-	-	(5,900)	(4,080)	5,900	4,080	-	-
				-	-					-	-
(450)	(228)	(24,830)	(24,140)	(25,280)	(24,368)	5,189	4,876	(22,980)	(20,660)	(17,791)	(15,784)
		80		80	1,170			280		280	-
450	228	2,750	390	3,200	12,308	(5,189)	(4,876)	8,880	1,000	3,691	(3,876)
		180	(390)	180	(1,380)			1,410	(2,900)	1,410	(2,900)
				-	-					-	-
				-	-					-	-
				-	-					-	-
450	228	3,010	-	3,460	228	(5,189)	(4,876)	10,570	(1,900)	5,381	(6,776)
-	-	(21,820)	(24,140)	(21,820)	(24,140)	-	-	(12,410)	(22,560)	(12,410)	(22,560)
-	-	(21,820)	(24,140)	(21,820)	(24,140)	-	-	(12,410)	(22,560)	(12,410)	(22,560)

# Reconciliation of present value of the scheme Assets/Liabilities and Net Obligation of Local Government Pension Scheme:

Period ended 31 March	Local Government Pension Scheme		Local Government Pension Scheme		Local Government Pension Scheme	
	Assets		Liability		Net (Obligation) / Surplus	
	2024/25 £'000	2023/24 £'000	2024/25 £'000	2023/24 £'000	2024/25 £'000	2023/24 £'000
Fair value of employer assets	41,061	47,040			41,061	47,040
Present value of funded liabilities	-	-	(41,061)	(40,068)	(41,061)	(40,068)
Present value of unfunded liabilities	-	-	(32)	(33)	(32)	(33)
<b>Opening Position as at 31 March</b>	<b>41,061</b>	<b>47,040</b>	<b>(41,093)</b>	<b>(40,101)</b>	<b>(32)</b>	<b>6,939</b>
Service Cost						
Current Service Cost	-	-	(1,414)	(1,506)	(1,414)	(1,506)
Past Service Cost (inc curtailments)	-	-	(177)	-	(177)	-
Effect of Settlements	-	-	-	-	-	-
<b>Total Service Cost</b>	<b>-</b>	<b>-</b>	<b>(1,591)</b>	<b>(1,506)</b>	<b>(1,591)</b>	<b>(1,506)</b>
Net Interest						
Interest income on plan assets	2,761	2,467			2,761	2,467
Interest cost on defined benefit obligation			(2,014)	(1,922)	(2,014)	(1,922)
Impact of asset ceiling on net interest					-	-
<b>Total net interest</b>	<b>2,761</b>	<b>2,467</b>	<b>(2,014)</b>	<b>(1,922)</b>	<b>747</b>	<b>545</b>
<b>Total defined benefit cost recognised in Income and Expenditure</b>	<b>2,761</b>	<b>2,467</b>	<b>(3,605)</b>	<b>(3,428)</b>	<b>(844)</b>	<b>(961)</b>
Cashflows						
Plan participants' contributions	534	502	(534)	(502)	-	-
Employer Contributions	1,539	1,446	-	-	1,539	1,446
Contributions in respect of unfunded benefits	5	4	-	-	5	4
Benefits paid	(1,202)	(1,266)	1,202	1,266	-	-
Unfunded benefits paid	(5)	(4)	5	4	-	-
<b>Expected closing position</b>	<b>44,693</b>	<b>50,189</b>	<b>(44,025)</b>	<b>(42,761)</b>	<b>668</b>	<b>7,428</b>
Remeasurements						
Changes in demographic assumptions	-	-	73	245	73	245
Changes in financial assumptions	-	-	7,362	2,710	7,362	2,710
Other experience	-	-	377	(1,287)	377	(1,287)
Return on assets excluding amounts included in net interest	(220)	1,786	-	-	(220)	1,786
Changes in asset ceiling	(8,289)	(10,914)	-	-	(8,289)	(10,914)
<b>Total remeasurements recognised in Other Comprehensive income</b>	<b>(8,509)</b>	<b>(9,128)</b>	<b>7,812</b>	<b>1,668</b>	<b>(697)</b>	<b>(7,460)</b>
Exchange differences						
Effect of business combinations and disposals						
Fair Value of employer assets	36,184	41,061	-	-	36,184	41,061
Present value of funded liabilities	-	-	(36,184)	(41,061)	(36,184)	(41,061)
Present value of unfunded liabilities	-	-	(29)	(32)	(29)	(32)
<b>Closing position as at 31 March</b>	<b>36,184</b>	<b>41,061</b>	<b>(36,213)</b>	<b>(41,093)</b>	<b>(29)</b>	<b>(32)</b>

The expected return on scheme assets is determined by considering the expected returns available on the assets underlying the current investment policy. Expected yields on fixed interest investments are based on gross redemption yields as at the Balance Sheet date. Expected returns on equity investments reflect long-term real rates of return experienced in the respective markets.

## Asset Ceiling

Following the pensions valuation by the Authority's actuary, Hymans Robertson, the Authority determined that the fair value of its pension plan assets outweighed the present value of the plan obligations at 31 March 2025 resulting in a pension plan asset. IAS 19 Employee Benefits requires that, where a pension plan asset exists, it is measured at the lower of:

- The surplus in the defined benefit plan; and
- The asset ceiling.

The calculation has been completed by the actuary as at 31 March 2025, resulting in an adjustment that has floored the pension plan asset to nil.

## Reconciliation of opening and closing surplus/(deficit):

## Scheme History

	2020/21 £'000	2021/22 £'000	2022/23 £'000	2023/24 £'000	2024/25 £'000
<b>Present Value of Liabilities</b>					
Local Government Pension Scheme	(61,279)	(59,849)	(40,101)	(41,093)	(36,213)
Firefighters' 1992 Pension Scheme	(612,130)	(591,350)	(470,800)	(470,630)	(433,410)
Firefighters' Injury Awards	(11,090)	(12,230)	(9,340)	(8,920)	(7,930)
Firefighters' 2006 Pension Scheme	(33,030)	(32,650)	(23,310)	(24,140)	(21,820)
Firefighters' 2015 Pension Scheme	(47,200)	(65,160)	(18,530)	(22,560)	(12,410)
<b>Fair Value of Assets</b>					
Local Government Pension Scheme	45,707	50,475	47,040	41,061	36,184
Firefighters' 1992 Pension Scheme	-	-	-	-	-
Firefighters' Injury Awards	-	-	-	-	-
Firefighters' 2006 Pension Scheme	-	-	-	-	-
Firefighters' 2015 Pension Scheme	-	-	-	-	-
<b>Surplus/(Deficit) in the Scheme</b>					
Local Government Pension Scheme	(15,572)	(9,374)	6,939	(32)	(29)
Firefighters' 1992 Pension Scheme	(612,130)	(591,350)	(470,800)	(470,630)	(433,410)
Firefighters' Injury Awards	(11,090)	(12,230)	(9,340)	(8,920)	(7,930)
Firefighters' 2006 Pension Scheme	(33,030)	(32,650)	(23,310)	(24,140)	(21,820)
Firefighters' 2015 Pension Scheme	(47,200)	(65,160)	(18,530)	(22,560)	(12,410)
	<u>(719,022)</u>	<u>(710,764)</u>	<u>(515,041)</u>	<u>(526,282)</u>	<u>(475,609)</u>

The Fair Value of Assets in the above table have been restated as permitted by IAS 19.

The Liabilities show the underlying commitments that the Authority has in the long run to pay retirement benefits. The total net Liability of £475.609m (£526.282m in 2023/24) has a substantial impact on the net worth of the Authority as recorded in the Balance Sheet, resulting in a negative overall balance of £423.103m (£470.360m in 2023/24). However, there are statutory provisions (most recently, S13 of the Local Government Act 2003) for funding any Local Authority deficit. In addition, the surplus on the Local Government Scheme will be made good by decreased contributions over the remaining working life of employees as assessed by the scheme actuary.

Finance is only required to be raised to cover firefighters' pensions when pensions are actually paid, i.e. as they actually retire.



### Basis for Estimating Assets and Liabilities

Liabilities have been assessed on an actuarial basis using the Projected Unit Method by Hymans Robertson, an independent firm of actuaries for the Local Government Pension Scheme and by the Government Actuaries Department (GAD) in relation to the Firefighters' Pension Schemes. Estimates for the Local Government Pension Scheme administered by the East Riding of Yorkshire Council have been based on the latest full valuation of the scheme as at 31 March 2022.

The principal assumptions used by the actuaries have been:

	<b>Local Government Pension Scheme</b>		<b>Firefighters' Pension Schemes</b>	
	<b>2024/25</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2023/24</b>
Longevity at 65 for current pensioners:				
Men	20.5	20.6	21.3	21.3
Women	23.5	23.5	21.3	21.3
Longevity at 65 for future pensioners: (45 for Firefighters' Pension Scheme)				
Men	21.2	21.4	22.7	22.9
Women	25.0	25.0	22.7	22.9
Rate of Inflation	2.8%	2.8%	2.7%	2.6%
Rate of increase in salaries	2.8%	2.8%	3.5%	3.9%
Rate of increase in pensions	2.8%	2.8%	2.7%	2.6%
Rate for discounting scheme liabilities	5.8%	4.9%	5.7%	4.8%
Take-up of option to convert annual pension into retirement lump sum	65.0%	65.0%	25.0%	25.0%

Mortality rates are projected using published tables and future mortality improvements are in line with the 2022-based population projections.

The sensitivity of scheme liabilities to the changes in the main assumptions are as follows:

#### **2024/25**

	<b>Firefighters' Pension Schemes</b>		<b>Local Government Pension Scheme</b>	
	<b>%</b>	<b>£'000</b>	<b>%</b>	<b>£'000</b>
Change in assumption:				
0.5% increase in salaries increase rate	1.0	4,000	0.5	150
0.5% increase in pensions increase rate	6.0	29,000	10.0	3,520
0.5% decrease in discounting of liabilities rate	6.5	30,000	10.0	3,570
1 year increase in member life expectancy rate	2.5	11,000	4.0	1,449

#### **2023/24**

	<b>Firefighters' Pension Schemes</b>		<b>Local Government Pension Scheme</b>	
	<b>%</b>	<b>£'000</b>	<b>%</b>	<b>£'000</b>
Change in assumption:				
0.5% increase in salaries increase rate	1.0	5,000	1.0	520
0.5% increase in pensions increase rate	7.0	35,000	10.0	3,840
0.5% decrease in discounting of liabilities rate	7.0	37,000	10.0	4,280
1 year increase in member life expectancy rate	2.5	13,000	4.0	1,644

## Assets

Firefighters' Pension Schemes have no Assets to cover their Liabilities. Assets in the Local Government Pension Scheme administered by the East Riding of Yorkshire Council are valued at bid value and consist of the following categories, of the total Assets held by the East Riding Pension Fund:

Asset Category	Period Ended 31 March 2025				Period Ended 31 March 2024			
	Quoted prices in active markets £(000)	Quoted prices not in active markets £(000)	Total £(000)	Percentage of Total Assets	Quoted prices in active markets £(000)	Quoted prices not in active markets £(000)	Total £(000)	Percentage of Total Assets
<b>Equity Securities:</b>								
Consumer	0.0		0.0	0%	0.0		0.0	0%
Manufacturing	0.0		0.0	0%	0.0		0.0	0%
Energy and Utilities	0.0		0.0	0%	0.0		0.0	0%
Financial Institutions	0.0		0.0	0%	0.0		0.0	0%
Health and Care	0.0		0.0	0%	0.0		0.0	0%
Information Technology	0.0		0.0	0%	0.0		0.0	0%
Other	0.0		0.0	0%	0.0		0.0	0%
<b>Debt Securities:</b>								
Corporate Bonds (investment grade)	0.0		0.0	0%	0.0		0.0	0%
Corporate Bonds (non-investment grade)	1,175.5	1,972.2	3,147.7	5%	1,108.6	1,859.9	2,968.5	5%
UK Government	1,036.5	0.0	1,036.5	2%	977.5	0.0	977.5	2%
Other	486.1	0.0	486.1	1%	458.5	0.0	458.5	1%
<b>Private Equity:</b>								
All	702.8	3,035.2	3,738.0	6%	662.8	2,862.5	3,525.3	6%
<b>Real Estate:</b>								
UK Property	621.4	4,359.2	4,980.6	8%	586.0	4,111.0	4,697.0	8%
Overseas Property	0.0	0.0	0.0	0%	0.0	0.0	0.0	0%
<b>Investment Funds and Unit Trusts:</b>								
Equities	30,026.6	0.0	30,026.6	50%	28,317.3	0.0	28,317.3	50%
Bonds	4,663.6	497.1	5,160.7	9%	4,398.1	468.8	4,866.9	9%
Hedge Funds	0.0	0.0	0.0	0%	0.0	0.0	0.0	0%
Commodities	0.0	0.0	0.0	0%	0.0	0.0	0.0	0%
Infrastructure	454.9	3,695.0	4,149.9	7%	429.0	3,484.7	3,913.7	7%
Other	4,492.3	2,060.4	6,552.7	11%	4,236.5	1,943.1	6,179.6	11%
<b>Derivatives:</b>								
Inflation	0.0	0.0	0.0	0%	0.0	0.0	0.0	0%
Interest Rate	0.0	0.0	0.0	0%	0.0	0.0	0.0	0%
Foreign Exchange	0.0	0.0	0.0	0%	0.0	0.0	0.0	0%
Other	0.0	0.0	0.0	0%	0.0	0.0	0.0	0%
<b>Cash and Cash Equivalents:</b>								
All	660.2	0.0	660.2	1%	622.6	0.0	622.6	1%
<b>Totals</b>	<b>44,320</b>	<b>15,619</b>	<b>59,939</b>	<b>100.00%</b>	<b>41,797</b>	<b>14,730</b>	<b>56,527</b>	<b>100.00%</b>

The Actuarial Gains identified as movements on the Pensions Reserve in 2024/25 can be analysed into the following categories, measured as a percentage of Assets or Liabilities at the 31 March 2025:

	2020/21 %	2021/22 %	2022/23 %	2023/24 %	2024/25 %
<b>Local Government Pension Scheme</b>					
Difference between the expected and actual return on assets	15.30	7.01	(1.86)	3.46	(0.39)
Experience gains and (losses) on liabilities	2.02	1.54	2.33	6.15	6.72
<b>Firefighters' Pension Scheme 1992</b>					
Experience gains and (losses) on liabilities	(18.05)	2.20	22.50	0.60	8.42
<b>Firefighters' Injury Awards</b>					
Experience gains and (losses) on liabilities	11.89	(9.83)	24.45	5.03	11.77
<b>Firefighters' Pension Scheme 2006</b>					
Experience gains and (losses) on liabilities	10.13	2.85	36.42	-	12.47
<b>Firefighters' Pension Scheme 2015</b>					
Experience gains and (losses) on liabilities	18.87	(8.71)	60.35	(10.26)	46.87

The Fire Authority of Humberside, along with other Fire Authorities, currently have a number of claims lodged against them with the Central London Employment Tribunal. The claims are in respect of alleged unlawful discrimination arising from the Transitional Provisions in the Fire Pension Regulations 2015. Claims of unlawful discrimination have also been made in relation to the changes to the Judiciary and Firefighters Pension regulations. The Central London Employment Tribunal have upheld the claims and the remedy needed to make good these claims has been considered by Government and Legislation was published in October 2023. The Service is currently working with its Pensions administrator to implement the changes resulting from the remedy, with the exercise being concluded by June 2025.

The Actuaries (GAD and Hymans Robertson) have included a reasonable estimate for the effect of the McCloud judgement within the overall scheme liabilities. The impact of an increase in scheme liabilities arising from these claims will be measured through the pension valuation process, which determines employer and employee contribution rates.

The Fire Pension valuation took place in 2020 with implementation of the results planned for 2024/25 and Fire Authorities will need to plan for the impact of this on employer contribution rates alongside other changes identified through the valuation process. The impact of an increase in annual pension payments arising from McCloud / Sargeant is determined through The Fire Pension Fund Regulations 2007. These require a Fire Authority to maintain a fire pension fund into which officer and employer contributions are paid and out of which pension payments to retired officers are made. If the fire pension fund does not have enough funds to meet the cost of pensions in year the amount required to meet the deficit is then paid by the Secretary of State to the Fire Authority in the form of a central government top-up grant.

## 5. Non-Current Assets

	Operational Assets				Operational Assets (Intangible)	Non-operational Assets		
	Land and Buildings	Vehicles	Plant and Equipment	TOTAL	Intangible Assets*	Assets Under Construction	Surplus Assets	Total Assets
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Cost or Valuation</b>								
<b>1 April 2024</b>	<b>50,934</b>	<b>19,146</b>	<b>6,753</b>	<b>76,833</b>	<b>165</b>	<b>0</b>	<b>350</b>	<b>77,348</b>
Additions/Enhancement	1,577	108	1,558	3,243		1,328		4,571
Donated/Other Additions	379	64		443				443
Revaluation increases / (decreases) to Revaluation Reserve	(3,063)			(3,063)				(3,063)
Revaluation increases / (decreases) to Comprehensive Income and Expenditure Statement	(1,252)			(1,252)				(1,252)
Derecognition - Disposals		(75)	(1,351)	(1,426)				(1,426)
Other movements	(525)			(525)			525	0
<b>At 31 March 2025</b>	<b>48,050</b>	<b>19,243</b>	<b>6,960</b>	<b>74,253</b>	<b>165</b>	<b>1,328</b>	<b>875</b>	<b>76,621</b>
<b>Depreciation/Impairment</b>								
<b>1 April 2024 Restated *</b>	<b>1,759</b>	<b>11,484</b>	<b>3,921</b>	<b>17,164</b>	<b>0</b>	<b>0</b>	<b>18</b>	<b>17,182</b>
Charge for the year	1,550	1,437	913	3,900	33		9	3,943
Depreciation written out to the Revaluation Reserve	(1,291)			(1,291)				(1,291)
Derecognition - Disposals		(64)	(1,091)	(1,155)				(1,155)
<b>At 31 March 2025</b>	<b>2,018</b>	<b>12,857</b>	<b>3,743</b>	<b>18,618</b>	<b>33</b>	<b>0</b>	<b>27</b>	<b>18,679</b>
<b>Net Book Value</b>								
<b>1st April 2024 Restated *</b>	<b>49,175</b>	<b>7,662</b>	<b>2,832</b>	<b>59,669</b>	<b>165</b>	<b>0</b>	<b>332</b>	<b>60,160</b>
<b>31 March 2025**</b>	<b>46,032</b>	<b>6,386</b>	<b>3,217</b>	<b>55,635</b>	<b>132</b>	<b>1,328</b>	<b>848</b>	<b>57,935</b>

\*2023/24 balances have been restated (see note 16).

\*\*£93k is included in non-current assets (on the Balance Sheet) that are owned by ESFM (Humberside) Ltd, please see note 13 for details.

## 2023/24 Comparatives

	Operational Assets				Operational Assets (Intangible)	Non-operational Assets		
	Land and Buildings	Vehicles	Plant and Equipment	TOTAL	Intangible Assets*	Assets Under Construction	Surplus Assets	Total Assets
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Cost or Valuation</b>								
<b>1 April 2023</b>	<b>49,959</b>	<b>19,544</b>	<b>6,857</b>	<b>76,361</b>	<b>36</b>	<b>0</b>	<b>350</b>	<b>76,747</b>
Additions/Enhancement	1,344	108	479	1,931	165	0	0	2,096
Revaluation increases / (decreases) to Revaluation Reserve	(240)			(240)				(240)
Revaluation increases / (decreases) to Comprehensive Income and Expenditure Statement	(129)			(129)				(129)
Derecognition - Disposals		(506)	(583)	(1,089)	(36)			(1,125)
Other movements				0				0
<b>At 31 March 2024</b>	<b>50,934</b>	<b>19,146</b>	<b>6,753</b>	<b>76,834</b>	<b>165</b>	<b>0</b>	<b>350</b>	<b>77,349</b>
<b>Depreciation/Impairment</b>								
<b>1 April 2023</b>	<b>1,010</b>	<b>10,577</b>	<b>3,448</b>	<b>15,035</b>	<b>21</b>	<b>0</b>	<b>9</b>	<b>15,065</b>
Charge for the year	1,484	1,413	877	3,774	4		9	3,787
Depreciation written out to the Revaluation Reserve	(735)			(735)				(735)
Derecognition - Disposals		(159)	(404)	(563)	(25)			(588)
<b>At 31 March 2024</b>	<b>1,759</b>	<b>11,831</b>	<b>3,921</b>	<b>17,511</b>	<b>0</b>	<b>0</b>	<b>18</b>	<b>17,529</b>
<b>Net Book Value</b>								
<b>1st April 2023</b>	<b>48,949</b>	<b>8,967</b>	<b>3,409</b>	<b>61,326</b>	<b>15</b>	<b>0</b>	<b>341</b>	<b>61,676</b>
<b>31 March 2024*</b>	<b>49,175</b>	<b>7,315</b>	<b>2,832</b>	<b>59,323</b>	<b>165</b>	<b>0</b>	<b>332</b>	<b>59,813</b>

\*£107k is included in non-current assets (on the Balance Sheet) that are owned by ESFM (Humberside) Ltd, please see note 13 for details.

Asset Classes

The table below analyses the major types of Assets and the numbers held in each category:

<b>Category of Asset</b>	<b>No. Held 31 March 2025</b>	<b>Restated No. Held 31 March 2024</b>
<b>Operational Land &amp; Buildings</b>		
Service Headquarters	1	1
Fire Stations	30	31
Other Offices	2	2
<b>Operational Vehicles</b>		
Fire Appliances	61	61
Lorries	1	1
Vans	52	52
Cars	81	82
Others	5	5
New Dimensions Assets	6	6

Capital Financing Requirement

Movements in the Capital Financing Requirement for the year 2024/25 are shown in the table below:

	<b>2024/25 £'000</b>	<b>2023/24 £'000</b>
Opening Capital Financing Requirement	18,499	19,412
Capital Investment		
Operational Assets	3,243	1,994
Non Operational Assets	1,328	-
Right of Use Assets	443	-
Sources of Finance		
Capital Receipts	-	-
Minimum Revenue Provision	(999)	(913)
Revenue Contributions to Capital Outlay	(1,600)	(1,994)
	<b><u>20,914</u></b>	<b><u>18,499</u></b>
Explanation of Movements in Year		
Increase/(Decrease) in the Underlying Need to Borrow Unsupported by Government Financial Assistance	2,415	(913)
	<b><u>2,415</u></b>	<b><u>(913)</u></b>

Capital Commitments

The Authority had outstanding commitments under capital contracts as at 31 March 2025 to the value of £3.474m which will take place during 2025/26.

### Valuation of Property carried at Current Value

The following statement shows the progress of the Authority's rolling programme for the revaluation of non-current Assets. The valuation of the building stock is carried out by the Clark Weightman Ltd and has an effective date of 1 April each year. The basis for valuation of the different categories of Asset is set out in Note 1 of the Notes to the Financial Statements.

#### 2024/25

	Operational Assets			Non Operational Assets		Total
	Other Land & Buildings	Vehicles	Plant & Equipment	Assets Under Construction	Surplus Assets	
	£'000	£'000	£'000	£'000	£'000	£'000
Value as at Historical Cost		6,386	3,217	1,328		10,931
Value at Current Value in:						
2024/25	28,330				525	28,855
2023/24	7,166					7,166
2022/23	1,621					1,621
2021/22	8,915				323	9,238
Value as at 31 March 2025	<b>46,032</b>	<b>6,386</b>	<b>3,217</b>	<b>1,328</b>	<b>848</b>	<b>57,804</b>
Nature of asset holding						
Leased	1,849	32				1,881
Owned	44,183	6,354	3,217	1,328	848	55,930
	<b>46,032</b>	<b>6,386</b>	<b>3,217</b>	<b>1,328</b>	<b>848</b>	<b>57,804</b>

Note: the above valuations as at 31 March 2025 are net of accumulated Depreciation to that date.

## 6. Leases

### Change in Accounting Policy and Transition to IFRS 16 Lease Accounting

Mandatory implementation of IFRS16 Leases is required by all Local Authorities for the financial year 2024/25. The main impact of the standard is to remove (for lessees) the traditional distinction between finance and operating leases.

Under the previous standard for Leases, IAS17, finance leases were effectively accounted for as acquisitions (with the asset on the Balance Sheet, together with a liability to pay for the asset acquired). In contrast, operating leases have been treated as 'pay as you go' arrangements, with rentals expensed in the year they are paid. IFRS 16 requires all substantial leases to be accounted for using acquisition approach, recognizing the rights acquired to use the asset.

Accounting arrangements for lessors have not changed substantially under IFRS16, adjustments will not generally be needed.

A summary of the transitional accounting arrangements under IFRS16 are follows:

- The standard is applied prospectively, meaning an authority does not need to reassess whether a contract is (or contains) a lease where that consideration has already taken place under IAS 17 and IFRIC 4 principles, **unless the arrangement is for nil consideration**. This protection only applies whilst the contract remains unchanged from the 1/4/24 position.
- There are exemptions under the standard for leases of short term (12 months or less) or low value.
- As IFRS16 is applied prospectively, no prior period adjustments are needed. Only the balance sheet on transition (at 1/4/24) requires adjustment for the cumulative impact.
- Lease liabilities are measured at the present value of the remaining lease payments at 1 April 2024, discounted by the Authority's incremental borrowing rate at that date.

- The weighted average of the incremental borrowing rates used to discount liabilities was 5.31%
- Right-of-use assets are measured at the amount for the lease liability, adjusted for any prepaid or accrued lease payments that were in the balance sheet on 31 March 2024.

Exemptions:

- **Short Term** - the definition of short term under IFRS16 is a lease term of 12 months (unless due to be extended) - due to finish during 2024/25
- **Low Value** - an authority can elect not to apply IFRS16 to leases of low value. IFRS16 does not define low value a local policy decision being taken considering materiality and de-minimis thresholds. For Humberside Fire and Rescue, this is £6,000 for equipment leases.

This has resulted in the following additions to the balance sheet:

- £0.104m Property, plant and equipment – land and buildings (right-of-use assets)
- £0.054m non-current creditors (lease liabilities)
- £0.050m Current creditors (lease liabilities)

### Authority as a Lessee – 2024/25

The Authority lease contracts comprise of leases of operational land and buildings used as part of the overall estate strategy and vehicles as part of the overall vehicle strategy. During 2024/25 the Authority had 4 individual contracts in place for leases which have been deemed to come under IFRS16 and are therefore included within the balance sheet.

#### - Right of Use Assets

The table below shows the change in value of right of use assets held under leases by the Authority in 2024/25:

	2024/25				
	Land	Buildings	Vehicles	Plant and Equipment	Total
	£'000	£'000	£'000	£'000	£'000
ROU as at 31st March 2024	-	1,582	-	-	1,582
New ROU under IFRS 16	340	39	64	-	443
<b>Balance as at 1 April 2024</b>	<b>340</b>	<b>1,621</b>	<b>64</b>	<b>-</b>	<b>2,025</b>
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Depreciation	-	(113)	(32)	-	(145)
Disposals	-	-	-	-	-
<b>Balance as at 31 March 2025</b>	<b>340</b>	<b>1,508</b>	<b>32</b>	<b>-</b>	<b>1,880</b>

#### - Lease Liabilities

The table below shows the movement in both long- and short-term liabilities with leases held by the Authority in 2024/25:

	Short Term	Long Term
	Lease	Lease
	Liabilities	Liabilities
	£'000	£'000
Lease Liabilities as at 31 March 2024	23	1,072
New Leases under IFRS 16	50	54
<b>Balance as at 1 April 2024</b>	<b>73</b>	<b>1,126</b>
Additions	-	-
Remeasurements	-	-
Disposals	-	-
Repayment of Principal	(73)	-
Transfer from Long to Short Term Liability	79	(79)
<b>Balance as at 31 March 2025</b>	<b>79</b>	<b>1,047</b>



- Transactions Under Lease

The Authority incurred the following expenses and cashflows in relation to leases:

	2024/25 £'000
<b>Comprehensive Income and Expenditure Statement</b>	
Interest expense on lease liabilities	109
Expense relating to short-term leases	73
Expense relating to exempt leases of low-value items	-
Income from Sub-Letting right-of-use asset	-
Gains or losses arising from sale and leaseback transactions	-
<b>Cash Flow Statement</b>	
Total cash outflow for leases	182

- Maturity Analysis of Lease Liabilities

The lease liabilities are due to be settled over the following time bands (measured at the undiscounted amounts of expected cash payments):

	31st March 2025 £'000	31st March 2024 £'000
No later than one year	79	73
Later than one year and not later than five years	125	168
Later than five years	922	958
<b>Total Undiscounted Liabilities</b>	<b>1,126</b>	<b>1,199</b>

## 7. Reserves held by the Authority

### Useable Reserves

The Authority retains a number of Reserves which are available to fund Expenditure.

General Fund Balance - This is retained to fund unforeseen expenditure pressures.

Earmarked Reserves - These reserves are retained to fund particular items of expenditure and are reviewed each year, currently the Earmarked Reserves balance is £10.238m (£8.411m at the end of 2023/24). Please see the description of each reserve below.

31 March 2024 £'000	Earmarked Reserves	31 March 2025 £'000
500	Resilience Reserve	500
3,410	Capital Funding Reserve	5,335
500	Insurance Reserve	500
1,000	National Flood Resilience Centre Reserve	1,000
546	Share of ESFM (Humberside) Ltd Net Assets	528
215	ESMCP Reserve	-
110	Grenfell and Protection Reserve	-
500	Strategic Transformation Fund	500
1,000	East Coast & Herfordshire Control Room Consortium Reserve	1,245
600	Pay and Prices Reserve	600
30	Environmental Reserve	30
<b>8,411</b>	<b>Total Earmarked Reserves</b>	<b>10,238</b>

Resilience Reserve – This can be used to fund any costs associated with the resilience of the service.

Capital Funding Reserve - This reserve is utilised to fund items of Capital expenditure.

Insurance Reserve – This reserve is to fund any costs that are not covered by the Authority's insurance policies.

National Flood Resilience Centre Reserve – This funding is identified to fund the National Flood Resilience Centre development with other partners.

Share of ESFM (Humberside) Ltd Net Assets – This reflects the Authority's share of ESFM (Humberside) Ltd net assets at the balance sheet date.

ESMCP Reserve – The Emergency Services Mobile Communications Programme (ESMCP) Reserve is a grant given by Government to assist with the upgrade of our mobile communications.

Grenfell and Protection Reserve – This is the remaining balance of grants issued by Government to respond to the Grenfell Tower Inquiry findings and Protection investment.

Strategic Transformation Fund – This funding is identified to support transformation initiatives.

East Coast & Hertfordshire Control Room Consortium Reserve – This funding is identified to meet Humberside's share of the infrastructure costs of the East Coast and Hertfordshire Control Room Consortium.

Pay and Prices Reserve – This funding is identified to cover any pay and prices increases in excess of budget assumptions.

Environmental Reserve – This funding is identified to develop environmental infrastructure.

Capital Receipts Reserve - This can be used to fund items of Capital Expenditure.

#### Unusable Reserves

The Authority now retains five unusable reserves:

Capital Adjustment Account – This Reserve is required by the CIPFA Code of Practice on Local Authority Accounting and is used to allow the Authority to nullify the effect of Non-current Asset expenses on the Accounts.

Revaluation Reserve – This Reserve is required by the Code of Practice on Local Authority Accounting and reflects the amount to which the value of the property owned by the Authority has increased. A transfer can be made from the Revaluation Reserve to the Capital Adjustment Account to reflect the amount of additional Depreciation that has been charged due to the increase in value of the property, should the value of a previously revalued property fall some or all of the loss can be offset against the amount remaining in the Revaluation Reserve.

Pensions Reserve – Please see Note 4 Pensions.

Collection Fund Adjustment Account – This Reserve is required by the CIPFA Code of Practice on Local Authority Accounting for Adjustment Account billing and precepting Authorities regarding the collection and distribution of collection fund receipts.

Accumulated Absence Account – This Reserve is required by CIPFA Code of Practice on Local Authority Accounting to neutralise the impact on the General Funding Balance for the accruing of compensated absences earned but not yet taken in the year e.g. annual leave entitlement carried forward at 31 March.

Movement on Capital Reserves**Revaluation Reserve**

	<b>2024/25 £'000</b>	<b>2023/24 £'000</b>
Gains on Revaluation of Non Current Assets	(1,421)	(915)
Losses on Revaluation of Non Current Assets	3,193	421
Compensatory adjustment from the Revaluation Reserve to convert current value depreciation debits to historical cost.	434	431
Total Movement on Reserve	2,206	(63)
Balance Brought Forward 1 April	(23,802)	(23,739)
Balance Carried Forward at 31 March	(21,596)	(23,802)

**Capital Adjustment Account**

	<b>2024/25 £'000</b>	<b>2023/24 £'000</b>
Net Book Value of Assets disposed of	271	537
Depreciation	3,963	3,808
Impairments	1,252	129
Compensatory adjustment from the Revaluation Reserve to convert current value depreciation debits to historical cost.	(434)	(430)
Deferred Grants and Contributions applied	(1,940)	(1,994)
Provision for Repayments of External Loans (MRP)	(999)	(913)
Total Movement on Reserve	2,113	1,137
Balance Brought Forward 1 April Restated *	(16,348)	(17,138)
Balance Carried Forward at 31 March	(14,237)	(16,001)

\*2023/24 balances have been restated (see note 16).

## 8. Borrowing and Investments

### Long Term Liabilities

The outstanding borrowings and Liabilities of the Authority are disclosed below:

	2024/25			2023/24		
	Total	Repayable within 12 months	Repayable after 12 months	Total	Repayable within 12 months	Repayable after 12 months
	£'000	£'000	£'000	£'000	£'000	£'000
Public Works Loan Board	15,894	894	15,000	16,751	923	15,828
Leases	1,126	79	1,047	1,095	23	1,072
Other Borrowing	4,080	4,080		-		
Pension Liability - Firefighters' Pension Fund	475,580		475,580	526,260		526,260
Pension Liability - Local Government Pension Scheme	29		29	32		32
	<b>496,709</b>	<b>5,053</b>	<b>491,656</b>	<b>544,138</b>	<b>946</b>	<b>543,192</b>

The outstanding borrowings of the Authority at 31 March 2025 which were repayable within a period in excess of 12 months were as follows:

Source of Loan	Interest Rate Payable %	Amount Outstanding at	
		31 March 2025	31 March 2024
		£'000	£'000
Public Work Loans Board	1.80	1,000	1,000
Public Work Loans Board	1.86	1,000	1,000
Public Work Loans Board	1.96	1,000	1,000
Public Work Loans Board	1.99	1,000	1,000
Public Work Loans Board	2.09	1,000	1,000
Public Work Loans Board	2.10	1,000	1,000
Public Work Loans Board	2.14	1,000	1,000
Public Work Loans Board	2.19	1,000	1,000
Public Work Loans Board	2.25	1,000	1,000
Public Work Loans Board	3.70	1,000	1,000
Public Work Loans Board	3.75	1,000	1,000
Public Work Loans Board	3.88	1,000	1,000
Public Work Loans Board	4.40	-	428
Public Work Loans Board	4.55	3,000	3,000
Public Work Loans Board	5.00	-	400
		<b>15,000</b>	<b>15,828</b>

Loans analysed by maturity are as follows:

	31 March 2025	31 March 2024
	£'000	£'000
Maturing in 1-2 Years	1,000	828
Maturing in 2-5 Years	5,000	3,000
Maturing in 5-10 Years	6,000	7,000
Maturing in More Than 10 Years	3,000	5,000
	<b>15,000</b>	<b>15,828</b>

### Short Term Investments

The Authority places funds with counterparties on a commercial basis. These loans are made to counterparties who meet a specified criteria and are short-term (less than a year). Accrued interest is included in the Balance Sheet as at 31 March. The value of these investments is £24.988m as at 31 March. (2023/24 was £10.168m).

## 9. Other Creditors and Debtors

- Long-Term Creditors

There are no long-term creditors as at 31 March 2025.

- Short-Term Creditors

Analysis of short-term creditors is as follows: -

	<b>31 March 2025 £'000</b>	<b>31 March 2024 £'000</b>
Central Government Bodies	9,656	171
Other Local Authorities	1,338	1,079
NHS Bodies	100	-
Bodies External to General Government	7,273	4,687
	<b>18,367</b>	<b>5,937</b>

\*included in the Short-Term Creditors figure on the Balance Sheet is £107k relating to ESFM (Humberside) Ltd, please see note 12 for details.

- Long-Term Debtors

There were no long-term debtors at 31 March 2025.

- Short-Term Debtors

Amounts falling due within one year may be analysed as follows: -

	<b>31 March 2025 £'000</b>	<b>31 March 2024 £'000</b>
Central Government Bodies	1,830	4,112
Other Local Authorities	688	215
NHS Bodies	-	27
Bodies External to General Government	5,914	4,963
	<b>8,432</b>	<b>9,317</b>

\*included in Short-Term Debtors is £384k relating to ESFM (Humberside) Ltd, please see note 12 for further details.

## 10. Financial Instruments

The Financial Instruments held by the Authority are included below and the Authority fully complies with the CIPFA Code of Practice on Local Authority Accounting.

### Amortised Cost

Financial Instruments (whether borrowing or investment) are valued on an amortised costs basis using the Effective Interest Rate (EIR) method.

### Fair Value

In these disclosure notes, Financial Instruments are also required to be shown at Fair Value.

### Compliance

The Authority has complied with the following:

It has adopted the CIPFA Treasury Management in the Public Services: Code of Practice.

Set treasury management indicators to control key Financial Instrument risks in accordance with CIPFA's Prudential Code.

Accounting regulations require the Financial Instruments (investment, lending and borrowing of the Authority) shown on the Balance Sheet to be further analysed into various defined categories. The investments, lending & borrowing disclosed in the Balance Sheet are made up of the following categories of "Financial Instruments".

	Long Term 31 March		Current 31 March	
	2025	2024	2025	2024
	£'000	£'000	£'000	£'000
<b>Investments at Amortised Cost</b>				
Loans and Receivables at Amortised Cost			24,988	10,168
<b>Total Investments at Amortised Cost</b>	-	-	<b>24,988</b>	<b>10,168</b>
<b>Debtors</b>				
Financial Assets (including Trade Debtors and General and Other Debtors and Long Term Debtors)			1,908	1,553
<b>Total Debtors</b>	-	-	<b>1,908</b>	<b>1,553</b>
<b>Borrowings at Amortised Cost</b>				
Financial Liabilities at Amortised Cost	(16,047)	(16,860)	(5,053)	(946)
<b>Total Borrowings at Amortised Cost</b>	<b>(16,047)</b>	<b>(16,860)</b>	<b>(5,053)</b>	<b>(946)</b>
<b>Creditors</b>				
Financial Liabilities Carried at Contract Amount			(3,982)	(1,826)
<b>Total Creditors</b>	-	-	<b>(3,982)</b>	<b>(1,826)</b>

Analysis of the Financial Liabilities and Loans and Receivables is shown in the table below:

	31 March	
	2025	2024
	£'000	£'000
<b>Financial Liabilities</b>		
Current		
Creditors	(3,982)	(1,826)
Public Works Loans Board Loans and Leases	(973)	(946)
Borrowing from other Local Authorities	(4,080)	-
	<u>(9,035)</u>	<u>(2,772)</u>
Long Term		
Public Works Loans Board Loans	(15,000)	(15,788)
Leases	(1,047)	(1,072)
	<u>(16,047)</u>	<u>(16,860)</u>
	<u>(25,082)</u>	<u>(19,632)</u>
<b>Financial Assets</b>		
Current		
Debtors	1,908	1,553
Investments	24,988	10,168
	<u>26,896</u>	<u>11,721</u>

Gains and losses recognised in the Comprehensive Income and Expenditure Account for 2024/25 in relation to financial instruments are made up as follows:

	2024/25				2023/24			
	Financial Liabilities	Financial Assets	Total		Financial Liabilities	Financial Assets	Total	
	Measured at amortised cost	Loans and Receivables	Available for sale Assets		Measured at amortised cost	Loans and Receivables	Available for sale Assets	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Interest Expense	(696)	-	-	(696)	(652)	-	-	(652)
Loss on derecognition	-	-	-	-	-	-	-	-
Impairment losses	-	-	-	-	-	-	-	-
<b>Interest payable and similar charges</b>	<b>(696)</b>	<b>-</b>	<b>-</b>	<b>(696)</b>	<b>(652)</b>	<b>-</b>	<b>-</b>	<b>(652)</b>
Interest income	-	1,191	-	1,191	-	811	-	811
Losses on revaluation	-	-	-	-	-	-	-	-
Amounts recycled to the Income and Expenditure Account after impairment	-	-	-	-	-	-	-	-
<b>Interest and investment income</b>	<b>-</b>	<b>1,191</b>	<b>-</b>	<b>1,191</b>	<b>-</b>	<b>811</b>	<b>-</b>	<b>811</b>
Gains on revaluation	-	-	-	-	-	-	-	-
Losses on revaluation	-	-	-	-	-	-	-	-
Amounts recycled to the Income and Expenditure Account after impairment	-	-	-	-	-	-	-	-
<b>Surplus arising on revaluation of financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net gain/(loss) for the year</b>	<b>(696)</b>	<b>1,191</b>	<b>-</b>	<b>495</b>	<b>(652)</b>	<b>811</b>	<b>-</b>	<b>159</b>

The Fair value of each class of Financial Assets and Liabilities which are carried in the balance sheet at Amortised Cost is disclosed below.

The Authority engaged Link Asset Services, a firm of financial consultants specialising in treasury management and capital finance in the U.K. Public Sector, who have calculated the Fair Value of the Financial Instruments stated above. Link Asset Services methodology and assumptions have been adopted and are stated below.

#### Methods and Assumptions in Valuation Technique

The Fair Value of a Financial Instrument is determined by calculating the Net Present Value (NPV) of future cash flows, which provides an estimate of the value of payments in the future in today's terms.

The discount rate used in the NPV calculation is the rate applicable in the market on the date of valuation for a Financial Instrument with the same structure, terms and remaining duration. For debt, this will be the new borrowing rate since premature repayment rates include a margin which represents the lender's profit as a result of rescheduling the loan; this is not included in the Fair Value calculation since any motivation other than securing a fair price should be ignored.

The rates quoted in this valuation were obtained by our treasury management consultants from the market on 31 March 2025, using bid prices where applicable.

The calculations are made with the following assumptions:

For Public Works Loans Board debt, the discount rate used is the rate for new borrowing as per rate sheet number 126/25. For other market debt and investments the discount rate used is the rate available for a Financial Instrument with the same terms from a comparable lender. Interpolation techniques have been used between available rates where the exact maturity period was not available. No early repayment or Impairment is recognised.

Fair Values have been calculated for all Financial Instruments in the portfolio, but only those which are materially different from the carrying value have been disclosed (for loans of less than one year the principal amount of the loan is deemed to be fair value). The Fair Value of trade and other receivables is taken to be the invoiced or billed amount.

The Fair Values are calculated as follows:

	31 March 2025		31 March 2024	
	Carrying Amount £'000	Fair Value £'000	Carrying Amount £'000	Fair Value £'000
Financial Liabilities	(15,828)	(13,731)	(16,669)	(14,740)
Loans and Receivables	(24,650)	(24,650)	(10,075)	(10,075)

The decrease in the Fair Value of Financial Liabilities over the carrying amount is because the interest rate payable on the Authority's portfolio of fixed rate loans is lower than the rates for similar loans as at the Balance Sheet date.

The Authority's management of treasury risks actively works to minimise the exposure to the unpredictability of financial markets and to protect the financial resources available to fund services. The Authority has fully adopted CIPFA's Code of Treasury Management Practices and has written principles for overall risk management as well as written policies and procedures covering specific areas such as credit risk, liquidity risk and market risk.

### Credit Risk

Credit risk arises from the short-term lending of surplus funds to banks, building societies and other local authorities as well as credit exposures to the Authority's customers. It is the policy of the Authority to place deposits only with a limited number of high-quality banks and building societies whose credit rating is independently assessed as sufficiently secure by the Authority's treasury advisers and to restrict lending to a prudent maximum amount for each institution. In order to mitigate against risk and in the light of market conditions, the Executive Director of Finance and Section 151 Officer considered that the most prudent approach was to restrict investments to UK based, and other 'AAA' rated European institutions with a maximum limit of £2m. The Authority has access to three money market investment funds, these are highly secure funds that are 'AAA' rated and provide instant return of the investment if required.

The following analysis summarises the Authority's potential maximum exposure to credit risk, based on past experience and current market conditions. No credit limits were exceeded during the financial year and the Authority expects full repayment on the due date of deposits placed with its counterparties.

	31 March 2025	Historical experience of default	Historical experience adjusted for market conditions at 31 March 2025	Estimated maximum exposure to default and uncollectability 31 March 2025
	£'000	%	%	£'000
Deposits with banks and financial institutions	24,650	0.00	0.00	-
Bonds	-	0.00	0.00	-
Customers	132	0.43	0.12	0
	<u>24,782</u>			<u>0</u>

No credit limits were exceeded during the Accounting Period and the Authority does not expect any losses from non-performance by any of its counterparties in relation to deposits and bonds.



### Debtors

The Authority does not generally allow credit for customers, such that £51k of the £132k balance is past its due date for payment. The past due amount can be analysed by age as follows:

	<b>31 March 2025 £'000</b>	<b>31 March 2024 £'000</b>
Less than three months	25	18
Three to six months	26	26
Six months to one year	-	-
More than one year	-	-
	<hr/> 51 <hr/>	<hr/> 44 <hr/>

### Liquidity Risk

The Authority has access to a facility to borrow from the Public Works Loans Board. As a result, there is no significant risk that the Authority will be unable to raise finance to meet its commitments under Financial Instruments. The Authority has safeguards in place to ensure that a significant proportion of its borrowing does not mature for repayment at any one time in the future to reduce the financial impact of re-borrowing at a time of unfavourable interest rates. The Authority's policy is to ensure that not more than 10% of loans are due to mature within any financial year and 25% within any rolling five-year period through a combination of prudent planning of new loans taken out and, where it is economic to do so, making early repayments.

See Note 7 of the Notes to the Accounts for an analysis of the maturity of long-term loans with the Public Work Loans Board.

All trade and other payables are due to be paid in less than one year.

### Market Risk

#### Interest Rate Risk

The Authority is exposed to interest rate risk in two different ways; the first being the uncertainty of interest paid/received on variable rate Financial Instruments, and the second being the effect of fluctuations in interest rates on the fair value of a Financial Instrument.

The current interest rate risk for the Authority is summarised below:

The Fair Value of fixed rate Financial Assets will fall if interest rates rise. This will not impact on the Balance Sheet for the majority of Assets held at Amortised Cost but it will impact on the disclosure note for Fair Value. It would have a negative effect on the Balance Sheet for those assets held at Fair Value in the Balance Sheet, which would also be reflected in the Comprehensive Income and Expenditure Statement.

The Fair Value of fixed rate Financial Liabilities will rise if interest rates fall. This will not impact on the Balance Sheet for the majority of Liabilities held at Amortised Cost but it will impact on the disclosure note for Fair Value.

The Authority has a number of strategies for managing interest rate risk. Policy is to aim to keep a maximum of 25% of its borrowings in variable rate loans. During periods of falling interest rates, and where economic circumstances make it favourable, fixed rate loans will be repaid early to limit exposure to losses. The risk of loss is ameliorated by the fact that a proportion of government grant payable on financing costs will normally move with prevailing interest rates or the Authority's cost of borrowing and provide compensation for a proportion of any higher costs.

The treasury management team has an active strategy for assessing interest rate exposure that feeds into the setting of the annual budget and which is used to update the budget quarterly during the year. This allows any adverse changes to be accommodated. The analysis will also advise whether new borrowing taken out is fixed or variable.

According to this investment strategy, at 31 March 2025, if interest rates had been 1% higher with all other variables held constant, the financial effect would be:

	31 March 2025 £'000	31 March 2024 £'000
Increase in Fair Value of fixed rate borrowing liabilities	(701)	(832)

## Price Risk

The Authority does not invest in equity shares and does not have shareholdings in any joint ventures and therefore is not at significant risk to price movements.

## Foreign Exchange Risk

The Authority has no Financial Assets or Liabilities denominated in foreign currencies and thus has no exposure to loss arising from movements in exchange rates.

## Financial Guarantees

The Authority does not provide any financial guarantees.

## 11. Note to Expenditure and Fundings Analysis

Year ended 31 March 2024				Year ended 31 March 2025			
£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Adjustments for Capital Purposes	Net Change for the Pensions Adjustments	Other Differences	Total Adjustments	Adjustments for Capital Purposes	Net Change for the Pensions Adjustments	Other Differences	Total Adjustments
(5)	44		39	(5)	124		119
(3,343)	3,181		(162)	(4,628)	5,178		550
(495)	277		(218)	(546)	635		89
			0		(177)		(177)
<b>(3,843)</b>	<b>3,502</b>	<b>-</b>	<b>(341)</b>	<b>(5,179)</b>	<b>5,760</b>	<b>-</b>	<b>581</b>
2,370	(23,315)	(193)	(21,138)	2,668	(23,773)	1,764	(19,340)
<b>(1,473)</b>	<b>(19,813)</b>	<b>(193)</b>	<b>(21,479)</b>	<b>(2,511)</b>	<b>(18,013)</b>	<b>1,764</b>	<b>(18,759)</b>

## 12. Other Operating Expenditure, Financing, Investment Income, Taxation and Non-Specific Grants

	2024/25 £000s	2023/24 £000s
<b>Other Operating Expenditure</b>		
(Profit)/Loss on the disposal of assets	238	443
<b>Total Other Operating Expenditure</b>	<b>238</b>	<b>443</b>
<b>Financing and Investment Income and Expenditure</b>		
Interest Payable	696	652
Interest Receivable	(1,191)	(811)
Net interest cost on the net defined pension liability		
- Firefighters' Pension Scheme	24,520	23,860
- Local Government Pension Scheme	(747)	(545)
<b>Total Financing and Investment Income and Expenditure</b>	<b>23,278</b>	<b>23,156</b>
<b>Taxation and Non Specific Grant Income</b>		
Council Tax Payers	28,665	27,365
General Government Grants (See breakdown below)	1,922	3,060
Localised Business Rates	6,761	6,188
National Non Domestic Rates and Revenue Support Grant	22,717	18,646
Recognised Capital Grant - Right of use Asset	340	-
<b>Total Taxation and Non Specific Grant Income</b>	<b>60,405</b>	<b>55,259</b>
<b>General Government Grants</b>		
Additional Pensions Grant	1,833	2,543
Services Grant	89	517
	<b>1,922</b>	<b>3,060</b>

### Precepts

The Authority, at its meeting on 9 February 2024, set a precept for 2024/25 equivalent to a Band D Council Tax of £97.94. Precepts and Collection Fund balances received from the four constituent Authorities for 2024/25 are as follows:

	<b>Precepts 2024/25 £'000</b>	<b>Collection Fund Residual 2024/25 £'000</b>	<b>Surplus/(Deficit) 31 March 2025 £'000</b>	<b>Total 2024/25 £'000</b>
Kingston upon Hull City Council	6,461	1	126	6,588
East Riding of Yorkshire Council	12,205	36	194	12,435
North East Lincolnshire Council	4,584	30	(10)	4,604
North Lincolnshire Council	5,075	19	(55)	5,039
	<b>28,325</b>	<b>86</b>	<b>255</b>	<b>28,665</b>

	<b>Precepts 2023/24 £'000</b>	<b>Collection Fund Residual 2022/23 £'000</b>	<b>Surplus/(Deficit) 31 March 2024 £'000</b>	<b>Total 2022/23 £'000</b>
Kingston upon Hull City Council	6,180	(62)	92	6,210
East Riding of Yorkshire Council	11,652	3	210	11,865
North East Lincolnshire Council	4,347	148	(48)	4,447
North Lincolnshire Council	4,876	(38)	6	4,844
	<b>27,055</b>	<b>51</b>	<b>260</b>	<b>27,366</b>

The Authority is made up of 22 Members who are nominated by the 4 Unitary Authorities in the Humberside region. The Police and Crime Commissioner for Humberside, Jonathan Evison, also sits on the Authority.

### 13. Related Parties

The Authority is required to disclose material transactions with related parties - bodies or individuals that have the potential to control or influence the Authority or to be controlled or influenced by the Authority. Disclosure of these transactions allows readers to assess the extent to which the Authority might have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely with the Authority.

#### Central Government

Central Government has significant influence over the general operations of the Authority; it is responsible for providing the statutory framework within which the Authority operates, it provides a significant part of its funding in the form of grants and prescribes the terms of many of the transactions that the Authority has with other parties. The Authority receives NNDR, General Government grants and Capital Grants from the Department for Communities and Local Government or the Home Office. (Details of these grants are disclosed in note 12).

#### Pensions

See note 4 in the Notes to the Financial Statements.

#### Members

The Precept is collected on the Authority's behalf by the four Local Authorities in the Humberside area (as disclosed in note 11), the following Members are Local Councillors on these councils.

East Riding of Yorkshire Council: Joh Bovill, Carolyn Cantrell, John Dennis, Coleen Gill, Mike Heslop-Mullens, Richard Meredith, Margot Sutton, Samantha Whyte.

Kingston upon Hull City Council: Alison Collinson, Sharon Hofman, Tracey Henry, Shaun McMurray, Tracey Neal, Peter North.

North East Lincolnshire Council: Les Bonner, Ian Lindley, Matt Patrick, Ron Shepherd.

North Lincolnshire Council: Mick Grant, Ralph Ogg, Nigel Sherwood, Rob Waltham MBE.

The total of Members' allowances paid in 2024/25 is shown in Note 14. During 2024/25 no Members of the Authority, or their close relations, undertook any declarable related party transactions with the Authority. The Authority requires Members to complete a declaration of related party transactions, and these declarations are used as the basis of this note.

#### Officers

During the course of 2024/25 no Senior Officers of the Authority (with the exception of two members of staff that are Directors of Emergency Services Fleet Management (Humberside) Ltd and two members of staff that are seconded to Humberside Police), or their close relations, undertook any declarable related party transactions with the Authority. The Authority requires Senior Officers to complete a declaration of related party transactions, and these declarations are used as the basis of this note.

Two officers of the Fire Authority are also Directors of Emergency Services Fleet Management (Humberside) Ltd (Deputy Chief Fire Officer Niall McKiniry and Director Dominic Purchon). Emergency Services Fleet Management (Humberside) Ltd is a joint arrangement that provides vehicle maintenance services to the Authority and Humberside Police. Emergency Services Fleet Management (Humberside) Ltd supplied goods and services during 2024/25 with a value of £1.4m (£1.5m during 2023/24) to Humberside Fire Authority.

Two officers of the Fire Authority are also seconded to Police and Crime Commissioner for Humberside on a part time basis (Executive Director/S.151 Officer Martyn Ransom and Joint Deputy Chief Finance Officer/Deputy S.151 Officer Antoinette Diovisalvi). Humberside Police supplied goods and services to the Authority during 2024/25 with a value of £3.7m (£3.8m during 2023/24). The Authority supplied goods and services to Humberside Police during 2024/25 with a value of £0.4m (£0.2m during 2023/24).

The Authority retains joint control of Emergency Services Fleet Management (Humberside) Ltd with Humberside Police on a 50/50 split. The Authority's share of the net assets and reserves for 2024/25 are £0.5m (£0.5m 2023/24) and have been consolidated into the Financial Statements of the Authority. These amounts are taken from the Emergency Services Fleet Management (Humberside) Ltd draft accounts at 31 March 2025.

The disclosure note itself has been prepared in accordance with guidance on the interpretation of IAS 24 (Related Party Transactions) and its applicability to the public sector.

#### 14. Members' Allowances

From 1 April 2003, the Authority is required to have its own scheme of Members' Allowances under the terms of the Local Authorities (Members' Allowances) (England) Regulations 2003. The total amount paid to Members under this scheme for 2024/25 was £126,121 (2023/24 was £122,958).

#### 15. Officers' Emoluments

Regulation 7 (3) of the Accounts and Audit Regulations 2015 [SI 2015 No. 234] requires the publication of the following disclosures relating to the remuneration of senior employees.

The number of employees whose remuneration, excluding employer's pension contributions, was £50,000 or more in bands of £5,000 are disclosed below:

Remuneration Band	Number of Officers in Band					
	2024/25			2023/24		
	Operational	Non Operational	Total	Operational	Non Operational	Total
£185-189,999	-	-	-	1	-	1
£180-184,999	1	-	1	-	-	-
£175-179,999	-	-	-	-	-	-
£170-174,999	-	-	-	-	-	-
£165-169,999	-	-	-	-	-	-
£160-164,999	-	-	-	-	-	-
£155-159,999	1	-	1	1	-	1
£150-154,999	-	-	-	-	-	-
£145-149,999	1	-	1	1	-	1
£140-144,999	-	-	-	-	-	-
£135-139,999	-	-	-	-	-	-
£130-134,999	-	-	-	-	1	1
£125-129,999	-	2	2	-	-	-
£120-124,999	-	-	-	-	-	-
£115-119,999	-	-	-	-	-	-
£110-114,999	1	-	1	-	-	-
£105-109,999	-	-	-	-	-	-
£100-104,999	-	-	-	2	-	2
£95-99,999	1	-	1	1	1	2
£90-94,999	-	-	-	-	-	-
£85-89,999	2	-	2	-	-	-
£80-84,999	6	-	6	-	-	-
£75-79,999	3	-	3	1	-	1
£70-74,999	4	-	4	10	1	11
£65-69,999	18	1	19	5	1	6
£60-64,999	27	9	36	18	1	19
£55-59,999	39	5	44	31	6	37
£50-54,999	53	6	59	48	2	50
	<b>157</b>	<b>23</b>	<b>180</b>	<b>119</b>	<b>13</b>	<b>132</b>

The following table sets out the remuneration disclosures for senior officers whose salary is equal to or more than £50,000 per year:

**Disclosure for 2024/25**

Post Title	Salary (Including fees & Allowances)	Benefits in Kind (e.g. Car Allowance)	Total Remuneration excluding employer's pension contributions 2024/25	Employer's pension contributions 2024/25	Total Remuneration including employer's pension contributions 2024/25
Chief Fire Officer & Chief Executive - Phil Shillito	182,805	-	182,805	33,819	216,624
Deputy Chief Fire Officer & Executive Director of Service Delivery - Niall McKiniry	155,385	-	155,385	58,425	213,810
Assistant Chief Fire Officer & Executive Director of Corporate Services	146,318	-	146,318	54,988	201,306
Director of Service Improvement (1 April 2024 - 30 September 2024)	57,830	-	57,830	21,744	79,574
Director of Service Improvement (1 October 2024 to 3 November 2024)	10,056	-	10,056	2,788	12,844
Director of Service Improvement (4 November 2024 to 31 March 2025)	44,795	-	44,795	12,420	57,215
Director of Prevention, Protection, Fleet and Estates (1 April 2024 - 3 November 2024)	67,953	-	67,953	-	67,953
Director of Prevention, Protection, Fleet and Estates (4 November 2024 - 31 March 2025)	44,795	-	44,795	12,420	57,215
Director of Emergency Response (1 April 2024 - 30 September 2024)	57,897	-	57,897	21,769	79,666
Director of Emergency Response (1 October 2024 - 31 March 2025)	54,852	-	54,852	20,624	75,476
* Executive Director of Finance and Section 151 Officer	127,964	1,464	129,429	23,673	153,102
Executive Director of People and Development	127,964	1,682	129,647	23,673	153,320
	<b>1,078,616</b>	<b>3,147</b>	<b>1,081,763</b>	<b>286,344</b>	<b>1,368,106</b>

\* This post is shared with Humberside PCC

**Disclosure for 2023/24**

Post Title	Salary (Including fees & Allowances)	Benefits in Kind (e.g. Car Allowance)	Total Remuneration excluding employer's pension contributions 2023/24	Employer's pension contributions 2023/24	Total Remuneration including employer's pension contributions 2023/24
Chief Fire Officer & Chief Executive - Phil Shillito	185,873	-	185,873	33,070	218,943
Deputy Chief Fire Officer & Executive Director of Service Delivery - Niall McKiniry	158,640	-	158,640	42,060	200,700
Assistant Chief Fire Officer & Executive Director of Corporate Services	146,264	-	146,264	41,142	187,406
Director of Service Improvement	102,109	-	102,109	29,407	131,516
Director of Prevention, Protection, Fleet and Estates	100,363	-	100,363	-	100,363
Director of Emergency Response	99,858	-	99,858	27,456	127,314
* Executive Director of Finance and Section 151 Officer (1 April 2023 to 1 October 2023)	70,726	623	71,349	11,102	82,451
* Executive Director of Finance and Section 151 Officer (2 October 2023 to 31 March 2024)	61,593	650	62,243	11,395	73,637
Executive Director of People and Development	130,236	1,617	131,853	24,094	155,947
	<b>1,055,661</b>	<b>2,889</b>	<b>1,058,550</b>	<b>219,726</b>	<b>1,278,276</b>

\* This post is shared with Humberside PCC

The number of employee compulsory and voluntary exit packages agreed with total cost per band and total cost of the redundancies are set out below:

Exit Package Cost Band	2024/25				2023/24			
	Number of Compulsory Redundancies	Number of Other Agreed Departures	Total Number of Exit Packages by Cost Band	Total Cost (£'000)	Number of Compulsory Redundancies	Number of Other Agreed Departures	Total Number of Exit Packages by Cost Band	Total Cost (£'000)
£60,001 - £80,000	-	1	1	61	-	1	1	73
£40,001 - £60,000	-	1	1	47	-	-	-	-
£20,001 - £40,000	-	-	-	-	-	2	2	45
£0 - £20,000	-	1	1	11	-	-	-	-
<b>Total Cost in Bandings</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>119</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>118</b>

## 16. Other Notes To The Financial Statements

### Contingent Liabilities

There are no contingent liabilities.

### Exceptional Items

There are no exceptional items.

### Material Items of Income and Expenditure

There were no material items of income and expenditure during 2024/25 that are not disclosed elsewhere within the Statement of Accounts.

### Heritage Assets

The Authority does not have any Heritage Assets; a collection of fire memorabilia is held by the Authority but has little financial value.

### Audit Fees

During 2024/25 the Authority incurred £105k in Audit fees (£94k in 2023/24) from Forvis Mazars relating to external audit.

### Prior Period Adjustments

Some vehicles were carried forward during 2023/24 with a negative net book value. The following values have been restated for 2023/24 to correct this this:

#### Movement in Reserves Statement

	2023/24 Original £'000	Prior Period Adjustment £'000	2023/24 Restated £'000
Capital Adjustment Account	16,001	347	16,348
Total Authority Reserves	(470,360)	347	(470,013)

#### Comprehensive Income and Expenditure Statement

	2023/24 Original £'000	Prior Period Adjustment £'000	2023/24 Restated £'000
Other Operating Expenditure	537	(347)	190
Deficit on Provision of Services	20,598	(347)	20,251
<b>Total Comprehensive Income and Expenditure Deficit</b>	<b>11,542</b>	<b>(347)</b>	<b>11,195</b>

**Balance Sheet**

	<b>2023/24 Original £'000</b>	<b>Prior Period Adjustment £'000</b>	<b>2023/24 Restated £'000</b>
Property Plant and Equipment	59,755	347	60,102
Long Term Assets	<b>59,920</b>	<b>347</b>	<b>60,267</b>
Net Assets/(Liabilities)	<b>(470,360)</b>	<b>347</b>	<b>(470,013)</b>
Unusable Reserves	(486,090)	347	(485,743)
Total Reserves	<b>(470,360)</b>	<b>347</b>	<b>(470,013)</b>

**Cash Flow Statement**

	<b>2023/24 Original £'000</b>	<b>Prior Period Adjustment £'000</b>	<b>2023/24 Restated £'000</b>
Net Deficit on Provision of Services	(20,598)	347	(20,251)
Adjust Net Deficit on Provision of Services for Non Cash Movements	25,121	(347)	24,774

**Note 5 - Non-Current Assets**

	<b>2023/24 Original £'000</b>	<b>Prior Period Adjustment £'000</b>	<b>2023/24 Restated £'000</b>
Net Book Value - Vehicles	7,315	347	7,662
Total Assets	59,813	347	60,160

**Events After The Balance Sheet Date**

There have been no events either adjusting or non-adjusting after the Balance Sheet date.



## 17. Cash Flow Notes

### Movements in Cash and Cash Equivalents

	<b>31 March 2025 £'000</b>	<b>31 March 2024 £'000</b>	<b>Movement £'000</b>
Bank In Hand/(Overdrawn)	74	82	(8)
	<b>74</b>	<b>82</b>	<b>(8)</b>

### Cash Flow Statement – Adjust net surplus or deficit on the provision of services for non-cash movements

	<b>£'000</b>	<b>£'000</b>
Depreciation/Amortisation & Impairment	5,215	3,934
Increase/(decrease) in Creditors	12,218	(444)
(Increase)/decrease in Debtors	640	1,350
(Increase)/decrease in Inventories	(52)	(79)
Increase/(decrease) in Provisions	(170)	27
Movement in Pension Liability	18,006	19,796
Carrying amount of non-current assets held for sale, sold or de-recognised	271	537
Right of use Asset	(340)	-
	<b>35,787</b>	<b>25,121</b>

### Cash Flow Statement – Adjust for items included in the net surplus or deficit on the provision of services that are investing and finance activities

	<b>2024/25 £'000</b>	<b>2023/24 £'000</b>
Proceeds from short-term and long-term investments		
Proceeds from the sale of Property, Plant and Equipment and Intangible Assets	(33)	(94)
Any other items for which the cash effects are investing or financing cash flows	-	-
	<b>(33)</b>	<b>(94)</b>

### Cash Flow Statement – Operating activities within the cash flow statement include the following cash flows relating to interest

	<b>2024/25 £'000</b>	<b>2023/24 £'000</b>
Interest Received	696	728
Interest Paid	(1,191)	(646)
	<b>(495)</b>	<b>82</b>

### Cash Flow Statement – Cash Flows from Investing Activities

	<b>2024/25 £'000</b>	<b>2023/24 £'000</b>
Payments to acquire property, plant and equipment, investment property and intangible assets	(4,570)	(1,994)
Opening Capital Creditors	(560)	(528)
Closing Capital Creditors	781	560
Purchase of short term investments	(14,575)	(1,111)
New Leases	103	-
Proceeds from the sale of property, plant and equipment, investment property and intangible assets	33	94
<b>Net cash flows from investing activities</b>	<b>(18,787)</b>	<b>(2,979)</b>

Cash Flow Statement – Financing Activities

	<b>2024/25</b>	<b>2023/24</b>
	<b>£'000</b>	<b>£'000</b>
Cash receipts of short and long-term borrowing	4,000	-
Appropriation to/from Collection Fund Adjustment Account	(48)	41
Repayments of short and long-term borrowing	(841)	(1,500)
Principal on Finance Leases	(72)	(20)
<b>Net cash flows from financing activities</b>	<b>3,039</b>	<b>(1,479)</b>

Government Grants

An analysis of other Government grants received during 2024/25 is given in note 12 of the notes to the Financial Statements.



**HUMBERSIDE**  
Fire & Rescue Service

# **Humberside Fire Authority Pension Fund Account 2024/25**

### FIREFIGHTERS' PENSION FUND ACCOUNT

The following table analyses movements on the Fund for the year 2024/25

2023/24 £'000s		2024/25 £'000s
	Contributions receivable:	
(6,016)	Employers' contributions receivable	(8,303)
(2,753)	Firefighters' contributions	(2,870)
(8,769)		(11,173)
(239)	Transfers in from other authorities	(123)
	Benefits payable:	
19,768	Pensions	22,402
3,343	Commutations & lump sum retirement benefits	5,381
23,111		27,783
	Payments to and on account leavers	
45	Transfers out to other authorities	-
14,148	<b>Net amount payable for the year</b>	16,487
(14,148)	Top-up grant receivable to the Firefighters' Pension Fund	(16,487)
-	<b>Fund Account balance</b>	-

2023/24	<u>Net Assets Statement</u>	2024/25
	<b>Current Assets</b>	
2,245	Home Office grant debtor	-
1,775	Pensions Paid in Advance	1,675
	Humberside Fire Authority	7,169
	<b>Current Liabilities</b>	
-	Pensions owing to members (See Matthews note)	(1,493)
(4,020)	Humberside Fire Authority	(1,675)
-	Home Office Grant creditor	(5,676)
-		-

### Notes to the Firefighters' Pension Fund Account

The funding arrangements for the Firefighters' Pension Scheme (FPS) changed on 1 April 2006. The Pension Fund was established under the Firefighters' Pension Scheme (Amendment) (England) Order 2006. The Pension Fund administers all four of the Firefighters' Pension Schemes (the 1992 Firefighters' Pension Scheme, the 2006

Firefighters' Pension Scheme, the 2015 Firefighters' Pension Scheme and the Modified Firefighters' Pension Scheme).

The Pension Fund is administered by Humberside Fire Authority.

The Pension Fund is managed by the Executive Director of Finance and Section 151 Officer.

The benefits payable from the Pension Fund are pensions, lump sum commutation payments and ill health pensions. Injury awards are payable from the Authority's General Fund Account.

The Pension Fund is an unfunded scheme, consequently:

- It has no investment assets;
- Benefits payable are funded by contributions from employers and employees; and
- any difference between benefits payable and contributions receivable is met by top-up grant from the Home Office (HO)

The Pension Fund is statutorily prevented from including interest on cashflows and administration expenses in the pension fund. These expenses are accounted for in the Authority's General Fund Account.

Employee and employer contribution levels are based on percentages of pensionable pay set nationally by HO and are subject to triennial revaluation by the Government Actuary's Department. The employers' contribution rates are determined nationally by the Government Actuary's Department and is currently 27.6% for the 2015 FPS.

The membership for the pensions fund is as follows;

Category of Member	31/3/2025 1992 FPS	31/3/2025 2006 NFPS	31/3/2025 Modified Pension Scheme	31/3/2025 2015 FPS	31/3/2024 1992 FPS	31/3/2024 2006 NFPS	31/3/2024 Modified Pension Scheme	31/3/2024 2015 FPS
Contributors	-	-	-	754	-	-	-	756
Deferred Pensioners	37	96	4	248	37	101	4	193
Pensioners	961	28	92	103	972	24	80	76

## Matthews

In November 2018 a ruling on the legal case involving part-time judges (O'Brien v MoJ) had a direct impact on the equivalent case for Retained Firefighters (Matthews). Home Office Ministers have agreed to extend the pension entitlement for retained firefighters to cover service pre-July 2000. An options exercise to increase the pensions entitlement for some current special retained members and allow access to the scheme for historic retained members is underway. Where members have returned an election form to extend pension entitlement on or before 31<sup>st</sup> March 2025, provision for the payment of benefits owed to, reduced by contributions due from members in respect of said benefits, has been made in the accounts. The net payment to members is estimated to be £1.493m.

## Statement of Accounting Policies

The Accounting Policies adopted for the Pension Fund follow those set out in the Authority's Statement of Accounting Policies (Note 1 of the Notes to the Financial Statements). Transfer values are an exception to this policy and are on a cash basis.

The following item(s) are estimated and are material to the Pension Fund account:

- Estimation of top-up grant receivable

The Pension Fund Account does not take account of the obligations to pay pensions and benefits that fall due after the end of the financial year. These are reflected in the Authority's accounts in accordance with IAS 19 – Employee Benefits (Please see note 4 in the Notes to the Financial Statements).

CERTIFICATIONS

We, the undersigned, certify that:

The Statement of Accounts represents a True and Fair View of the financial position of Humberside Fire Authority as at 31 March 2025 and the Comprehensive Income and Expenditure for the year ended 31 March 2025.

.....

Phil Shillito – Chief Fire Officer/Chief Executive

.....

Councillor Nigel Sherwood – Chair

.....

Martyn Ransom – Executive Director of Finance/Section 151 Officer

tbc (authorised for issue date)

## Appendix 1

## Revenue Variance Analysis

2023/24		2024/25		
		Revised Estimate	Actual	Variance
<b>£'000</b>	<b>Expenditure</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
43,421	Employees	48,662	48,370	(292)
3,706	Premises	3,754	3,305	(449)
2,008	Transport	1,928	2,048	120
4,370	Supplies and Services	4,163	5,625	1,462
520	Support Services	330	377	47
3,786	Capital Charges	1,959	3,943	1,984
<b>57,811</b>	<b>Total Expenditure</b>	<b>60,796</b>	<b>63,668</b>	<b>2,872</b>
(1,749)	<b>Income</b>	(1,626)	(2,403)	(777)
<b>56,062</b>	<b>Net Expenditure</b>	<b>59,170</b>	<b>61,265</b>	<b>2,095</b>
652	Interest Payable	614	696	82
(811)	Interest Receivable	(750)	(1,191)	(441)
(879)	Accounting Adjustments	504	(1,344)	(1,848)
-	Contributions to / (from) Reserves	466	621	155
<b>55,024</b>	<b>Net Budget Requirement</b>	<b>60,004</b>	<b>60,047</b>	<b>43</b>
(3,060)	General Government Grant	(1,922)	(1,922)	-
(6,188)	Business Rates	(6,785)	(6,779)	6
(18,627)	NNDR	(22,697)	(22,717)	(20)
(27,426)	Precepts	(28,600)	(28,600)	-
<b>(277)</b>	<b>Net (Surplus)/Deficit</b>	<b>-</b>	<b>29</b>	<b>29</b>

<b>£'000</b>	<b>Movement on the General Fund</b>	<b>£'000</b>
(277)	(Surplus)/Deficit as above	29
(600)	Reserve Movements as per Fire Authority	(1,283)
<b>(876)</b>	<b>(Surplus)/Deficit on the General Fund in the Year</b>	<b>(1,254)</b>

**A breakdown of major variances is as follows:**

	Overspend / (Underspend) £'000
Employees	(292)
a) some staff were not in the pension scheme which resulted in lower employer pension contributions	
b) some posts were vacant at points through the year	
c) lower rates of pay due to the trainee, development and competent rate split across our uniformed staff	
Premises	(449)
a) lower utility usage and unit rates	
b) less spent on repairs and maintenance	
Transport	120
Additional costs associated with our joint workshops in relation to repairs and maintenance of our fleet	
Supplies and Services	1,462
a) the implementation costs of the new Control system that will be used to mobilise appliances	
b) spend in relation to exploring the option of designing and developing a National Flood Resilience Centre	
Capital Charges	1,984
Impairment and depreciation of the estate has caused this variance (offset with accounting adjustment note)	
Income	(777)
a) Additional income in relation to collaborations	
b) Additional grant income received from Government	
c) Funding to offset some of the additional costs associated with the National Flood Resilience Centre research	
Interest Receivable	(441)
This is due to higher interest rates on our investments	
Accounting Adjustments	(1,848)
a) Impairment and depreciation of the estate (offset with asset rental interest note)	
b) Higher revenue contribution towards capital outlay to reduce the need to borrow	
Contributions from Reserves	155
Additional funding moved to earmarked reserves to fund the remaining implementation costs of the new Control system	



## Appendix 2

### Capital Expenditure Breakdown and Variance Analysis

A breakdown of capital expenditure can be found in the table below.

Project	2024/25		
	Revised Estimate £'000	Actual £'000	Variance £'000
<b>Buildings</b>			
Immingham East	533	484	(49)
Winterton	90	140	50
Cromwell Road	431	-	(431)
Pocklington	150	-	(150)
Driffield	202	-	(202)
Crowle	200	-	(200)
Withernsea	50	-	(50)
Training Infrastructure	606	301	(305)
Howden	1,200	365	(835)
Electric Vehicle Charging Points	120	7	(113)
Fire Station External Works	100	125	25
Bridlington	150	-	(150)
Patrington	39	31	(8)
Preston	40	35	(5)
Spend to Save	80	78	(2)
North Hull	-	20	20
Goole	1	(10)	(11)
<b>Vehicles</b>			
Operational	2,530	1,096	(1,434)
Support	1,133	340	(793)
<b>Plant &amp; Equipment</b>			
IT Equipment	582	328	(254)
Equipment	1,414	299	(1,115)
Breathing Apparatus	1,270	931	(339)
	<b>10,921</b>	<b>4,570</b>	<b>(6,351)</b>

Analysis of the most significant capital variances:

	Overspend/ (Underspend) £'000
<b>Howden</b> This work is expected to be completed during 2025/26	(835)
<b>Training Infrastructure</b> This work is expected to be completed during 2025/26	(305)
<b>Cromwell Road, Pocklington, Driffield, Crowle and Withernsea</b> These schemes were put on hold awaiting the outcome of the 6 facet report. A revised capital programme has been agreed for 2025/26	(1,033)
<b>Electric Vehicle Charging Points</b> This was on hold until the outcome of the EV feasibility study was undertaken.	(113)
<b>Bridlington</b> This work is expected to be completed during 2025/26	(150)
<b>Vehicles</b> Delivery of the appliances and support vehicles is expected to be taken during 2025/26	(2,227)
<b>IT Equipment</b> Some ICT equipment and projects have slipped into 2025/26	(254)
<b>Equipment</b> Due to the delay in the appliances, the purchase of the equipment has slipped into 2024/25	(1,115)
<b>Breathing Apparatus</b> The cost of the new BA sets was less than the amount of funding that was allocated	(339)

## Appendix 3

### Glossary of terms

Accounting Date	This is the date at which the Balance Sheet is produced, for this Authority it is 31 March each year.
Accounting Period	The period of time covered by the accounts, normally a period of twelve months commencing on 1 April. The end of the accounting period is the Balance Sheet date.
Accruals	Sums included in the final accounts to recognise revenue and capital income and expenditure earned or incurred in the financial year, but for which actual payment had not been received or made as at 31 March.
Actuarial Gains and Losses	For a defined benefit pension scheme, the changes in actuarial surpluses or deficits that arise because:  events have not coincided with the actuarial assumptions made for the last valuation (experience gains and losses) or the actuarial assumptions have changed.
Agency Arrangements	An arrangement between two organisations where one will act as an agent, collecting money on behalf of the other party, to whom the money is then paid over. An example of this is council tax collections, where the four local authorities collect money from tax payers on behalf of the Authority and then pay it over.
Amortisation	The measure of the cost of the wearing out, consumption or other reduction in the useful economic life of the Authority's Intangible Assets during the accounting period, whether from use, the passage of time, or obsolescence through technological or other changes.
Asset	An item having value to the Authority in monetary terms. Assets are categorised as either current or non-current:  A <b>current</b> asset will be consumed or cease to have material value within the next financial year (e.g. cash and inventories);  A <b>non-current</b> asset provides benefits to the Authority and to the services it provides for a period of more than one year and may be <b>tangible</b> e.g. a fire station or <b>intangible</b> , e.g. computer software licences.
Audit of Accounts	An independent examination of the Authority's financial affairs.
Balance Sheet	A statement of the recorded Assets, Liabilities and other balances at the end of the Accounting Period.
Budget	The forecast of net revenue and Capital Expenditure over the Accounting Period.
Capital Expenditure	Expenditure on the acquisition of a non-current asset, which will be used in providing services beyond the current Accounting Period or expenditure that adds to,

and not merely maintains, the value of an existing non-current Asset.

Capital Financing	Funds used to pay for Capital Expenditure. There are various methods of financing Capital Expenditure including borrowing, leasing, direct revenue financing, usable capital receipts, capital grants, revenue reserves and earmarked reserves.
Capital Programme	The capital schemes the Authority intends to carry out over a specified period of time.
Capital Receipts	The proceeds from the disposal of land or other non-current Assets. Capital receipts can be used to finance new Capital Expenditure, but they cannot be used to finance Revenue Expenditure.
Carrying Value	This is the value of an Asset or Liability as shown in the Statement of Accounts
Cash Equivalents	Short-term, highly liquid investments readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.
Code Of Practice	The CIPFA (Chartered Institute of Public Finance and Accountancy) Code of Practice on Local Authority Accounting.
Component	A part of an Asset requiring separating from the total (host) Asset into an Asset in its own right as it has a cost that is significant in relation to the total cost of the Asset. If the components also have a significantly different depreciable life from the host then it is depreciated separately.
Comprehensive Income and Expenditure Statement	Shows the accounting economic cost in the year of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation. Authorities raise taxation to cover expenditure in accordance with regulations; this may be different from the accounting cost. The taxation position is shown in the Movement in Reserves Statement.
Consistency	The concept that the accounting treatment of like items, within an Accounting Period and from one period to the next, are the same.
Consolidation	The process of combining the Financial Statements from the Authority and the Authority's share of Emergency Services Fleet Management (Humberside) Ltd.
Contingent Asset	A possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Authority.
Contingent Liability	A contingent liability is either:  a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain

future events not wholly within the control of the Authority, or

a present obligation that arises from past events but is not recognised because it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation, or the amount of the obligation cannot be measured with sufficient reliability.

Corporate and Democratic Core	The corporate and democratic core comprises all activities that fire authorities engage in specifically because they are comprised of members elected to local authorities. The cost of these activities are thus over and above those which would be incurred by a series of independent, single purpose, nominated bodies managing the same services. There is therefore no logical basis for apportioning costs to services.
Creditor	Amount owed by the Authority for works done, goods received or services rendered within the Accounting Period, but for which payment has not been made by the end of that Accounting Period.
Current Service Cost (Pensions)	The increase in the present value of a defined benefit pension scheme's liabilities, expected to arise from employee service in the current period.
Debtor	Amount owed to the Authority for work done, goods received or services rendered within the Accounting Period, but for which payment has not been received by the end of that Accounting Period.
Defined Benefit Pension Scheme	Pension schemes in which the benefits received by the participants are independent of the contributions paid and are not directly related to any investments of the scheme.
Depreciation	The measure of the cost of the wearing out, consumption or other reduction in the useful economic life of the Authority's non-current Assets during the accounting period, whether from use, the passage of time, or obsolescence through technological or other changes.
Derecognition	The removal of an Asset or Liability from Authority's Balance Sheet.
Effective Interest Rate	This is the rate of interest necessary to discount the estimated stream of principal and interest cash flows through the expected life of a Financial Instrument to equal the amount after initial recognition.
Events after the Reporting Period	Events after the reporting period are those events, favourable or unfavourable, that occur between the Balance Sheet date and the date when the Statement of Accounts is authorised for issue.
Exceptional Items	Material items which derive from events or transactions that fall within the ordinary activities of the Authority and which need to be disclosed separately by virtue of their

size or incidence to give fair presentation of the Accounts.

Existing Use Value (EUV)	The estimated amount for which a property should be exchanged on the date of valuation between a willing buyer and a willing seller in an arm's-length transaction, assuming that the buyer is granted vacant possession of all parts of the property required by the business and disregarding potential alternative uses and any other characteristics of the property that would cause the market value to differ from that needed to replace the remaining service potential at least cost. Under IFRS this is the same as Fair Value.
Expected Return on Pension Assets	For a funded Defined Benefit Scheme, this is the average rate of return including both income and changes in Fair Value but net of scheme expenses, which is expected over the remaining life of the related obligation on the actual assets held by the scheme.
Fair Value	The amount of which an Asset could be exchanged, or liability settled, between knowledgeable, willing parties in an arm's-length transaction. Under IFRS there is no consistent definition of Fair Value; different definitions apply in different circumstances.
Financial Instrument	Any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another. The term covers both financial assets and financial liabilities, from straightforward trade receivables (invoices owing) and trade payables (invoices owed) to complex derivatives and embedded derivatives.
Finance Lease	A lease that transfers substantially all the risks and rewards of ownership of an asset to the lessee (even though title to the property may not be transferred). The asset is recorded on the Balance Sheet of the lessee.
Going Concern	The concept that the Statement of Accounts are prepared on the assumption that the Authority will continue in operational existence for the foreseeable future.
Government Grants	Grants made by the Government towards either revenue or capital expenditure in return for past or future compliance with certain stipulations relating to the activities of the Authority. Grants may be specific to a particular scheme or may support the revenue or capital spend (respectively) of the Authority in general.
Held for Sale	Property, plant and equipment assets held by the Authority pending sale. Assets must meet strict criteria before being classified as Held for Sale.
Heritage Assets	An asset with historic, artistic, scientific, technological, geophysical, or environmental qualities that is held and maintained principally for its contribution to knowledge and culture and this purpose is central to the objectives of the entity holding it.

Impairment	A reduction in the value of a non-current Asset to below its Carrying Value on the Balance Sheet. Impairment is caused by a consumption of economic benefit such as obsolescence or physical damage of an Asset.
Income	Amounts that the Authority receives or expects to receive from any source, including fees, charges, sales and grants.
Intangible Assets	<p>An intangible (non-physical) item may be defined as an identifiable non-monetary asset when it is probable that the expected future economic benefits attributable to the asset will flow to the entity, and its cost can be measured reliably. An asset meets the identification criteria when it:</p> <ul style="list-style-type: none"> <li>(a) Is separable, i.e. capable of being separated or divided from the entity and sold, transferred, licensed, rented, or exchanged, either individually or together with a related contract, asset or liability; or</li> <li>(b) Arises from contractual or other legal rights, regardless of whether those rights are transferable or separable from the entity or from other rights and obligations.</li> </ul>
Interest Cost (Pensions)	For a Defined Benefit Scheme, the expected increase during the period in the present value of the scheme liabilities because the benefits are one period closer to settlement.
International Accounting Reporting Standards (IAS)	These are accounting standards published and produced by the International Accounting Standards Board. Further detail on International Accounting Standards can be found at <a href="http://www.ifrs.org">www.ifrs.org</a>
Inventories	Items of raw materials and stores, the Authority has procured and holds in expectation of future use. Examples are consumable stores, raw materials and products and services in intermediate stages of completion (work in progress).
Investments	A sum invested on a long-term or continuing basis to support the activities of an organisation, or where the disposal of the investment is restricted in some way. Monies invested which do not meet these criteria are classified as current assets.
Liability	<p>A liability is where the Authority owes payment to an individual or another organisation, arising from past events.</p> <ul style="list-style-type: none"> <li>• A <b>current</b> liability is an amount which will or could become payable in the next Accounting Period, e.g. creditors or cash overdrawn.</li> <li>• A <b>deferred</b> liability is an amount which by arrangement is payable beyond the next year at some point in the future or to be paid off by an annual sum over a period of time.</li> </ul>
Long-term Contract	A contract entered into for the design, manufacture or construction of a single substantial asset or the provision

	of a service (or a combination of assets or services which together constitute a single project), where the time taken to substantially complete the contract is such that the contract activity falls into more than one Accounting Period.
Materiality	The concept that the Statement of Accounts should include all amounts which, if omitted, or misstated, could be expected to lead to a distortion of the Financial Statements and ultimately mislead a user of the Accounts.
Minimum Revenue Provision (MRP)	The minimum amount which must be charged to the revenue account each year in order to provide for the repayment of loans and other amounts borrowed by the Authority.
Net Book Value (NBV)	The amount at which non-current Assets are included in the Balance Sheet, i.e. their historical costs or current value, less the cumulative amounts provided for Depreciation and Impairment.
Net Current Replacement Cost	The estimated cost of replacing or recreating a particular asset in its existing condition and in its existing use, i.e. the cost of its direct replacement.
Net Debt	The Authority's borrowings less cash, cash equivalents and short term investments.
Net Present Value	Net Present Value (NPV) is the difference between the present value of cash inflows and the present value of cash outflows
Net Realisable Value	The open market value of an asset less the expenses to be incurred in realising the asset.
Non-current Assets	Property, Plant and Equipment held or occupied, used or consumed by the Authority in pursuit of its strategic objectives in the direct delivery of those services for which it has either a statutory or discretionary responsibility.
Non Distributed Costs (NDC)	These are the overheads for which no user now benefits and as such are not apportioned to services.
National Non Domestic Rates (NNDR)	The non-domestic rate is a levy on businesses, based on a national rate in the pound set by the Government and multiplied by the assessed rateable value of the premises they occupy. It is collected by Local Authorities on behalf of Central Government and is then redistributed back to the Authority.
Operating Lease	A lease other than a Finance Lease. The risks and rewards of ownership of a non-current asset that is leased remain with the lessor and on the lessor's Balance Sheet. The lessee accounts for the rental payments as revenue income and expenditure.
Past Service Cost (Pensions)	For a Defined Benefit Pension Scheme, the increase in the present value of the scheme liabilities related to the employee service in prior periods arising in the current

	period as a result of the introduction of, or improvement to, retirement benefits.
Pension Scheme Liabilities	The liabilities of a Defined Benefit Pension Scheme for outgoings due after the valuation date. Scheme liabilities measured using the projected unit method reflect the benefits that the employer is committed to provide for service up to that date.
Precept	The levy made by precepting authorities on billing authorities, requiring the latter to collect income from council taxpayers on their behalf.
Prior Year Adjustment	Material adjustments applicable to prior years arising from changes in accounting policies or from the correction of material errors. This does not include normal recurring corrections or adjustments of accounting estimates made in prior years.
Projected Unit Method	An assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates, etc., and projections of projected earnings for current employees.
Prospective Application	Applying new accounting policies to transactions, other events and conditions occurring after (not before) the date as at which the policy is changed and recognising the effect of the change in the accounting estimate in the current and future period affected by the change.
Provision	An amount put aside in the accounts for future liabilities or losses which are certain or very likely to occur as a result of a past event, but the amounts or dates of which they will arise are uncertain.
Public Works Loan Board (PWLB)	A Central Government Agency, which provides loans for one year and above to authorities at interest rates only slightly higher than those at which the Government itself can borrow.
Related Parties	There is a detailed definition of related parties IPSAS 20. For the Authority's purposes, related parties are deemed to include the Authority's Members, Senior Officers and their close family, partners, levying bodies, other public sector bodies, the Pension Fund and Assisted Organisations.
Related Party Transactions	The Code requires the disclosure of any material transactions between the Authority and related parties to ensure that stakeholders are aware when these transactions occur and the amount and implications of such.
Remuneration	All sums paid to or receivable by an employee and sums due by way of expenses allowances (as far as those sums are chargeable to UK income tax) and the monetary value of any other benefits received other than in cash. Pension contributions payable by the employer are excluded.



Reserves	The residual interest in the Assets of the Authority after deducting all of its Liabilities. These are split into two categories, usable and unusable. Usable reserves are those reserves that contain resources that an authority can apply to fund expenditure of either a revenue or capital nature (as defined). Unusable reserves are those that an authority is not able to utilise to provide services. They hold unrealised gains and losses (for example the revaluation Reserve), where amounts would only become available to provide services if the assets are sold; and reserves that hold timing differences between expenditure being incurred and its financing e.g. Capital Adjustment Account.
Residual Value	The net realisable value of an asset at the end of its useful life.
Retirement Benefits	All forms of consideration given by an employer in exchange for services rendered by employees that are payable after the completion of employment.
Retrospective Application	Applying a new accounting policy to transactions, other events and conditions as if that policy had always been applied. Opening balances and prior year income and expenditure comparatives must be adjusted.
Revaluation Loss	A reduction in the value of a non-current Asset below its Carrying Amount in the Balance Sheet, caused by a general fall in prices across a whole class of assets.
Revenue Expenditure	The day-to-day expenses of providing services.
Revenue Support Grant	A grant paid by Central Government to authorities, contributing towards the general cost of services.
Single Entity	Refers to transactions and balances that form part of the Authority Accounts.
Statement of Accounts	The set of Statements comprising the Expenditure and Funding Analysis Statement, Movement in Reserves Statement, Comprehensive Income and Expenditure Statement, Balance Sheet, Cash Flow Statement and accompanying notes.
Temporary Borrowing	Money borrowed for a period of less than one year.
True and Fair View	The Statement of Accounts should be the faithful representation of the effects of the transactions, other events and conditions in accordance with the definitions and recognition criteria for assets, liabilities, income and expenses set out in the code. Compliance with the Code is presumed to result in financial statements that achieve a true and fair presentation.
Useful Economic Life	The period over which the Authority will derive benefits from the use of a non-current Asset.

## Appendix 4

### Feedback form

#### Humberside Fire Authority

#### STATEMENT OF ACCOUNTS 2024/25 FEEDBACK FORM

The Statement of Accounts evolves each year and notwithstanding a large amount of information being prescribed by the Accounting Codes of Practice, the Authority attempts to make the document as readable and user friendly as possible.

We would therefore welcome any comments from readers on the Statement of Accounts regarding improvements to the layout and readability for future years. If you could complete the following questionnaire and return it to the address below we will try to accommodate any comments received. Alternatively, if you are viewing this document on the internet, there is an on-line form which you can submit.

We will attempt to incorporate any comments received by 31 March 2025 into the 2024/25 Statement of Accounts where possible and the Authority will try to include any comments received after that date into future years' documents.

1. Please indicate in what capacity you are viewing this Statement.

Local Tax Payer

☐

Local Business

☐

Other, please specify

.....

2. Is the format and the layout of the Statement of Accounts easy to understand and follow?

Yes

☐

No

☐

If not why not?

3. Did you find the information you were looking for?

Yes

☐

No

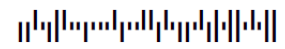
☐

If no, why?

4. Any other comments you have would be welcome:

Please return by attaching the freepost form on the next page to the front of an envelope.

Business Reply  
Licence Number  
RTRC-GLXU-LCJT



Humberside Fire Service  
Brigade Headquarters  
Summergroves Way  
Hull  
HU4 7BB

## **ANNUAL GOVERNANCE STATEMENT 2024/25**

### **Scope of Responsibility**

1. Humberside Fire Authority (HFA) is responsible for ensuring that its business is conducted in accordance with the law and proper standards and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.
2. HFA has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.
3. In discharging this overall responsibility, HFA is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, which includes arrangements for the management of risk.
4. HFA has approved and adopted a code of corporate governance applicable to Members, which is consistent with the principles of the Chartered Institute of Public Finance and Accountancy (CIPFA)/ Society of Local Authority Chief Executives (Solace) Delivering Good Governance in Local Government Framework 2016 Edition. A copy of the code can be obtained from the Secretary to the Fire Authority.
5. HFA has approved and adopted the National Fire Chiefs Council (NFCC) Core Code of Ethics for Fire and Rescue Services for employees to abide by.
6. This statement explains how HFA has complied with the code of corporate governance and also meets the requirements of regulation 4(3) of the Accounts and Audit (England) Regulations 2011 in relation to the publication of an Annual Governance Statement.

### **The Purpose of the Governance Framework**

7. The governance framework comprises the systems and processes, culture and values, by which HFA is directed and controlled. The framework demonstrates how the HFA accounts to, engages with and leads within the community. It enables HFA to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost-effective services.
8. The system of internal control is a significant part of the governance framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness.
9. The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievement of HFA's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

10. The governance framework has been in place at HFA for the year ending 31 March 2025 and up to the date of approval of the Statement of Accounts.

### **The Governance Framework 2024/25**

11. The key elements of the HFA's governance framework included:

- (a) The [Constitution](#) of the Authority which includes:

- (1) Committee Membership and Terms of Reference;
- (2) Scheme of Delegation to Officers;
- (3) Financial Procedure Rules;
- (4) Contract Procedure Rules;
- (5) Members' Code of Conduct;
- (6) Employees' Code of Conduct;
- (7) Protocol for Member and Officer relationships;
- (8) Code of Corporate Governance.

- (b) The Governance, Audit and Scrutiny (GAS) Committee, as well as HFA itself, received regular reports on the Service's performance arrangements.

- (c) An approved [Corporate Risk and Opportunity Policy](#).

- (d) An approved 'Local Code of Corporate Governance' in accordance with the CIPFA/SOLACE Framework for Corporate Governance.

- (e) The designation of the Chief Fire Officer as Chief Executive responsible to the HFA for all aspects of operational management.

- (f) The designation of the Executive Director of Finance and S.151 Officer (Local Government Act 1972) in accordance with Section 112 of the Local Government Finance Act 1988 and conforming with the governance requirements of the CIPFA Statement on the role of the Chief Financial Officer in Local Government (2010).

- (g) The designation of the Secretary as Monitoring Officer with the requirement to report to the full HFA if it is considered that any proposal, decision or omission would give rise to unlawfulness or maladministration.

- (h) The Executive Leadership Team has considered a strategic overview of HFA control environment, including the response to external audit, performance management, strategic planning and scrutiny of risk and opportunity management.

- (i) Finance Planning process.

- (1) The production of quarterly [Finance and Procurement Updates](#) which are distributed to all members of SLT and are considered at the GAS Committee and HFA meetings.

- (2) The production of a [Medium Term Resource Strategy](#).
- (3) The production of an annual [Productivity and Efficiency Plan](#).
- (j) Strategic Planning process.
1. The Community Risk Management Plan (CRMP) 2021-25 was published in line with the requirements of the Fire and Rescue National Framework for England, providing a detailed assessment of the risks facing our communities and personnel and the measures taken to mitigate those risks. The CRMP was approved by the Fire Authority on 7 December 2020 following a public consultation and is reviewed annually.
  2. The Strategic Plan 2021-25 included strategic objectives and Directorate responsibilities. The Strategic Plan was approved by the Fire Authority on 7 December 2020.
- (k) Financial crime management and speaking up provision.
- The Service is committed to the highest possible standards of integrity, openness, fairness, inclusivity, probity and accountability. HFA aims to provide a positive and supportive culture to enable employees to raise their concerns.
  - The Service publishes its [Anti-Fraud and Corruption, Anti-Bribery and Anti-Money Laundering Policies](#) and other such Policies, associated data and information on the Website under Data Transparency.
  - The Service has in place a [Whistleblowing Policy](#) published on its website. Staff and the public can also raise serious concerns through the independent reporting line, Independent Speak Up (a contract procured by the Service powered by Crimestoppers).
  - The Service has 'Freedom to Speak up Guardian' roles, providing another independent reporting route for staff to raise concerns.
- (l) A Service Improvement Plan is in place that ensures improvement areas across the Service, including any actions arising from His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) Inspection, are documented, evidenced and regularly reviewed.
- (m) Member and Officer Development Programmes. During 2024/25 Officers undertook facilitated supportive leadership development. Access to the T2Hub of Management and Leadership Self Development resources, Continual Professional Development through the Leadership Forum and Guest Speakers and Officers completing the Executive Leadership Programme.
- (n) Scheduled Member Days throughout the year support Member development and awareness of developing agenda for the Service and across the Sector as a whole.
- (o) An approved [Treasury Management Strategy](#) with Prudential Indicators.
- (p) A Protective Marking Scheme (based upon the His Majesty's Government Security Framework).

- (q) In line with the Equality Act 2010, the publication of [Equality, Diversity and Inclusion Priorities](#).
- (r) Aligned service delivery with our four Local Authorities (Hull, East Riding, North Lincolnshire and North East Lincolnshire) through District management teams, is helping partnership work and assists us to be closer and more accountable to local communities.
- (s) Bi-Annual Performance Reports to HFA are published on our [website](#).
- (t) A Pension Board, as required under The Firefighters' Pension Scheme (Amendment) (Governance) Regulations 2015, was formed in 2015 to oversee compliance in the operation of the Firefighters' Pension Scheme (FPS). The Pension Board met twice during 2024/25.
- (u) Regular Joint Consultative Committee meetings attended by all Representative Bodies to discuss any matters relating to staff terms and conditions.
- (v) Member Champions continue to support functional areas and are invited to attend local District performance meetings and to meet with Area Managers and Executive Directors.
- (w) Consultation on our Council Tax Precept for 2024/25 drew many responses (1119) from our community. This allowed Fire Authority Members to make an informed decision on the setting of the precept.
- (x) In line with legislative requirements HFRS published its [Gender, Ethnicity and Disability Pay Gap Report](#) by the end of March 2025.
- (y) Emergency Preparedness for significant events is assured through provision of a fulltime team, established and tested Business Continuity Plans and a lead role within the Humber Local Resilience Forum (LRF).
- (z) Policies relating to compliance, management and administration of information governance, under the General Data Protection Regulation (GDPR) are published on the [website](#).

## Review of Effectiveness

- 12. HFA has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of the executive managers within the Service who have responsibility for the development and maintenance of the governance environment, the head of internal audit's annual report, and also by comments made by the external auditors and other review agencies and inspectorates.
- 13. The GAS Committee has continued its scrutiny programme during 2024/25, including the scrutiny of:
  - HMICFRS Values and Culture in Fire & Rescue Services
  - Estates Strategy
  - Disciplinary Investigation Training
  - Fire Control - Exercises and Debrief

- Financial Plans

The induction of new Members and continuing training of all Members (via Member Days and Member Champion meetings) during 2024/25 has further enabled Members to discharge the functions of the HFA.

14. During the 2024/25 financial year, HFA and its committees met as follows:

- HFA - six occasions
- GAS Committee - five occasions
- Pension Board - two occasions

15. Members of the Pension Board receive reports against a number of key workstreams designed to ensure that the Board operates in compliance with the Pension Regulator's Code of Practice for Pension Boards, this encompasses three broad areas: Governance, Administration and Communication.

16. The review of the effectiveness of the system of internal control is informed by:

- The work of Senior Officers
- The work of Internal Audit
- Corporate Risk and Opportunity
- Performance information
- The Authority's External Auditor, in their Auditor's Annual Report, Audit Completion Report, Annual Audit Letter and other reports.

17. Internal Audit has undertaken a number of reviews during 2024/25. The following areas were covered:

- Application of Management of Disciplinary Procedures
- Application and Management of Tactical Plans
- Contingency Fire Crew (CFC)
- Firefighter Development Pathway
- Management of Statutory Building and Licensing Consultations
- Staff Forums and EDI Steering Group
- Training Records
- ICT Management Controls
- Key Financial Controls

18. The Service is fully compliant against the CIPFA Financial Management Code. Full compliance against the code became mandatory from 1 April 2022.

19. The Head of Internal Audit annual opinion for the period 1 April 2024 to 31 March 2025 was satisfied that, for the areas reviewed during the year, the Service has reasonable and effective risk management, control and governance processes in place. The Authority proactively utilises Internal Audit as an effective tool to receive independent assessment and assurance in targeted areas of work as identified by the Service Improvement Framework.



20. The effectiveness of the governance framework is considered throughout the year by SLT, the GAS Committee and HFA. Much of this is discharged through internal reports such as Finance and Procurement Updates and Performance Reports as well as the work of Internal and External Audit. Any significant issues are captured via the risk management system and considered by the Fire Authority where appropriate.

### **Governance Update 2024/25**

21. There were no significant governance issues during 2024/25.
22. Members are assured that the Service has appropriate arrangements in place should use of the powers under the Regulation of Investigatory Powers Act (RIPA) 2000 be necessary. There was no use of RIPA or requests for covert surveillance during 2024/25.
23. The Police & Crime Act 2017 places a statutory duty upon Fire and Rescue, Police and Ambulance services to collaborate.
24. We continue to proactively identify collaborative opportunities with the Police, Ambulance services and other bodies. This has included:
- A joint Emergency Service Fleet Management workshop with the Humberside Police.
  - A joint Estates function with Humberside Police.
  - Shared provision of a Health and Safety function with Humberside Police, managed by the Service.
  - Provision of a medical First Responder scheme in partnership with Yorkshire Ambulance (YAS), East Midlands Ambulance Service (EMAS).
  - A Falls, Intervention Response, Safety Team (F.I.R.S.T) in partnership with NHS partners, Hull City Council and East Riding of Yorkshire Council.
  - An agreement with Yorkshire Ambulance Service (YAS) for them to provide Service wide Clinical Governance.
  - Memorandums of Understanding with Humberside Police and Ambulance Trusts to support response activities including:
    - Fire Investigation
    - Forced Entry for Medical Rescues
    - Drone
    - Bariatric
  - An Integrated Health Centre incorporating a Full-Time fire station, in partnership with Humber, Coast and Vale ICS.
  - A Fire and Police Transformation Board continues to review collaboration opportunities where they are beneficial and practicable.
  - The provision of S151 and Deputy S.151 officer function to Humberside PCC.
  - 'Don't Cross the Line' campaign to support stopping attacks on Emergency Service Workers.
25. The Service was inspected by HMICFRS between July and September 2024 and rated as Outstanding in 'Understanding fires and other risks', and in 'Preventing fires and other risks.' In addition, under the 11 areas of inspection criteria, the Service achieved eight Good ratings and one Adequate rating. During the inspection the Service was also recognised for a number of promising and innovative practices. The Service has a Service Improvement Plan in place, which it uses to record, manage, monitor and assess the actions it takes in relation to continuous improvement. Performance monitoring against the Service Improvement Plan is undertaken through the monthly Strategic Leadership Team performance meetings.

26. No Whistleblowing allegations were received during 2024/25. The Service has in place a [Whistleblowing Policy](#) published on the website.
27. On 16 December 2024 the Government published its White Paper *English Devolution*, which set out the Government's plans to widen and deepen devolution across England, providing mayors with unprecedented powers and funding and hardwiring them into the way government works. As part of the White Paper, where mayoral geographies align with police force and fire and rescue geographies, Mayors will be, by default, responsible for exercising Police and Crime Commissioner and Fire and Rescue Authority functions. Further exploration would be undertaken as to whether a single Mayor can take responsibility for Police and Crime Commissioner and Fire and Rescue Authority functions across two or more police forces or two or more Fire and Rescue Authorities, where this would result in coterminous boundaries.

The Service will continue to monitor further progress and development of this through the progression of the English Devolution Bill.

### Strategic Risk and Opportunity Register

28. The Service has in place a Strategic Risk and Opportunity Register which enables it to understand, monitor and mitigate against the Service's overall risk profile. The Service can use a range of techniques for identifying specific risks that may potentially impact on one or more objectives. The top critical Strategic and Opportunity Risks for 2024/25 were as follows:

Strategic Risk	Strategic Opportunity Risk
Public Confidence in the Sector's Working Culture	HFRS Vision 2040
Financial Constraints Around National Grant Funding	
Joint Estates Service Provision	

### Conclusions

29. This Annual Governance Statement for 2024/25 provides HFA with a high level of assurance of its governance arrangements.

### Signed

Councillor Nigel Sherwood  
Chair of the Fire Authority

Phil Shillito  
Chief Fire Officer & Chief Executive

Martyn Ransom  
Section 151 Officer

Lisa Nicholson  
Secretary & Monitoring Officer to the  
Fire Authority

	<b>Agenda Item No. 7</b>
<b>Humberside Fire Authority 18 July 2025</b>	<b>Report by the Executive Director of Finance/S.151 Officer</b>
<b>TREASURY MANAGEMENT OUTTURN 2024/25</b>	

## **1. SUMMARY**

- 1.1 This report provides Members with a review of the Authority's treasury management activity and Prudential Indicators for the year 2024/25.
- 1.2 The report shows full compliance with the Authority's Prudential Indicators for 2024/25.

## **2. RECOMMENDATIONS**

- 2.1 It is recommended that the Fire Authority takes assurance from the treasury management activities undertaken during 2024/25 and the Prudential Indicators as outlined in paragraphs 4.6 and 4.7 and as detailed in Appendix 1.

## **3. BACKGROUND**

- 3.1 Treasury Management, as defined by the Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice 2017 is:  
  
"The management of the organisation's investments and cash-flows, its banking and money market and capital market transactions, the effective control of the risks associated with those activities and the pursuit of the optimum performance consistent with those risks."
- 3.2 The CIPFA code requires Members to receive an annual report detailing treasury management activities within the year and compliance with the annual Treasury Management Strategy.
- 3.3 This report provides Members with details of the Authority's treasury management activities and Prudential Indicators for the 2024/25 financial year in line with the requirements of the Code.

## **4. TREASURY MANAGEMENT AND PRUDENTIAL INDICATORS**

### **INVESTMENT ACTIVITY**

- 4.1 The Authority's temporary investments totalled £24.5m as at 31 March 2025.

Table 1 – Investment Income Earned 2024/25

Interest Earned 2024/25	Rate of Return 2024/25	Benchmark Return 2024/25	Difference (+ favourable)
£1.191m	4.99%	4.46%	0.53%

\*Benchmark set as average SONIA rate for the year

- 4.2 Interest earned during 2024/25 was £0.941m higher than originally budgeted for in respect of investment activity during the year. This was due to higher interest rates and higher cash balances than originally anticipated due to additional Firefighters' Pension Fund grant that was given during the year.

## **BORROWING**

### **Short-Term Borrowing**

- 4.3 The Authority seeks to minimise the use of short-term borrowing to fund temporary cash shortfalls. However, due to a temporary cash flow issue following an error in cash flow planning, £8.2m short-term borrowing was taken during the course of the year. £4m of this balance remains outstanding as at 31<sup>st</sup> March 2025.

### **Long-Term Borrowing**

- 4.4 Long-Term loans are taken out either to replace existing loans which have matured or to fund capital expenditure. Under the Prudential Regime there are no longer centrally imposed limits on borrowing, but individual Authorities are required to determine themselves what is a sustainable and affordable level of borrowing as an integral part of their Medium-Term Financial Planning processes.
- 4.5 The Authority's average level of borrowing was £16.5m for 2024/25, on which £0.6m of interest was payable. The Authority repaid £0.8m of PWLB debt upon maturity whilst taking no new borrowings during the year. Closing PWLB debt at 31 March 2025 was £15.8m.

### **Prudential Indicators**

- 4.6 Appendix 1 details the agreed Prudential Indicators for 2024/25 and the actual figures for the same period.
- 4.7 Debt that is due to mature in the period 24 months and within 5 years is currently exceeding the upper limit. This is due to the decision to not take any borrowing during the year due to high interest rates thus reducing the interest payable by the Authority. The maturity profile of debt will be reviewed during 2025/26.

### **Capital Expenditure**

- 4.8 The S.151 Officer considers the current capital programme to be affordable and sustainable with the revenue effects of capital investment built into the Medium-Term Financial Plan. Through the Medium-Term Financial Planning Process the Authority has aligned its resources to key strategic priorities.

### **Treasury Management**

- 4.9 Based on Operational Boundary definition, external debt at 31 March 2025 was £18.0m below the agreed Operational Boundary for 2024/25 and the maturity structure for both borrowing and investments remain within the approved upper and lower limits. Subsequent borrowing or rescheduling during 2025/26 will take into account prevailing interest rates on offer from the Public Works Loans Board, the current maturity structure of loans, balanced with the need to reduce capital risk by keeping down cash-balances.

### **Financial/Resourcing/Value for Money Implications**

- 4.10 The approach outline within the report is aimed at achieving effective and efficient management of the Authority's financial resources and reflects a prudent approach to the management of financial risk for the Authority.
- 4.11 The Authority has delivered an under-borrowed position in relation to long-term borrowing of £4.0m at the end of 2024/25, which will save c.£0.2m in interest each year until the borrowing is taken.

## **Risk/Health and Safety/Legal Implications**

- 4.12 The Authority must comply with the requirements of the CIPFA Code of Practice on Treasury Management 2017 and the Local Authorities (Capital Finance and Accounting) (England) (Amendment) Regulations 2017. This report ensures such compliance.
- 4.13 The application of a prudent Treasury Management Policy and MRP provision ensures that the Authority effectively manages financial risks such as exposure to interest rate changes and liquidity risk whilst minimising borrowing costs and maximising investment income. It further ensures that sufficient levels of resource are set aside for the repayment of debt. Effective treasury management is key to making the best use of the Authority's financial resources and thus the successful delivery of its Strategic Plan.

## **Linkages to CRMP/Strategic Plan/Strategies/Plans/Policies**

- 4.14 Treasury Management is an integral part of the financial management of the Authority with Prudential Indicators providing a framework for the Authority to monitor key elements of its financial position. Utilising approved Borrowing and Investment Strategies, the Executive Director of Finance/S.151 Officer has sought to minimise borrowing costs and maximise investment income whilst adopting a prudent approach to the Authority's exposure to market risks, especially given the current economic situation.

## **5. EQUALITY AND DATA PROTECTION RISK IMPLICATIONS**

- 5.1 There is no requirement to carry out an Equality Impact Analysis (EIA) and/or Data Protection Impact Assessment (DPIA) as this report does not relate to a policy or service delivery change or involves the processing of personal data.

## **6. CONCLUSION**

- 6.1 Members should take assurance from the treasury management activities undertaken during 2024/25 and the Prudential Indicators as outlined in paragraphs 4.6 and 4.7 and as detailed in Appendix 1.

**Martyn Ransom**  
**Executive Director of Finance/S.151 Officer**

## **Officer Contact**

Martyn Ransom Executive Director of Finance & S.151 Officer

✉ [mransom@humbersidefire.gov.uk](mailto:mransom@humbersidefire.gov.uk)

## **Background Papers**

Treasury Management and Capital Expenditure Prudential Indicators, Treasury Management Policy Statement 2024/5 and Minimum Revenue Provision (MRP) for 2024/25 - Report to Fire Authority March 2024

CIPFA Prudential Code (Revised 2011) and November 2012 and 2017 update

The local Authorities (Capital Finance and Accounting) (England) (Amendment) Regulations 2008 and 2017

## **Glossary/Abbreviations**

CIPFA	Chartered Institute of Public Finance and Accounting
EIA	Equality Impact Assessment
DPIA	Data Protection Impact Assessment
MRP	Minimum Revenue Provision
S.151	Section 151 Officer under the Local Government Act 1972

**Prudential Indicators 2024/25****Indicator 1 – Capital Expenditure**

The actual capital expenditure for the current year compared to the revised budget, together with estimates of expenditure to be incurred in future years are shown below:

<b>Capital expenditure £m</b>	<b>2024/25 Revised £m</b>	<b>2024/25 Actual £m</b>	<b>2025/26 Estimate £m</b>	<b>2026/27 Estimate £m</b>	<b>2027/28 Estimate £m</b>
Total	10.921	4.570	9.042	6.354	5.082

**Indicator 2 - Capital Financing Requirement**

The capital financing requirement for 2024/25 and estimates for future years are as follows:

	<b>Revised Estimate 31/03/25 £m</b>	<b>Actual 31/03/25 £m</b>	<b>Estimate 31/03/26 £m</b>	<b>Estimate 31/03/27 £m</b>	<b>Estimate 31/03/28 £m</b>
Underlying Capital Financing Requirement	20.689	19.788	24.906	28.851	31.031
Other Long-Term Liabilities	1.072	1.126	1.047	1.020	0.990
<b>Total Capital Financing Requirement</b>	<b>21.761</b>	<b>20.914</b>	<b>25.953</b>	<b>29.871</b>	<b>32.021</b>

The capital financing requirement measures the Authority's need to borrow for capital purposes. In accordance with best professional practice, the Authority does not associate borrowing with particular items or types of expenditure. The Authority has, at any point in time, a number of cash flows both positive and negative, and manages its treasury position in terms of its borrowings and investments in accordance with its approved Strategy. In day to day cash management, no distinction can be made between revenue cash and capital cash. External borrowing arises as a consequence of all the financial transactions of the authority and not simply those arising from capital spending. In contrast, the capital financing requirement reflects the Authority's underlying need to borrow for a capital purpose. A key indicator of prudence under the Prudential Code is: -

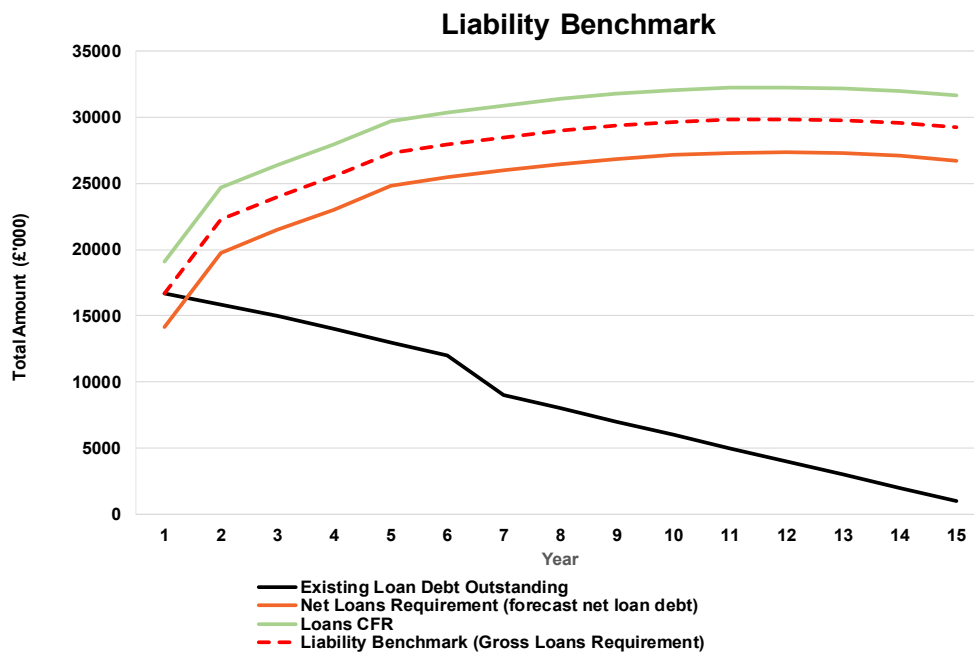
“In order to ensure that over the medium term net borrowing will only be for a capital purpose, the local authority should ensure that net external borrowing does not, except in the short term, exceed the total of the capital financing requirement in the preceding year plus the estimates of any additional capital financing requirement for the current and next two financial years”.

The S.151 Officer reports that the Authority has had no difficulty meeting this requirement during the course of this financial year and no difficulties are envisaged in future years. This takes into account current commitments, existing plans and the proposals contained in the Medium-Term Resource Strategy.

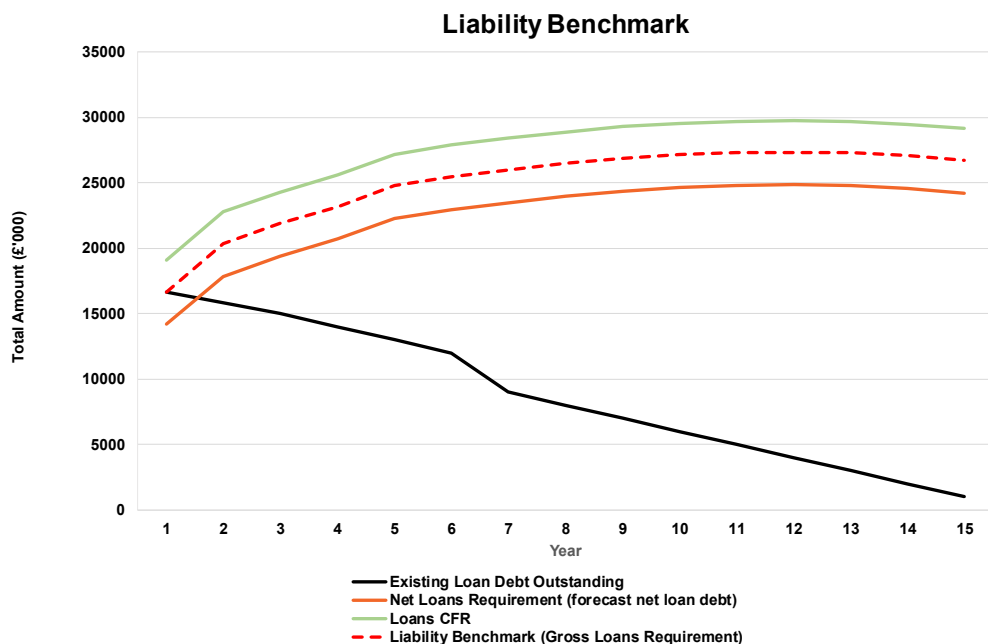
### Indicator 3 – Liability Benchmark

The Authority is required estimate and measure the Liability Benchmark for the forthcoming year and the following two years as a minimum.

The following graph shows what the Liability Benchmark was estimated to be for 2024/25 onwards as set in the Treasury Management Strategy 2024/25:



The following graph shows the actual Liability Benchmark for 2024/25 and has been updated to show the revised estimate of 2025/26 onwards:



The revised graph shows that the gap between existing loans outstanding and our future need to borrow (as shown by the liability benchmark line on the graph above) has reduced for 2024/25 as we contribute more funding to reduce the need to borrow in the future. The gap between the liability benchmark and the Existing Loan Debt Outstanding is the amount of borrowing that the Authority may have to take in the future, and there is therefore a risk that borrowing may have to be taken when the interest rate is in excess of the budgeted rate.

#### Indicator 4 – Core Funds and Expected Investment Balances

The total core funds and expected investments for 2024/25 and future years are as follows:

<b>Year End Resources £m</b>	<b>Revised Estimate 31/03/25 £m</b>	<b>Actual 31/03/25 £m</b>	<b>Estimate 31/03/26 £m</b>	<b>Estimate 31/03/27 £m</b>	<b>Estimate 31/03/28 £m</b>
Total core funds	15.596	15.730	13.786	11.948	11.387
Expected investments	9.235	24.450*	3.616	(1.167)	(2.908)

\*actual investments are higher than expected due to the additional Firefighters' Pension Fund grant that was given during 2024/25.

The application of resources (capital receipts, reserves etc.) to either finance capital expenditure or other budget decisions to support the revenue budget will have an ongoing impact on investments unless resources are supplemented each year from new sources (asset sales etc.).

#### Indicator 5 - Operational Boundary for External Debt

The proposed operational boundary for external debt is based on the same estimates as the authorised limit but reflects directly the S.151 Officer's estimate of the most likely, prudent but not worst case scenario, without the additional headroom included within the authorised limit to allow for example for unusual cash movements, and equates to the maximum of external debt projected by this estimate. The operational boundary represents a key management tool for in year monitoring by the S.151 Officer.

<b>Operational Boundary £m</b>	<b>2024/25 Authorised Limit £m</b>	<b>2024/25 Actual as at 31/03/25 £m</b>	<b>2025/26 Authorised Limit £m</b>	<b>2026/27 Authorised Limit £m</b>	<b>2027/28 Authorised Limit £m</b>
Borrowing	31.500	15.828	31.500	31.500	31.500
Other Long-Term Liabilities	3.500	1.126	3.500	3.500	3.500
<b>Total</b>	<b>35.000</b>	<b>16.954</b>	<b>35.000</b>	<b>35.000</b>	<b>35.000</b>

The Chief Finance Officer/S.151 Officer confirms that borrowing in the year has not exceeded the operational boundary at any point within the year and is not expected to do so over the course of the next period based on information currently available.



#### Indicator 6 - Authorised Limit for External Debt

The table below shows the Authorised limit for External Debt for 2024/25 and subsequent three-year period as approved by Members compared to the actual level of borrowing as at 31 March 2025.

<b>Authorised limit £m</b>	<b>2024/25 Authorised Limit £m</b>	<b>2024/25 Actual as at 31/03/25 £m</b>	<b>2025/26 Authorised Limit £m</b>	<b>2026/27 Authorised Limit £m</b>	<b>2027/28 Authorised Limit £m</b>
Borrowing	36.500	15.828	36.500	36.500	41.500
Other Long-Term Liabilities	3.500	1.126	3.500	3.500	3.500
<b>Total</b>	<b>40.000</b>	<b>16.954</b>	<b>40.000</b>	<b>40.000</b>	<b>40.000</b>

The Authorised Limit reflects the Authority's projected long- and short-term borrowing requirements, together with any other long-term liabilities it may have. The figures are based on the estimate of most likely, prudent but not worst-case scenario, with sufficient headroom over and above this to allow for operational management of, for example unusual cash movements.

The S.151 Officer confirms that the Authorised Limit has not been approached at any point during the year.

#### Indicator 7 - Ratio of Capital Financing Costs to Net Revenue Stream

The ratio of financing costs to net revenue stream for the current year and estimates for future years are as follows: -

<b>%</b>	<b>2024/25 Estimate %</b>	<b>2024/25 Actual %</b>	<b>2025/26 Estimate %</b>	<b>2026/27 Estimate %</b>	<b>2027/28 Estimate %</b>
Ratio of Financial Costs to Net Revenue Stream	0.88	0.68	1.87	2.60	3.41

These ratios indicate the proportion of the net budget of the Authority that is required to finance the costs of capital expenditure in any year. Estimates of financing costs include current commitments and the proposals contained in the capital programme of the Authority.

In calculating the ratio, Net Revenue Streams in any year have been taken to exclude any element of the net budget requirement that is intended to provide reserves for the Authority.

#### Indicator 8 – Upper and Lower Limits for the maturity structure of borrowings

This indicator seeks to ensure the Authority controls its exposure to the risk of interest rate changes by limiting the proportion of debt maturing in any single period. Ordinarily debt is replaced on maturity and therefore it is important that the Authority is not forced to replace a large proportion of loans at a time of relatively high interest rates.

“The Authority will set for the forthcoming financial year both upper and lower limits with respect to the maturity structure of its borrowings. The prudential indicators will be referred to as the upper and lower limits respectively for the maturity structure of borrowing and shall be calculated as follows:

Amount of projected borrowing that is fixed rate maturing in each period expressed as a percentage of total projected borrowing that is fixed rate;  
Where the periods in question are:

- Under 12 months
- 12 months and within 24 months
- 24 months and within 5 years
- 5 years and within 10 years
- 10 years and above”

(Paragraph 74 of the code)

	Actual as at 31/3/25	Upper Limit	Lower Limit
	%	%	%
Under 12 Months	5.23	15	0
12 months and within 24 months	6.32	15	0
24 months and within 5 years	31.59	30	0
5 years and within 10 years	37.91	60	0
10 years and above	18.95	80	0

Debt that is due to mature in the period 24 months and within 5 years is currently exceeding the upper limit. This is due to the decision to not take any borrowing during the year due to high interest rates thus reducing the interest payable by the Authority. The maturity profile of debt will be reviewed during 2025/26.

	<b>Agenda Item No. 8</b>
<b>Humberside Fire Authority 18 July 2025</b>	<b>Report by the Assistant Chief Fire Officer</b>
<b>ANNUAL STATEMENT OF ASSURANCE 2024/25</b>	

1.1 The Fire and Rescue National Framework for England sets out a requirement for Fire and Rescue Authorities to provide annual assurance on financial, governance and operational matters and show they have had due regard to the expectations set out in their Community Risk Management Plan (CRMP) and the requirements included in the Framework.

1.2 The draft Statement of Assurance for 2024/25, as set out at Appendix 1, covers the following areas:

- financial assurance
- governance assurance
- operational assurance

## **2. RECOMMENDATIONS**

2.1 It is recommended that the Fire Authority approves the Annual Statement of Assurance 2024/25, as set out at Appendix 1.

## **3. BACKGROUND**

3.1 The Fire and Rescue National Framework for England sets out a requirement for Fire and Rescue Authorities to provide annual assurance on financial, governance and operational matters and show they have had due regard to the expectations set out in their Community Risk Management Plan (CRMP) and the requirements included in the Framework.

3.2 The content of the Authority's Statement of Assurance is based upon the former Department for Communities and Local Government *Guidance on Statements of Assurance for Fire and Rescue Authorities in England (2013)*.

## **4. REPORT DETAIL**

4.1 The Statement of Assurance, as set out at Appendix 1 covers the following areas:

- financial assurance
- governance assurance
- operational assurance

4.2 Due regard has been paid to the requirements placed upon the Authority through the National Framework and other governance and financial frameworks.

### **Governance, Audit and Scrutiny (GAS) Committee Consideration**

4.3 The draft Annual Statement of Assurance 2023/24 was considered by the GAS Committee at its meeting of 7 July 2025 [and made the following comments/recommendations] / [and endorsed to the Authority].

## 5. EQUALITY AND DATA PROTECTION RISK IMPLICATIONS

- 5.1 There is no requirement to carry out an Equality Impact Assessment (EIA) or Data Protection Impact Assessment (DPIA) as this report does not relate to a policy or service delivery change or involves the processing of personal data.

## 6. CONCLUSION

- 6.1 This Statement demonstrates compliance with The Fire and Rescue National Framework for England (Revised 2018) and supports the achievement of the Authority's Strategic Plan objectives.
- 6.2 Members are requested to approve the draft Annual Statement of Assurance 2024/25, as set out at Appendix 1. Once approved, the Statement of Assurance will be published on the Authority's [website](#).

**Matt Sutcliffe**  
**Assistant Chief Fire Officer**

### Officer Contact

Jamie Morris – Head of Corporate Assurance

☎ (01482) 565333

✉ [jmorris@humbersidefire.gov.uk](mailto:jmorris@humbersidefire.gov.uk)

Gareth Naidoo – Senior Corporate Assurance Officer

☎ (01482) 565333

✉ [gnaidoo@humbersidefire.gov.uk](mailto:gnaidoo@humbersidefire.gov.uk)

### Background Papers

None

### Glossary/Abbreviations

CRMP	Community Risk Management Plan
GAS	Governance, Audit and Scrutiny (Committee)

## ANNUAL STATEMENT OF ASSURANCE 2024/25

### Introduction

1. The Fire and Rescue National Framework for England and provisions of the Localism Act 2011 sets out a requirement for Fire and Rescue Authorities to provide annual assurance on financial, governance and operational matters and show they have had due regard to the expectations set out in their Community Risk Management Plan and the requirements included in the Framework.
2. The content of Humberside Fire Authority's Statement of Assurance is based upon the former Department for Communities and Local Government *Guidance on Statements of Assurance for Fire and Rescue Authorities in England (2013)*.

### Financial

3. The HFA places a great deal of emphasis on ensuring that its financial management arrangements meet the highest standards.
4. This is discharged through several key processes:
  - The Annual Statement of Accounts is produced in line with accounting Codes of Practice, is scrutinised by the independent Governance, Audit & Scrutiny Committee, approved by the Fire Authority and audited by independent external auditors prior to publication.
  - Quarterly Finance and Procurement updates are distributed for consideration by the Strategic Leadership Team, the Governance, Audit & Scrutiny Committee and the Fire Authority.
  - An independent external audit view is given on an annual basis as to whether the Fire Authority is delivering a value for money service.
  - The publication of the [Medium-Term Resource Strategy](#) and [Treasury Management Strategy](#).

### Governance

5. The Service functions within a clearly defined statutory and policy framework that ensures compliance and adherence to the following:
  - Fire and Rescue Services Act 2004
  - Civil Contingencies Act 2000
  - Regulatory Reform (Fire Safety) Order 2005
  - Fire and Rescue Services (Emergencies) (England) Order 20079
  - Localism Act 2011
  - Fire and Rescue National Framework for England
6. HFA is governed by its [Constitution](#) which includes:
  - Committee Membership and Terms of Reference, including a Governance, Audit & Scrutiny Committee.
  - Scheme of Delegation to Officers.
  - Financial Procedure Rules.
  - Contract Procedure Rules.
  - Members' Code of Conduct.
  - Officers' Code of Conduct.
  - Protocol for Member and Officer Relationships.
  - Code of Corporate Governance.

7. An [Annual Governance Statement](#) is produced explaining how HFA has complied with the Code of Corporate Governance and also meets the requirements of Regulation 4(3) of the Accounts and Audit (England) Regulations 2011.
8. The Service was [inspected](#) by His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) between July and September 2024 and rated as Outstanding in 'Understanding fires and other risks', and in 'Preventing fires and other risks.' In addition, under the 11 areas of inspection criteria, the Service achieved eight Good ratings and one Adequate rating. During the inspection the Service was also recognised for a number of promising and innovative practices. The Service has a Service Improvement Plan in place, which it uses to record, manage, monitor and assess the actions it takes in relation to continuous improvement. Performance monitoring against the Service Improvement Plan is undertaken through the monthly Strategic Leadership Team performance meetings.

## Operational

9. The [Community Risk Management Plan \(CRMP\) and Strategic Plan](#) are reviewed annually in accordance with the Business Planning Framework.
10. The CRMP 2021-25 took into account of the requirements of the National Framework, providing a detailed assessment of the risks facing our communities and firefighters and the measures taken to mitigate those risks. The CRMP was approved by the Fire Authority on 7 December 2020 following a public consultation.
11. The Strategic Plan 2021-25, which is the enabler to delivering the CRMP, included strategic objectives across the following headings:
  - What we must do well.
  - How we support our communities.
  - We value and support the people we employ.
  - We efficiently manage the Service.
12. Mutual aid arrangements are in place with other services and agencies to provide resilience for large scale or complex incidents, or events, where additional resources need to be called on. The Service actively contributes to local and national resilience and has made its assets available to support local and national emergencies.
13. Business Continuity plans exist for generic, key functions and building asset risks and have been developed over many years in conjunction with partners. There is a coordinated approach to Business Continuity Management across HFA including development, training, exercising and review. Arrangements are aligned to International Standard ISO22301 (Business Continuity Management Systems).
14. A sequence of [Bi-Annual Performance and Risk Reporting](#) are provided to HFA.
15. Productivity and efficiency is reported on an annual basis through the publication of the [Productivity and Efficiency Plan](#).

## Signed

Councillor Nigel Sherwood  
Chairperson of Humberside Fire Authority

Phil Shillito  
Chief Fire Officer & Chief Executive

	<b>Agenda Item No. 9</b>
<b>Humberside Fire Authority 18 July 2025</b>	<b>Report by the Assistant Chief Fire Officer</b>
<b>ANNUAL GOVERNANCE STATEMENT 2024/25</b>	

## **1. SUMMARY**

- 1.1 It is a requirement that Humberside Fire Authority (HFA) publishes an Annual Governance Statement (AGS) on a yearly basis. Such publication ensures that HFA complies with regulation 4(2) of the Accounts and Audit Regulations 2003 as amended 2006 and 2011.
- 1.2 The draft AGS 2024/25 (Appendix 1) sets out the governance framework, comprising of the systems and processes, culture and values, by which HFA is directed and controlled.
- 1.3 Although the AGS forms part of the Annual Accounts, it is felt appropriate that HFA specifically review the AGS separately from the Annual Accounts.

## **2. RECOMMENDATIONS**

- 2.1 It is recommended that the Fire Authority approves the Annual Governance Statement 2024/25, as set out at Appendix 1.

## **3. BACKGROUND**

- 3.1 Regulation 4 of the Accounts and Audit Regulations 2003 required the Humberside Fire Authority to conduct an annual review of the effectiveness of its system of internal control and publish a Statement of Internal Control up until 2006/07.
- 3.2 From 1 April 2007 the Statement of Internal Control was replaced by the AGS. Guidance was issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) Finance Advisory Network in respect to the production of the AGS. In addition, guidance has also been set out in the CIPFA/Solace (Society of Local Authority Chief Executives) good governance framework.
- 3.3 The CIPFA/Solace good governance framework brought together a number of governance principles and requirements, including replacing the previous Statement of Internal Control with a new Annual Governance Statement (AGS) from 2007/08.
- 3.4 The AGS takes account of CIPFA Bulletin 06 issued 11 February 2021 providing guidance relevant for the annual review of the system of internal control and publication of the Annual Governance Statement. This guidance concerns the requirements of the Delivering Good Governance in Local Government Framework 2016 CIPFA and Solace (the Framework). It also takes into account the introduction of the CIPFA Financial Management Code 2019 during 2020/21.
- 3.5 There is no model AGS, but rather the Guidance sets out best practice in developing an AGS.
- 3.6 The seven key principles of the Framework are:
  - (i) Behaving with integrity, demonstrating strong commitment to ethical values. And respecting the rule of law.
  - (ii) Ensuring openness and comprehensive stakeholder engagement.

- (iii) Defining outcomes in terms of sustainable economic, social, and environmental benefits.
- (iv) Determining the interventions necessary to optimise the achievement of the intended outcomes.
- (v) Developing the entity's capacity, including the capability of its leadership and the individuals within it.
- (vi) Managing risks and performance through robust internal control and strong public financial management.
- (vii) Implementing good practices in transparency, reporting, and audit to deliver effective accountability.

#### **4. REPORT DETAIL**

- 4.1 HFA's governance framework comprises the systems and processes, culture and values, by which HFA is directed and controlled. The framework demonstrates how HFA accounts to, engages with and leads within the community. It enables HFA to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost-effective services.
- 4.2 In essence the AGS is the formal Statement (signed by the Chairperson of the Fire Authority, the Chief Fire Officer & Chief Executive and other Statutory Officers) that recognises, records and publishes the governance arrangements of the Fire Authority. The AGS is much broader than the former requirement to produce a Statement of Internal Control, although the overall assurance process remains.
- 4.3 The assurances in respect of the AGS derive from the following:
- External Audit – through assessment
  - Internal Audit
  - Members – including Governance, Audit and Scrutiny Committee
  - Section 151 Officer
  - Secretary/Monitoring Officer
  - Strategic Leadership
  - Third parties, including partnership arrangements.
- 4.4 The production of the AGS dovetails strongly with corporate risk management and the Annual Audit Report from Internal Audit.

#### **Governance, Audit and Scrutiny (GAS) Committee Consideration**

- 4.5 This draft AGS was considered by the GAS Committee at its meeting of 7 July 2024 [and made the following comments/recommendations] / [and endorsed to the Authority].

#### **Legal implications**

- 4.6 This AGS ensures that the Fire Authority complies with regulation 4(2) of the Accounts and Audit Regulations 2003 as amended 2006 and 2011.

#### **5. EQUALITY AND DATA PROTECTION RISK IMPLICATIONS**

- 5.1 There is no requirement to carry out an Equality Impact Assessment (EIA) or Data Protection Impact Assessment (DPIA) as this report does not relate to a policy or service delivery change or involves the processing of personal data.

#### **6. CONCLUSION**



- 6.1 The AGS ensures that the Fire Authority complies with regulation 4(2) of the Accounts and Audit Regulations 2003 as amended 2006 and 2011.
- 6.2 Members are requested to approve the AGS 2024/25 as set out at Appendix 1. Once approved the AGS will be published on the Service's website.

**Matt Sutcliffe**  
**Assistant Chief Fire Officer**

### **Officer Contact**

Jamie Morris – Head of Corporate Assurance

☎ (01482) 565333

✉ [jmorris@humbersidefire.gov.uk](mailto:jmorris@humbersidefire.gov.uk)

Gareth Naidoo – Senior Corporate Assurance Officer

☎ (01482) 565333

✉ [gnaidoo@humbersidefire.gov.uk](mailto:gnaidoo@humbersidefire.gov.uk)

### **Background Papers**

None

### **Glossary/Abbreviations**

AGS	Annual Governance Statement
CIPFA	Chartered Institute of Public Finance and Accountancy
DPIA	Data Protection Impact Assessment
EIA	Equality Impact Assessment
HFA	Humberside Fire Authority
Solace	Society of Local Authority Chief Executives

# **HUMBERSIDE FIRE AUTHORITY**

## **ANNUAL GOVERNANCE STATEMENT 2024/25**

### **Scope of Responsibility**

1. Humberside Fire Authority (HFA) is responsible for ensuring that its business is conducted in accordance with the law and proper standards and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.
2. HFA has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.
3. In discharging this overall responsibility, HFA is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, which includes arrangements for the management of risk.
4. HFA has approved and adopted a code of corporate governance applicable to Members, which is consistent with the principles of the Chartered Institute of Public Finance and Accountancy (CIPFA)/ Society of Local Authority Chief Executives (Solace) Delivering Good Governance in Local Government Framework 2016 Edition. A copy of the code can be obtained from the Secretary to the Fire Authority.
5. HFA has approved and adopted the National Fire Chiefs Council (NFCC) Core Code of Ethics for Fire and Rescue Services for employees to abide by.
6. This statement explains how HFA has complied with the code of corporate governance and also meets the requirements of regulation 4(3) of the Accounts and Audit (England) Regulations 2011 in relation to the publication of an Annual Governance Statement.

### **The Purpose of the Governance Framework**

7. The governance framework comprises the systems and processes, culture and values, by which HFA is directed and controlled. The framework demonstrates how the HFA accounts to, engages with and leads within the community. It enables HFA to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost-effective services.
8. The system of internal control is a significant part of the governance framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness.
9. The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievement of HFA's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.
10. The governance framework has been in place at HFA for the year ending 31 March 2025 and up to the date of approval of the Statement of Accounts.

### **The Governance Framework 2024/25**

11. The key elements of the HFA's governance framework included:
  - (a) The [Constitution](#) of the Authority which includes:
    - Committee Membership and Terms of Reference;
    - Scheme of Delegation to Officers;

**HUMBERSIDE FIRE AUTHORITY  
ANNUAL GOVERNANCE STATEMENT 2024/25**

- Financial Procedure Rules;
  - Contract Procedure Rules;
  - Members' Code of Conduct;
  - Employees' Code of Conduct;
  - Protocol for Member and Officer relationships;
  - Code of Corporate Governance.
- (b) The Governance, Audit and Scrutiny (GAS) Committee, as well as HFA itself, received regular reports on the Service's performance arrangements.
- (c) An approved [Corporate Risk and Opportunity Policy](#).
- (d) An approved 'Local Code of Corporate Governance' in accordance with the CIPFA/SOLACE Framework for Corporate Governance.
- (e) The designation of the Chief Fire Officer as Chief Executive responsible to the HFA for all aspects of operational management.
- (f) The designation of the Executive Director of Finance and S.151 Officer (Local Government Act 1972) in accordance with Section 112 of the Local Government Finance Act 1988 and conforming with the governance requirements of the CIPFA Statement on the role of the Chief Financial Officer in Local Government (2010).
- (g) The designation of the Secretary as Monitoring Officer with the requirement to report to the full HFA if it is considered that any proposal, decision or omission would give rise to unlawfulness or maladministration.
- (h) The Executive Leadership Team has considered a strategic overview of HFA control environment, including the response to external audit, performance management, strategic planning and scrutiny of risk and opportunity management.
- (i) Finance Planning process.
- The production of quarterly [Finance and Procurement Updates](#) which are distributed to all members of SLT and are considered at the GAS Committee and HFA meetings.
  - The production of a [Medium Term Resource Strategy](#).
  - The production of an annual [Productivity and Efficiency Plan](#).
- (j) Strategic Planning process.
1. The Community Risk Management Plan (CRMP) 2021-25 was published in line with the requirements of the Fire and Rescue National Framework for England, providing a detailed assessment of the risks facing our communities and personnel and the measures taken to mitigate those risks. The CRMP was approved by the Fire Authority on 7 December 2020 following a public consultation and is reviewed annually.
  2. The Strategic Plan 2021-25 included strategic objectives and Directorate responsibilities. The Strategic Plan was approved by the Fire Authority on 7 December 2020.
- (k) Financial crime management and speaking up provision.

## HUMBERSIDE FIRE AUTHORITY ANNUAL GOVERNANCE STATEMENT 2024/25

- The Service is committed to the highest possible standards of integrity, openness, fairness, inclusivity, probity and accountability. HFA aims to provide a positive and supportive culture to enable employees to raise their concerns.
  - The Service publishes its [Anti-Fraud and Corruption, Anti-Bribery and Anti-Money Laundering Policies](#) and other such Policies, associated data and information on the Website under Data Transparency.
  - The Service has in place a [Whistleblowing Policy](#) published on its website. Staff and the public can also raise serious concerns through the independent reporting line, Independent Speak Up (a contract procured by the Service powered by Crimestoppers).
  - The Service has 'Freedom to Speak up Guardian' roles, providing another independent reporting route for staff to raise concerns.
- (l) A Service Improvement Plan is in place that ensures improvement areas across the Service, including any actions arising from His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) Inspection, are documented, evidenced and regularly reviewed.
- (m) Member and Officer Development Programmes. During 2024/25 Officers undertook facilitated supportive leadership development. Access to the T2Hub of Management and Leadership Self Development resources, Continual Professional Development through the Leadership Forum and Guest Speakers and Officers completing the Executive Leadership Programme.
- (n) Scheduled Member Days throughout the year support Member development and awareness of developing agenda for the Service and across the Sector as a whole.
- (o) An approved [Treasury Management Strategy](#) with Prudential Indicators.
- (p) A Protective Marking Scheme (based upon the His Majesty's Government Security Framework).
- (q) In line with the Equality Act 2010, the publication of [Equality, Diversity and Inclusion Priorities](#).
- (r) Aligned service delivery with our four Local Authorities (Hull, East Riding, North Lincolnshire and North East Lincolnshire) through District management teams, is helping partnership work and assists us to be closer and more accountable to local communities.
- (s) Bi-Annual Performance Reports to HFA are published on our [website](#).
- (t) A Pension Board, as required under The Firefighters' Pension Scheme (Amendment) (Governance) Regulations 2015, was formed in 2015 to oversee compliance in the operation of the Firefighters' Pension Scheme (FPS). The Pension Board met twice during 2024/25.
- (u) Regular Joint Consultative Committee meetings attended by all Representative Bodies to discuss any matters relating to staff terms and conditions.
- (v) Member Champions continue to support functional areas and are invited to attend local District performance meetings and to meet with Area Managers and Executive Directors.

## HUMBERSIDE FIRE AUTHORITY ANNUAL GOVERNANCE STATEMENT 2024/25

- (w) Consultation on our Council Tax Precept for 2024/25 drew many responses (1119) from our community. This allowed Fire Authority Members to make an informed decision on the setting of the precept.
- (x) A Service or Local Level Serious Incident Review (SIR) is conducted within 30 days of a serious incident. The purpose of the SIR is to investigate an incident that has led to the serious injury or death of a person(s). This inclusive process enables the Service, along with partners and stakeholders, to come together and identify, develop, implement, and embed learning opportunities.
  - One Service Level SIR has been conducted over the past twelve-month period, which resulted in one male fatality.
  - Over the same twelve-month period two local level reviews were conducted.
  - All learning from these reviews has been communicated and shared at the Regional Prevention Performance Meeting and the National NFCC Safeguarding Practitioners Meeting.
- (y) In line with legislative requirements HFRS published its [Gender, Ethnicity and Disability Pay Gap Report](#) by the end of March 2025.
- (z) Emergency Preparedness for significant events is assured through provision of a fulltime team, established and tested Business Continuity Plans and a lead role within the Humber Local Resilience Forum (LRF).
- (aa) Policies relating to compliance, management and administration of information governance, under the General Data Protection Regulation (GDPR) are published on the [website](#).

### Review of Effectiveness

- 12. HFA has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of the executive managers within the Service who have responsibility for the development and maintenance of the governance environment, the head of internal audit's annual report, and also by comments made by the external auditors and other review agencies and inspectorates.
- 13. The GAS Committee has continued its scrutiny programme during 2024/25, including the scrutiny of:
  - HMICFRS Values and Culture in Fire & Rescue Services
  - Estates Strategy
  - Disciplinary Investigation Training
  - Fire Control - Exercises and Debrief
  - Financial Plans

The induction of new Members and continuing training of all Members (via Member Days and Member Champion meetings) during 2024/25 has further enabled Members to discharge the functions of the HFA.

- 14. During the 2024/25 financial year, HFA and its committees met as follows:
  - HFA - six occasions
  - GAS Committee - five occasions
  - Pension Board - two occasions

**HUMBERSIDE FIRE AUTHORITY  
ANNUAL GOVERNANCE STATEMENT 2024/25**

15. Members of the Pension Board receive reports against a number of key workstreams designed to ensure that the Board operates in compliance with the Pension Regulator's Code of Practice for Pension Boards, this encompasses three broad areas: Governance, Administration and Communication.
16. The review of the effectiveness of the system of internal control is informed by:
- The work of Senior Officers
  - The work of Internal Audit
  - Corporate Risk and Opportunity
  - Performance information
  - The Authority's External Auditor, in their Auditor's Annual Report, Audit Completion Report, Annual Audit Letter and other reports.
17. Internal Audit has undertaken a number of reviews during 2024/25. The following areas were covered:
- Application of Management of Disciplinary Procedures
  - Application and Management of Tactical Plans
  - Contingency Fire Crew (CFC)
  - Firefighter Development Pathway
  - Management of Statutory Building and Licensing Consultations
  - Staff Forums and EDI Steering Group
  - Training Records
  - ICT Management Controls
  - Key Financial Controls
18. The Service is fully compliant against the CIPFA Financial Management Code. Full compliance against the code became mandatory from 1 April 2022.
19. The Head of Internal Audit annual opinion for the period 1 April 2024 to 31 March 2025 was satisfied that, for the areas reviewed during the year, the Service has reasonable and effective risk management, control and governance processes in place. The Authority proactively utilises Internal Audit as an effective tool to receive independent assessment and assurance in targeted areas of work as identified by the Service Improvement Framework.
20. The effectiveness of the governance framework is considered throughout the year by SLT, the GAS Committee and HFA. Much of this is discharged through internal reports such as Finance and Procurement Updates and Performance Reports as well as the work of Internal and External Audit. Any significant issues are captured via the risk management system and considered by the Fire Authority where appropriate.

**Governance Update 2024/25**

21. There were no significant governance issues during 2024/25.
22. Members are assured that the Service has appropriate arrangements in place should use of the powers under the Regulation of Investigatory Powers Act (RIPA) 2000 be necessary. There was no use of RIPA or requests for covert surveillance during 2024/25.
23. The Police & Crime Act 2017 places a statutory duty upon Fire and Rescue, Police and Ambulance services to collaborate.



## HUMBERSIDE FIRE AUTHORITY ANNUAL GOVERNANCE STATEMENT 2024/25

24. We continue to proactively identify collaborative opportunities with the Police, Ambulance services and other bodies. This has included:
- A joint Emergency Service Fleet Management workshop with the Humberside Police.
  - A joint Estates function with Humberside Police.
  - Shared provision of a Health and Safety function with Humberside Police, managed by the Service.
  - Provision of a medical First Responder scheme in partnership with Yorkshire Ambulance (YAS), East Midlands Ambulance Service (EMAS).
  - A Falls, Intervention Response, Safety Team (F.I.R.S.T) in partnership with NHS partners, Hull City Council and East Riding of Yorkshire Council.
  - An agreement with Yorkshire Ambulance Service (YAS) for them to provide Service wide Clinical Governance.
  - Memorandums of Understanding with Humberside Police and Ambulance Trusts to support response activities including:
    - Fire Investigation
    - Forced Entry for Medical Rescues
    - Drone
    - Bariatric
  - An Integrated Health Centre incorporating a Full-Time fire station, in partnership with Humber, Coast and Vale ICS.
  - A Fire and Police Transformation Board continues to review collaboration opportunities where they are beneficial and practicable.
  - The provision of S151 and Deputy S.151 officer function to Humberside PCC.
  - 'Don't Cross the Line' campaign to support stopping attacks on Emergency Service Workers.
25. The Service was inspected by HMICFRS between July and September 2024 and rated as Outstanding in 'Understanding fires and other risks', and in 'Preventing fires and other risks.' In addition, under the 11 areas of inspection criteria, the Service achieved eight Good ratings and one Adequate rating. During the inspection the Service was also recognised for a number of promising and innovative practices. The Service has a Service Improvement Plan in place, which it uses to record, manage, monitor and assess the actions it takes in relation to continuous improvement. Performance monitoring against the Service Improvement Plan is undertaken through the monthly Strategic Leadership Team performance meetings.
26. No Whistleblowing allegations were received during 2024/25. The Service has in place a [Whistleblowing Policy](#) published on the website.
27. On 16 December 2024 the Government published its White Paper *English Devolution*, which set out the Government's plans to widen and deepen devolution across England, providing mayors with unprecedented powers and funding and hardwiring them into the way government works. As part of the White Paper, where mayoral geographies align with police force and fire and rescue geographies, Mayors will be, by default, responsible for exercising Police and Crime Commissioner and Fire and Rescue Authority functions. Further exploration would be undertaken as to whether a single Mayor can take responsibility for Police and Crime Commissioner and Fire and Rescue Authority functions across two or more police forces or two or more Fire and Rescue Authorities, where this would result in coterminous boundaries.

The Service will continue to monitor further progress and development of this through the progression of the English Devolution Bill.

**HUMBERSIDE FIRE AUTHORITY  
ANNUAL GOVERNANCE STATEMENT 2024/25**

**Strategic Risk and Opportunity Register**

28. The Service has in place a Strategic Risk and Opportunity Register which enables it to understand, monitor and mitigate against the Service's overall risk profile. The Service can use a range of techniques for identifying specific risks that may potentially impact on one or more objectives. The top critical Strategic and Opportunity Risks for 2024/25 were as follows:

Strategic Risk	Strategic Opportunity Risk
Financial Constraints Around National Grant Funding	HFRS Vision 2040
Joint Estates Service Provision	

**Signed**

Councillor Nigel Sherwood  
Chair of the Fire Authority

Phil Shillito  
Chief Fire Officer & Chief Executive

Martyn Ransom  
Section 151 Officer

Lisa Nicholson  
Secretary & Monitoring Officer to the  
Fire Authority



	<b>Agenda Item No. 10</b>
<b>Humberside Fire Authority 18 July 2025</b>	<b>Report of the Assistance Chief Fire Officer</b>
<b>ANTI-FRAUD AND CORRUPTION STATEMENT 2024/25</b>	

## **1. SUMMARY**

- 1.1 The Anti-Fraud and Corruption Statement sets out the effective arrangements in place to manage and counter the risk of fraud and corruption to the Authority.
- 1.2 An annual Anti-Fraud and Corruption Statement is produced in response to recommendations within an Internal Audit review of Counter Fraud Arrangements conducted during 2016/17. The Statement covers key actions taken throughout the reporting year to provide an assurance of the processes in place.
- 1.3 The Governance, Audit and Scrutiny Committee reviews the anti-fraud related policies on an annual basis and makes any necessary recommendations to enhance effectiveness of the relevant policy. At its meeting of 17 February 2025, the Committee made recommendations to aid the effectiveness of the policies which have been implemented but was assured of the review process undertaken for each anti-fraud related policy.

## **2. RECOMMENDATION**

- 2.1 It is recommended that the Fire Authority approves the Anti-Fraud and Corruption Statement 2024/25, as set out at Appendix 1.

## **3. BACKGROUND**

- 3.1 An annual Anti-Fraud and Corruption Statement is produced in response to recommendations within an Internal Audit review of Counter Fraud Arrangements conducted during 2016/17. The Statement covers key actions taken throughout the reporting year to provide an assurance of the processes in place.
- 3.2 The outcomes of the review, including several recommendations and agreed actions were reported to the Committee on 10 April 2017. A specific recommendation was resolved that the Chief Fire Officer & Chief Executive should publish a formal statement of the Fire Authority's commitment to anti-fraud, bribery and corruption measures on an annual basis.

## **4. REPORT DETAIL**

- 4.1 The Anti-Fraud and Corruption Statement sets out the effective arrangements in place to manage and counter the risk of fraud and corruption to the Authority.
- 4.2 Related anti-fraud policies are:
  - Anti-Bribery Policy
  - Anti-Money Laundering Policy
  - Professional Standards Anti-Fraud and Corruption Policy
  - Professional Standards Whistleblowing Policy

- 4.3 The Committee reviews the anti-fraud related policies on an annual basis and makes any necessary recommendations to enhance effectiveness of the relevant policy. At its meeting of 17 February 2025, the Committee made recommendations to aid the effectiveness of the policies which have been implemented but was assured of the review process undertaken for each anti-fraud related policy].
- 4.4 The Fire Authority also receives assurance of the effective counter fraud measurements in place through the publication of the Annual Governance Statement.
- 5. EQUALITY AND DATA PROTECTION RISK IMPLICATIONS**
- 5.1 There is no requirement to carry out an Equality Impact Analysis (EIA) or Data Protection Impact Assessment (DPIA) as this report does not relate to a policy or service delivery change or involves the processing of personal data.
- 6. CONCLUSION**
- 6.1 Members should take assurance of the effective arrangements in place to manage and counter the risk of fraud and corruption to the Authority.
- 6.2 The Fire Authority is requested to approve the draft Anti-Fraud and Corruption Statement for 2024/25 for publication on the Service's website.

**Matt Sutcliffe**  
**Assistance Chief Fire Officer**

**Officer Contact**

Jamie Morris – Head of Corporate Assurance

☎ (01482) 565333

✉ [jmorris@humbersidefire.gov.uk](mailto:jmorris@humbersidefire.gov.uk)

Gareth Naidoo – Senior Corporate Assurance Officer

☎ (01482) 565333

✉ [gnaidoo@humbersidefire.gov.uk](mailto:gnaidoo@humbersidefire.gov.uk)

**Background Papers**

None

## ANTI-FRAUD AND CORRUPTION STATEMENT 2024/25

### Introduction

1. Humberside Fire and Rescue Service (the Service) is committed to the highest possible standards of integrity, openness, probity and accountability. The management of the risk of fraud and corruption and ensuring that effective counter fraud arrangements are in place are key elements of Corporate Governance.
2. Communities expect the Service to conduct its affairs with integrity, honesty, openness and to demand the highest standards of conduct from those working for it.
3. The Service recognises that sound systems of public accountability are vital to effective management and to maintain confidence in the Service and is committed to protecting the public funds entrusted to it. This Statement outlines the Service's commitment to creating an anti-fraud culture and maintaining high ethical standards in its administration of public funds. A culture of honesty and openness is a key element in tackling fraud.
4. In order to prevent, discourage and detect fraud, the Service has in place and will continue to develop appropriate controls and procedures. These are inter-related and are designed to frustrate fraud or corruption. They cover culture, prevention, detection and training.
5. Actions around financial crime form part of the Service's commitment to robust governance arrangements.

### Key Actions during 2024/25

6. Existing policies and strategies are reviewed on an ongoing basis and annually in conjunction with the Governance, Audit and Scrutiny (GAS) Committee. The Committee considered the Anti-Fraud related policies at its meeting of 17 February 2025, and whilst making recommendations to enhance the policies further, was assured by the robustness of the policies.
7. The policies listed below are current and published on the Service's [website](#):
  - Anti-Bribery Policy
  - Anti-Money Laundering Policy
  - Professional Standards Anti-Fraud & Corruption Policy
  - Professional Standards Whistleblowing Policy

As stated in the Anti-Fraud & Corruption and Whistleblowing policies the Monitoring Officer and Chair of GAS Committee are, amongst others, independent named contacts that individuals can report any concerns to.

The Monitoring Officer and Chair of the GAS Committee can confirm that there have been no identified allegations of attempted fraud, bribery or corruption reported during 2024/25.

The Service remains vigilant and constantly reviews its operating environment.

## **Assurance**

8. The Service has comprehensive crime insurance arrangements in place. This cover is for all employees and third parties up to £500,000.
9. The GAS Committee is consulted on policy development to combating fraud across the Authority.
10. Arrangements are in place to utilise Internal Audit if required to investigate suspected cases of fraud.
11. The Service periodically draw to the attention of staff the relevant policies. This is usually through email bulletins and entries in internal communications.
12. The Service maintains its knowledge, assurance and best practice to deal with current fraud risks and issues through our relationship with Internal Audit. Disseminate alerts are also received via the Internal Auditors (TiAA).
13. The Service challenges itself through Internal and External audit provision to ensure procedures are robust and current.
14. The Service continues to fully participate in the Cabinet Office's National Fraud Initiative (NFI) and receive reports on the outcomes.
15. The Service has appropriate arrangements in place that encourage staff to raise concerns. The Professional Standards Whistleblowing Policy and additional support routes complement our internal actions.

## **Signed**

Councillor Nigel Sherwood  
Chair of Humberside Fire Authority

Phil Shillito  
Chief Fire Officer & Chief Executive

	<b>Agenda Item No. 11</b>
<b>Humberside Fire Authority 18 July 2025</b>	<b>Report by the Assistant Chief Fire Officer and the Executive Director of Finance/S.151 Officer</b>

<b>MODERN SLAVERY STATEMENT 2024/25</b>
---

## **1. SUMMARY**

- 1.1 Modern slavery is a crime and a violation of fundamental human rights. It takes various forms, such as slavery, servitude, forced and compulsory labour and human trafficking, all of which have in common the deprivation of a person's liberty by another in order to exploit them for personal or commercial gain.
- 1.2 The Authority has a zero-tolerance approach to modern slavery and is committed to acting ethically and with integrity in all business dealings and relationships, and to implementing and enforcing effective systems and controls to ensure modern slavery is not taking place anywhere in its own business, or in any of its supply chains.
- 1.3 Although not a statutory requirement for public sector organisations to do so, the Service has produced a statement under Section 54(1) of the Modern Slavery Act 2015 which constitutes the Authority's Modern Slavery Statement for the financial year ending 31 March 2025 (see Appendix 1).

## **2. RECOMMENDATION**

- 2.1 It is recommended that the Fire Authority approves the Modern Slavery Statement 2024/25, as set out at Appendix 1.

## **3. BACKGROUND**

- 3.1 Under section 54 of the Modern Slavery Act 2015, organisations that meet certain criteria are legally required to publish an annual modern slavery statement in a prominent place on their website. They are also encouraged to make statements from previous years available online.
- 3.2 Currently, the legislation only applies to commercial organisations that:
  - are a body corporate or a partnership (described as an 'organisation' in this service), wherever incorporated
  - carry on a business, or part of a business, in the UK
  - supply goods or services
  - have an annual turnover of £36 million or more
- 3.3 Though not a statutory requirement to do so, the Service, along with many other organisations, has produced a modern slavery statement voluntarily. In the future, the requirement to publish a statement may be extended to public sector organisations with a budget of £36 million or more.

## **4. REPORT DETAIL**

- 4.1 The Authority's modern slavery and human trafficking statement reflects our commitment to acting ethically, vigilantly and with integrity in all business relationships; and implementing and enforcing systems and controls that seek to ensure slavery and human trafficking is not taking place in any areas of our business or supply chains.

- 4.2 The Authority will not support or deal with any business knowingly involved in slavery or human trafficking in any part of its operations.
- 4.3 Any instances of non-compliance will be assessed on a case-by-case basis and remedial action tailored appropriately.
- 4.4 The Authority's corporate governance framework ensures that the Modern Slavery Act and its implications are embedded within its business practices in order to reduce potential risk.

## **5. EQUALITY AND DATA PROTECTION RISK IMPLICATIONS**

- 5.1 There is no requirement to carry out an Equality Impact Assessment (EIA) or Data Protection Impact Assessment (DPIA) as this report does not relate to a policy or service delivery change or involves the processing of personal data.

## **6. CONCLUSION**

- 6.1 The Authority has a zero-tolerance approach to modern slavery and is committed to acting ethically and with integrity in all business dealings and relationships, and to implementing and enforcing effective systems and controls to ensure modern slavery is not taking place anywhere in its own business, or in any of its supply chains.
- 6.2 The Authority's modern slavery statement reflects our commitment to acting ethically, vigilantly and with integrity in all business relationships; and implementing and enforcing systems and controls that seek to ensure slavery and human trafficking is not taking place in any areas of our business or supply chains.
- 6.3 Though not a statutory requirement for public sector organisations to do so, the Service has produced a statement under Section 54(1) of the Modern Slavery Act 2015 which constitutes the Authority's Modern Slavery Statement for the financial year ending 31 March 2025 (see Appendix 1).
- 6.4 Members are requested to approve the Modern Slavery Statement 2024/25, as set out at Appendix 1, for publication on the Service's website.

**Matt Sutcliffe**  
**Assistant Chief Fire Officer**

**Martyn Ransom**  
**Executive Director of Finance &**  
**S.151 Officer**

### **Officer Contact**

Roger Burnham – Head of Procurement  
☎ (01482) 567486  
✉ [rburnham@humbersidefore.gov.uk](mailto:rburnham@humbersidefore.gov.uk)

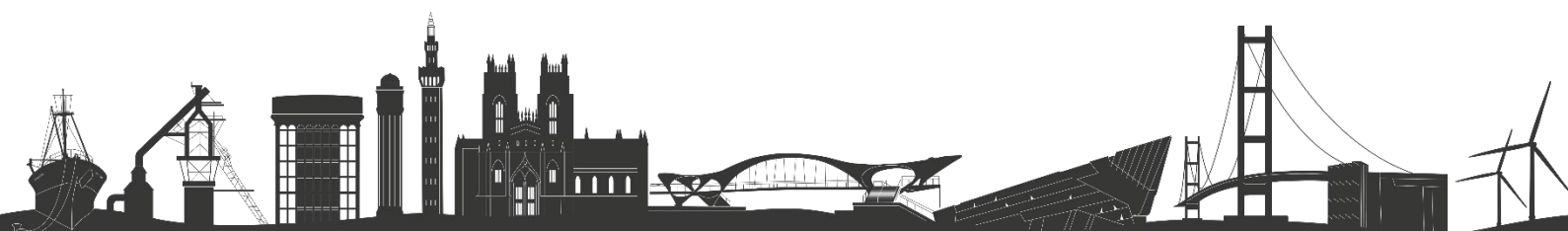
### **Background Papers**

None



**HUMBERSIDE**  
Fire & Rescue Service

# Modern Slavery Statement 2024/25



**Contents**

<b>1. INTRODUCTION .....</b>	<b>3</b>
<b>2. ORGANISATIONAL STRUCTURE AND SUPPLY CHAINS .....</b>	<b>3</b>
<b>3. POLICIES IN RELATION TO MODERN SLAVERY AND HUMAN TRAFFICKING .....</b>	<b>4</b>
<b>4. BUSINESS RISK AND DUE DILIGENCE .....</b>	<b>5</b>
<b>5. TRAINING .....</b>	<b>7</b>
<b>6. PERFORMANCE TARGETS FOR 2025/26 .....</b>	<b>7</b>

DRAFT



## 1. INTRODUCTION

Modern slavery is a crime and a violation of fundamental human rights. It takes various forms, such as slavery, servitude, forced and compulsory labour and human trafficking, all of which have in common the deprivation of a person's liberty by another in order to exploit them for personal or commercial gain.

The following definitions are encompassed within the term 'modern slavery' for the purposes of the Modern Slavery Act 2015:

- 'slavery' is where ownership is exercised over a person
- 'servitude' involves the obligation to provide services imposed by coercion
- 'forced or compulsory labour' involves work or service extracted from any person under the menace of a penalty and for which the person has not offered themselves voluntarily
- 'human trafficking' concerns arranging or facilitating of another with a view to exploiting them

Humberside Fire Authority has a zero-tolerance approach to modern slavery and is committed to acting ethically and with integrity in all business dealings and relationships, and to implementing and enforcing effective systems and controls to ensure modern slavery is not taking place anywhere in its own business, or in any of its supply chains.

## 2. ORGANISATIONAL STRUCTURE AND SUPPLY CHAINS

Humberside Fire Authority is responsible for the Fire and Rescue Service across the four unitary authority areas of the East Riding of Yorkshire, Kingston upon Hull, North Lincolnshire and North East Lincolnshire, serving a population of almost one million people spread over more than 2,000 square miles.

Fire cover is provided 24-hours a day, every day of the year. All 999 calls are received by our Control room at Service Headquarters.. Fire engines are then mobilised from 30 fire stations across the Service area. Each of the 47 front-line fire engines is equipped with state-of-the-art rescue equipment and there is also a fleet of specialist appliances, which are used during road traffic collisions, water rescues and other specialist rescues.

For further details of our structure please visit the About Us area of our website [here](#).

HFA spends around £10 Million pounds each year on a wide range of goods and services including but not limited to:

- Operation Equipment
- Vehicles
- Professional Services
- IT hardware and software
- Cleaning Materials
- Office supplies

For the financial year 2024/25 orders were placed with 534 suppliers of which:

- 532 were located within the UK
- 2 were located within the EU
- 148 were located within the Humberside area

### **3. POLICIES IN RELATION TO MODERN SLAVERY AND HUMAN TRAFFICKING**

The Authority's modern slavery and human trafficking statement reflects our commitment to acting ethically, vigilantly and with integrity in all business relationships; and implementing and enforcing systems and controls that seek to ensure slavery and human trafficking is not taking place in any areas of our business or supply chains.

The Authority will not support or deal with any business knowingly involved in slavery or human trafficking in any part of its operations.

Any instances of non-compliance will be assessed on a case-by-case basis and remedial action tailored appropriately.

The Authority's corporate governance framework ensures that the Modern Slavery Act and its implications are embedded within its business practices in order to reduce potential risk.

The Authorities Constitution can be found here via our website [here](#).

We have adopted the Ethical Principles and associated behaviours, under the Core Code of Ethics by National Fire Chiefs Council, Local Government Association and Association of Police and Crime Commissioners, which were launched in May 2021. These can be found [here](#).

The following policies are available to view via our website [here](#).

- Professional Standards Anti-Fraud and Corruption Policy
- Professional Standards of Conduct Policy
- Disclosure and Barring Service Policy
- Procurement Policy
- Safer Recruitment Policy
- Safeguarding Policy
- Domestic Abuse Policy
- Training Policy
- Freedom to Speak Up Policy
- Professional Standards Whistleblowing Policy

#### 4. BUSINESS RISK AND DUE DILIGENCE

The three main areas of risk in relation to slavery and human trafficking within Humberside Fire Authority are:

- Supply Chain.
- Employment/Recruitment.
- Prevention and Protection

The sections below highlight the work that has already taken place within each of the business areas highlighted above.

There are also new supply chain objectives for financial year 2024/2025 which demonstrates our ongoing commitment to mitigating any business risk relating to slavery and human trafficking.

##### Supply Chain

Key highlights of the work we have undertaken so far in reducing the risk of any slavery and human trafficking within our supply chain are set out below:

The Fire Authority Constitution has been updated to reflect changes brought about by the introduction of the Procurement Act 2023 in place of the Public Contract Regulations 2015.

We have reviewed and updated our standard terms of business with advice from our legal service provider, this includes the use of the Cabinet Office standard

contracts. This work ensures that the latest regulatory changes are incorporated into our agreements.

To supplement our contractual relationships, the Authority has also introduced a Supplier Code of conduct.

Corporate integrity, responsible sourcing, environmental sustainability and the safety and wellbeing of workers are of paramount importance to the Authority. These core principles are reflected in this Supplier Code of Conduct, which establishes the minimum standards that must be met by any entity that supplies the Authority with products or services.

During financial year 2024/2025, we have delivered the following objectives which will further enhance the systems and controls that are already in place to ensure that modern slavery is not taking place within our supply chain:

The Services Head of Procurement and Senior Procurement Officers maintain competence through the annual CIPS (Chartered Institute of Procurement & Supply) Ethical Procurement and Supply module and test to maintain chartered professional status.

Application of the pre-procurement policy delivery guidance which requires officers undertaking procurement to have regard for and assess Modern Slavery Risks at the outset of a project where the anticipated contract value is over £50,000.

Implementation of revised contract management policy delivery guidance to embed a standard approach to monitoring and recording contract and supplier performance and identify supply chain risks relating to ethical compliance issues and financial and economic standing.

## **Employment/Recruitment**

Key highlights of the work we have undertaken so far in reducing the risk of any slavery and human trafficking within our employment and recruitment procedures is set out below.

Potential employees must satisfy, where required by our Recruitment and Selection Policy, to undertake the following checks prior to being appointed:

- Proof of eligibility to work in the UK in accordance with the Asylum and Immigration Act 1996.
- Declaration of any unspent convictions.
- Reference checks
- Pre-employment Occupational Health Screening which includes drug and alcohol testing.
- Basic or Enhanced Disclosure and Barring Service (DBS) check depending on role.

When sourcing temporary workers, the Service only uses specified, reputable employment agencies from pre-approved Framework agreements whose practices have already been verified.

## **Prevention and Protection**

Key highlights of the work we have undertaken so far in reducing the risk of any slavery and human trafficking within our Prevention and Protection procedures is set out below.

- HFRS is a named representative of the Humber Modern Slavery Partnership (HMSP) Board Meetings and a Prevention Manager attends on a quarterly basis.
- HFRS attend local authority Modern Slavery meetings which occur quarterly.
- Staff from across Prevention and Protection have attended workshops and webinars to further develop understanding in this area.
- Staff from HFRS attend local and national Modern Slavery Conferences.

The HFRS core skills framework reflects Modern Slavery as essential knowledge when delivering any Prevention and Protection activities.

## 5. TRAINING

Key highlights of the training we have delivered to our staff so far to increase skills and knowledge in identifying and tackling modern slavery and human trafficking while undertaking their duties include:

- Mandatory Modern Slavery awareness e-learning module is made available to all staff to raise greater awareness across the organisation, which includes relevant definitions, legislation, roles and responsibilities, procedures, that refers to both modern slavery and human trafficking and educate individuals how to report concerns. This training directs staff to reporting procedures in line with the HFRS safeguarding policy, position statement and policy delivery guidance. It has been endorsed by the HMSP. Further safeguarding training (including refresher training) is available depending on the individual's role.
- This training aims to develop knowledge of how to spot the signs and indicators of exploitation, provide information and learning on what to do when a member of staff comes into contact with a potential victim and how to raise concerns with a First Responder Organisation.
- Procurement staff have undertaken the CIPS Ethics learning and assessment. The Ethical Procurement and Supply eLearning Programme and Test have been refreshed and adapted. Developed for all levels of procurement professionals, the programme and test enable individuals and organisations to hone their skills and knowledge, and ultimately to demonstrate their commitment to ethical procurement and sustainable supply chains.

## 6. PERFORMANCE TARGETS FOR 2025/26

- (i) 100% of staff to complete the mandatory Modern Slavery awareness e-learning module.
- (ii) Formal Modern Slavery Risk Assessment of all tendered contracts with a value in excess of £50,000.
- (iii) All new suppliers will be required to confirm acceptance of and commitment to the supplier code of conduct including the ethical principles as part of the on boarding process.
- (iv) Suppliers with existing contracts will be required to supplement the existing agreement with the code of conduct.

This statement is made under Section 54(1) of the Modern Slavery Act 2015. It constitutes Humberside Fire & Rescue Authority's Modern Slavery Statement for the financial year ending 31 March 2025.

**Councillor Nigel Sherwood**  
**Chair of Humberside Fire Authority**

**CFO Phil Shilito**  
**Chief Fire Officer and Chief Executive**  
**Humberside Fire & Rescue Service**

	<b>Agenda Item No. 12</b>
<b>Humberside Fire Authority</b> <b>18 July 2025</b>	<b>Report by the Assistant Chief Fire Officer</b>

<b>WORKFORCE PLAN UPDATE (1 OCTOBER 2024 – 31 MARCH 2025)</b>
---

## 1. SUMMARY

- 1.1 In March 2025 the Service [Workforce Plan](#) was updated reflecting current staffing levels and the retirement profile. It also reflects how the Service meets its obligations under the Community Risk Management Plan (CRMP) and optimises the use of the 24-hour shift system.
- 1.2 This Workforce Plan lays out the detail of the Service's position as at 31 March 2025 in relation to the Establishment, our vacancies and recruitment plan with consideration for the potential retirement and subsequent resulting recruitment. The document is designed to be a "working document" to enable continual evolution as the Service progresses but is formally updated on an annual basis on 31 March.

## 2. RECOMMENDATION

- 2.1 It is recommended that the Fire Authority notes the update and be assured that the Service regularly reviews and addresses workforce planning needs through both long-term planning and dynamic response as required.

## 3. BACKGROUND

- 3.1 A Workforce Planning Board was formally established in August 2024 and is jointly chaired by the Head of HR and the Head of Training. The Board consists of the Chair of the Postings & Transfers Board, the Head of Pensions, the Group Manager with responsibility for the execution of the CRMP and a Service Delivery Group Manager with knowledge of both Full Time and On Call stations. Meeting monthly, the Board reviews local planned and unplanned attrition rates and developments. Any urgent workforce planning issues are also discussed at the monthly Corporate Leadership Team (CLT) meetings. Minutes of the meeting are shared with the Assistance Chief Fire Officer and interim Area Manager to ensure that the Strategic Leadership Team (SLT) are kept sighted.
- 3.2 The Postings and Transfers Board also meets monthly to consider and implement movements around the Service in accordance with Service Delivery needs. Again, this forum is able to respond dynamically to any emerging needs and potential shortfalls, etc.
- 3.3 All information is triangulated with station and section profiles, the retirement profile and financial budgeting information.
- 3.4 The Workforce Plan is published on the Service's website: [CRMP, Community Risk Management Plan, Strategic... | Humberside Fire](#)

## 4. REPORT DETAIL

- 4.1 Progress over 1 October 2024 to 31 March 2025 includes:
  - 16 new Full Time Recruit Firefighters were posted to their stations in December 2025
  - 3 On Call to Full Time Firefighters were posted in October 2024 and October 2025.

- 4.2 Promotion Processes from October 2024 to March 2025 include:
- Temporary Station Manager (SM) Pipeline – Advertised October 2024 – 5 applications, 4 temporary appointable.
  - Area Manager (AM) Process – Advertised March 2025, due to conclude in May 2025.
  - On-Call Crew Manager (CM) – Market Weighton (March 2025) and Withernsea (January 2025).
  - On-Call Watch Manager (WM) – Withernsea (January 2025).
  - The introduction of a diverse Community Interview Panel in 2024 has resulted in members of the same being incorporated into all recruitment and promotion processes.
  - Ongoing positive action initiatives to collect electronic expressions of interest continue to enable the Service to target applications from all under-represented groups.
  - The reenergising of the positive action programmes (Rookie Reds) to equip underrepresented groups to undertake the selection process with more confidence.
  - The use of the expressions of interest data to target individuals regarding the option to apply to become an On-Call Firefighter in rural areas where it is more geographically challenging to recruit in accordance with the five-minute response time.
- 4.3 A new development portfolio was introduced in September 2024 and formally rolled out across the Service in January 2025. This provides a steady supply of individuals ready for promotion from Firefighter to Crew Manager, Crew Manager to Watch Manager, and Watch Manager to Station Manager. The programme also provides a more detailed framework, guidance and support to those individuals seeking promotion and is able to be completed at the time and pace of an individual's own choosing. To date, this process has proven to be extremely well received by the workforce and individuals have already been successfully promoted as a result of having completed the process.
- 4.4 Promotion and recruitment cycles are planned throughout the year to align with retirement profiles and actual leavers to better anticipate skills and capacity gaps.
- 4.5 All operational roles are advertised internally and externally to allow for improved diversity balance and the intake of fresh talent.
- 4.6 All roles are advertised via the Asian Fire Service Association (AFSA), the National Fire Chiefs' Council (NFCC) and Women in the Fire Service (WFS) to encourage applications from under-represented groups. All roles are also shared with the Community Interview Panel members so that they may circulate them amongst their own communities.
- 4.7 All roles are also advertised via websites who specialise in ex-military candidates seeking civilian employment as they leave the armed forces.



## Financial Implications

- 4.8 The effective establishment control and detailed understanding of our biggest asset, our workforce, is essential in the effective management of our financial resources, ensuring value for money for local communities.

## Legal Implications

- 4.9 Effective workforce planning gives a better understanding of the workforce position, which better enables the Service to manage its legal obligations; in this context, with particular regard to our Public Sector Equality Duty and employment legislation. We will also be better equipped to ensure we meet our statutory obligations and CRMP to the communities we serve in providing a safe and effective Fire and Rescue Service.

## Risk Implications

- 4.10 The absence of effective workforce planning poses significant risks, as it may result in the Service not having the appropriate personnel with the requisite skills in the right locations at the necessary times. The creation of this plan serves as a mitigation strategy for these risks.

## 5. EQUALITY AND DATA PROTECTION RISK IMPLICATIONS

- 5.1 There is no requirement to carry out an Equality Impact Assessment (EIA) or Data Protection Impact Assessment (DPIA) as this report does not relate to a policy or service delivery change or involves the processing of personal data. However, equality, diversity and inclusion is at the heart of the workforce planning and an EIA would be undertaken should any elements of the workforce plan require one.

## 6. CONCLUSION

- 6.1 Members are requested to note the content of this update and be assured that the Service regularly reviews and addresses workforce planning needs through both long-term planning and dynamic response as required.

**Matt Sutcliffe**  
**Assistant Chief Fire Officer**

## Officer Contact

Anne Stott – Head of HR  
✉ [astott@humbersidefire.gov.uk](mailto:astott@humbersidefire.gov.uk)

## Background Papers - None

## Abbreviations

AM	Area Manager
AFSA	Asian Fire Service Association
CLT	Corporate Leadership Team
CM	Crew Manager
CRMP	Community Risk Management Plan
DPIA	Data Protection Impact Assessment
EIA	Equality Impact Assessment
NFCC	National Fire Chiefs Council
SLT	Strategic Leadership Team
SM	Station Manager
WFS	Women in the Fire Service
WM	Watch Manager



	<b>Agenda Item No. 13</b>
<b>Humberside Fire Authority 18 July 2025</b>	<b>Report by the Area Manager of Service Improvement</b>
<b>ANNUAL PERFORMANCE REPORT 2024/25</b>	

## **1. SUMMARY**

- 1.1 Humberside Fire Authority publishes a Performance Report annually, detailing the performance of the Service for the previous year.
- 1.2 The Annual Performance Report, as set out at Appendix 1, reports on the following areas of activity between 1 April 2024 and 31 March 2025, all of which are aligned to the Community Risk Management Plan (CRMP) and support the delivery of the Strategic Plan.
  - Prevention & Protection activity
  - Emergency Response
  - People
  - Health, Safety and Environment
  - Organisational Learning
  - Corporate elements, including public feedback
- 1.3 During 2024/25 the Service responded to 13,678 emergency incidents, very consistent to the previous year's figure of 13,708 while continuing to exceed our response targets. Our first fire engine arrived within the required time in 97.77 per cent of incidents, well above our 90 per cent target. We also achieved a 90.01 per cent success rate for second engine attendance within five minutes, and 80.12 per cent of all rescues were completed within our target times.
- 1.4 Our prevention and protection efforts remain central to our mission, conducting over 10,000 Home Fire Safety Visits and engaging with more than 51,000 children through school programmes. We also issued 15 enforcement notices, 8 prohibition notices and 12 alteration notices, continuing to target high-risk premises using data-driven risk models.
- 1.5 We continue to invest in our people, with a focus on wellbeing, diversity, and inclusion. Mental health support, occupational health services, and a new Wellbeing Hub have been key developments throughout 2024/25. While sickness absence increased slightly, we remain committed to supporting our staff through robust health and wellbeing initiatives.
- 1.6 Between July and September 2024 the Service was inspected by His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) rated us 'Outstanding' in two key areas 'Understanding fires and other risks' and 'Preventing fires and other risks'. Additionally, we received eight 'Good' and one 'Adequate' ratings across the 11 inspection criteria - an achievement that reflects the dedication and professionalism of our entire workforce.

## **2. RECOMMENDATION**

- 2.1 It is recommended that the Fire Authority approves for publication the Annual Performance Report 2024/25, as set out at Appendix 1.

## **3. BACKGROUND**

- 3.1 The content of the Annual Performance Report is aligned to both the CRMP and Strategic Plan, ensuring Service performance can be validated against the requirements of the Fire and Rescue National Framework for England.

- 3.2 Pending the Authority's approval, the Annual Performance Report will be published on the Service's website to ensure accountability and transparency of performance.

#### **4. REPORT DETAIL**

- 4.1 The Annual Performance Report, as set out at Appendix 1, reports on the following areas of activity between 1 April 2024 and 31 March 2025:
- Prevention & Protection activity
  - Emergency Response
  - People
  - Health, Safety and Environment
  - Organisational Learning
  - Corporate elements, including public feedback
- 4.2 A detailed breakdown of each of the above areas, along with supporting commentary, is provided within each section of the report.
- 4.3 The report details the performance achieved in accordance with the resourcing to risk modelling used in the CRMP.

#### **5. EQUALITY AND DATA PROTECTION RISK IMPLICATIONS**

- 5.1 There is no requirement to carry out an Equality Impact Assessment (EIA) or Data Protection Impact Assessment (DPIA) as this report does not relate to a policy or service delivery change or involves the processing of personal data.

#### **6. CONCLUSION**

- 6.1 Members are requested to consider the Annual Performance Report 2024/25, taking assurance from the methodologies and analytical approaches used to performance manage Service activities.

**Richard Gibson**  
**Area Manager Service Improvement**

#### **Officer Contact**

Jamie Morris – Head of Corporate Assurance

☎ 07970 969425

✉ [jmorris@humbersidefire.gov.uk](mailto:jmorris@humbersidefire.gov.uk)

Gareth Naidoo – Senior Corporate Assurance Officer

☎ (01482) 565333

✉ [gnaidoo@humbersidefire.gov.uk](mailto:gnaidoo@humbersidefire.gov.uk)

#### **Background Papers**

None

#### **Glossary/Abbreviations**

CRMP	Community Risk Management Plan
HMICFRS	His Majesty's Inspectorate of Constabulary and Fire & Rescue Services



# Annual Performance Report 2024/25



HUMBERSIDE  
Fire Authority





# Contents

<b>1</b>	<b>Foreword</b>	<b>3</b>	<b>5</b>	<b>Response</b>	<b>16</b>	<b>8</b>	<b>Health, Safety and Environmental Sustainability</b>	<b>37</b>
<b>2</b>	<b>Humberside Fire and Rescue Service</b>	<b>4</b>	5.1	Response Standards	16	8.1	Accidents and Near Misses	37
2.1	The Service	4	5.2	Attendance Times	18	8.2	Accidents by Cause	38
2.2	Our Workforce	5	5.3	Emergency Call Handling	19	8.3	Vehicle Fleet	39
2.3	Equality, Diversity and Inclusion	6	5.4	Availability of Fire Stations	20	<b>9</b>	<b>Organisational Learning</b>	<b>40</b>
2.4	Our Community	6	5.5	Incident Activity	21	9.1	Hot Debrief	40
<b>3</b>	<b>Key Performance Data</b>	<b>7</b>	5.6	Rescues	24	9.2	Structured Debrief – Operational	41
3.1	Key Incident Activity	7	5.7	Road Traffic Collisions	25	9.3	Structured Debrief – Corporate	42
3.2	Prevention Activity	8	<b>6</b>	<b>Incident Activity by Unitary Authority</b>	<b>27</b>	9.4	Multi-Agency Debrief	42
3.3	Protection Activity	8	6.1	East Riding	27	9.5	Incident Monitoring	43
3.4	Response	9	6.2	Hull	28	<b>10</b>	<b>Corporate</b>	<b>44</b>
3.5	Environment	9	6.3	North East Lincolnshire	28	10.1	HMICFRS	44
3.6	People	10	6.4	North Lincolnshire	29	10.2	Internal Audit	45
<b>4</b>	<b>Prevention &amp; Protection</b>	<b>11</b>	6.5	Further Breakdown of Specific Sample of Special Service Categories	30	10.3	Public Feedback	46
4.1	Prevention	11	<b>7</b>	<b>People</b>	<b>32</b>	10.4	Information Governance	47
4.2	Children and Young People Activities	12	7.1	Establishment	32	10.5	Strategic Risk and Opportunity	50
4.3	Deliberate Fires	12	7.2	Disciplinary and Grievances	32	10.6	Communications	51
4.4	Fire Deaths	13	7.3	Sickness Absence	33	<b>11</b>	<b>Glossary</b>	<b>52</b>
4.5	Accidental Dwelling Fires	13	7.4	Occupational Health and Wellbeing	35	<b>12</b>	<b>Contact Details</b>	<b>53</b>
4.6	Smoke Alarms	13				<b>13</b>	<b>Other Documents</b>	<b>55</b>
4.7	Causes of Accidental Dwelling Fires	14						
4.8	Protection	15						

## Access Statement

If you would like to request this document in another language or format, please email [corporatecommunication@humbersidefire.gov.uk](mailto:corporatecommunication@humbersidefire.gov.uk) or telephone 01482 565333.

# 1. Foreword

Welcome to the Humberside Fire Authority's Annual Performance Report for the period 1 April 2024 to 31 March 2025. This report outlines our performance and progress in delivering a fire and rescue service that meets the needs of our communities, in line with our Community Risk Management Plan (CRMP).

This year, we responded to 13,678 emergency incidents, very consistent to the previous year's figure of 13,708 while continuing to exceed our response targets. Our first fire engine arrived within the required time in 97.77 % of incidents, well above our 90 % target. We also achieved a 90.01 % success rate for second engine attendance within five minutes, and 80.12 % of all rescues were completed within our target times.

We are proud to have been rated 'Outstanding' by His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) in two key areas 'Understanding fires and other risks' and 'Preventing fires and other risks' following its inspection of the Service between July and September 2024. Additionally, we received eight 'Good' and one 'Adequate' ratings across the 11 inspection criteria - an achievement that reflects the dedication and professionalism of our entire workforce.

Our prevention and protection efforts remain central to our mission. We conducted over 10,000 Home Fire Safety Visits and engaged more than 51,000 children through school programmes. We also issued 15 enforcement notices, 8 prohibition notices and 12 alteration notices, continuing to target high-risk premises using data-driven risk models.

We continue to invest in our people, with a focus on wellbeing, diversity, and inclusion. Mental health support, occupational health services, and a new Wellbeing Hub have been key developments throughout 2024/25.

As we look ahead, we remain focused on continuous improvement, innovation, and collaboration. We thank our staff, partners, and communities for their ongoing support in helping us build a safer, more resilient region.



**Chair of Humberside  
Fire Authority  
Nigel Sherwood**



**Chief Fire Officer  
and Chief Executive  
of Humberside Fire  
and Rescue Service  
Phil Shillito**

# 2. Humberside Fire and Rescue Service

## 2.1 The Service

### Governance

Fire and Rescue Authorities have a statutory duty to ensure provision of their core functions as required by the Fire and Rescue Services Act 2004. The Fire and Rescue National Framework for England details the governance requirements of the Fire and Rescue Authority. To effectively manage statutory governance requirements the Service implements a Business Planning Framework to review and schedule the required compliance activities to be completed annually. This includes the creation and / or review of documentation such as the Community Risk Management Plan (CRMP), Annual Statement of Assurance, Annual Governance Statement and Financial Plans (including the Medium Term Resource Strategy and Productivity & Efficiency Plan).

The Service uses the CRMP to detail the assessed risk in the authority area, activities used to mitigate those risks and the effective allocation of associated resources. To fulfil the intended delivery outcomes in the CRMP the Service publishes a 'Strategic Plan', which states the mission and associated objectives for the Service.

### Operations

We have fire stations strategically placed throughout the Humberside area; 12 are purely Full-Time and 19 are purely On-Call. We also have three stations that have a mix of both Full-Time and On-Call firefighters. Our Control Room is located at Service Headquarters in Hull and operates 365 days a year, 24 hours a day. Support services are also based at Service Headquarters.

Our Emergency First Responder (Medical Response) personnel respond to immediate life-threatening calls received from the ambulance service to provide early intervention. Our Hull F.I.R.S.T. (Falls Intervention Response Safety Team) provides a 24/7 service to patients who have fallen with no injuries or low-level injuries, with an average response time of one hour. This service responds to patients registered with a Hull-based GP and those living within specific postcodes in the East Riding area. Emergency Services Fleet Management (Humberside) Ltd is a Jointly Controlled Company, staffed from both Humberside Police and Humberside Fire and Rescue Service (HFRS). The Company maintains all the vehicles and operational equipment of both organisations.

As well as responding to emergencies, we provide preventative services to the public to help them prepare for emergencies, reduce the likelihood of emergencies happening and reduce their impact if they do happen. This work includes Home Fire Safety visits (HFSV) to vulnerable people and the fitting of safety equipment where needed. Work is undertaken with partners to reduce the number of Road Traffic Collisions (RTCs) in our area. We have a legal responsibility to enforce fire safety legislation and we provide advice to businesses to help them comply with the law. We will continue to deliver effective and efficient prevention services targeted at the most vulnerable in the community and a highly effective response service to deal with emergencies when they do occur.



## 2.2 Our Workforce

The total figure of 1,042 employees accounts for payments made to individuals of differing contract types, which exceeds the headcount figure of 918 (ie some individuals hold dual contracts). Our workforce (by headcount) is broken down to 23% female (210), 76% male (810 ) and 1% (12) prefer not to say. We have an ageing workforce which is predominantly white male.

### Contract Groups

	Full-time duty system	On-Call	Control	Fire Staff	Total
Female	43	13	23	139	<b>218</b>
Male	408	313	8	81	810
Prefer not to say	7	5	0	2	<b>14</b>
<b>Total</b>	<b>458</b>	<b>331</b>	<b>31</b>	<b>222</b>	<b>1042</b>

### Age Groups (by head count)

	16-24	25-35	36-45	46-55	56-65	66+	Total
Female	10	54	55	49	34	8	210
Male	32	180	191	236	48	9	696
Prefer not to say	0	1	4	5	2	0	12
<b>Total</b>	<b>42</b>	<b>235</b>	<b>250</b>	<b>290</b>	<b>84</b>	<b>17</b>	<b>918</b>

### Ethnicity and Gender (by head count)

Ethnicity	Female	Male	Prefer not to say	Total
White	201	675	7	<b>883</b>
People of the global majority	9	21	5	<b>35</b>
				<b>918</b>

## 2.3 Equality, Diversity and Inclusion

We are committed to providing inclusive, accessible and effective services that meet the needs of all our communities. We work to remove barriers and ensure equal access, especially for those with protected characteristics under the Equality Act 2010.

We take our legal responsibilities seriously and aim to eliminate all forms of discrimination, harassment and unfair treatment. This includes discrimination based on age, disability, gender, race, religion, sexual orientation, other protected characteristics and other differences. We promote equality and inclusion both in the services we deliver and within our workforce.

We are building a diverse workforce that reflects the communities we serve. We aim to attract, support and retain people from underrepresented groups, creating an environment where all staff feel respected, valued, and able to thrive. Through initiatives such as Equality Ambassadors and staff networks, we actively promote inclusivity and engagement.

We lead by example, using data and best practice to inform our decisions, improve our services and embed equality across the organisation. We promote Humberside Fire and Rescue Service as an anti-discriminatory organisation committed to fairness. Internally, we foster a safe and equitable workplace. We provide training to support inclusive leadership and practices, and we prioritise staff wellbeing and equitable access to support.

We recognise that some individuals face greater risks from fire and other emergencies. We tailor our services to meet diverse needs and work with community leaders and partners to reduce these risks, ensuring everyone is protected and supported.

## 2.4 Our Community

Humberside Fire Authority covers the four Unitary Authority areas of East Riding of Yorkshire, Kingston upon Hull, North Lincolnshire and North East Lincolnshire. The area has a total population of approximately 936,000\* and covers a geographical area of 1360 square miles.

The following table shows the population, area, sex profile and ethnicity of each of the Unitary Authorities.\*

Unitary Authority	Population	Area square miles	Sex	Ethnicity
East Riding of Yorkshire	342,215	930	Female 174,368 (51%) Male 167,847 (49%)	White 333,162 (97.4%) All other ethnic groups 9,053 (2.6%)
Kingston upon Hull	267,014	28	Female 133,781 (50.1%) Male 133,233 (49.9%)	White 244,989 (91.8%) All other ethnic groups 22,024 (8.2%)
North East Lincolnshire	156,966	74	Female 80,154 (51.1%) Male 76,812 (48.9%)	White 151,030 (96.2%) All other ethnic groups 5,937 (3.8%)
North Lincolnshire	169,680	328	Female 85,970 (50.7%) Male 83,710 (49.2%)	White 160,052 (94.3%) All other ethnic groups 9,632 (5.7%)
<b>Totals</b>	<b>935,879</b>	<b>1,360</b>	<b>Female 474,273 (50.7)</b> <b>Male 461,606 (49.3%)</b>	<b>White 889,233 (95%)</b> <b>All other ethnic groups 46,646 (5%)</b>

\* Office of National Statistics

### 3. Key Performance Data

Where appropriate Service Performance Indicators (SPI) are performance managed against calculated thresholds to define the range between high and low performance values for each of the different incidents. Thresholds enable the Service to analyse trends more accurately and less reactionary, enabling the deployment of resources and / or intervention activities more effectively.

3.1 Key Incident Data	Threshold 2024/25	Actual 2024/25	Actual 2023/24	Within threshold
Automatic fire alarm activations in non-domestic premises	Between 385 and 569	<b>464</b>	477	Yes
Number of Accidental Dwelling Fires	Between 276 and 398	<b>316</b>	337	Yes
Number of high severity Accidental Dwelling Fires *	Between 5 and 27	<b>16</b>	16	Yes
Number of other accidental fires	Between 131 and 309	<b>255</b>	220	Yes
Number of deliberate small fires	Between 1179 and 1886	<b>1557</b>	1532	Yes
Number of deliberate property fires (excludes prisons)	Between 314 and 516	<b>411</b>	415	Yes
Number of fatalities from Accidental Dwelling Fires	Aspirational 0	<b>6</b>	5	
Total injuries from fire related incidents	Aspirational 0	<b>32</b>	36	

\*Severity combines these factors into a score; injury/fatality, fire spread/damage, incident length/appliances required.

3.2 Prevention Activity	Actual 2024/25	Actual 2023/24
Home Fire Safety Visits	10,004	9836
Fire Education	370	203
Fire Setter Intervention	81	102
Youth Engagement	633	716
Number of children engaged (Schools)	51,622	57,523
Hotshot/Arson Leaflet drop	3175	2754
Other prevention activity *	3324	3238
Fire Cadets	70	

\* includes Hull F.I.R.S.T. activity

3.3 Protection Activity	Actual 2024/25	Actual 2023/24
Fire safety enforcement notices issued	15	32
Prohibition notices issued	8	11
Alteration notices issued	12	7

3.4 Response	Target 2024/25	Actual 2024/25	Actual 2023/24
<p>The first fire engine mobilised to Dwelling Fires or Road Traffic Collisions (RTC) is in attendance within the specified times:</p> <p><b>Dwelling Fires</b></p> <p>High Risk Areas      8 minutes</p> <p>Medium Risk Areas    12 minutes</p> <p>Low Risk Area        20 minutes</p> <p>RTC any area          15 minutes</p>	90%	97.77%	97.33%
Second fire engine mobilised to a Dwelling Fire or a Road Traffic Collision is in attendance within 5 minutes of the first fire engine arriving at the incident	80%	90.01%	90.91%
Mobilising our resources to Dwelling Fires within 90 seconds of receiving an emergency call	75%	80.12%	80.62%
Rescues from all incident types	-	1649	1419
<b>Total number of incidents attended</b>	-	13,678	13,708

3.5 Environment	2024/25	2023/24
Electricity usage	1,718,375 Kw/h	1,797,579 Kw/h
Gas usage	3,560,762 M <sup>3</sup>	3,584,646 M <sup>3</sup>
Water usage	14,404 M <sup>3</sup> *	7,453 M <sup>3</sup> *
Vehicle diesel fuel usage	330,055 ltrs	300,577 ltrs

\* Estimated figures from the water companies

3.6 People	Target	Actual 2024/25	Actual 2023/24
Average day's sickness absence per employee.	-	<b>9.62</b>	8.62
Number of work-related accidents.	Aspirational reduction to 0	<b>63</b>	83
Number of reported near misses.	Aspirational increase	<b>134</b>	137

## 4. Prevention & Protection

Prevention and Protection teams are centrally managed and are deployed to areas of risk. Risk is identified by an annual analysis process which sets the workstream priorities for the year ahead.

We evaluate and monitor our performance to look for smarter and more efficient ways to ensure our communities become safer places to live and work. Data plays a big part in our risk profiling. We use our data in conjunction with social segmentation, NHS, Local Authority data and open data sets such as energy performance certificates to build up matrices of risk. This allows us to access the people and businesses who are most vulnerable to the risk of fire.

Referrals from partners are an important part of being able to access the most vulnerable homes and businesses and we cultivate those relationships, training other agencies to recognise fire risk.

We work within the National Fire Chiefs Council (NFCC) framework on projects such as national data collection, the Person-Centred Framework and Fire Standards. We are involved nationally and regionally with health partners, including Public Health England and NHS England, instigating several activities in partnership to improve data sharing, health and quality of life outcomes for those most at risk in our communities.

### 4.1 Prevention

We provide Home Fire Safety Visits to our communities, an important element of the preventative work carried out across our area. This service provides people with guidance and support to keep them safe from fire and other emergencies and broadly follows the principles below:

- Identification of fire risk while in the home
- Provision of safety advice
- Provision of appropriate risk reduction equipment
- Referral to specialist advice and support where appropriate
- A light touch health check for vulnerable individuals in the home



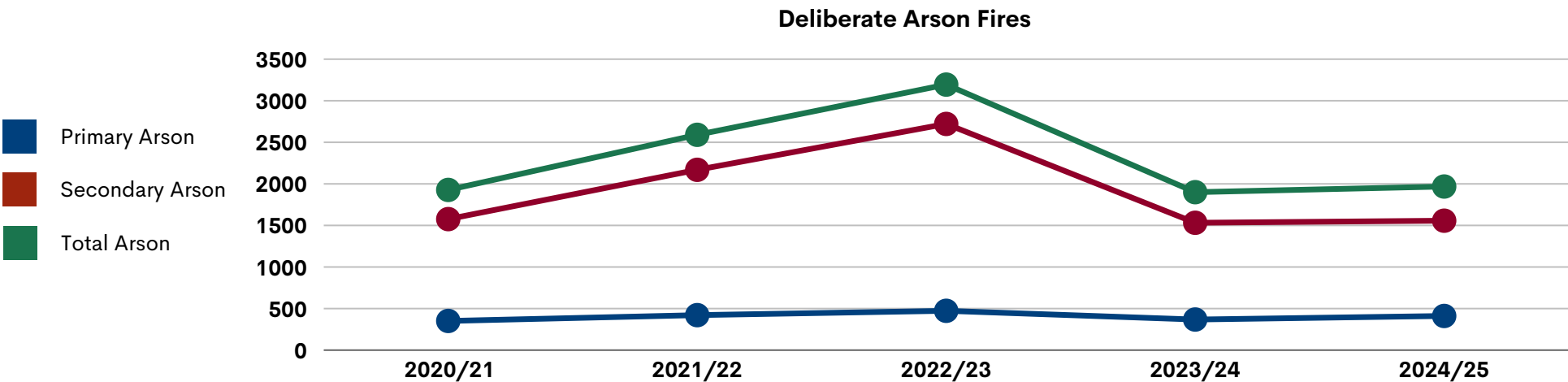
## 4.2 Children and Young People Activities

Our targeted School Education and Youth Engagement programmes form an integral part of our delivery to young people on issues around fire, road, and water safety. We target schools on a risk basis and consider themes that may be current on social media platforms to be included in our educational talks. We ensure that educational material with a strong fire safety theme is freely available to teachers and that we respond to requests for guidance or support.

Aimed at young people aged 13 to 17, we run five cadet units across the four local authority areas with a total of 70 young people currently engaged.

## 4.3 Deliberate Fires

Primary arson has remained very stable for a long period of time, whilst secondary arson has shown more variation. The two most frequently ignited property types in deliberate fires during 2024/25 were loose refuse and vegetation, accounting for 69 % of all deliberate secondary fires. Compared to 2023/24, there have been 68 additional arson incidents, which equates to an increase of 4 %. During 2024/25 we continued to work closely with partners, such as Humberside Police to reduce these incidents when they start.





# 4.4 Fire Deaths

Sadly, during 2024/25, six people died in Accidental Dwelling Fires in our Service area and this is one more than the previous year. We know that there are large numbers of vulnerable people within our communities, and this continues to present the Service with some significant challenges. The number of people injured in Accidental Dwelling Fires (ADFs) was 20, 45 % lower than the previous year. We strive to reach the people who are most likely to be injured or die in a fire using data science models, with relevant data in conjunction with the NFCC home fire safety check online system, which has been specifically tailored for self and partner referral.

# 4.5 Accidental Dwelling Fires (ADF)

ADFs are the main cause of preventable fire deaths and injuries. In 2024/25, we attended 316 ADFs; this is a decrease of 6 % from the previous year's total of 337 incidents.



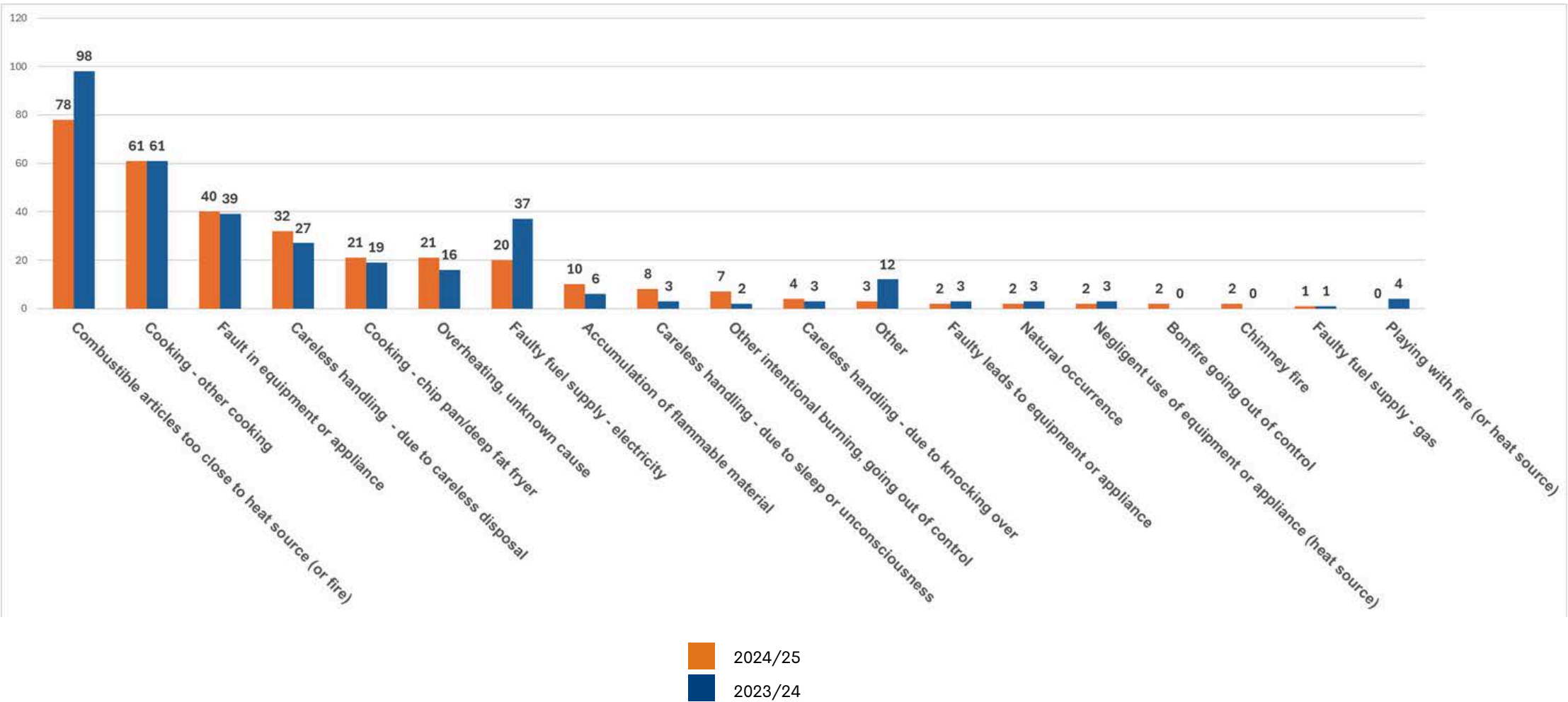
# 4.6 Smoke and Sensory Alarms

You are four times more likely to die in a fire at home if you haven't got a working smoke alarm and escape plan ([www.gov.uk/firekills](http://www.gov.uk/firekills)). For this reason, we invest a large amount of our time in ensuring residents have a working smoke alarm and an escape plan. During 2024/25 we found that 84 % (267) of the homes where an accidental fire occurred had a smoke alarm fitted and 80 % of those smoke alarms activated during the fire. Typical reasons for not activating included missing or defective batteries and the smoke alarms being in a different room from where the fire started.

We fitted 6,380 smoke and sensory alarms during 2024/25. 6,141 of these alarms were fitted at Home Fire Safety Visits, with the remaining alarms fitted during re-visits to properties that have already had alarms fitted and from post incident attendances.

# 4.7 Causes of Accidental Dwelling Fires (ADF)

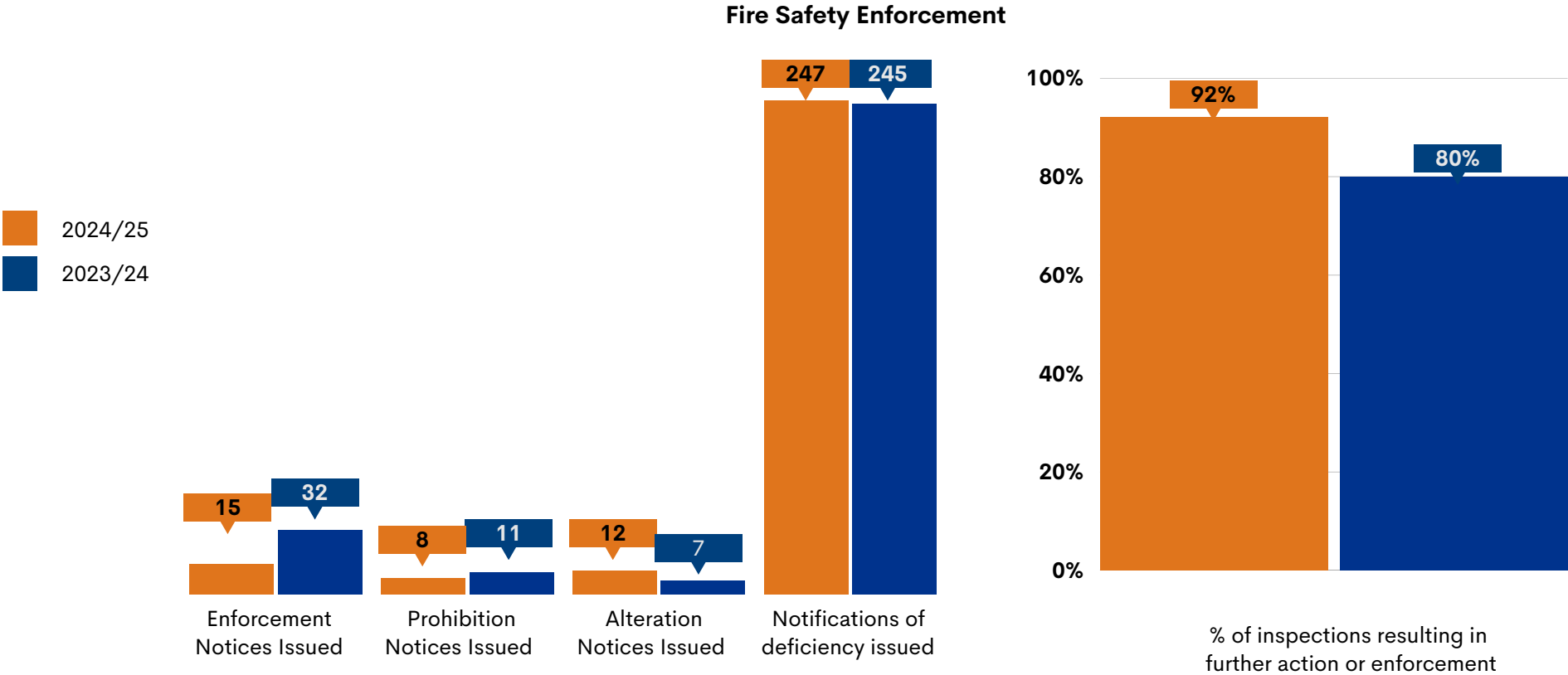
The chart below shows that 25 % of the ADFs that we attended in 2024/25 involved articles too close to a heat source and 19 % were cooking related. The kitchen is the place most fires start with 56 % of the ADFs involving a cooking appliance as the source of ignition.



# 4.8 Protection

HFRS has implemented a data science model to ensure we carry out inspections at those premises which pose the greatest risk from fire; our inspections will continue to target premises to reduce that risk. Our crews also carry out engagement visits with lower risk premises to advise on fire safety, referring any problems to our inspectors who will then carry out an audit where necessary. For any fire safety deficiencies found, we will take informal or formal action to ensure that such premises are made safer for our communities.

To align ourselves with best practice within national and regional practice we continue to grade audit outcomes as unsatisfactory if even minor contraventions of the Fire Safety Order are found. As a result 92 % of premises audited were found to be unsatisfactory. This indicates that our Risk Based Inspection Programme is directing our resources at the right premises.



# 5.

## Response



The Service operates under a Service Delivery Structure with four districts that are divided by the physical boundary of the Humber estuary and river into North (Hull and East Riding) and South (North Lincolnshire and North East Lincolnshire). The respective Service Delivery Teams have the responsibility for all operational and safety matters in their area.

### 5.1 Response Standards

Our Response Standards tell us how quickly we aim to have a fire engine in attendance at an incident.

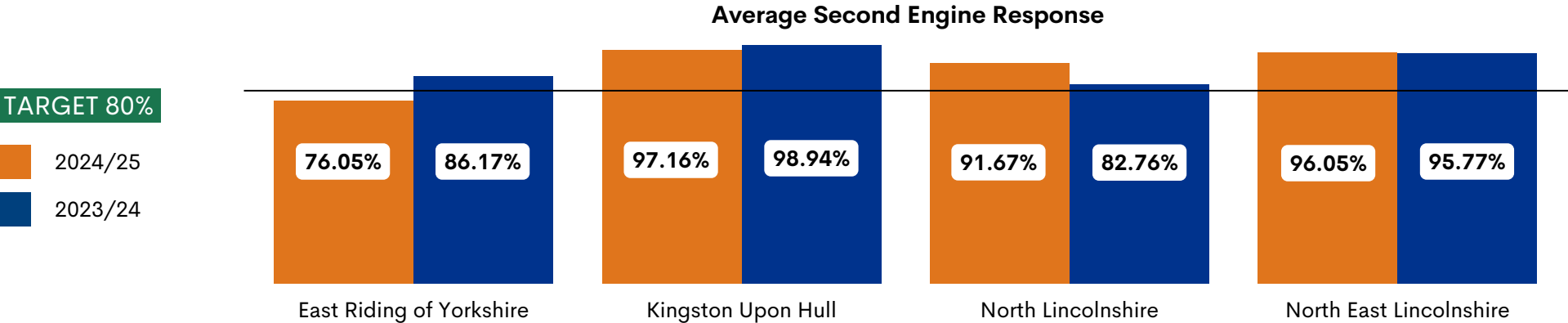
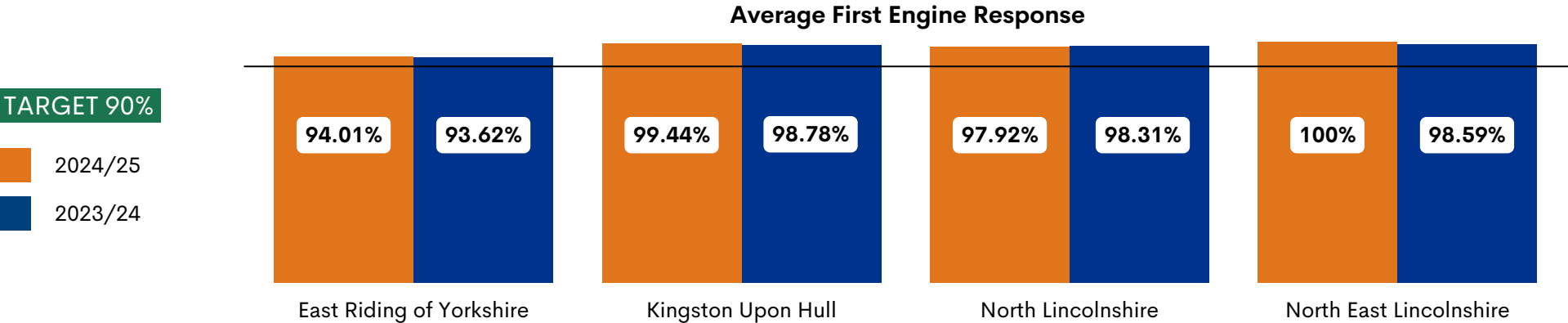
For dwelling fires, the service area is divided into equal grid squares to eliminate any historical bias from previous boundaries. To better align emergency response with prevention efforts, the number of households matching the highest-risk Fire Fatality Profile (FFP)\* is assessed within each square. These areas are then categorised as High, Medium, or Low risk.

For Road Traffic Collisions (RTCs), the response standard is based on the 'golden hour' principle the critical first hour after a traumatic injury, during which the chances of survival are significantly improved if the casualty reaches a trauma centre. The response model includes three key time elements: a 15-minute attendance target for the fire engine to arrive on scene, an average of 15 minutes for casualty extraction based on historical incident data, and up to 30 minutes of travel time to reach a trauma centre. Trauma centres have been mapped and average travel times calculated, particularly in high demand areas, to support this standard.

\*The FFP identifies the common characteristics found in households where fire fatalities are most likely. It is reviewed regularly and includes factors such as living alone, being over 50, smoking, and having restricted mobility."

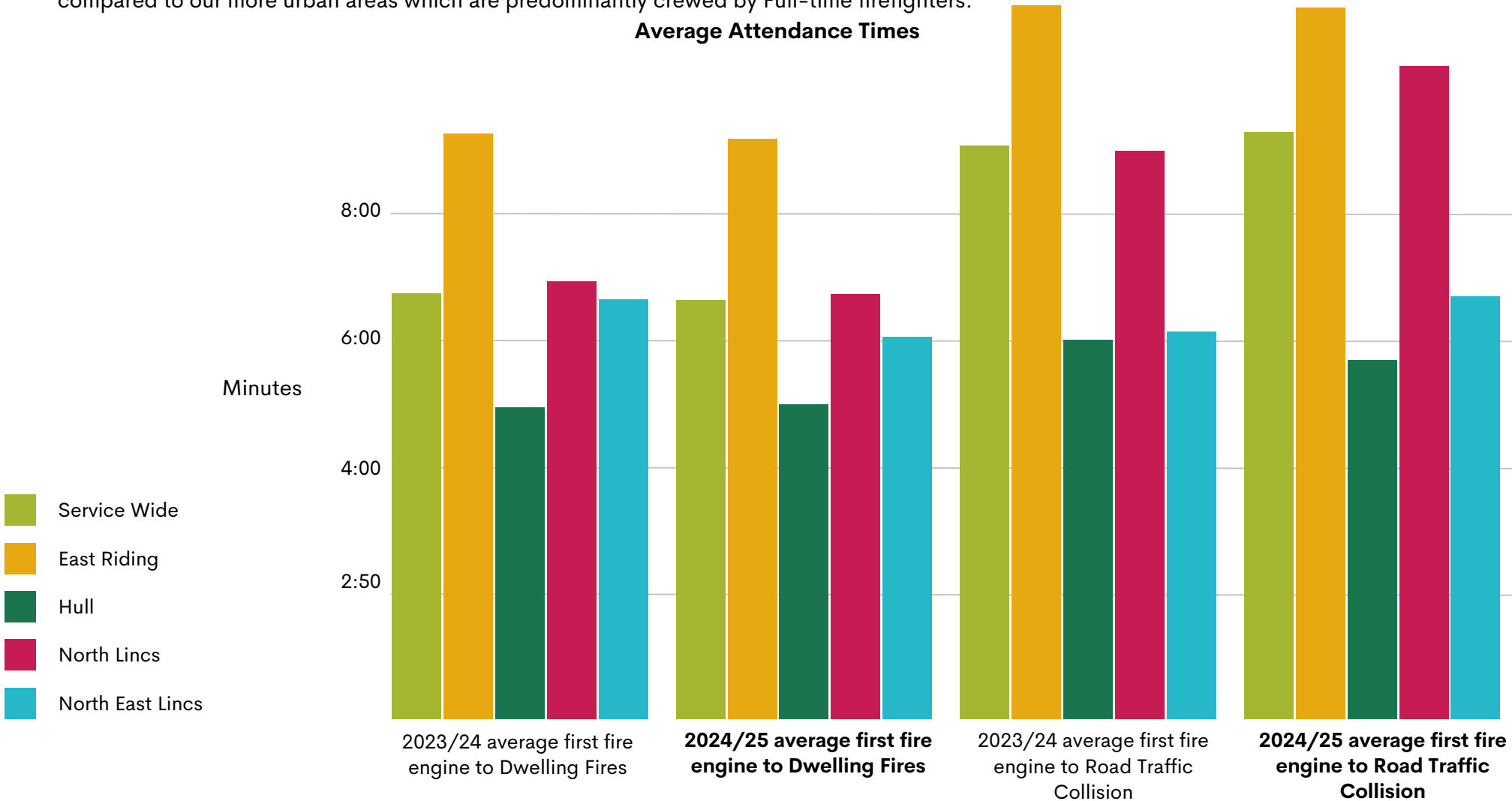
High Risk Area	8 Minutes
Medium Risk Area	12 Minutes
Low Risk Area	20 Minutes
Road Traffic Collision in any Risk Area	15 Minutes

The second fire engine mobilised to a Dwelling Fire or a Road Traffic Collision, aims to be in attendance within five minutes of the first fire engine arriving at the incident, on a minimum of 80 % of occasions. Despite the standards we set for attending incidents across the Service area being some of the most challenging, given the geographical size encompassing a diversity of rural and urban landscapes, we continue to exceed our target for average first engine response.



# 5.2 Attendance Times

Across the Service our average attendance time to Dwelling Fires is 6 minutes and 3 seconds for the year 2024/25. The time taken to attend a Road Traffic Collision was 8 minutes 45 Seconds. Attendance times in the East Riding of Yorkshire and North Lincolnshire are slower than other areas that we cover. The reason for this, is the rural landscape, and these areas have a higher percentage of On-Call duty system Fire Stations, compared to our more urban areas which are predominantly crewed by Full-time firefighters.

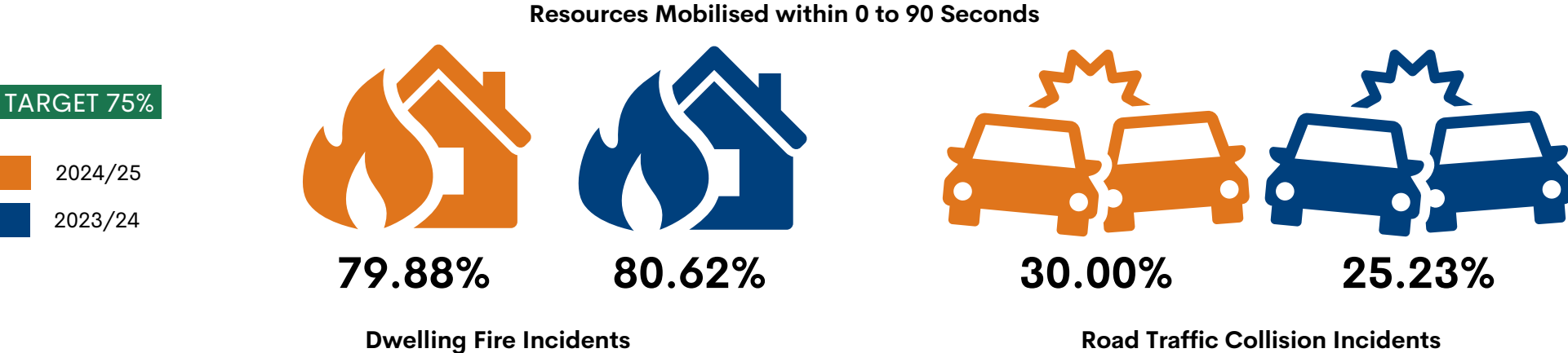


# 5.3 Emergency Call Handling

Our response to an emergency starts with our Control Room; this is where our emergency calls are received and assessed before an appropriate initial response is mobilised. Our performance standard requires that emergency calls to all incidents have a response mobilised within 90 seconds on 75 % of occasions. Mobilisations to Road Traffic Collision incidents are generally slower due to the need to establish accurate location details. This is particularly relevant in our rural communities, where street names and house numbers are not always as easily available or identifiable to the caller.

Ensuring that the fastest and most appropriate response is mobilised to an incident is our key priority during emergency call handling. We have accepted that it may take our Control Room staff a little longer to extract quality information from 999 callers, however, this further assists our dynamic approach to mobilising and provides our responding crews with further insight to the incident they are attending. The Control Room have the capability to use ‘what3words’ downloadable application to support people in communicating their location when not fully known.

During events such as extreme flooding and large incidents, emergency Control Rooms can become inundated with a high volume of emergency calls. The consortium arrangements between Humberside, Lincolnshire, Hertfordshire and Norfolk Fire and Rescue Services deliver an integrated call handling and mobilising solution, with significantly improved resilience and partnership working.

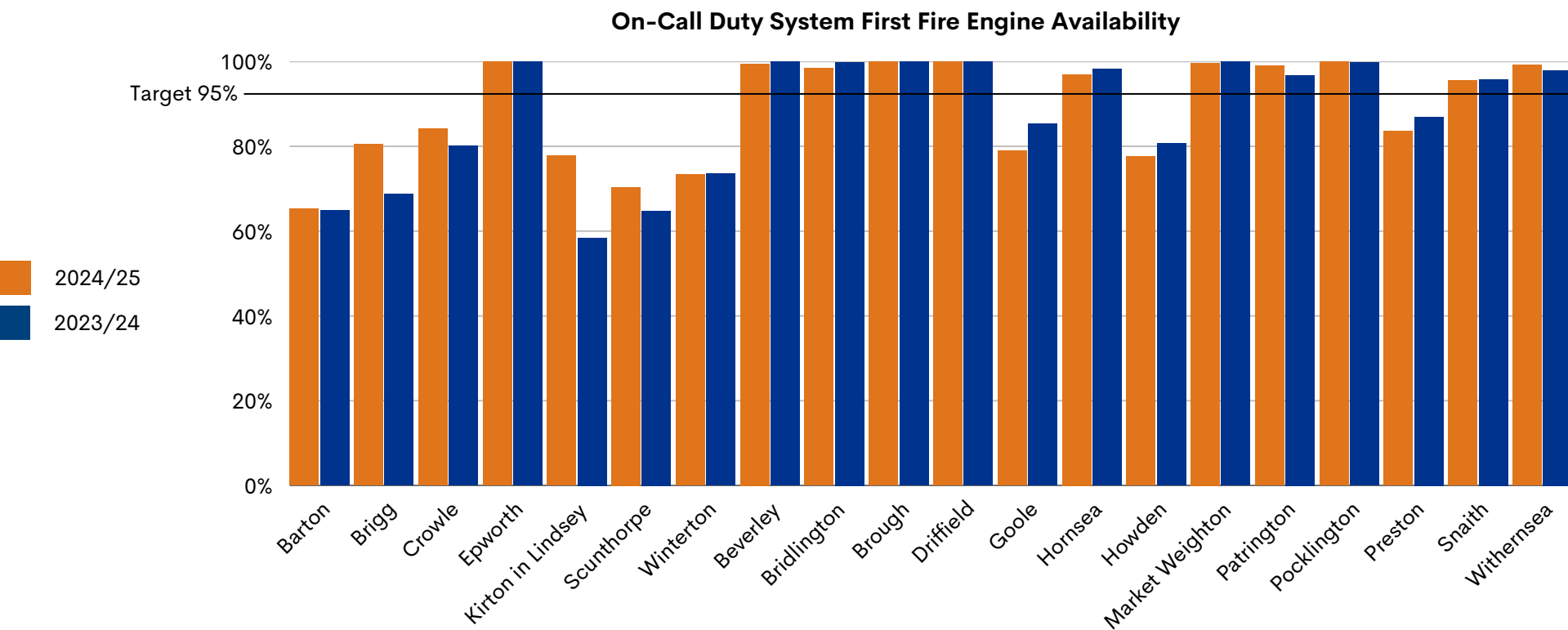


# 5.4 Availability of Fire Stations

**Optimum Crewing Model** – Our optimum crewing availability model is informed and managed against Service response standards which are: 100 % Full-Time, 95 % On-Call (First Fire Engine) and 80 % On-Call (Second Fire Engine).

**On-Call Duty System Fire Stations** – Our On-Call Duty System Fire Stations are crewed by individuals living and often working within the local communities around the Fire Station. The performance standard for the first fire engine (some Fire Stations have two fire engines) is 95 % availability, this has been achieved by 11 of the 20 Fire Stations in 2024/2025. (Cleethorpes and Waltham not included as Tactical Response Vehicle (TRV) only).

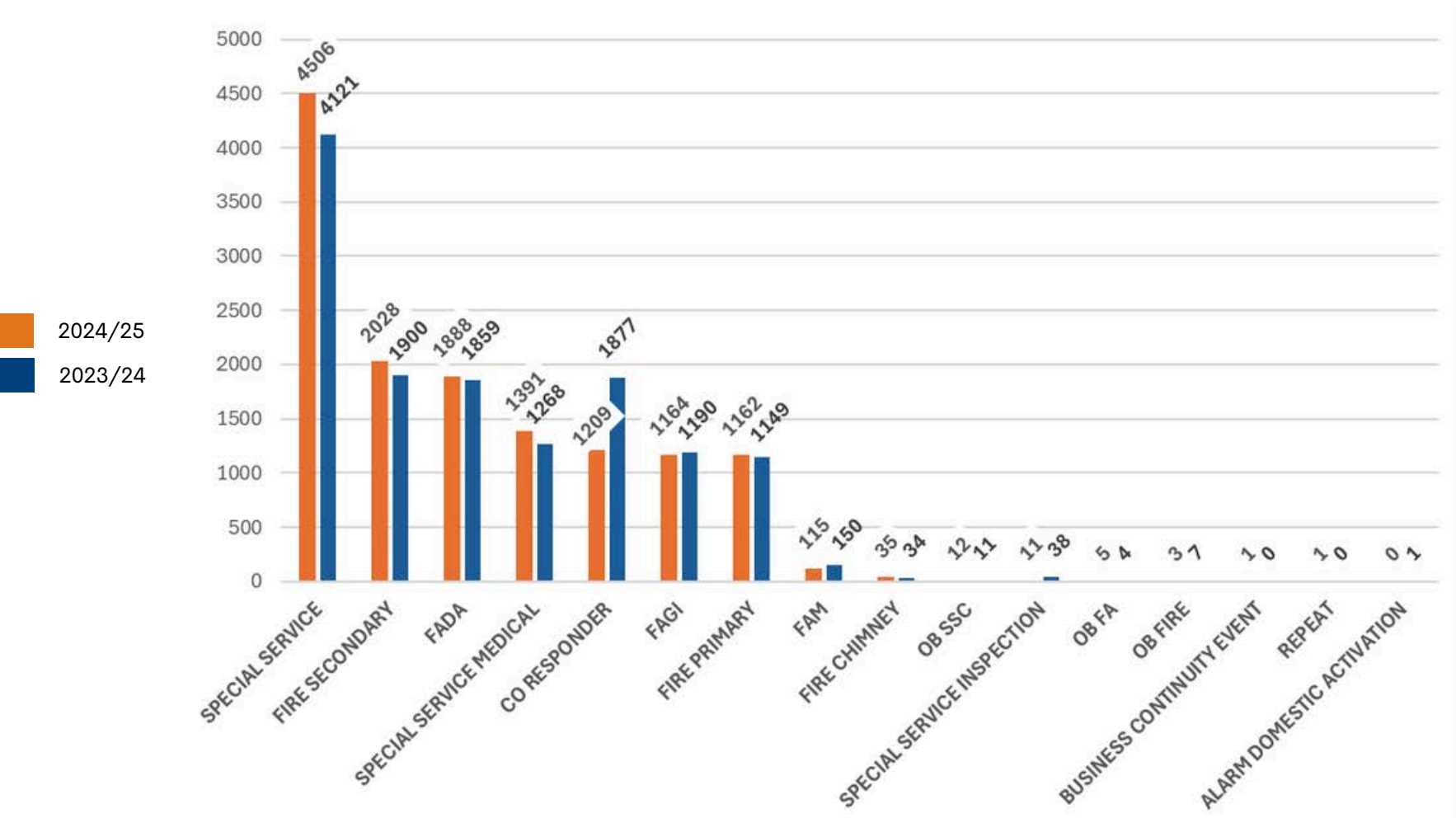
**Full-Time Duty System** – Stations are crewed 24/7 by Full-Time firefighters. Availability for first and second fire engines is consistently achieved by all Fire Stations.





# 5.5 Incident Activity

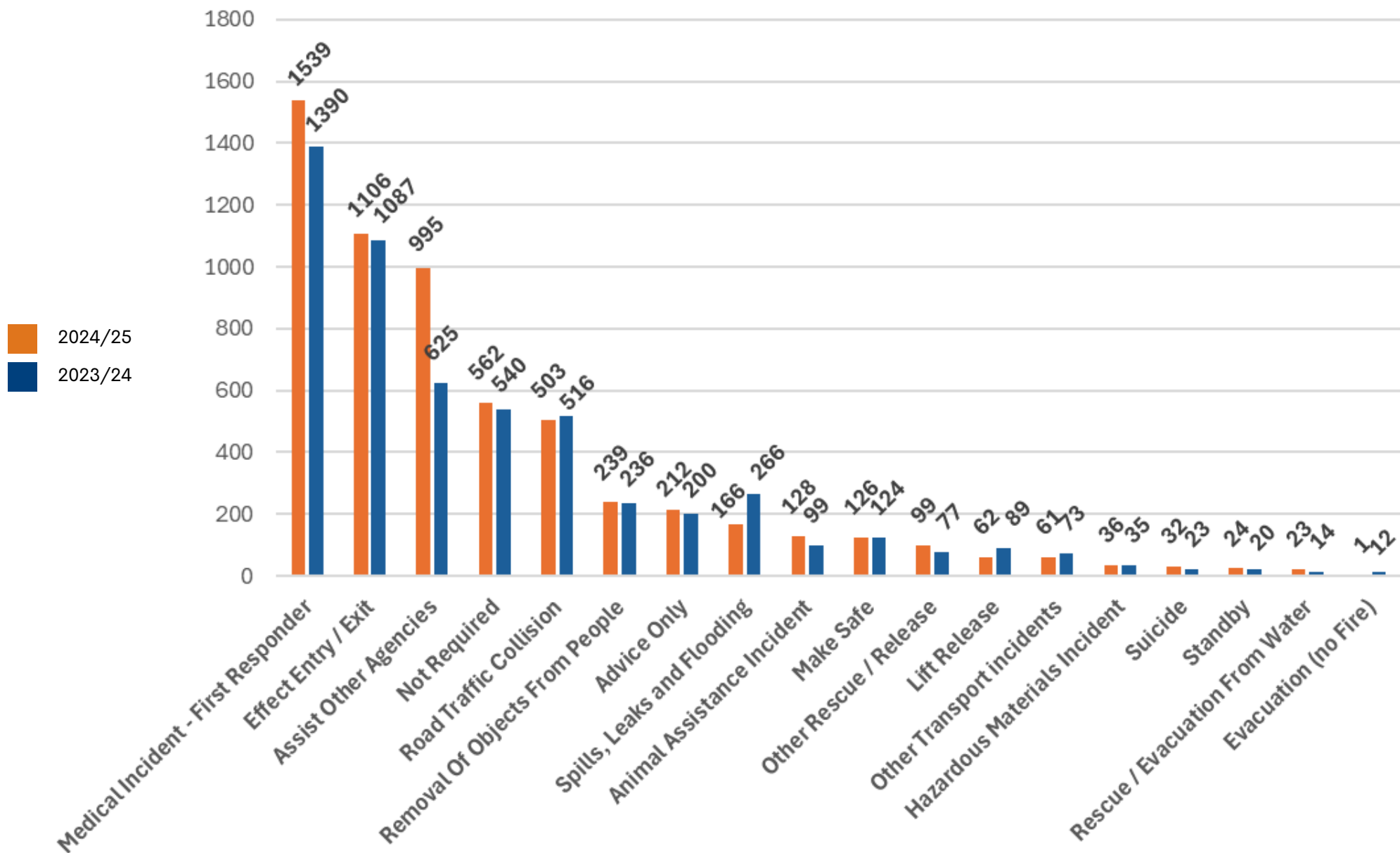
Data identifies we have attended 78 fewer incidents from the previous year. There has been a further increase of 385 Special Service incidents in 2024/25, but a First Responder decrease of 668. False Alarms due to Apparatus held at a consistent level due to ongoing robust call challenge of commercial premises.



All the incident types stated above are expressed in terminology used by the Home Office to collate national statistics through our Incident Recording System (IRS). For a definition of these incident types please refer to the [glossary](#) section of this report.

Of the incidents we attended in 2024/25, 5908 were Special Service non-fire incidents. The highest percentage of these remained medical incidents and effect entry. However "Assist other agency" increased by 59% from 2024/25. The following graph shows the variety of non-fire incidents that we attend in our communities.

Special Service Non-Fire Incidents



# Special Service Non-Fire Incidents - Emergency First Responder and Hull F.I.R.S.T.

The Emergency First Responder personnel and Hull F.I.R.S.T. (Falls Intervention Response Safety Team) are non-statutory working arrangements, established through collaboration between emergency services (aligned with the Fire and Rescue National Framework) and delivered in partnership with the Ambulance Service and local health partners to enhance public safety. The provision of medical interventions under these agreements does not compromise the Service's operational response capabilities or standards; quite the opposite, it strengthens the overall support available to the community.

## Emergency First Responder

Our Emergency First Responder personnel respond to immediate life-threatening calls received from the ambulance service to provide early intervention.

## Hull F.I.R.S.T. (Falls Intervention Response Safety Team) and Co-Responder

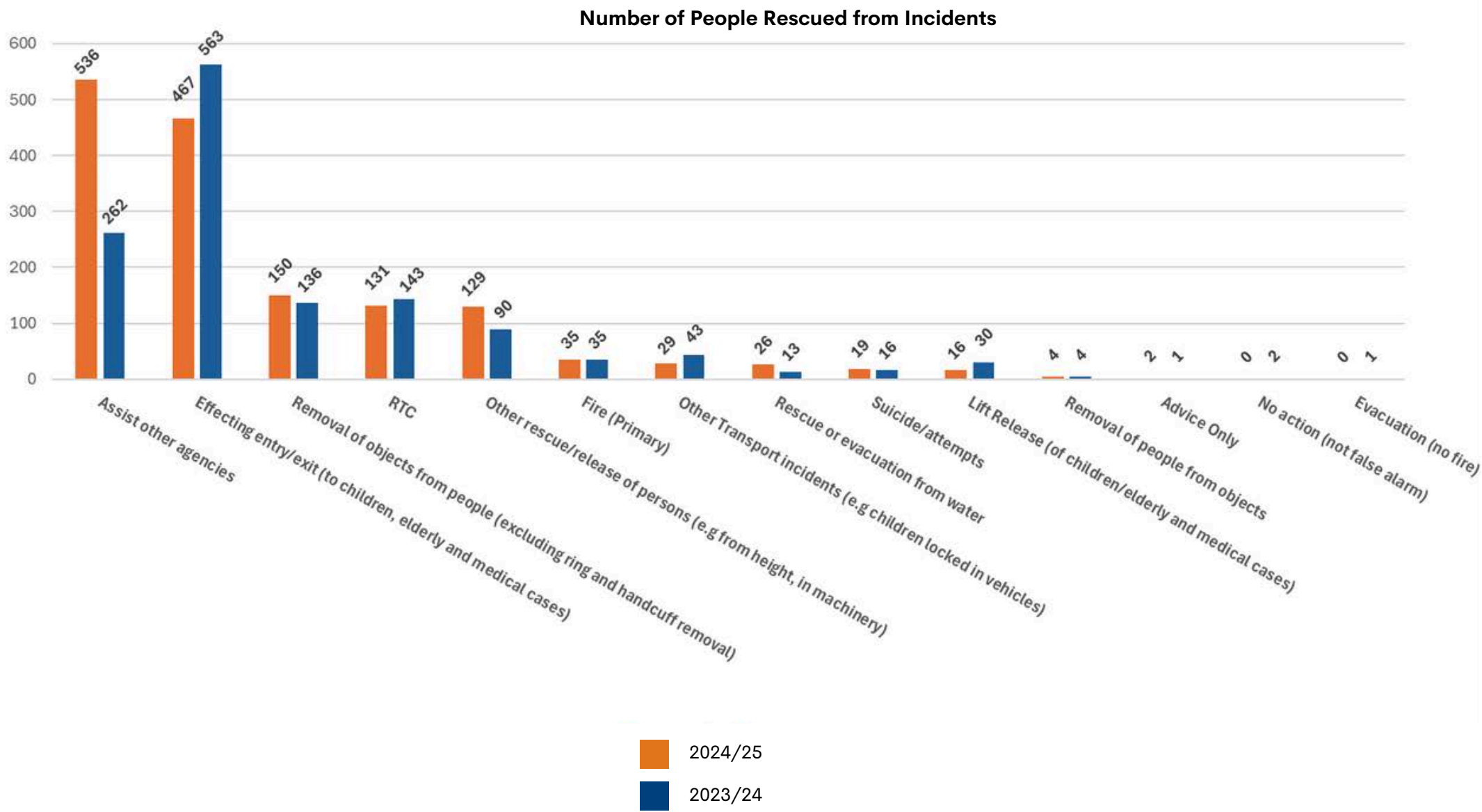
Hull F.I.R.S.T. provides a 24/7 service to patients who have fallen with no injuries or low-level injuries, with an average response time of one hour. This service responds to patients registered with a Hull-based GP and those living within specific postcodes in the East Riding area. The team has been provided with unique skin care training which has equipped them with the expertise and confidence needed to effectively deal with skin tears. This enhanced skill set ensures prompt, high-quality care whilst attending falls incidents.

We also have Co-Responders who, similar to a First Responders, assist another agency who maybe cannot lift or move a patient.

	Number of incidents attended
Emergency First Responder	1539 (of which 1393 are Hull F.I.R.S.T.)
Co-Responder	1209

# 5.6 Rescues

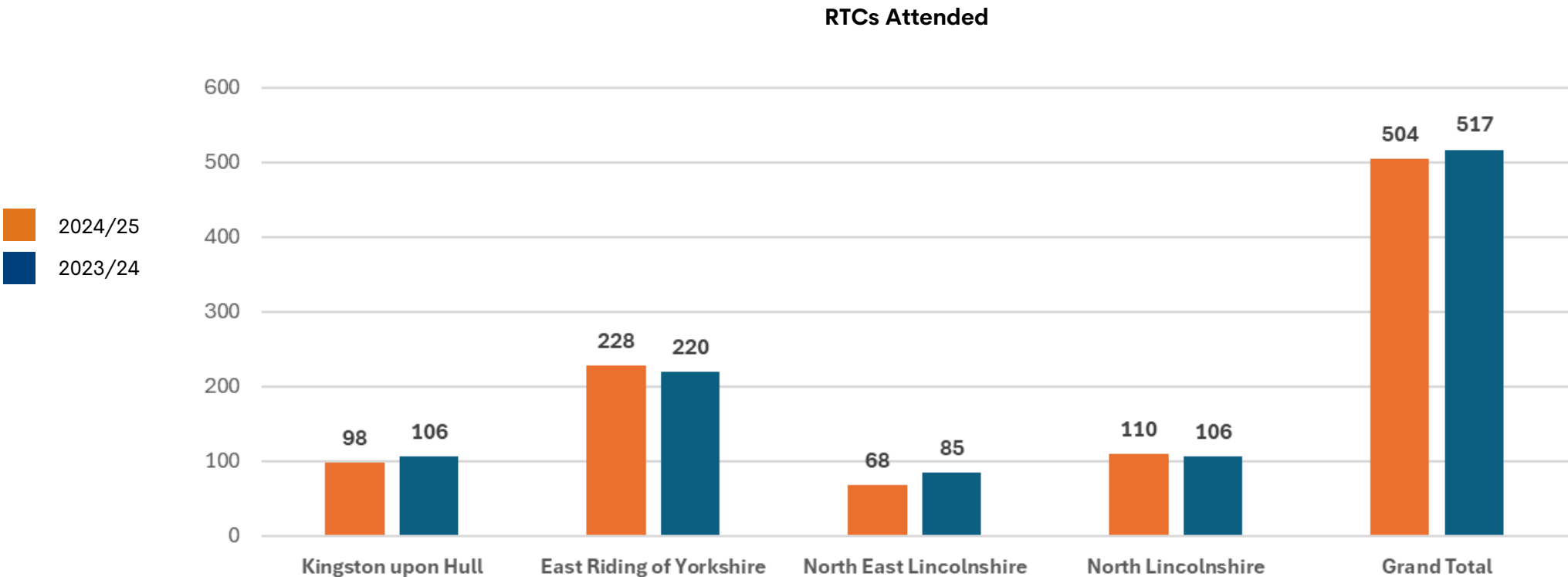
During 2024/25 we rescued 1544 people, with "assist other agencies" moving into the most frequent type which previously was "effecting entry / exit incidents".



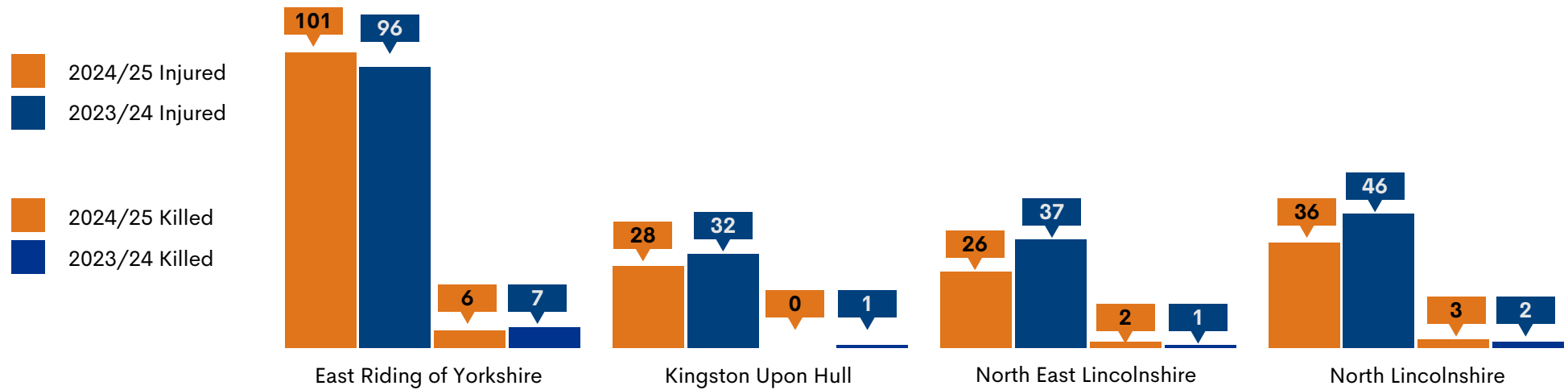
# 5.7 Road Traffic Collisions (RTC)

We work in partnership with Safer Roads Humber to try and reduce the number of RTCs, and the number of people killed or seriously injured. In 2024/25 the number of RTCs we attended was 504, which is a small decrease of 2 % compared to the 517 we attended in 2023/24.

Sadly, the number of people killed in RTCs we attended in 2024/25 remained at 11, the same as 2023/24. The total number of people injured decreased again from 211 in 2023/24 to 191 in 2024/25 (-9 %). We are not called upon to attend all RTCs, only those requiring our specialist intervention.

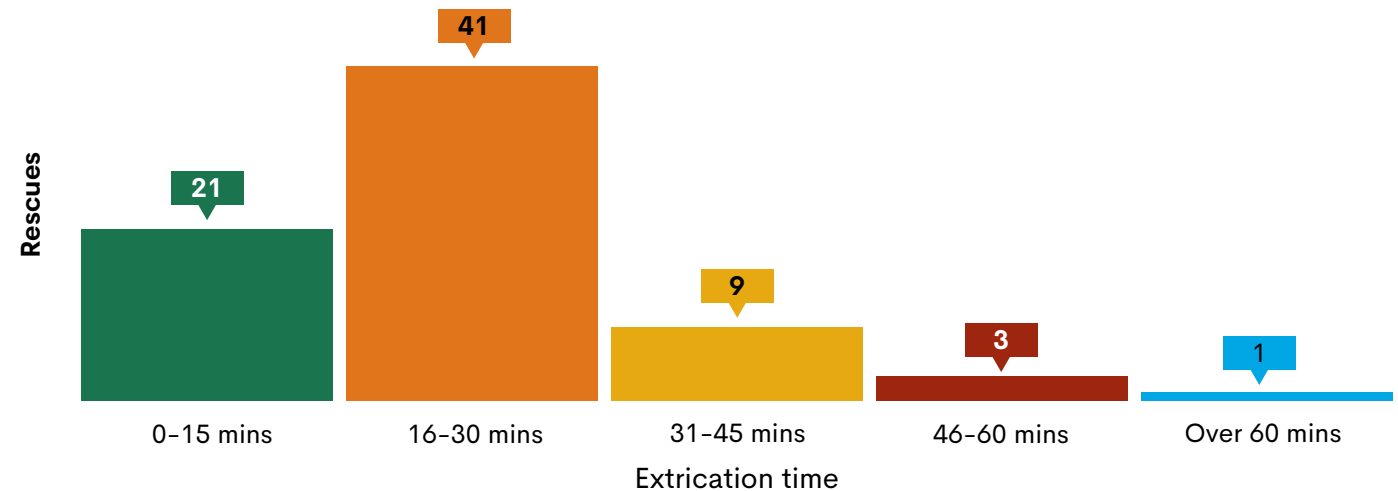


## Killed or Seriously Injured in RTCs Attended



## RTCs Persons Trapped

We employ a range of techniques using the specialist equipment for RTCs to rescue trapped persons, with a total of 62 people freed from their vehicles within 30 minutes or less from our arrival at the incident during 2024/25.



## 6. Incident Activity by Unitary Authority

The following tables show the number of times a station has been recorded as in attendance at an incident and do not directly relate to the number of incidents that occur in and around our Service area; i.e. a single incident could be attended by multiple stations. Attendances at False Alarm due to Apparatus includes both domestic and non domestic properties.

### 6.1 East Riding

	False Alarm due to Apparatus	False Alarm Good Intent	False Alarm Malicious	Chimney Fire	Primary Fire	Secondary Fire	Special Service (including medical incidents)	Incidents in other Service Area	Total Incidents Attended
Beverley	107	41	1	2	38	28	173	0	390
Brough	43	14	0	0	85	19	67	0	228
Market Weighton	46	14	0	4	62	12	66	0	204
Pocklington	55	15	0	0	31	8	93	0	202
Bridlington	127	64	0	2	60	71	270	0	594
Driffield	47	20	1	3	35	18	134	1	259
Hornsea	39	14	0	3	17	12	67	0	152
Withernsea	19	9	1	1	14	24	66	0	134
Patrington	9	5	1	0	16	3	23	0	57
Preston	25	16	0	3	23	28	40	0	135
Goole	69	38	3	3	49	29	168	1	360
Snaith	1	3	0	1	11	3	886	1	906
Howden	7	7	1	1	27	10	88	0	141
<b>Totals</b>	<b>594</b>	<b>260</b>	<b>8</b>	<b>23</b>	<b>468</b>	<b>265</b>	<b>2141</b>	<b>3</b>	<b>3762</b>

## 6.2 Hull

	False Alarm due to Apparatus	False Alarm Good Intent	False Alarm Malicious	Chimney Fire	Primary Fire	Secondary Fire	Special Service (including medical incidents)	Incidents in other Service Area	Total Incidents Attended
Central	418	114	21	0	215	116	384	0	1268
Clough road	356	160	22	3	202	279	530	0	1552
Calvert lane	344	137	16	2	198	235	440	0	1372
Hull East	215	93	17	0	151	206	320	0	1002
Bransholme	185	70	10	1	110	200	1659	0	2235
<b>Totals</b>	<b>1518</b>	<b>574</b>	<b>86</b>	<b>6</b>	<b>876</b>	<b>1036</b>	<b>3333</b>	<b>0</b>	<b>7429</b>

## 6.3 North East Lincolnshire

	False Alarm due to Apparatus	False Alarm Good Intent	False Alarm Malicious	Chimney Fire	Primary Fire	Secondary Fire	Special Service (including medical incidents)	Incidents in other Service Area	Total Incidents Attended
Peaks Lane	194	181	24	0	192	405	628	7	1631
Cleethorpes	0	16	2	0	15	46	47	0	126
Immingham East	23	24	2	2	54	38	108	2	253
Waltham	2	17	0	0	15	37	37	0	108
<b>Totals</b>	<b>219</b>	<b>238</b>	<b>28</b>	<b>2</b>	<b>276</b>	<b>526</b>	<b>820</b>	<b>9</b>	<b>2118</b>



## 6.4 North Lincolnshire

	False Alarm due to Apparatus	False Alarm Good Intent	False Alarm Malicious	Chimney Fire	Primary Fire	Secondary Fire	Special Service (including medical incidents)	Incidents in other Service Area	<b>Total Incidents Attended</b>
Barton	12	11	1	0	29	23	52	0	<b>128</b>
Scunthorpe	158	141	17	1	162	197	494	3	<b>1173</b>
Crowle	5	6	0	0	13	9	22	0	<b>55</b>
Epworth	7	14	0	2	22	19	237	4	<b>305</b>
Kirton in Lindsey	5	6	0	0	7	1	41	1	<b>61</b>
Winterton	10	15	0	2	23	8	55	0	<b>113</b>
Brigg	15	15	0	0	24	13	53	1	<b>121</b>
<b>Totals</b>	<b>212</b>	<b>208</b>	<b>18</b>	<b>5</b>	<b>280</b>	<b>270</b>	<b>954</b>	<b>9</b>	<b>1956</b>

## 6.5 Further Breakdown of Specific Sample of Special Service Categories

East Riding	Effecting Entry/Exit	No action taken (not false alarm)	Road Traffic Collision
Beverley	50	18	22
Brough	12	5	22
Market Weighton	12	3	15
Pocklington	24	12	31
Bridlington	81	43	36
Driffield	9	9	30
Hornsea	16	4	18
Withernsea	19	4	7
Patrington	7	4	6
Preston	12	1	9
Goole	27	18	37
Snaith	4	1	5
Howden	7	1	15
<b>Totals</b>	<b>280</b>	<b>123</b>	<b>267</b>

Hull	Effecting Entry/Exit	No action taken (not false alarm)	Road Traffic Collision
Bransholme	46	29	38
Calvert lane	122	44	78
Central	84	47	53
Clough road	136	64	187
Hull East	83	43	39
<b>Totals</b>	<b>471</b>	<b>227</b>	<b>395</b>

North East Lincolnshire	Effecting Entry/Exit	No action taken (not false alarm)	Road Traffic Collision
Peaks Lane	186	99	82
Cleethorpes	24	12	4
Immingham East	19	14	27
Waltham	20	6	5
<b>Totals</b>	<b>249</b>	<b>131</b>	<b>118</b>

North Lincolnshire	Effecting Entry/Exit	No action taken (not false alarm)	Road Traffic Collision
Barton	13	4	7
Scunthorpe	112	74	152
Crowle	2	2	9
Epworth	6	3	17
Kirton in Lindsey	0	2	5
Winterton	8	4	7
Brigg	11	3	15
<b>Totals</b>	<b>152</b>	<b>92</b>	<b>212</b>

# 7.

## People

### 7.1 Establishment

The total figure of 1,042 employees accounts for payments made to individuals of differing contract types, which exceeds the headcount figure of 918 (ie some individuals hold dual contracts).

Full-Time Duty System	On-Call	Control	Fire Staff	Total
458	331	31	222	1,042

### 7.2 Disciplinary and Grievances

Disciplinary Cases 2024/25	
No case to answer	7
Written warning	2
Final warning	3
Dismissal	7
<b>Total</b>	<b>19</b>

Dismissal Appeals *	
Upheld	1
Not upheld	4
<b>Total</b>	<b>5</b>

\* Appeals against dismissals are heard by the Appeals Committee, made up of four Members of the Fire Authority

Grievance Cases 2024/25	
Resolved informally	2
Upheld	2
Not upheld	12
Partially upheld	2
Withdrawn	6
Other	3
<b>Total</b>	<b>27</b>



## 7.3 Attendance and Sickness Absence

There has been a decrease in the average number of days absence in three contract groups in 2024/25 compared to 2023/24, but an increase in one contract group (full-time duty staff). Combined absence has seen 1,040 duty days lost which is a 12.13 % increase compared to 2023/24.

The Service has an extensive range of policies, support mechanisms, and consultation avenues to support and improve absence management. The Human Resources Service Partners continue to work closely with line managers to support and promote employee wellbeing at work and to ensure that unreasonable absence is promptly and effectively addressed.

Contract Group	Attendance figures	
	2024/25	2023/24
Full-Time Duty System	93.54%	95.71%
Control	96.62%	93.36%
Fire Staff	96.24%	95.13%

Contract Group	Average days absence per person	
	2024/25	2023/24
Full-Time Duty System	11.82	7.86
Control	6.18	12.15
Fire Staff	9.81	12.71
On-Call	6.89	7.28

Sickness absence category	Duty days lost 2024/25	Duty days lost 2023/24
Mental Health Anxiety/Depression	2761	2031
Musculo Skeletal Lower Limb	1494	1667
Other	966	1140
Musculo Skeletal Back	828	521
Respiratory other	758	878
Gastro Intestinal	601	410
Musculo Skeletal Upper Limb	481	670
Reproductive	395	222
Musculo Skeletal other	302	84
Musculo Skeletal Shoulders	202	240
Cardiovascular other	154	124
Mental Health other	120	106
Neurological	100	38
Senses Hearing	95	-
Musculo Skeletal Knee	86	111
Endocrine	77	30
Dermatological	74	24
Cancer	52	176
Senses Vision	25	20
Urological	19	9
Coronavirus	12	40
Musculo Skeletal Neck	7	30
<b>Total</b>	<b>9610</b>	<b>8570</b>

Mental Health Anxiety/Depression and Musculo Skeletal Lower Limb are the top two reasons for absence, accounting for 44.27 % of total reasons for absence during 2024/25.

Some categories have seen significant increases compared to 2023/24, these being:

- Mental Health Anxiety\Depression
- Musculo Skeletal Back
- Musculo Skeletal Other
- Gastro Intestinal
- Reproductive.

The largest absence decreases are in the categories of:

- Musculo Skeletal Upper Limb
- Other
- Musculo Skeletal Lower Limb
- Respiratory Other

The category of "Other" contains absences due to Hospital, Operations, and Post Op Recovery, which accounts for 399.06 duty days lost, making up nearly half of this category's reason for absence.

Whilst Mental Health absence levels are concerning for any organisation, they do however demonstrate that the Service has been successful in its commitment to dismantling the stigma attached to what is a key health issue, with staff clearly being sufficiently confident to declare and seek help for their issues.

The numerous support routes offered by the Service ensure that employees can identify a support mechanism that meets their bespoke individual needs and will help facilitate a swifter recovery and return to full health.



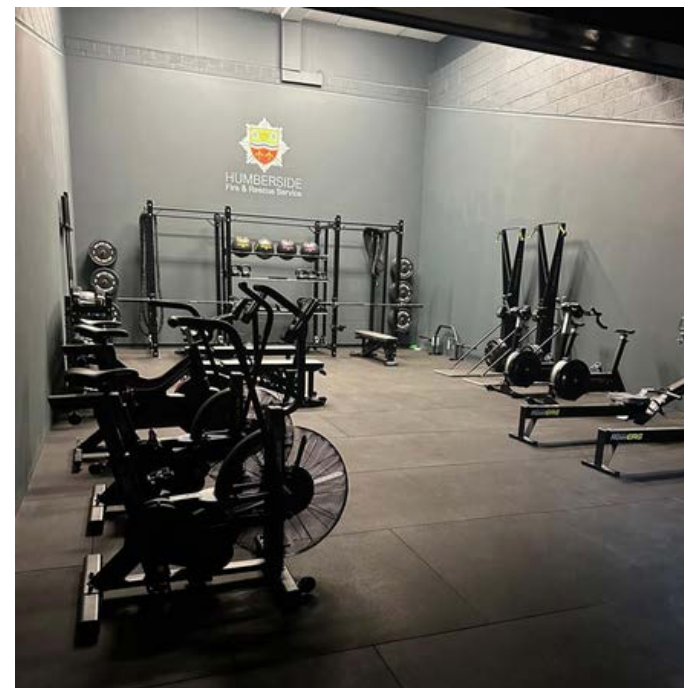
## 7.4 Occupational Health and Wellbeing

During April 2024 to March 2025 the Occupational Health and Wellbeing section recruited a Workplace Wellbeing Manager, Occupational Health Technician and Occupational Health Administrator, reaching full capacity. This has enabled the team to enhance its offer, undertaking the following activity throughout the year.

- Facilitated medical and fitness testing for firefighter recruits.
- Conducted regular health surveillance for operational staff.
- Delivered presentations on mental resilience, fitness, and nutrition.
- Reviewed third-party services and the Employee Assistance Programme to enhance rehabilitation and counselling services.
- Held complex case meetings to improve return-to-work processes.
- Developed an app for end-stage rehabilitation.
- Wellbeing garden at Beverley Fire Station further utilised on a regular basis to help staff decompress when experiencing difficult times throughout the year.
- New Health and Wellbeing Hub opened at Service Headquarters.
- Establishment of a mobile wellbeing hub at Pocklington Fire Station.



New mobile wellbeing hub at Pocklington Fire Station



Inside the new health and wellbeing hub

## Occupational Health and Wellbeing Activity

Activity	2024/25	2023/24
Management Referrals	241	177
Self-Referrals	67	62
Discharges	227	169
Ill Health Early Retirement	3	2
Critical Incident Stress Management Defusing/Debriefing	15	6
Physio Referrals	83	109
Counselling Referrals	36	50
Employee Assistance Programme Contacts	72	56
Health Surveillance	1070	800
Service Fitness Tests	1352	1599
Return to work fitness tests	62	48



# 8. Health, Safety and Environmental Sustainability

As a Fire and Rescue Service we must sometimes work in hazardous environments, however, our incidents and injuries typically reflect most other industries. As may be expected, we also have other less common injury/incident types due to the nature of some of the emergency work undertaken, such as exposure to fire or heat. Every reported accident is appropriately investigated to allow lessons to be learnt for future improvement towards a safer working environment for all staff.

## 8.1 Accidents and Near Misses

Overall, there has been a 24% reduction in total accidents, reflecting a positive trend in safety performance.

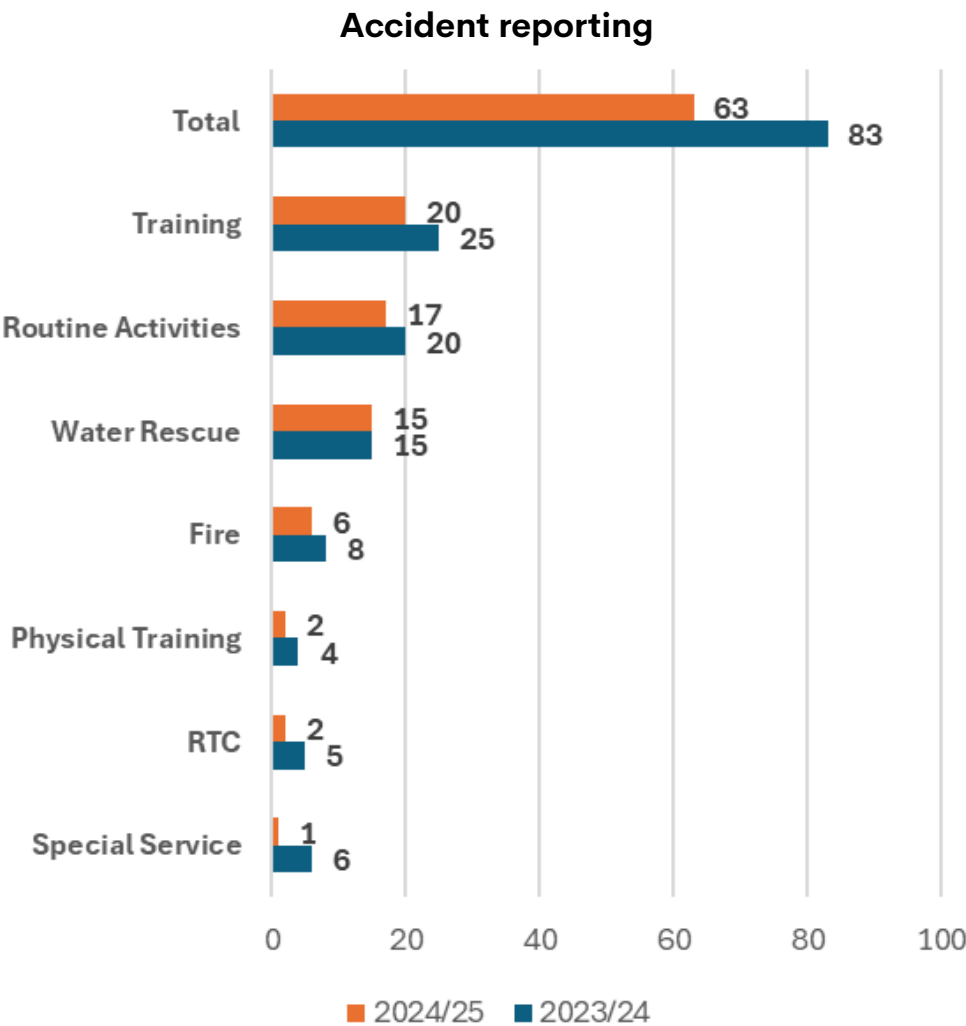
Overall, the data reflects continued progress in improving workplace safety, underpinned by targeted interventions and collaboration with operational teams and District management.

Near Miss reporting

	2024/25	2023/24
Near Miss reported	134	137

Near miss reports have decreased by three compared to last year. Despite this slight reduction, the Service continues to demonstrate a strong and proactive safety culture. Notably, the number of near miss reports still exceeds the number of recorded accidents, with a near miss to accident ratio of 2:1.

By analysing near miss data, the Service is better positioned to take proactive action, target training needs, and allocate resources effectively, contributing to the aim of reducing the likelihood of accidents.



## 8.2 Accidents by Cause

Category	2024/25	2023/24
Exposed to, or in contact with, a harmful substance	15	11
Musculoskeletal	10	19
Injured while handling, lifting or carrying	9	13
Slipped, tripped or fell on the same level	7	6
Other kind of safety incident	6	4
Hit by a moving, flying or falling object	6	3
Exposed to fire or heat	6	8
Hit something fixed or stationary	3	11
Fell from a height	2	3
Cut on/by sharp object	1	3
Contact with moving machinery	1	1
Contact with electricity or electrical discharge	1	0
Injured by an animal	0	3
RTC	0	3
Hit by a moving vehicle	0	1
Beathing apparatus malfunction or distress	0	1

The leading cause of injury during this period was "Exposure to, or contact with, a harmful substance," which saw a significant increase. This rise can be attributed to the swift water rescue training sickness accidents.

Although "Musculoskeletal injuries" and "Injured whilst handling, lifting or carrying" reduced significantly, by 47% and 31%, respectively, they remain two of the most common causes of injuries. These injuries typically arise from manual handling activities, which are widespread in both training and operational environments when rescuing casualties or moving and utilising equipment.

# 8.3 Vehicle Fleet

The Service’s fleet of vehicles continues to be used for a wide variety of purposes, including responding to emergency incidents, training, prevention, and protection activities.

The Service’s vehicle telematics system continues to be utilised to ensure all vehicles are used efficiently and effectively.

Service stock levels of diesel fuel continue to be held and managed at strategic locations, primarily to ensure a high level of response and resilience. However, with many of the vehicles fuelled locally, this also supports a reduction in the Service’s carbon footprint.

Fuel use and the associated mileage driven have risen slightly this year; however, most of this increase can be attributed to a rise in community safety visits undertaken by the Service.

Where it is still necessary to procure vehicles for the Service fleet with combustion engines, they now come with blue technology (AdBlue), helping the Service reduce damage to the environment from Nitrogen Oxide (NOx) including Nitrogen Dioxide (NO2).

	2024/25	2023/24	Change
Litres of fuel drawn externally	109,372	92,303	18.4% increase
Total litres of fuel used	330,055	300,577	9.1% increase
Total fleet mileage	1,179,603	1,087,556	8.9% increase



# 9. Organisational Learning

Organisational learning is a structured approach to improving performance by analysing past experiences, identifying lessons, and implementing changes to enhance future operations and service delivery. It involves capturing, sharing, and embedding learning from incidents, evaluations, staff feedback, and other sources to foster a culture of continuous improvement.

Organisational learning is facilitated through the Assurance Management System (AMS), a management system that captures, distributes, and helps embed learning throughout the organisation. By focusing on continuous improvement, our system encourages teams to effectively utilise knowledge, driving innovation and growth.

Organisational Learning Activity 2024/25	Number conducted
Hot Debrief	209
Structured Debrief - Operational	8
Structured Debrief - Corporate	2
Multi-Agency Debrief	3
Incident Monitoring	132

## 9.1 Hot Debrief

Hot Debrief reports are recorded on AMS and provide a platform for incident commanders to feedback learning identified from operational incidents. The form must be completed if two or more appliances attended, a specialist team or appliance attended, or a person is reported/trapped.

The report is broken down into three key areas:

- Local issue learning – The recommended improvement only impacts the immediate station/area
- Service Wide learning – The recommended improvement potentially impacts all stations.
- Notable Practice – Actions that taken that are not captured in National Operational Guidance (NOG), e.g. "operational discretion"

Activity Area / Incident Type	Total
A - Animal Rescue	5
B - Fire	141
C - HazMat	5
D - Road Traffic Collision (RTC)	30
E - Special Service	21
F - Water/Mud/Ice	7
G - Other	0
<b>Total</b>	<b>209</b>



## 9.2 Structured Debrief – Operational

Event	Date	Details	Learning points identified	Good Practice identified
<b>Princess Quay</b>	7 April 2024	Control received a call from the Ambulance service about a person in the water at Princess Quay. Early reports indicated a male had entered the water and not resurfaced. Crews arrived and faced the challenge of locating the submerged individual. Four firefighters initially entered the water for search and rescue, with Bransholme using their boat and the drone to assist. The Hazardous Area Response Team (HART) and the police dive team later joined the efforts.	1	2
<b>Northfield Farm</b>	7 April 2024	Control received a call about a barn fire with propane cylinders inside. Pumps from Pocklington and Market Weighton were mobilized, and additional pumps were requested due to the remote location and lack of water supply. Firefighters faced significant challenges as the building was fully engulfed in flames, with farm machinery, straw, and an adjacent chemical building complicating effort.	7	2
<b>Brigg Metal Recycling</b>	4 July 2024	Control received a call about a fire at Brigg Metal Recycling, possibly involving crushed cars and explosions. Appliances from Brigg and Scunthorpe were mobilised. Water supplies were an issue, so the Water Support Unit and an aerial appliance were requested. Access was challenging due to a single access road. Despite these difficulties, crews prevented the fire from spreading to nearby buildings and other stored recycling materials.	8	1
<b>Hull City centre</b>	3 August 2024	The city of Hull was subject to riots that were incited by a tragic incident in Southport on July 29th. The magnitude, intensity, and rapid progression of these disturbances were unparalleled in the city's recent history. Following the incidents, debriefing sessions were conducted to evaluate the events which highlighted key learning points while also commending the actions of response staff, middle managers, and senior managers. This reflects the strong coordination, effective communication, and professional execution of duties under challenging conditions. We also held a tactical debrief.	5	1
<b>Wallingfen House Farm, Newport</b>	11 September 2024	Multiple calls reported a barn fire at Wallingfen House Farm. Initially, two fire appliances were mobilised from Brough, with an additional appliance from Goole due to the high volume of 999 calls. Market Weighton on-call personnel were also mobilised.	2	5
<b>Ash Grove, Hull</b>	12 September 2024	Crews were mobilised to a domestic building fire at Ash Grove, Hull. This was a significant fire in the property which compromised the internal structure, creating hazardous conditions for firefighters. Crews overcame these conditions to resolve the incident and limit fire spread using main lines and an aerial appliance.	8	1
<b>Uniper Uk, North Killingholme</b>	12 November 2024	Two appliances from Immingham and one from Peaks Lane were mobilised to a developing fire within a gas turbine unit at the Uniper power plant on Chase Hill Road, North Killingholme, with reports of site personnel unaccounted for. The incident was marked by strong communication and collaboration between emergency services and site personnel.	1	6
<b>Farrow and Sons recycling</b>	25 February 2025	Crews were mobilised to Farrow and Sons recycling for a large amount of scrap metal and vehicles on fire. This was a protracted and challenging incident involving multiple appliances, the HVP, Command Unit, and aerial appliances. The hard work and commitment of all involved enable us to minimise the damage and resolve the incident without injury.	6	5
<b>Total</b>			<b>38</b>	<b>24</b>

## 9.3 Structured Debrief – Corporate

We held two debriefs during this period for:

- Recruitment Process 2024
- DBS checks

These were structured debriefs that were facilitated by the Organisational Learning team and held after the completion of projects or significant activities to review outcomes, processes, and performance. These debriefs are crucial as they provide a platform for team members to reflect on successes and identify areas for improvement. By openly discussing what worked well and what didn't, HFRS can capture valuable insights and lessons learned, fostering a culture of continuous improvement. This process not only enhances future project execution by avoiding past mistakes but also promotes knowledge sharing and collaborative problem-solving, ultimately driving greater efficiency, innovation, and competitive advantage.

The debriefs identified 16 areas for development and 9 examples of good practice.

## 9.4 Multi-Agency Debriefs

A multi-agency debrief is a valuable platform for all agencies to reflect on their responses, share experiences, and enhance collaboration. The Organisational Learning team held three multi-agency debriefs that commenced with a comprehensive overview of the incident, highlighting its scope, challenges, and the agencies involved. The incidents were:

Incident	Detail
HazMat Exercise - Humber Bridge Car Park	A multi-agency training exercise to test Initial Operational Response (IOR) for a release of a hazardous material
Sutton Bridge, Hull	A multi-agency response to reports of a male last scene in the River Hull.
Staveley Road	Attended along with Humberside Police and YAS to a male trapped under a bulk storage locker

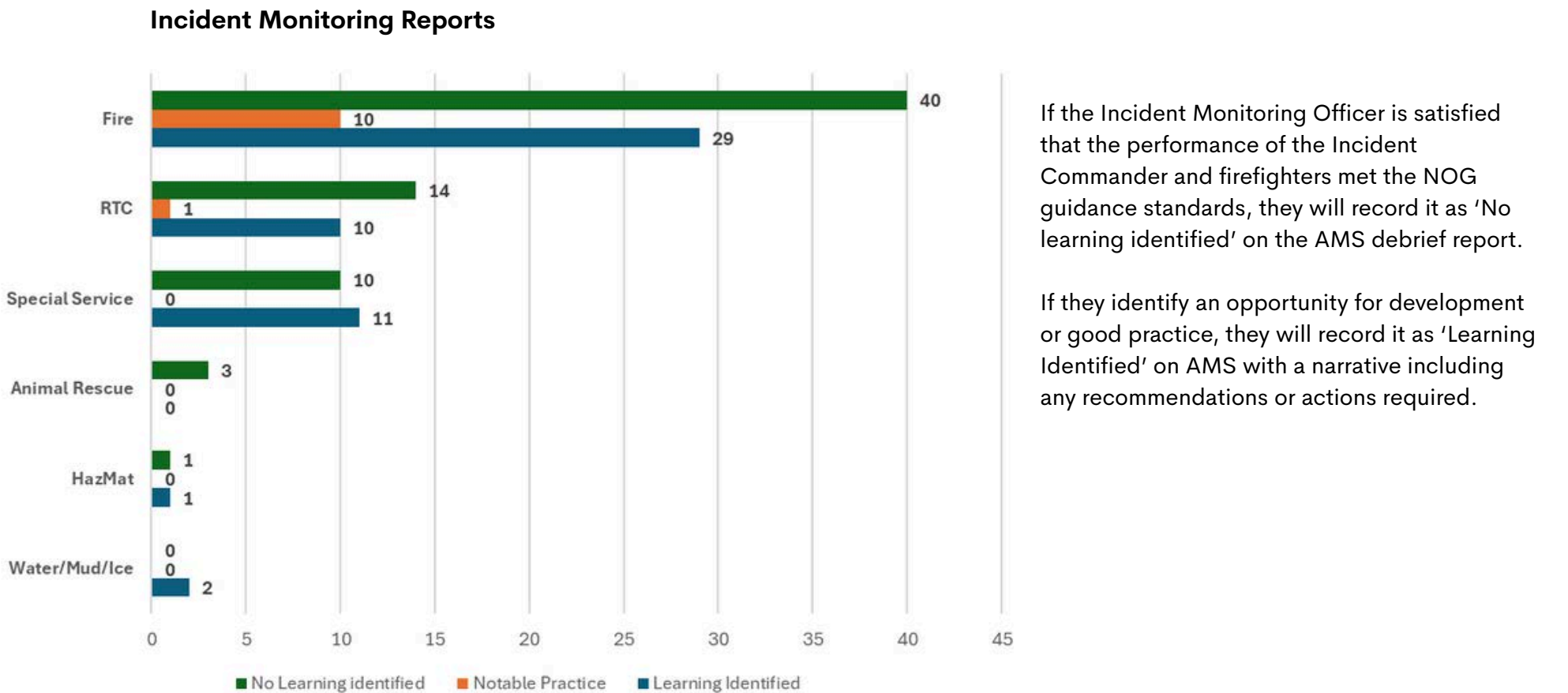
# 9.5 Incident Monitoring

Monitoring firefighters during incidents helps ensure their safety, assess their performance, identify areas for improvement, and enhance future response. It can identify gaps in training, equipment, Personal Protective Equipment and procedures to develop, innovate and improve the safety of all personnel and, therefore, provide the best service to the public.

Incident Monitoring is undertaken by an Incident Monitoring Officer (Flexible Duty System Officer, Station Manager and above) who evaluates the effectiveness, efficiency and safety of the Incident Commander and firefighters at operational incidents against Service and national policy, guidance, good practice, and the expectations set out in the Community Risk Management Plan.

The Service will continue to improve if learning from incidents is consistently captured, and the lessons are shared effectively. This is particularly important with declining exposure to operational incidents.

We captured 132 Incident Monitoring reports during this period compared to 51 from the previous reporting period.



# 10. Corporate

## 10.1 His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS)

The Service was inspected by HMICFRS between July and September 2024 and rated us as Outstanding in 'Understanding fires and other risks' and in 'Preventing fires and other risks.' In addition, under the 11 areas of inspection criteria, the Service achieved eight Good ratings and one Adequate rating.

During the inspection the Service was also recognised for a number of promising and innovative practices.

The principal findings from the latest inspection were:

- The Service has a Service Improvement Plan which is used to record, manage, monitor and assess the delivery of actions aligned to the areas for improvement. The plan is reported at strategic performance meetings and is also subject to independent scrutiny through Internal Audit and the Governance, Audit and Scrutiny Committee. These arrangements have contributed to the Service moving from good to outstanding in both understanding the risk from fire and other emergencies and preventing fires and other risks.
- The Service analyses a range of data to develop the Community Risk Management Plan which clearly identifies areas of risk. There is awareness of emerging issues and changes that affect risk.
- The Service has a clear prevention plan which links to the risks identified in the Community Risk Management Plan. Prevention services are aligned to the respective level of risk.

The full inspection report can be viewed on [HMICFRS website](#).



**rated us as**

**OUTSTANDING**

**At understanding  
and preventing fires  
and other risks**



## 10.2 Internal Audit

The role of internal audit is to provide independent assurance that an organisations risk management, governance, and internal control processes are operating effectively. The Service commissioned TIAA to conduct the internal audit programme, agreed and approved by the Fire Authority, against the following nine subject areas:

1. Management of Statutory Building and Licensing Consultations
2. Application and Management of Disciplinary Procedures
3. Firefighter Development Pathway
4. Staff Forums and EDI Steering Group
5. Application and Management of Tactical Plans
6. Training Records
7. Contingency Fire Crews
8. ICT Management Controls
9. Key Financial Controls

The Head of Internal Audit annual opinion for the period 1 April 2024 to 31 March 2025 was satisfied that, for the areas reviewed during the year, the Service has reasonable and effective risk management, control and governance processes in place.

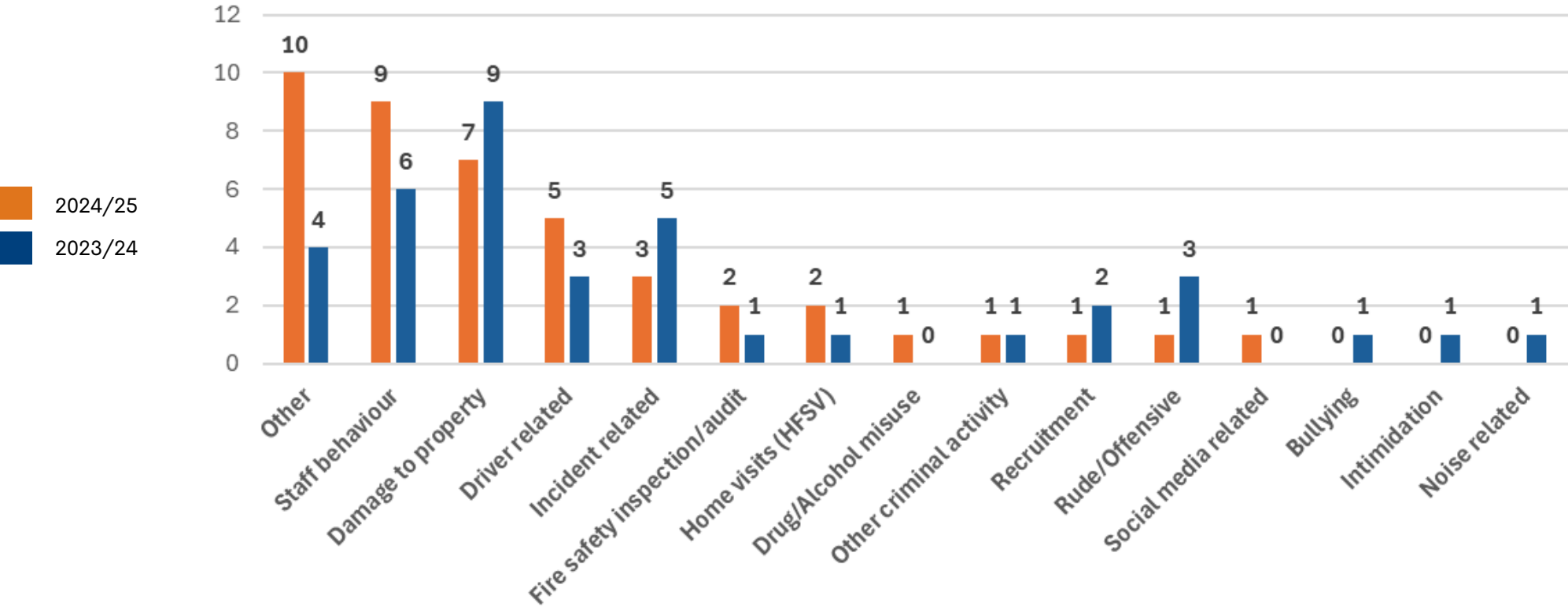
For each review an assessment of the combined effectiveness of the controls in mitigating the key control risks was provided. Each review received an assurance rating, a summary of which is set out below.

Assurance Rating	Assurance Assessments 2024/25
Substantial Assurance	3
Reasonable Assurance	4
Limited Assurance	2
No Assurance	0

# 10.3 Public Feedback

PUBLIC FEEDBACK	Target	Actual 2024/25	Actual 2023/24
Number of Complaints.	Aspirational decrease	43	39
Number of Complaints upheld.		15	21
Number of Complaints partially upheld.		1	0
Number of Complaints not upheld.		27	18
Number of Compliments.	Aspirational increase	97	97

The types of complaints received are broken down into the following categories:



In its annual letter to the Service, the Local Government and Social Care Ombudsman confirmed that between 1 April 2024 and 31 March 2025, it dealt with 0 complaints and carried out 0 investigations against the Service.

# 10.4 Information Governance

Information governance is the management of information within an organisation. It balances the use and security of information and helps with legal compliance and operational transparency. It encompasses a number of aspects such as data protection, governance and compliance, records management and privacy.

## Data Protection

The Data Protection Act 2018 and UK General Data Protection Regulations (UK GDPR) place responsibilities on all organisations who control and process information about people to do so in a way that protects the rights and freedoms of those individuals. The Service takes these data protection responsibilities seriously and makes every effort to ensure technical and organisational measures are taken to protect the information about individuals.

The Service has access to and processes a large amount of personal data, not only that of our employees, but also information about members of the public with whom we come into contact.

## Data Protection Impact Assessments (DPIA)

The regulations require that where a controller is processing personal data, they must assess the impact of the processing activity to identify and highlight risks to the rights and freedoms of the data subjects. This is called a data protection impact assessment (DPIA).

Number of DPIA's Completed	Number in Progress	Total
15 (9 Stage 1 ) (6 Stage 2)	37	52

## Privacy Notices

The rights of individuals outlined in the UK GDPR includes the Right to be Informed. To comply with this regulation, the Service publishes a number of Privacy Notices which describe, for a particular activity, what personal information we have and how we use that information. These can be accessed on our website:

[www.humbersidefire.gov.uk/about-us/access-to-information/data-protection](http://www.humbersidefire.gov.uk/about-us/access-to-information/data-protection)

## Subject Access Requests (SARs)

The regulations also provide individuals with the right to ask the Service if it is processing their data and to provide a copy of all the personal data about them which the Service holds. This is known as a Subject Access Request (SAR). In the last year, the Service has received a number of such requests, and responded to them within the one month timeframe, as follows:

SARS	Requests Received 2024/25	Responded to within Timescale 2024/25	Requests Received 2023/24	Responded to within Timescale 2023/24
Total Number of SARs received	27	20	27	22
Total Number of exemptions (eg Police)	108	89	76	68

## Personal Data Breach

From time to time events take place which mean information may not have been managed in full compliance with the legislation. When this occurs, it is called a Personal Data Breach. Each reported incident is investigated, evaluated and actions implemented to prevent a recurrence. Any confirmed breach which presents a risk to the rights and freedoms of data subjects must be reported to the Information Commissioner's Office (ICO).

Year	2024/25	2023/24
Reported breaches	19	18
Confirmed breach	8	13
Actions identified	26	33
Number of breaches reported to ICO	1	0

## Freedom of Information (FOI) and Environmental Information Regulations (EIR)

The Freedom of Information Act 2000 and Environmental Information Regulations 2004 provide general access to information held by public authorities. It does this in two ways:

- public authorities are obliged to publish certain information about their activities; and
- members of the public are entitled to request information from public authorities.

During 2024/25 the Service processed slightly fewer number of requests (354) compared with the previous year (404):

Requests processed	2024/25		2023/24	
	FOI	EIR	FOI	EIR
Number of requests	111	5	129	4
Number processed within statutory deadline	111	5	129	4
Request withdrawn/clarification not received	6	0	2	0
Number requiring extended deadline	0	0	0	0
Information granted in full	61	0	60	1
Exemption applied in full	4	0	7	2
Information accessible elsewhere (Full or Part)	27	0	23	1
Information partly refused	9	0	17	1
Information not held	10	5	22	1
Number of requests referred for internal review	0	0	1	0
<b>Totals</b>	<b>339</b>	<b>15</b>	<b>390</b>	<b>14</b>

All FOI and EIR requests are available to view on the 'Access to Information' area of the Service website:  
[www.humbersidefire.gov.uk/about-us/access-to-information/freedom-of-information](http://www.humbersidefire.gov.uk/about-us/access-to-information/freedom-of-information)

## 10.5 Strategic Risk and Opportunity

The Service acknowledges the importance of risk management at all organisational levels. Corporate Risk Management ensures we take reasonable measures to identify, record, analyse and manage risks and opportunities related to our aims and objectives in a controlled and consistent manner. We also assess their potential for material or reputational harm and manage opportunities to maximise benefits. The Risk and Opportunity Register documents, tracks, and manages potential risks and opportunities impacting a operations, projects, or service wide delivery. It includes descriptions, likelihood, impact, mitigation strategies, and responsible persons or teams.

- **Risk** –The combination of the probability of an event and its impact that should it occur, would have a negative effect on the achievement of Service objectives.
- **Opportunity** – The combination of the probability of an event and its impact that should it occur, would have a positive effect on the achievement of our objectives.

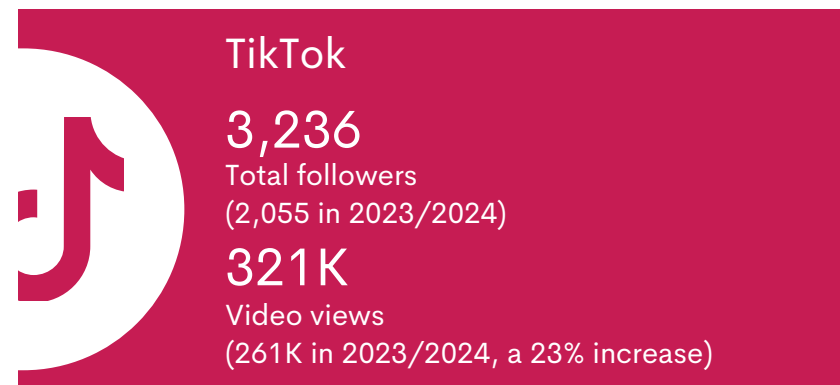
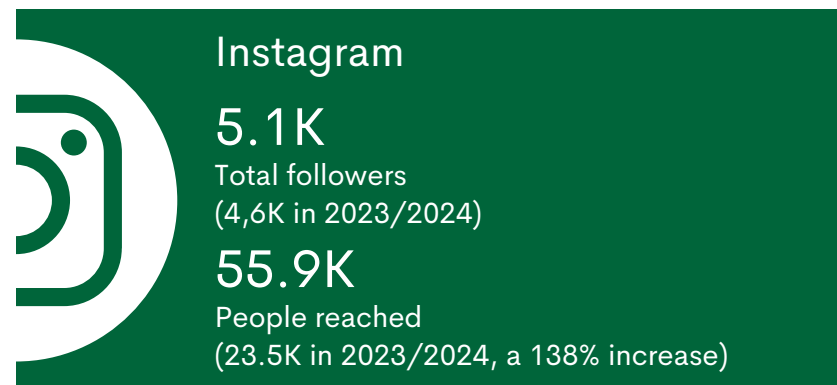
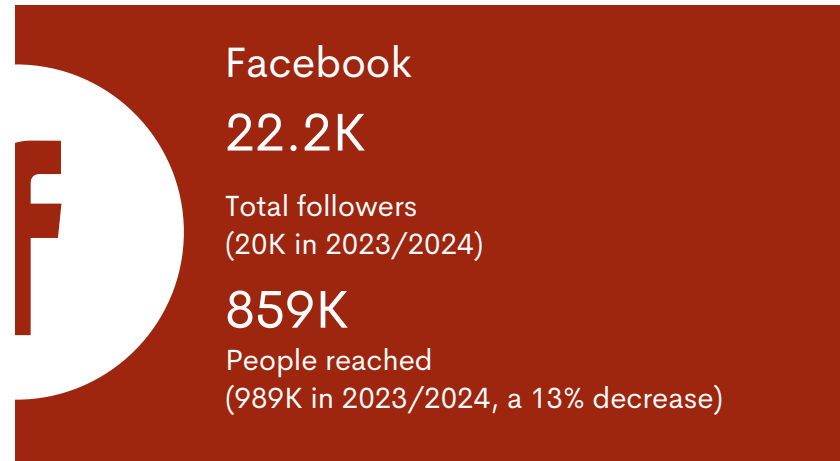
The following areas were deemed as a critical strategic or opportunity risk during 2024/25.



Critical Risk or Opportunity	Subject	Context	Risk Treatment
Opportunity	Vision 2040	By 2040 the Service aims to have a workforce made up of 40 % female employees to further represent the communities of the Humberside region. The risk is that as a result of the increase in females in the Service, the the infrastructure of the Service would not be developed sufficiently, resulting in inadequate facilities to support the gender diversity of staff.	Multi year investment plan to realise identified areas for improvement (part of a wider plan to improve whole Estate to make the Service fit for the future).
Risk	Financial Constraints Around National Grant Funding	Constraint in National Grant Funding and Precept increase capping over the forthcoming Comprehensive Spending Review period, which reduces the level of funding available to the Authority. Scenario planning undertaken to provide mitigation for any reduction in funding. Medium Term Resource Strategy regularly updated.	The Medium-Term Resource Strategy (MTRS) is regularly updated with the latest information; scenario planning is undertaken to provide mitigations for any reduction in funding.
Risk	Joint Estates Service Provision	Lack of capability/capacity within the JES may result in failure to deliver large scale capital projects within agreed timescales, increasing health & safety risks, detriment to operational response, financial implications and reputational damage.	6 facet inspection programme and delivery against the capital programme.

## 10.6 Communications

The Service uses various ways to communicate with its communities. By using different digital tools, it can share information in clear and accessible formats that meet both individual and group needs.



*\*Reach is the total number of people who see your content.*

X (formally known as Twitter) is not included in our reporting, as it is used solely for warning and informing messages.

# 11. Glossary

<b>ADF</b>	Accidental Dwelling Fire.	<b>ICO</b>	Information Commissioner's Office.
<b>CISM</b>	Critical Incident Stress Management.	<b>ICT</b>	Information and Communication Technology.
<b>Co-Responder</b>	Similar to a First Responder where an individual assists another agency who maybe cannot lift or move a patient.	<b>IRS</b>	Incident Recording System.
<b>CRMP</b>	Community Risk Management Plan – identifies and assesses all foreseeable fire and rescue related risks and sets out how we plan to mitigate them.	<b>Make safe</b>	Ensuring public safety, for example by isolating utility supplies until other agencies assist (water/electrics/gas). Securing/Removing Objects (roof tiles/signage/highway blockages).
<b>DPIA</b>	Data Protection Impact Assessment.	<b>NOG</b>	National Operational Guidance.
<b>Effect entry/ exit</b>	Forcing entry to a property using tools or ladders. For example forcing a lock/door, removing windows, or accessing higher windows using a ladder.	<b>On-Call</b>	Responds/crewed when required.
<b>F.I.R.S.T.</b>	Falls Intervention Response and Safety Team. An early response falls pick up team provided by competent firefighters in Hull.	<b>Open Data Set</b>	Data that is openly accessible and can be freely used.
<b>First Responder</b>	A member of staff (usually a firefighter) trained in emergency medical care who responds to medical emergencies in a bespoke vehicle.	<b>PPE</b>	Personal Protective Equipment.
<b>FOI</b>	Freedom of Information.	<b>Property / Primary Fire</b>	A fire involving property of high value or life risk i.e. dwelling, building or car.
<b>Fire Staff</b>	Non operational staff.	<b>PSED</b>	Public Sector Equality Duty.
<b>Full-Time</b>	Always crewed (Whole-time).	<b>RTC</b>	Road Traffic Collision.
<b>GDPR</b>	General Data Protection Regulation.	<b>SAR</b>	Subject Access Request.
<b>HART</b>	Hazardous Area Response Team (Ambulance Service).	<b>Small / Secondary Fire</b>	A fire involving property of lesser value i.e. wheelie bin, rubbish or tree.
<b>HAZMAT</b>	Hazardous materials.	<b>SPI</b>	Service Performance Indicators.
<b>HFRS</b>	Humberside Fire and Rescue Service.	<b>Social Segmentation</b>	Social, cultural, economic or lifestyle traits which can be determined by location, education, age and sex.
<b>HMICFRS</b>	His Majesty's Inspectorate of Constabulary and Fire & Rescue Services.	<b>Special Service</b>	Non-fire incident i.e. Lift Rescue, Road Traffic Collision or Water Rescue.
<b>HR</b>	Human Resources.	<b>Standby</b>	Attending an incident ground usually with other agencies who may need support with specialist equipment during their intervention, but no action taken
<b>HRSP</b>	HR Service Provider – provides dedicated HR support for Districts and teams within Humberside Fire and Rescue Service.	<b>TRV</b>	Tactical Response Vehicle.
		<b>What3Words</b>	A system that is designed to identify any location with a resolution of about 3 metres (9.8 ft).



# 12.

## Contact Details

### Online:

[www.humbersidefire.gov.uk](http://www.humbersidefire.gov.uk)

### Email us at:

[consultation@humbersidefire.gov.uk](mailto:consultation@humbersidefire.gov.uk)

### Postal Address

Service Headquarters  
Summergroves Way  
Kingston upon Hull  
HU4 7BB

Tel: 01482 565333

### Freedom of Information (FOI)



[www.facebook.com/humbersidefireandrescue](https://www.facebook.com/humbersidefireandrescue)



[www.instagram.com/humbersidefire](https://www.instagram.com/humbersidefire)



[www.linkedin.com/company/humbersidefire-rescue-service](https://www.linkedin.com/company/humbersidefire-rescue-service)



[www.tiktok.com/@humbersidefirerescue](https://www.tiktok.com/@humbersidefirerescue)

If you cannot find the information you require on our website, please email [foi@humbersidefire.gov.uk](mailto:foi@humbersidefire.gov.uk) or write to the address below. The Freedom of Information Act 2000 gives 'general right of access' to information held by public authorities.

Head of Corporate Assurance  
Humberside Fire and Rescue Service, Summergroves Way  
Kingston Upon Hull  
HU4 7BB

### Safety Enquiries

All safety enquiries should be made in the first instance to the Public Safety Centre Email: [publicsafetycentre@humbersidefire.gov.uk](mailto:publicsafetycentre@humbersidefire.gov.uk) or by calling 0300 303 8242.

## Complaints Procedure

Any complaints against the Service or the services we provide can be made by completing the [complaints form on our website](#), by email to [complaints@humbersidefire.gov.uk](mailto:complaints@humbersidefire.gov.uk), by telephone on (01482) 565333 and asking for the Complaints Manager, or by writing to:

The Complaints Manager, Corporate Assurance  
Humberside Fire and Rescue Service  
Service Headquarters  
Summergroves Way  
Kingston Upon Hull  
HU4 7BB

## Local Government and Social Care Ombudsman

We endeavour to deal with all our complaints in a satisfactory manner, however, where this is not achieved you should seek independent advice or contact:

Local Government and Social Care Ombudsman  
PO Box 4771  
Coventry  
CV4 0EH  
Helpline: 0300 061 0614  
Website: <https://www.lgo.org.uk>

## Data Protection Procedures

To discuss a data protection issue you can email [dataprotection@humbersidefire.gov.uk](mailto:dataprotection@humbersidefire.gov.uk), telephone (01482) 565333 and ask for the Information Governance Officer, or write to:

Information Governance Officer  
Humberside Fire and Rescue Service  
Service Headquarters  
Summergroves Way  
Kingston Upon Hull  
HU4 7BB

# 14. Other Documents

We provide links to other relevant planning documents via our website at: [www.humbersidefire.gov.uk](http://www.humbersidefire.gov.uk).

You may be interested in the following documents that relate to this Annual Performance Report:

- [Community Risk Management Plan](#)
- [Strategic Plan](#)
- [Medium Term Resource Strategy](#)
- [Productivity and Efficiency Plan](#)
- [Bi-Annual Performance Report](#)

**Humberside Fire and Rescue Service**

Service Headquarters  
Summergroves Way  
Kingston upon Hull  
HU4 7BB

**Tel: 01482 565333**

[www.humbersidefire.gov.uk](http://www.humbersidefire.gov.uk)

## **USE OF DELEGATED POWERS BY THE CHIEF FIRE OFFICER**

### **1. SUMMARY**

- 1.1 The report provides the Authority with details of the decisions (see Section 4.1) taken by the Chief Fire Officer & Chief Executive during 2024/25 to vary the establishment, under his delegated powers within the Fire Authority's Constitution.
- 1.2 Members should note that this report concerns only permanent changes to the establishment. Temporary posts, re-gradings and changes in job content where the post remains substantially the same are not included as such decisions are within the remit of the Chief Fire Officer & Chief Executive under the Constitution.

### **2. RECOMMENDATIONS**

- 2.1 It is recommended that the Fire Authority takes assurance that the Scheme of Delegation is being exercised properly, as detailed in Section 4.1.

### **3. BACKGROUND**

- 3.1 The Scheme of Delegation set out in the Constitution gives the Chief Fire Officer & Chief Executive delegated authority as follows:

#### **PART 3 DECISION MAKING**

##### **Section B - Scheme of Delegation**

(m) In respect to human resource matters:

- (vi) to vary in any one financial year the overall establishment to a maximum of 0.5% of total annual budget (provided that such a variation does not affect more than 10 permanent full-time equivalent posts), and provided that any such variations are within the approved Budget (and confirmed by the S.151 Officer) and are in accordance with the approved Strategic Plan (and CRMP) of the HFA. The Chief Fire Officer & Chief Executive shall report on an annual basis to the HFA setting out the basis upon which such powers have been exercised.
- 3.2. Members should note that this report concerns only permanent changes to the establishment. Temporary posts, re-gradings and changes in job content where the post remains substantially the same are not included as such decisions are within the remit of the Chief Fire Officer & Chief Executive under the Constitution.

### **4. REPORT DETAIL**

- 4.1 In the year 2024/25 the following substantive establishment changes have been approved under the delegated authority given to the Chief Fire Officer & Chief Executive:
  - The creation of a full-time Grade 11, Prevention Partnership and Commissioning Manager role within the Prevention function
  - The creation of two full-time Grade 10, Protection Supervisor roles within the Protection function
  - The creation of a full-time Grade 8, System Development Analyst role within the Digital Services function

- The creation of a full-time Grade 9, ETL Developer role within the Digital Services function
- The removal of a full-time Grade 10, Database Administrator role within the Digital Services function
- The removal of a Grade 9, Lead GIS and Risk Model Developer role within the Digital Services function
- The removal of a Grade 10, Database Administrator role from the Digital Services function
- The removal of a full-time Grade 6 District Administrator role from the North East Lincolnshire District

## **5. EQUALITY AND DATA PROTECTION RISK IMPLICATIONS**

- 5.1 There is no requirement to carry out an Equality Impact Analysis (EIA) or Data Protection Impact Assessment (DPIA) as this report does not relate to a policy or service delivery change or involves the processing of personal data.

## **6. CONCLUSION**

- 6.1 Members are asked to note the substantive establishment changes during 2024/25 approved under the delegated authority given to the Chief Fire Officer & Chief Executive under Section 4.1 of this report.
- 6.2 The Authority should take assurance that the Scheme of Delegation is being exercised with due regard.

**Matt Sutcliffe**  
**Assistant Chief Fire Officer**

### **Officer Contact**

Anne Stott – Head of HR  
✉ [astott@humbersidefire.gov.uk](mailto:astott@humbersidefire.gov.uk)

### **Background Papers**

None

### **Glossary/Abbreviations**

CRMP	Community Risk Management Plan
------	--------------------------------

	<b>Agenda Item No. 15</b>
<b>Humberside Fire Authority 18 July 2025</b>	<b>Report by Assistant Chief Fire Officer and the Executive Director of Finance &amp; S.151 Officer</b>

<b>PRODUCTIVITY AND EFFICIENCY PLAN 2025/26</b>
---

## 1. SUMMARY

- 1.1 In 2023, the Minister of State for Crime, Policing and Fire mandated that all Fire and Rescue Authorities create and publish an annual Productivity and Efficiency Plan (PEP)
- 1.2 The 2025/26 PEP was submitted to the Home Office in advance of the 30.04.2025, deadline, populated in accordance with their issued template, guidance and published on the Service [website](#).
- 1.3 The PEP (Appendix 1) explains how Humberside Fire Authority (HFA) fulfils the requirements of the following two metrics:
  - Meet the 3% increase in productivity Spending Review (SR) target for wholetime firefighters.
  - Create 2% of non-pay efficiencies
- 1.4 Notably the Service achieved both targets exceeding 3% productivity for wholetime Firefighters resulting in a 9% increase for the reporting period alongside 3.65% non-pay efficiencies.

## 2. RECOMMENDATIONS

- 2.1 Members take assurance that the Service have achieved the annual targets for productivity and efficiency alongside submitting and publishing the PEP as per Home Office requirements.

## 3. BACKGROUND

- 3.1 The National Fire Chiefs Council (NFCC) and the Local Government Association (LGA) have proposed that across FRSS in England, the sector could create 2% of non-pay efficiencies and increase productivity by 3% in this period. The Chief Fire Officer and Chief Executive is the sector lead for National Fire Chief Council (NFCC) Productivity and Efficiency workstreams. The national workstreams seek to provide a greater understanding of how to accurately measure productivity within the fire and rescue sector, in particular, those activities delivered by full-time firefighters.
- 3.2 The HFA Productivity and Efficiency Plan 2025/26 provides detail of efficiency and productivity progress against national goals, alongside the approved government and publicly consulted rise of £4.99 in the Service annual precept.
- 3.3 HFA's strategy for the provision of fire and rescue services for three years is driven by the approved Community Risk Management Plan (CRMP) and the Strategic Plan. These plans are also supported by the Service's Medium-Term Resource Strategy (MTRS), establishing how the HFA will fund the Service based on several assumptions, detailed within PEP.

## **4. REPORT DETAIL**

### **Efficiency**

- 4.1 The Authority has achieved non-pay efficiency savings of 3.65% during 2024/25 exceeding the 2% Home Office target. This demonstrates 1.39 % increase from 2.26% in 2023/2024.
- 4.2 An accumulated £620,000 total efficiency saving was made in 2024/2025. This demonstrates a £184,000 change from £426,000 in 2023/2024.
- 4.3 Further efficiency information required in the report included income generation, premises, transport, supplies and services, capital funding, and collaborations.
- 4.4 Key activities that have contributed to this level of saving include:
- The introduction of energy saving items has reduced utility usage, alongside fixed unit pricing on gas and electricity, preventing any adverse impact from pricing changes.
  - Cessation of subscriptions and Information Technology contracts/licences following a review. In addition to this, the Services' drive to become paperless has resulted in reduced usage of printing and copying. Procurement savings have been identified following the use of national frameworks and running our own tender exercises.
  - Efficient reporting and investigation of incidents and carrying out relevant security measures to drive insurance premiums down and reduce the number of claims. Fewer major repairs to hydrants required during the year due to the increased standard of maintenance carried out during the rolling programme. The Service offers a salary sacrifice Electric Vehicle Car Scheme, which has resulted in savings to the employers National Insurance and Pension contributions
  - The Service strives to deliver efficiencies in excess to the 2% national target. This target is built into the Medium-Term Resource Strategy (MTRS) and HFRS has achieved more than this in each of the last two financial years without any detrimental effect to delivery of services.

### **Productivity**

- 4.5 For 2025/2026 the Home Office introduced a new template and guidance which in regard of productivity stipulated evidence of gains and the attainment of the 3% target is measured against Wholetime Firefighters exclusively.
- 4.6 The guidance stated that Wholetime Firefighters productivity should be measured against 'Operational Activities' categorised as Outcome-based directly aligned to the CRMP which includes Incident response, Prevention and Protection.
- 4.7 Following the guidance Wholetime Firefighters activities measured in the PEP include the following:
- Home Fire Safety Visits
  - BI Engagement Visits
  - Resources Mobilised to Incidents
  - Other Prevention Activities: (including Fire Fatality Profiles, Post Incident Reviews, community engagement i.e. schools, community groups and events)
- 4.8 The accomplishment of a 9% productivity increase is achieved through the following
- Change to the shift system start and finish times, commenced 01 April 2024, releasing extra core hours for wholetime firefighters' delivery of operational and enabling activities.



- Capitalising on the benefits realised from UWFS procedural changes and reallocation of surplus wholetime firefighters to conduct further operational and enabling activities.
- Enhanced robustness to inform the type and timeliness of activities to be prioritised during wholetime firefighter shift times, managed through the Emergency Response policy.

## 5. EQUALITY AND DATA PROTECTION RISK IMPLICATIONS

- 5.1 There is no requirement to carry out an Equality Impact Assessment (EIA) and/or Data Protection Impact Assessment (DPIA) as this report does not relate to a policy or service delivery change or involves the processing of personal data. Members should be assured, however, that relevant EIAs have already been undertaken that support this work, particularly in terms of productivity activities that have created a change.

## 6. CONCLUSION

- 6.1 The Authority has achieved non-pay efficiency savings of 3.65% which is more than 2% Home Office target and a 9% increase in Wholetime Firefighter Productivity more than 3% target.
- 6.2 Members take assurance that the Service have achieved the annual targets for productivity and efficiency alongside submitting and publishing the PEP as per Home Office requirements.

**Martyn Ransom**  
Executive Director of Finance &  
S.151 Officer

**Matt Sutcliffe**  
Assistant Chief Fire Officer &

### Officer Contact

Jamie Morris – Head of Corporate Assurance

☎ 07970 969425

✉ [jmorris@humbersidefire.gov.uk](mailto:jmorris@humbersidefire.gov.uk)

### Background Papers

None

### Glossary/Abbreviations

CRMP	Community Risk Management Plan
HFA	Humberside Fire Authority
HFSV	Home Fire Safety Visits
LGA	Local Government Association
MTRS	Medium-Term Resource Strategy
NFCC	National Fire Chiefs Council



**HUMBERSIDE FIRE AUTHORITY**

---

# **PRODUCTIVITY AND EFFICIENCY PLAN 2025 - 2026**

---



# Contents

Introduction: About the Plan	3
<b>Section 1: Primary information</b>	4
1.1 Budget	4
1.2 Reserves	4
<b>Section 2: Efficiency</b>	5
2.1 Efficiency Data	5
2.2 Income	6
<b>Section 3: Efficiency Narrative</b>	7
3.1 Premises	7
3.2 Transport	7
3.3 Supplies and Services	7
3.4 Capital Financing	7
3.5 Future Efficiencies	7
3.6 Collaboration	7
3.7 Assessment of Efficiencies	8
3.8 Other	8
<b>Section 4: Productivity</b>	8
4.1 Collaboration	8
4.2 Assessment Management and IT Investment	9
4.3 Resourcing	9
4.4 Income Generation	10
4.5 Other	10
<b>Section 5: Outcome-Based Activities (OBA)</b>	10
5.1 Wholetime Firefighter activities which are measured	10
5.2 Wholetime Firefighter Activity Analysis	11
5.3 Recording and Analysis of Data	11
5.4 Recording of Outcomes and Assessment of Activity Quality	12
<b>Section 6: Workforce Capacity</b>	13
6.1 Measuring Wholetime Firefighters Workforce Capacity	13
6.2 Robustness of Data and Plans	15
6.3 Measurement of Workforce Capacity to Enable the Release of Extra Hours	16
<b>Section 7: Meeting the 3% Productivity Target</b>	17
7.1 How the Service has met the 3% increase in productivity	17

## Introduction: About the Plan

As part of the Spending Review 2021, the National Fire Chiefs Council (NFCC) and the Local Government Association (LGA) agreed that between 2022/23-2024/25, fire and rescue services in England would increase wholetime firefighter productivity by 3% and create 2% of non-pay efficiency savings.

The Spending Review 2024 included a re-commitment to these targets for 2025/26. Linked to these targets, last year all Fire and Rescue Authorities (FRA), regardless of their governance model, were requested to draft and publish Productivity and Efficiency Plans for 2024/25. The Minister of State for Policing, Fire and Crime Prevention was pleased with the response from services, as these plans help us in building a strong evidence base for the next Spending Review and demonstrate positive leadership from the sector to engage with the productivity and efficiency agenda.

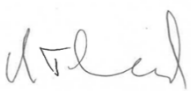


The Minister has requested that all FRAs continue to draft and publish a Productivity and Efficiency Plan for 2025/26. The plans will help the Home Office, National Fire Chiefs Council (NFCC) and Local Government Association (LGA) to build a more comprehensive picture on the sector's progress against the agreed targets and provide us with updates on forecast and actual efficiencies achieved.

The Humbeside Fire Authority (HFA) Productivity and Efficiency Plan 2025/26 details the progress made towards national targets. The Home Office has made revision to the required content of the plan with the introduction of new guidance and a templated format, alongside increases in productivity solely calculated and measured against Wholetime Firefighters activity.

In line with our transparency in publishing other Strategic Plans and Financial Information, this Plan is published on the Humbeside Fire and Rescue Service (HFRS) website.

HFA's strategy for the provision of fire and rescue services is driven by the approved Community Risk Management Plan (CRMP) and the Strategic Plan 2025 - 2028. The Medium-Term Resource Strategy (MTRS), details how the HFA will fund the Service. The MTRS is based on several assumptions, which are detailed within this Productivity and Efficiency Plan.

The progress of the Productivity and Efficiency Plan will be reviewed through the HFA governance arrangements through its established reporting process.

Productivity and Efficiency Plan 2025 / 2026		
		
Cllr Nigel Sherwood	Phil Shillito	Martyn Ransom
Chair of Humbeside Fire Authority	Chief Fire Office and Chief Executive Humbeside Fire and Rescue Service	Executive Director of Finance/S.151 Officer, Humbeside Fire and Rescue Service

## Section 1: Primary information

### 1.1 Budget

£'000			
Revenue Expenditure	2023/24	2024/25	2025/26
Direct Employee	42,031	46,256	47,964
Indirect Employee	2,015	2,054	2,132
Premises	3,678	3,832	3,934
Transport	1,842	1,953	2,312
Supplies and Services	3,680	4,741	6,734
Capital Financing	3,655	3,077	3,961
Other	-	-	-
<b>Total</b>	<b>56,911</b>	<b>61,913</b>	<b>67,037</b>

£'000			
Income	2023/24	2024/25	2025/26
Actual Received from Precept	(27,426)	(28,600)	(30,694)
Local Government Finance Settlement	(18,514)	(22,697)	(22,424)
Other Grants	(3,237)	(2,189)	(2,326)
Income Raised Locally	(6,187)	(6,785)	(7,013)
<b>Total</b>	<b>(55,364)</b>	<b>(60,271)</b>	<b>(62,457)</b>

### 1.2 Reserves

£'000					
Reserves Forecast	2023 – 2024	2024 – 2025	2025 – 2026	2026 – 2027	2027 – 2028
General Reserves	6,000	5,996	6,469	6,443	6,251
Earmarked Revenue Reserves of which MRP reserve	3,555	3,345	1,945	1,745	1,745
Earmarked Capital Reserves	5,735	6,235	4,748	4,748	3,340
Other Reserves of which revenue of which capital	-	-	-	-	-
<b>Total</b>	<b>15,090</b>	<b>15,576</b>	<b>13,162</b>	<b>12,936</b>	<b>11,336</b>

## Section 2: Efficiency

### 2.1 Efficiency Data

£'000						
	Actual 2023-2024		Actual 2024-2025		Forecast 2025-2026	
Opening Revenue Expenditure Budget (Net)	52,266		57,228		60,926	
Less Total Direct Employee Costs	(42,031)		(46,256)		(47,964)	
Non-Pay Budget	10,235		10,972		12,962	
Efficiency Target (2% of non-pay budget)	205		219		259	
Efficiency Savings	Recurrent	Non-recurrent	Recurrent	Non-recurrent	Recurrent	Non-recurrent
<b>Premises</b>						
Utilities	-	-	40	-	-	-
Rent/Rates	58	-	-	-	-	-
<b>Transport</b>						
Fuel	75,000	-	-	-	-	-
<b>Supplies and Services</b>						
National Procurement Savings	-	-	76	152	-	-
Local Procurement Savings	98	11	29	78	-	-
Other Technology Improvements	105	-	40	-	-	-
Decreased Usage	21	-	-	-	-	-
<b>Capital Financing</b>						
Net Borrowing Costs	23	-	25	-	-	-
<b>Other</b>						
Insurances	45	-	129	-	-	-
Hydrants Maintenance	-	-	31	-	-	-
Salary Sacrifice Car Scheme	-	-	20	-	-	-
Unallocated	-	-	-	-	379	-
<b>Total Efficiency Savings</b>	436,000		620,000		379,000	
<b>Efficiency Savings as a Percentage of Non-Payroll Budgets</b>	4.26%		5.65%		2.92%	
<b>Efficiency Savings Target</b>	2.00%		2.00%		2.00%	
<b>Over/Under</b>	2.26%		3.65%		0.92%	

## 2.2 Income

£'000						
Income Type	Actual 2023 - 24		Actual 2024 - 25		Forecast 2025 - 26	
	Recurrent	Non-recurrent	Recurrent	Non-recurrent	Recurrent	Non-recurrent
Income generated from charging policies	(189)	-	(202)	-	(152)	-
Income generated from trading operations	(1,011)	-	(1,139)	-	(1,248)	-
Income generated from shared premises	0	-	0	-	0	-
Income generated from interest on investments	(811)	-	(1,164)	-	(750)	-
Income generated from other sources	0	-	0	-	0	-
<b>Total</b>	<b>(2,011)</b>		<b>(2,505)</b>		<b>(2,150)</b>	

## Section 3: Efficiency Narrative

### 3.1 Premises

---

The introduction of energy saving items has reduced utility usage, alongside fixed unit pricing on gas and electricity, preventing any adverse impact from pricing changes.

---

### 3.2 Transport

---

The Service agreed to a capital investment of £1.9m into its vehicles and operational equipment. This includes the replacement of fire appliances to that are suitable for the needs of a modern Fire and Resue Service, with the intent to realise future efficiencies and productivity.

---

### 3.3 Supplies and Services

---

Cessation of subscriptions and Information Technology contracts/licences following a review. In addition to this, the Services' drive to become paperless has resulted in reduced usage of printing and copying. Procurement savings have been identified following the use of national frameworks and running our own tender exercises.

---

### 3.4 Capital Financing

---

Following careful consideration, the decision was made not to take any additional borrowing during the financial year 24/25 due to the high interest rates on new borrowing.

---

### 3.5 Future Efficiencies

---

The Service has set a balanced budget for 2025/26 which includes an efficiency saving target of £0.4m.

---

### 3.6 Collaboration

---

The Service evaluates its procurement activity and pursues collaborative opportunities where there are benefits identified. These include financial, resources, experience, combined working, and contract convergence.

Where a collaboration has been identified, a project team is set up to explore the opportunity and develop and agree to terms of reference, the specification of requirements and undertake risk assessments and analysis including for equality.

Once an agreement has been reached then the procurement teams take this to market, having assessed the most suitable route, and carry out the sourcing exercise in partnership to identify a preferred product and report to their respective Services the outcome.

---



### 3.7 Assessment of Efficiencies

The Service strives to deliver efficiencies in excess to the 2% national target. This target is built into the [Medium-Term Resource Strategy \(MTRS\)](#) and HFRS has achieved more than this in each of the last two financial years without any detrimental effect to delivery of services.

### 3.8 Other

Efficient reporting and investigation of incidents and carrying out relevant security measures to drive insurance premiums down and reduce the number of claims. Fewer major repairs to hydrants required during the year due to the increased standard of maintenance carried out during the rolling programme. The Service offers a salary sacrifice Electric Vehicle Car Scheme, which has resulted in savings to the employers National Insurance and Pension contributions.

## Section 4: Productivity

### 4.1 Collaboration

The Service works closely with Humberside Police to identify collaborative working opportunities, which during 24/25 included the continuation of following shared resources:

- Fleet and Maintenance / Servicing
- Health, Safety and Environment Resource
- Joint Estates

The Joint Health & Safety Service (JHSS) in 2024 launched a new Environmental Sustainability Strategy informed by the research and consultation conducted by a commissioned specialised third party. The strategy provides uniformity in the approaches whilst maintaining the individual requirements of both organisations.

Collaborative work is aligned to the priorities in Service CRMP. The Fleet and Equipment Strategy states the aims to have the right vehicles and equipment readily available, at the right place, when needed, in the most cost-efficient way. As part of this collaboration with Humberside Police, staff in both organisations carry out tasks according to demand, to increase productivity. The collaboration ensures emergency response vehicles are always available and comprehensively monitors, reviews and evaluates the benefits and results this collaboration.

*The Service collaborates with Humberside Police, Yorkshire Ambulance Service, healthcare partnerships, and other fire and rescue services. For example, the service collaborates with:*

- *North Yorkshire Fire and Rescue Service – for example, in a joint procurement process for new breathing apparatus, which improved efficiency because the unit cost was reduced when the number of items purchased increased; and*
- *Lincolnshire, Norfolk, and Hertfordshire Fire and Rescue Services, in providing resilience and contributing to business continuity by continuing with a control room partnership.*

## 4.2 Assessment Management and IT Investment

The Service invested a further £0.5m agreed into IT equipment and provision during 24/25.

Increased return on investment through the Digital Services team innovation to utilise existing products to produce in house applications that replace existing software which did similar tasks but limited in being developed while adding additional revenue costs year on year.

During 24/5 a replacement Hydrants management system was developed utilising an existing software platform, that not only saves circa £10k per annum but allows for a more streamlined and adaptable product for the end user, as well as adding mobile working and moving to a full digital solution.

Mobilisation of FDS officers has been changed with the move to using the TomTom software application only. This has realised an annual saving of circa £17k due to the removal of the hardware units, and the associated maintenance and support costs. This also opens up the opportunity to utilise this application on any digital device that has a mobile / Wi-Fi connection.

Other existing systems such as CFRMIS and FireWatch are also being developed and utilised to their full potential that will further give an increased return on investment through streamlined working practices, and the removal of other systems that only perform one task, rather than a multifaceted interlinked system that these products will give.

Asset management has been increased and now utilises existing software and licencing to reduce costs but also add more advanced controls and monitoring of ICT assets as well as integrating further with our Cyber Security posture.

A review was undertaken during 2024/25 looking at the expiring mobile phone contract. Following the procurement process, a new 3-year contract was signed, and this will save Service £70k per annum.

## 4.3 Resourcing

The Service uses its resources productively informed by requirements of the CRMP. The MTRS is used to facilitate the productive use of resources. The successful delivery of the Strategy requires the Chief Fire Officer to manage a complex set of resources, demands, and priorities whilst reviewing and revising plans to meet the risk profile for fire services within the available financial resources.

HMICFRS considers that the Service is 'Good' and efficient in making the best use of resources to provide fire services that meet expectation and follow public priorities, and if it is planning and investing wisely for the future.

*'The service is improving its productivity through new ways of working and were pleased to see that the service's arrangements for managing performance clearly link resource use to its CRMP and its strategic priorities. It has used the resources and skills in its digital team to develop a range of performance reports, which the team produces using data. The service is taking steps to make sure the workforce is as productive as possible. This includes putting in place new ways of working'.*

Business continuity arrangements are in place across the Service with regular reviews and tests of threats and risks. During 24/25 the Service seconded a member of staff into a dedicated business continuity role with the Local Reliance Forum (LRF). This enhances the Services abilities to support the productive management of staff and resourcing in spate condition.

#### 4.4 Income Generation

Special Service charges, including those associated with reducing the burden of Unwanted Fire Signals (False Alarms), are increased in line with inflation each year and applied appropriately. The Service also generates rental income, recharging for secondments, servicing of Fire Extinguishers and through collaborations with Health partners.

#### 4.5 Other

HMICFRS identified the following in their round 3 inspection of the Service.

*‘The service reviews and quality assures the data. This improves accuracy throughout the organisation, including the service’s tactical and strategic plans, and the work of the fire authority. This approach means that there is strategic oversight of all aspects of the organisation’s work. Senior leaders receive assurance that the service manages its functions effectively. Reports are shared throughout the service using Microsoft Power BI. This platform gives information that helps the service meet its key performance indicators, which it uses to track its progress. Managers told us they used the information to plan activity and prioritise work. Staff understand how their work contributes to the service’s plans, strategic objectives and CRMP.’*

### Section 5: Outcome-Based Activities (OBA)

#### 5.1 Wholetime Firefighter activities which are measured

HMICFRS Round 3 Inspection report assessed the Service as Outstanding in ‘Understanding risk of fire and other emergencies’ and ‘Preventing fires and other risks’ alongside Good in ‘Protecting the public thorough fire regulation’, ‘Responding to fires and other emergencies’ and ‘Making best use of resources’. The significance of these findings informs the effectiveness and efficiency which the Service applies in the performance management of outcome-based activities (OBA), which includes operational, enabling and non-framework types for wholetime firefighters, and incorporates the following:

- Home Fire Safety Visits.
- BI Engagement Visits: Please Note: The fluctuation in annual targets does not denote a reduction in performance. Operating against a 5-year cycle of identified premises and visits (against a related risk level frequency), adjustments are made accordingly where more visits can be completed in the preceding year, risk intel denotes a change in visit level frequency, or there are changes to the identified premise (i.e. ceased trading, relocated or change in usage)
- Wholetime Resources Mobilised to Incidents
- Other Prevention Activities: (including Fire Fatality Profiles, Post Incident Reviews, community engagement i.e. schools, community groups and events)

Further activities conducted by wholetime firefighters include Site Specific Risk Inspections (SSRI’s), training and development (ref. ERP 2 and 3), although restrictive recording systems introduce limitations in attributing volume and time spent on these activities. Therefore, their inclusion is discounted from 24/25 data for transparency and validity, to ensure an accurate measurement of productivity is calculated only on those activities where recording has enhanced robustness.

## 5.2 Wholetime Firefighter Activity Analysis

This section includes a collective analysis of the following:

- Targets set of wholetime firefighter activities per year
- Performance against targets 22/23, 23/24,24/25

Wholetime firefighter activities measured against data led targets, over a 3-year period with resulting performance detailed in tables OBA 1 and 2.

OBA Table 1					
Activity		2022/23	2023/24	2024/25	25/26
Home Fire Safety Visits	Target	4919	4008	5924	8344
	Actual	3509	7240	7128	
B1 Business Engagements	Target	2210	836	852	1869
	Actual	2025	1314	1223	
Other Prevention		4841	10776	13815	-
Total Activity		10375	19330	22166	-
% Productivity Change (year over year)		-	86%	15%	-

**OBA Table 1:** Data reflects a continued increase in wholetime firefighter productivity related to combined Operational, Enabling and Non-Framework activities. 2023/24 demonstrates a significant increase in activity of 86% from the previous year, with 2024/25 representing a further 15% productivity increase from 2023/24.

OBA Table 2			
Activity	2022/23	2023/24	2024/25
Total Wholetime Resources Mobilised to Incidents	15361	13729	13889
% Change	-	-11%	1%

**OBA Table 2:** Content reflects an increase in Wholetime firefighter resources mobilised to incidents in 2024/25 of 1% following a -11% decrease in the 2023/24.

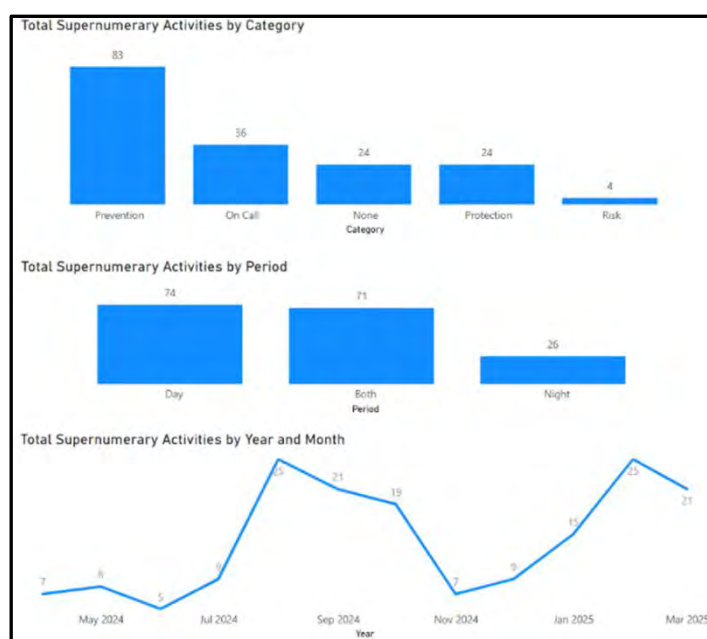
## 5.3 Recording and analysis of data

The Service has a dedicated risk intelligence team with specialised roles in data management to record, monitor, analyse, evaluate and report. Recorded data, through systems including CFRMIS, is converted into Power-Bi dashboards to identify and monitor trends through the integration of performance metrics and thresholds.

Dashboards facilitate the ability to analyse firefighter activities (operational and enabling types) either by Watch, Station, Authority area, or holistically. Analysis of quantity outputs are contrasted with performance metrics / targets establishing thresholds of performance against each related activity. Resulting outcomes from this work are evaluated for impact / benefits realisation. Threshold/Outcome Performance Dashboards are accessible by senior and middle management teams and at a tactical fire station level. Wholetime firefighter productivity is monitored dynamically by managers, along with daily information provided in Strategic and Tactical briefings with data baseline capacity. This has enabled surplus availability to be redirected to improving both the outputs and outcomes for the community.

The Service require 67 firefighters to crew all wholetime fire engines. On days when more than 67 wholetime firefighters are available, they are redirected to maximise productivity in delivering other targeted activities (operational and enabling) in support of the CRMP.

## Utilisation of Surplus Wholetime Firefighter Crewing: 2024 – 2025



### 5.4 Recording of Outcomes and Assessment of Activity Quality

Service dashboards measure the rate of inspection. The recorded outcomes of activities are included in the following systems, plans and reporting tools:

- Bi-Annual Performance Reports
- CRMP annual review and evaluation
- Strategic Plan and Strategic Objective Outcome Measures
- Service Improvement Plan
- Positive Practice Submissions (NFCC Portal)

HMICFRS Round 3 inspection of the Service assessed the quality of prevention activity as 'Outstanding' with the following related report extract contributing to this finding:

*'The service evaluates prevention activity to ensure best practice. The service has good evaluation tools in place to measure how effective its activity is and to make sure all sections of its communities get appropriate access to the prevention services that meet their needs. It uses an objective, scanning, analysis, response and assessment evaluation model to monitor the performance of its fire-setting interventions. This means it can consider the effectiveness and efficiency of its prevention work and objectively assess its outcomes'.*

Assessing the quality of operational and enabling activities delivered by wholetime firefighters includes conducting independent internal audit reviews and scrutiny of items through the independently appointed Governance, Audit and Scrutiny Committee.

### 5.5 Plans to increase wholetime firefighter activity

Plans to increase wholetime productivity are aligned to the following projects incorporated into the Service's Community Risk Management Plan 2025-2028.

**Project:** We are reviewing how we use Watch Managers at certain types of incidents and will continue to consult with staff and communities. Data shows an imbalance in the number of supervisory managers attending larger incidents. We are working to use staff skills more effectively while maintaining our response capability.

Project: We are reviewing the types of vehicles we use to see if there are more effective options to support our response to incidents and future demand. Through consultation, we are analysing incident data and risks across the Humber region to introduce more versatile vehicles that can respond to a wider range of incidents.

Project: We are reviewing our wholetime shift system. Humberside is one of the few Fire Services operating a single wholetime shift system. Based on demand data, we believe introducing multiple shift patterns could improve workforce flexibility, effectiveness and wellbeing. This would also offer those wishing to join the Service more choice, which has been well supported during consultation.

Project: Following consultation support, we are reviewing the location and types of specialist vehicles, equipment, and staff training. As risks change, we need to make sure our resources are in the right places, at the right times, to respond effectively.

Project: Our data shows that On-Call staff are more available during night-time hours, providing extra support for our operational response. Consultation feedback has been strongly in favour of exploring this further while making sure it does not impact the local need for On-Call firefighters.

## Section 6: Workforce Capacity

### 6.1 Measuring Wholetime Firefighters Workforce Capacity

The current measurement of wholetime firefighters workforce capacity is managed and informed in accordance with the [Full-Time Shift System Policy](#) and [Emergency Planning Response Policy](#). This includes a comprehensive breakdown of work wholetime firefighters need to deliver within their core working hours, which includes Operational, Enabling and Non-Framework activities. The Emergency Planning Response Policy specifically details the time / hours allocated for wholetime firefighters to undertake each type of workplace activity. The policy extract below provides details of how this is implemented to achieve productivity gains.

*Core activity hours are between 0800 and 2000hrs. This is imperative to deliver the productivity and efficiency uplifts required by central government and to support the ethos of value for money regulated by HMICFRS.*

*Priority work should be undertaken during this time to maximise effectiveness of service delivery within our communities. Priority work is defined as emergency incidents, risk, prevention, protection, inclusion, community engagement activities, group development sessions and any other urgent or risk critical work arising. All other work, including allocated fitness training, should be completed outside the core activity hours.*

Wholetime firefighter activities are broken down into a daily shift schedule as detailed in table ERP 1 extracted from the Emergency Planning Response Policy.

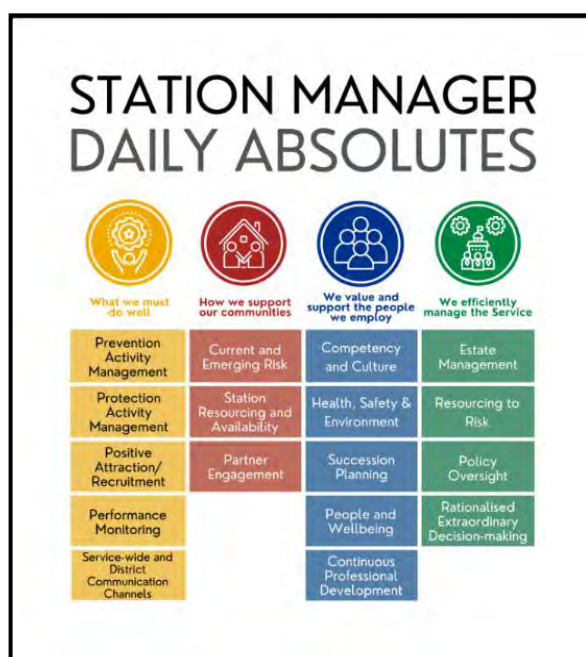
Activity	Time
Emergency incidents	To meet demands
Handover protocols including vehicle, equipment and PPE checks, station cleanliness, briefings, and crewing deficiencies etc. <b>(any other risk critical activities may extend this period)</b>	(0700-0800)



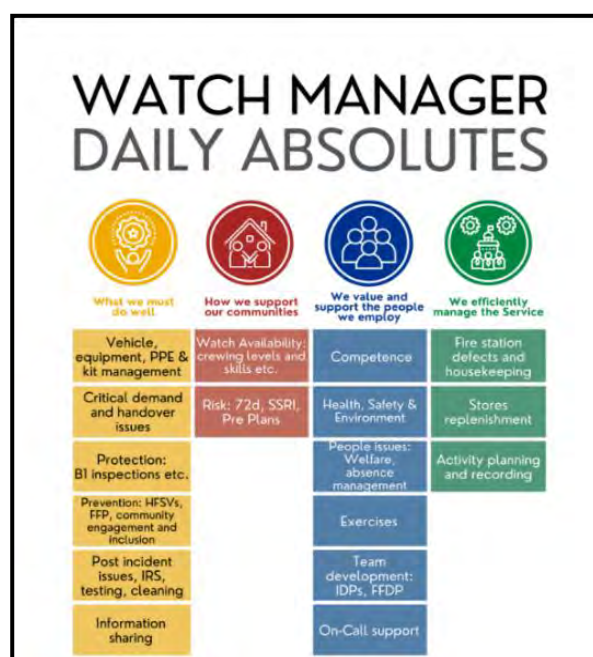
Group Training and development activities	0800 – 2000 (2 hours of meal breaks included during this period, one of which being a 1 hour lunch break)
Risk, prevention, protection, inclusion, community engagement activities.	
Other activities, including but not restricted to: <ul style="list-style-type: none"> <li>• Development of risk assessments, proactive identification and reporting of any health and safety or environmental near misses or accidents.</li> <li>• Urgent work arising from emergency calls to maintain operational availability, i.e., - engine, equipment and building administration</li> </ul>	
<ul style="list-style-type: none"> <li>• Routine standard tests.</li> <li>• Non-risk critical administration including recording of training.</li> <li>• Scheduled inspections or audits.</li> <li>• Individual training, e.g., eLearning and maintenance of competence.</li> <li>• Fitness training</li> <li>• Private study</li> </ul>	2000 – 0000 (1 hour meal break included during this period)
Stand down period to include response to emergency calls, any work arising from emergency calls including the maintenance of immediate operational response, and any other essential activities that: (1) arise from the Community Risk Management Plan (2) are within the employee's role and responsibilities, (3) are appropriate during these hours	0000 - 0700

To achieve the uplifts in productivity set out in the table ERP 1, the Service applies a Station Absolutes process which is the responsibility of Station Managers (ERP 2) and Watch Managers (ERP 3) and profiles key daily activities to assure wholtime firefighter capacity is utilised effectively and managed in accordance with the Service Strategic Plan objectives.

## ERP 2

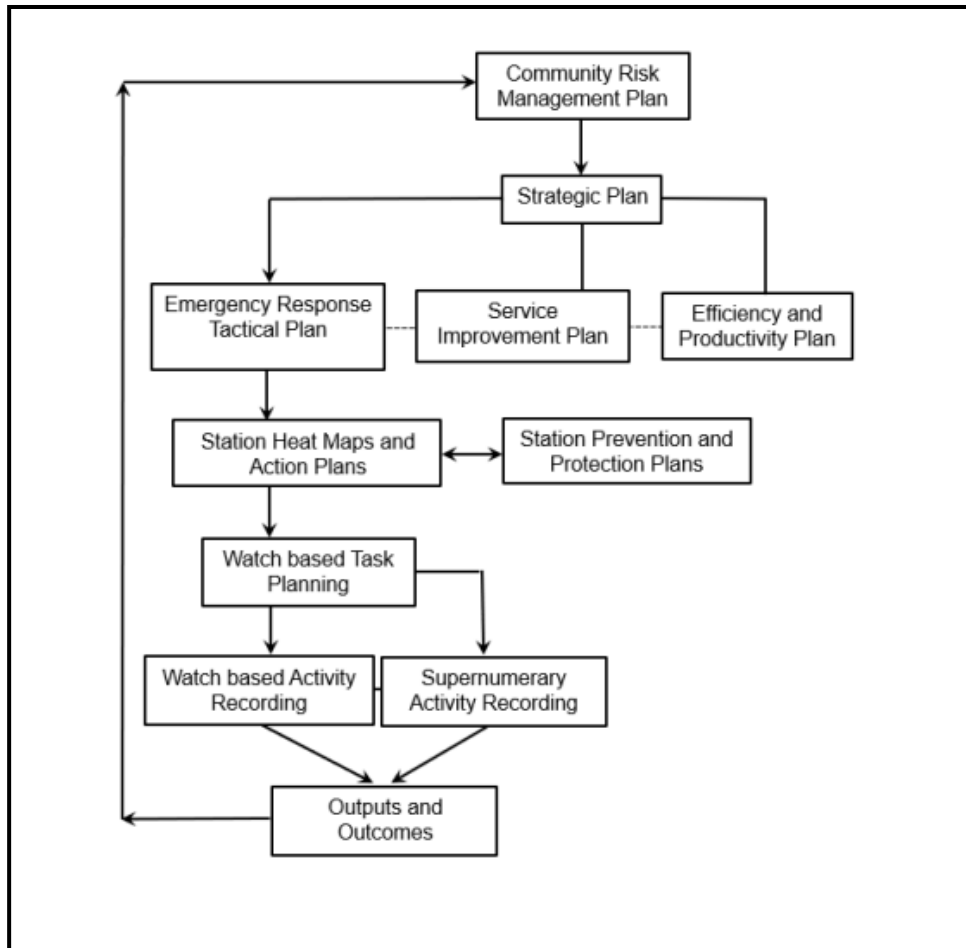


## ERP 3



## 6.2 Robustness of Data and Plans

Station absolutes are integrated into a Service infrastructure of plans to accomplish the CRMP, with the graph in ERP 4 illustrating the flow of work. These processes facilitate a robustness in the workforce capacity of wholetime firefighters to assure that the deliverables of their activities are purposeful.



During 24/25 the principal method of recording is the Community Fire Risk Management Information System (CFRMIS) which duly informs the resulting dashboards, used to monitor and manage wholetime firefighter performance against related activities and targets.

During 2024/2025, limitations existed with the Service not having a suitable system to comprehensively record the time and duration of all Operational, Enabling and Non-Framework activities delivered by wholetime firefighters.

The dedicated risk intelligence team apply quality assurance in testing the validity and accuracy of data the result of which informs Service performance reporting.

The introduction of a bespoke productivity digital application launched 1 April 2025 captures all Operational, Enabling and Non-Framework activities conducted by wholetime firefighters, significantly improving the robustness of recording.



### 6.3 Measurement of Workforce Capacity to Enable the Release of Extra Hours

The associated data intel, used to inform changes to the wholetime firefighter shift system, measured existing capacity and identified opportunities where an adjustment in start times was an enabler to release extra hours, to conduct operational and enabling activities at more productive periods of the day (ref OBA 1).

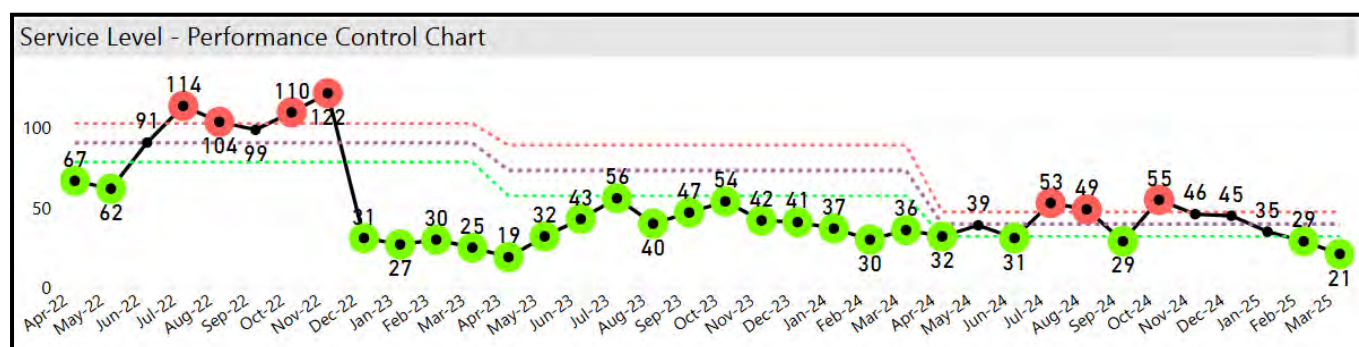
To optimise the changes to the shift system, the Emergency Response Policy detailed how wholetime firefighters core hours, with the additional released hours, would be used (ref ERP 1).

Alongside shift changes, the Service has continued to analyse how modifying approaches and practices in the delivery of activities can release extra hours. This is exemplified through the introduction of an '[Unwanted Fire Signals Position Statement](#)' (UWFS) with the intent to reduce the burden caused, by enacting the following approach:

We will, within defined parameters:

- Not attend automated alarm signals unless confirmed as a genuine fire.
- Where we deem it appropriate, charge the Responsible Person for persistent false alarms originating from their fire warning equipment.

The performance control chart below illustrates the reduction in attendance to UWFS based on a year over year reporting cycle (22/23, 23/24 and 24/25).



The outcome of the chart determines that over this 3-year period, a total reduction of 49% of wholetime firefighter time used in addressing UWFS, subsequently converted into related operational and enabling activities (ref. OBA 1).

UWFS Table			
Year	UWFS attended	Year over Year Variation	Year over Year % Reduction
2022/2023	882	N/A	N/A
2023/2024	477	-405	46%
2024/2025	464	-13	3%
Total	49%		

## Section 7: Meeting the 3% productivity target

### 7.1 How the service has met the 3% increase in productivity

The productivity measurement table below details how the Service exceeded the 3% productivity target of 24/25 for wholetime firefighters resulting in a 9% increase.

Productivity Measurement (wholetime firefighters)			
Activity	2022/23	2023/24	2024/25
Home Fire Safety Visits	3509	7240	7128
B1 Business Engagements	2025	1314	1223
Other Prevention	4841	10776	13815
Total Activity	10375	19330	22166
% Productivity Change (year over year)	-	86%	15%
Total Wholetime Resources Mobilised to Incidents	15361	13729	13889
% Change	-	-11%	1%
Total Activity	25736	33059	36055
Total % Change	-	28%	9%

The following actions have enabled the utilisation of extra capacity to achieve the productivity increase:

- Change to the shift system start and finish times, commenced 01 April 2024, releasing extra core hours for wholetime firefighters' delivery of operational and enabling activities.
- Capitalising on the benefits realised from UWFS procedural changes and reallocation of surplus wholetime firefighters to conduct further operational and enabling activities.
- Enhanced robustness to inform the type and timeliness of activities to be prioritised during wholetime firefighter shift times, managed through the Emergency Response policy.

**STANDARDS OF BEHAVIOUR: THE HANDLING OF MISCONDUCT IN FIRE AND  
RESCUE SERVICES UPDATE**

**1. SUMMARY**

- 1.1 At the Authority meeting on 20 September 2024, members were informed about the publication of His Majesty's Inspectorate of Constabulary and Fire and Rescue Service (HMICFRS) report titled 'Standards of Behaviour: The Handling of Misconduct in the Fire and Rescue Services'.
- 1.2 HMICFRS published a total of 15 recommendations across three themes:
- The culture in FRSs
  - The extent to which FRSs are identifying misconduct
  - The effectiveness of the misconduct process
- Some recommendations have multiple components, resulting in 35 actions needing evidence to demonstrate compliance. Many of these actions align with existing Service practices.
- 1.3 During the Authority meeting on 14 February 2025, members received an update regarding recommendations 1, 2, 4, 6, 13 and 15, all of which had deadlines corresponding to this timeframe.
- 1.4 This update concentrates on HMICFRS report recommendations 3, 7, 10, and 11. The May deadline for these recommendations have now passed, and the Service has provided evidence of their completion. Further context can be found in Section 4, Report Detail.
- 1.5 The Service Improvement Plan (SIP) addresses and manages the report recommendations and their resulting actions to ensure HMICFRS deadlines are met.

**2. RECOMMENDATIONS**

2.1 It is recommended that the Fire Authority takes assurance that:

- i. The Service is effectively managing each of the recommendations, ensuring their timely completion, informed by supporting and robust evidence
- ii. Progression against each of the recommendations are subject to ongoing performance management utilising the SIP, directorate team meetings, the Professional Standards Manager, quality assurance processes and mapping exercises
- iii. As applicable the completion of each recommendation will help to inform / improve related Service policies and practices

### 3. BACKGROUND

- 3.1 The 'Standards of Behaviour: The Handling of Misconduct in the Fire and Rescue Services' report recommendations are informed by the findings from HMICFRS thematic inspections, conducted amongst ten different Services between October 2023 and January 2024. The ten FRSs were Cornwall, Dorset and Wiltshire, Greater Manchester, Humberside, Kent, Lincolnshire, Northamptonshire, Staffordshire, Tyne and Wear, and West Midlands
- 3.2 The thematic inspection also analysed data provided by all 44 FRSs in England about their grievance and discipline cases.
- 3.3 HMICFRS terms of reference for the thematic inspection included the examination of the following items:
- the extent to which services are identifying and investigating misconduct
  - the effectiveness of misconduct processes and how consistently they are applied
  - how confident FRS staff are in raising concerns and in misconduct processes
  - the role of fire and rescue authorities and other organisations in handling misconduct.

### 4. REPORT DETAIL

- 4.1 The 3 lines model is used within the Service Improvement Framework policy and guidance to shape the methodology for capturing and recording information, managing evidence, and ensuring quality assurance processes within the SIP.

**1<sup>st</sup> Line: Management Controls**

i.e. application of internal controls, governance arrangements, policies and procedures

**2<sup>nd</sup> Line: Management Activities**

i.e. delivery plans and performance outputs

**3<sup>rd</sup> Line: Independent Assurance**

i.e. Internal audit, HMICFRS, records management

- 4.2 The following information, aligned to the three lines, summarise the types of evidence used for each of the recommendations stated in 1.6, all of which are now completed. Please note that this does not exempt the Service from continuing to improve the available provision(s) stated.

#### Recommendation 3

By 1 May 2025, chief fire officers should make sure their workforce plans allow staff to be moved from a wholetime watch to a different watch or station, within their contractual requirements, proactively and reactively as required. Chief fire officers should also make sure firefighters who are promoted are posted to a different watch or station, including when the promotion is temporary for two months or more. If this isn't possible, chief fire officers should show how the risks of reinforcing a negative culture have been addressed.

1 <sup>st</sup> Line	2 <sup>nd</sup> Line	3 <sup>rd</sup> Line
▪ Postings & Transfers Policy: Workforce Plan	▪ Postings and Transfers Board meetings	▪ Postings and Transfers Board meeting minutes

## Recommendation 7

By 1 May 2025, chief fire officers should make sure the policies and processes for misconduct are consistent for all staff and are fairly applied within their respective conditions of their employment. *NB: By 1 August 2025, the National Joint Council for Local Authority Fire and Rescue Services and the National Joint Council for Local Government Services, supported by the National Fire Chiefs Council, should make misconduct processes consistent for all staff irrespective of the terms and conditions of their employment.*

1 <sup>st</sup> Line	2 <sup>nd</sup> Line	3 <sup>rd</sup> Line
<ul style="list-style-type: none"><li>Professional Standards Disciplinary Policy</li></ul>	<ul style="list-style-type: none"><li>eLearning: Disciplinary process</li><li>eLearning: Grievance management</li><li>Disciplinary training for middle managers and above</li></ul>	<ul style="list-style-type: none"><li>TIAA Internal Audit: Application and Management of Disciplinary Procedures</li></ul>

## Recommendation 10

By 1 May 2025, chief fire officers should make sure their services have enough capacity to carry out their misconduct investigations. They should consider using external investigators or a similar independent resource to support the process if required.

1 <sup>st</sup> Line	2 <sup>nd</sup> Line	3 <sup>rd</sup> Line
<ul style="list-style-type: none"><li>Professional Standards Disciplinary Policy</li></ul>	<ul style="list-style-type: none"><li>Disciplinary training for middle managers and above</li></ul>	Third Party (Capsticks) available on a 'Case by Case' basis.

## Recommendation 11

By 1 May 2025, chief fire officers should review the training their services provide for supervisors and managers who investigate misconduct issues at all levels. Chief fire officers should make sure:

- (i) all staff who carry out investigations receive adequate training to carry out the task
- (ii) a programme of refresher training and ongoing support is available so that staff can maintain a level of competence
- (iii) it is clear how services' HR provision, staff associations and any trade union representative or fellow employee will support the investigation process

1 <sup>st</sup> Line	2 <sup>nd</sup> Line	3 <sup>rd</sup> Line
<ul style="list-style-type: none"><li>Professional Standards Competence, Disciplinary and Grievance policies</li></ul>	<ul style="list-style-type: none"><li>HR Service Partner-led training (2024) to all senior and middle managers</li><li>Konexo Global external training</li><li>eLearning: Disciplinary process &amp; Grievance management</li><li>Core Skills Framework</li><li>Role Specific Training Outline</li><li>JCC meetings</li></ul>	<ul style="list-style-type: none"><li>Investigation records</li><li>PDRPro</li></ul>

## **5. EQUALITY IMPLICATIONS**

- 5.1 There is no requirement to carry out an equality impact analysis as this report does not relate to a policy or service delivery change.

## **6. CONCLUSION**

- 6.1 The Service will continue to work in accordance with the report recommendations ensuring each are completed by their deadline date.

**Matt Sutcliffe**  
**Assistant Chief Fire Officer**

### **Officer Contact**

Jamie Morris – Head of Corporate Assurance

☎ 07970969425

✉ [jmorris@humbersidefire.gov.uk](mailto:jmorris@humbersidefire.gov.uk)

### **Background Papers**

[Standards of behaviour: The handling of misconduct in fire and rescue services](#)

### **Glossary/Abbreviations**