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To: Members of the Fire Authority	Enquiries to: Alison Finn
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	Tel. Direct: (01482) 393204
	Date: 28 November 2025

Dear Member

I hereby give you notice that a meeting of **HUMBERSIDE FIRE AUTHORITY** will be held on **FRIDAY, 28 NOVEMBER 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

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A G E N D A

Business	Page Number	Lead	Primary Action Requested
1. Apologies for absence	-	Chairperson	To record
2. Declarations of Interest	-	Chairperson	To declare
3. Minutes of the Authority meeting held on 18 July 2025	(pages 1 - 6)	Chairperson	To approve
4. Minutes of Governance, Audit and Scrutiny Committee held on 7 July 2025 and 10 November 2025	(pages 7 - 26)	Chair of GAS Committee	To receive and approve any recommendations to HFA
5. Minutes of Pension Board held on 14 July 2025	(pages 27 - 28)	Chairperson	To approve
6. Minutes of the Appointments and Remuneration Committee held on 22 September 2025	(page - 29)	Chairperson	To receive
7. Questions by Members	-	Monitoring Officer & Secretary	To receive
8. Communications	-	Chairperson & Chief Fire Officer	To receive
9. External Audit Completion Report 2024/25	(pages 30 – 76)	External Audit	To receive
10. External Audit Annual Report 2024/25	To follow	External Audit	To receive

Business		Page Number	Lead	Primary Action Requested
11.	Annual Statement of Accounts 2024/25 (Audited)	(pages 77 - 165)	Executive Director of Finance/Section 151 Officer	To approve
12.	Finance and Procurement Update Period ending 30 September 2025	(pages 166 - 167)	Executive Director of Finance/Section 151 Officer	To receive
13.	Treasury Management Mid-Year Update Report 2025/26	(pages 168 - 175)	Executive Director of Finance/Section 151 Officer	To approve
14.	Capital Programme 2026/27 Onwards	(pages 176 - 183)	Assistant Chief Fire Officer	To approve
15.	Financial Outlook 2026/27 onwards and Draft Medium Term Resource Strategy 2026/27 – 2030/31	(pages 184 - 203)	Executive Director of Finance/Section 151 Officer	To receive
16.	Equality, Diversity and Inclusion Annual Report 2024/25	(pages 204 - 213)	Assistant Chief Fire Officer	To approve
17.	Bi-Annual Performance Report (April – September 2025)	(pages 214 - 267)	Assistant Chief Fire Officer	To approve
18.	Workforce Planning (April – September 2025)	(pages 268 - 271)	Assistant Chief Fire Officer	To receive
19.	CRMP Projects Update	(pages 272 - 279)	Assistant Chief Fire Officer	To approve
20.	Amendments to the Constitution	(pages 280 - 285)	Monitoring Officer & Secretary	To approve
21.	HMICFRS Standards of Behaviour Recommendations Update	(pages 286 - 289)	Assistant Chief Fire Officer	To receive
22.	HMICFRS State of Fire and Rescue 2024/25: Highlights and Recommendations	(pages 290 - 292)	Assistant Chief Fire Officer	To receive
23.	Chief Fire Officer Update	Verbal	Chief Fire Officer/ Chief Executive	To receive

HUMBERSIDE FIRE AUTHORITY

FRIDAY, 18 JULY 2025

PRESENT:

Members

Representing East Riding of Yorkshire Council:

Councillors Bovill, Cantrell, Heslop-Mullens, Meredith and Sutton

Representing Hull City Council:

Councillors Collinson, Hofman, McMurray, Neal and North

Representing North East Lincolnshire Council:

Councillors Bonner, Lindley, Patrick and Shepherd

Representing North Lincolnshire Council:

Councillors Grant

Officers of Humberside Fire & Rescue Service

Niall McKiniry - Deputy Chief Fire Officer & Executive Director of Service Delivery, Matt Sutcliffe - Assistant Chief Fire Officer & Executive Director (Corporate Services and People), 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, Richard Gibson - Area Manager of Service Improvement, Lisa Nicholson - Monitoring Officer/Secretary and Samm Campbell - Committee Manager.

Also in attendance:

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

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The meeting was held at Service Headquarters, Hessle.

47/25 APOLOGIES FOR ABSENCE - Apologies for absence were submitted from Councillors Bayram, Dennis, Gill, Henry, Ogg, Sherwood and Waltham MBE.

48/25 DECLARATIONS OF INTEREST - There were no declarations of interest.

49/25 MINUTES - Resolved - That the minutes of the meeting of the Authority held on 13 June 2025 be approved as a correct record.

50/25 QUESTIONS BY MEMBERS - There were no questions by Members.

51/25 COMMUNICATIONS - There were no communications.

52/25 ANNUAL STATEMENT OF ACCOUNTS 2024/25 (UNAUDITED) - The Executive Director of Finance/ S.151 Officer submitted a report detailing the unaudited Annual Statement of Accounts for 2024/25.

The report contained the Authority's full unaudited Statement of Accounts for 2024/25 and highlighted key aspects of revenue and capital outturn for the year. The Accounts covered by the report in would be subject to audit by Forvis Mazars in their role as the Authority's external auditor. The draft unaudited Statement of Accounts for 2024/25 had been signed and published on the Authority's website on 5 June 2025, which was an excellent achievement.

The outturn position for the revenue budget for 2024/25 was a £0.029m overspend. This compared well to the February 2025 projection (£0.020m underspend) in the Quarterly Finance and Procurement Update.

The outturn for the Capital Programme showed a spend of £4.570m, as the table in Appendix 2 of the report set out in detail. Across the categories of the capital programme, the summary was as follows:

- Estates: Immingham East (£0.5m), Howden (£0.4m), Training Infrastructure (£0.3m) and other minor schemes (£0.4m)
- Vehicles: fleet replacement (£1.4m)
- Plant and Equipment: ICT (£0.3m), Operational Equipment (£0.3m) and Breathing Apparatus (£0.9m)

Resolved - (a) that the Statement of Accounts for 2024/25 be approved;

(b) that, having reviewed the Accounts presented in Appendix 1 of the report, the Authority take assurance in their accuracy and completeness, reflecting its role in scrutinising financial governance and risk management, and

(c) that, to ensure that investment decisions remain aligned with the Authority's strategic objectives and public value responsibilities, the capital slippage and reprioritisation in detailed in the report be approved.

53/25 TREASURY MANAGEMENT OUTTURN 2024/25 - The Executive Director of Finance/ S.151 Officer submitted a report detailing the Treasury Management Outturn 2024/25.

The Authority's temporary investments totalled £24.5m on 31 March 2025:

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%

The interest earned during 2024/25 had been £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.

The Authority sought 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 had been taken during the course of the year. £4m of this remained outstanding on 31 March 2025.

Long-Term loans were taken out either to replace existing loans which had matured or to fund capital expenditure. Under the Prudential Regime there were no longer centrally imposed limits on borrowing, but individual authorities were required to determine themselves what a sustainable and affordable level of borrowing was as an integral part of their medium-term financial planning processes.

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 Public Works Loan Board (PWLB) debt upon maturity whilst taking no new borrowings during the year. The closing PWLB debt at 31 March 2025 was £15.8m.

Resolved - that the Treasury Management Outturn 2024/25 be received and assurance taken from the treasury management activities undertaken during 2024/25.

54/25 ANNUAL STATEMENT OF ASSURANCE 2024/25 - The Assistant Chief Fire Officer submitted a report detailing the Annual Statement of Assurance 2024/25.

The Fire and Rescue National Framework for England set out a requirement for fire and rescue authorities to provide annual assurance on financial, governance and operational matters and show they had due regard to the expectations set out in their Community Risk Management Plan (CRMP) and the requirements included in the Framework. The Statement covered financial, governance and operational assurance. The Statement had been considered and endorsed by the Governance, Audit and Scrutiny Committee at its meeting of 7 July 2025.

Resolved - that the Annual Statement of Assurance 2024/25 be approved.

55/25 ANNUAL GOVERNANCE STATEMENT 2024/25 - The Assistant Chief Fire Officer submitted a report detailing the Anti-Fraud and Corruption Statement 2024/25.

Humberside Fire Authority (HFA) was required to publish an Annual Governance Statement (AGS) on a yearly basis. Such publication ensures that HFA complied with regulation 4(2) of the Accounts and Audit Regulations 2003 as amended 2006 and 2011. Although the AGS forms part of the Annual Accounts, it is felt appropriate that HFA specifically review the AGS separately from the Annual Accounts. The Statement had been considered and endorsed by the Governance, Audit and Scrutiny Committee at its meeting of 7 July 2025.

Resolved - that the Annual Governance Statement 2024/25 be approved.

56/25 ANTI-FRAUD AND CORRUPTION STATEMENT 2024/25 - The Assistant Chief Fire Officer submitted a report detailing the Anti-Fraud and Corruption Statement 2024/25.

The Anti-Fraud and Corruption Statement set out the effective arrangements in place to manage and counter the risk of fraud and corruption to the Authority. The annual Anti-Fraud and Corruption Statement was produced in response to recommendations within an Internal Audit review of Counter Fraud Arrangements conducted during 2016/17. The Statement covered key actions taken throughout the reporting year to provide an assurance of the processes in place. The Governance, Audit and Scrutiny Committee reviewed the anti-fraud related policies on an annual basis and made 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 had been implemented, and also expressed that it was assured of the review process undertaken for each anti-fraud related policy. There had been no whistle-blowing incidents during the reporting period and staff were aware of their ability to whistle-blow. The Statement had been considered and endorsed by the Governance, Audit and Scrutiny Committee at its meeting of 7 July 2025.

Resolved - that the Anti-Fraud and Corruption Statement 2024/25 be approved.

57/25 MODERN SLAVERY STATEMENT 2024/25 - The Assistant Chief Fire Officer submitted a report detailing the Modern Slavery Statement 2024/25.

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

The Authority had a zero-tolerance approach to modern slavery and was 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 was not taking place anywhere in its own business, or in any of its supply chains. Although not a statutory requirement for public sector organisations to do so, the Service had produced a statement under Section 54(1) of the Modern Slavery Act 2015 which constituted the Authority's Modern Slavery Statement for the financial year ending 31 March 2025.

Resolved - that the Modern Slavery Statement 2024/25 be approved.

58/25 WORKFORCE PLAN UPDATE (OCTOBER 2024 TO MARCH 2025) - The Assistant Chief Fire Officer submitted a report detailing the Workforce Plan Update (October 2024 to March 2025).

In March 2025 the Service Workforce Plan had been updated to reflect current staffing levels and the retirement profile. It also reflected how the Service met its obligations under the Community Risk Management Plan (CRMP) and optimised the use of the 24-hour shift system.

The Workforce Plan set out the detail of the Service's position at 31 March 2025 in relation to the Establishment, with vacancies and recruitment plans with consideration for the potential retirement and subsequent resulting recruitment. The document had been designed to be a "working document" to enable continual evolution as the Service progresses but was formally updated on an annual basis on 31 March.

Resolved - that the Workforce Plan Update (October 2024 to March 2025) be received and assurance taken that the Service regularly reviews and addresses workforce planning needs through both long-term planning and dynamic response as required.

59/25 ANNUAL PERFORMANCE REPORT 2024/25 - The Assistant Chief Fire Officer submitted a report detailing the Annual Performance Report 2024/25.

The Annual Performance Report detailed the following areas of activity between 1 April 2024 and 31 March 2025, all of which were aligned to the Community Risk Management Plan (CRMP) and supported the delivery of the Strategic Plan:

- Prevention & Protection activity
- Emergency Response
- People
- Health, Safety and Environment
- Organisational Learning
- Corporate elements, including public feedback

During 2024/25 the Service had responded to 13,678 emergency incidents, consistent with the previous year's figure of 13,708, while continuing to exceed its response targets. The Service's average first-fire engine response was within the required time in 97.77 per cent of incidents, well above the 90 per cent target. The Service 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 target times.

Prevention and protection efforts remained central to the Service's mission, with over 10,000 Home Fire Safety Visits conducted alongside engagement with more than 51,000 children through school programmes. The Service had also issued 15 enforcement notices, eight prohibition notices and 12 alteration notices, continuing to target high-risk premises using data-driven risk models.

The Service had continued to invest in its people, with a focus on wellbeing, diversity, and inclusion. Mental health support, occupational health services, and a new Wellbeing Hub had been key developments throughout 2024/25. While sickness absence had increased slightly, the Service remained committed to supporting staff through robust health and wellbeing initiatives.

Between July and September 2024 the Service had been inspected by His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS), which rated the Service 'Outstanding' in two key areas 'Understanding fires and other risks' and 'Preventing fires and other risks'. Additionally, the Service

had received eight 'Good' and one 'Adequate' rating across the 11 inspection criteria - an achievement that reflected the dedication and professionalism of the entire workforce.

Resolved - that the Annual Performance Report 2024/25 be approved..

60/25 USE OF DELEGATED POWERS BY CHIEF FIRE OFFICER AND CHIEF EXECUTIVE - The Assistant Chief Fire Officer submitted a report detailing the Use of Delegated Powers by Chief Fire Officer and Chief Executive.

The report provided the Authority with details of the decisions taken by the Chief Fire Officer & Chief Executive during 2024/25 to vary the establishment, under delegated powers within the Fire Authority's Constitution. Members noted that the report concerned only permanent changes to the establishment. Temporary posts, re-gradings and changes in job content where the post remained substantially the same were not included as such decisions were constitutionally within the remit of the Chief Fire Officer & Chief Executive.

Resolved - that the report on the Use of Delegated Powers by Chief Fire Officer and Chief Executive during 2024/25 be received.

61/25 PRODUCTIVITY AND EFFICIENCY PLAN 2025/26 - The Area Manager of Service Improvement submitted a report detailing the Productivity and Efficiency Plan 2025/26.

In 2023, the Minister of State for Crime, Policing and Fire had mandated that all fire and rescue authorities create and publish an annual Productivity and Efficiency Plan (PEP). The 2025/26 PEP had been submitted to the Home Office in advance of the 30 April 2025 deadline, populated in accordance with the issued template, guidance and published on the Service's website. The PEP explained how Humberside Fire Authority (HFA) fulfilled 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

Notably the Service had achieved both targets exceeding three percent productivity for wholetime Firefighters resulting in a 9 percent increase for the reporting period alongside 3.65 percent non-pay efficiencies.

Resolved - that the Productivity and Efficiency Plan 2025/26 be received.

62/25 HMICFRS STANDARDS OF BEHAVIOUR RECOMMENDATIONS UPDATE - The Assistant Chief Fire Officer submitted a report detailing the HMICFRS Standards of Behaviour Recommendations Update.

At the Authority meeting on 20 September 2024, Members had been 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'.

HMICFRS had 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 had multiple components, resulting in 35 actions needing evidence to demonstrate compliance. Many of these actions align with existing Service practices. During the Authority meeting on 14 February 2025, Members had received an update regarding recommendations 1, 2, 4, 6, 13 and 15. This update concentrated on recommendations 3, 7, 10, and 11. The May 2025 deadline for responses to these recommendations had passed, and the Service had provided evidence of their completion.

Resolved - that the HMICFRS Standards of Behaviour Recommendations Update be received.

63/25 CHIEF FIRE OFFICER UPDATE - The Chief Fire Officer delivered a verbal update making the following points:

- **Member Day** - A Member Day had been held on Friday 11 July 2025, at which Members had been able to view new equipment and meet staff.
- **Climate Change** - The seasonal impact of climate change had become increasingly apparent in recent years. The previous weekend had seen the country's third heatwave of the year and a hosepipe ban had been imposed by Yorkshire Water. The Service would use water responsibly in relation to non-firefighting activity. There had been 10 medium fires to date in June and July 2025, including terrace and industrial fires. External fires had been a particular issue in June 2025, with figures 22 percent higher than the three-year average. In relation to all types of fire, June 2025 had seen a 14 percent increase on June 2024.
- **Firefighters Fete** - The Peaks Lane, Grimsby station had raised £27,000 for charity at its annual summer Firefighters Fete.

Resolved - that the Chief Fire Officer Update be received.

HUMBERSIDE FIRE AUTHORITY

GOVERNANCE, AUDIT AND SCRUTINY COMMITTEE

7 JULY 2025

PRESENT: Independent Co-opted Members Chris Brown (Chair), Karen Martin, and Melissa Dearey.

Officers Present: Matt Sutcliffe – Assistant Chief Fire Officer, Antoinette Diovisalvi – Joint Deputy Chief Finance Officer/Deputy S.151 Officer, Steve Duffield – Area Manager of Emergency Response, Jason Kirby – Area Manager of People and Culture, Dan Meeke – Area Manager of Public Safety and Resilience, Shaun Edwards – Head of Finance, Jamie Morris – Head of Corporate Assurance, Dominic Purchon – Head of Protection, Sarah Wilkinson – Head of Prevention, Gareth Naidoo – Senior Corporate Assurance Officer, David Robinson – Internal Audit (TIAA), Lisa Nicolson – Monitoring Officer/Secretary, and Rob Close – Committee Manager.

Nigel Saxby (GAS Committee Member), Rejoice Mapeto (Mazars) and James Collins (Mazars) were in remote attendance.

The meeting was held at the Humberside Fire and Rescue Service Headquarters, Kingston upon Hull.

13/25 APOLOGIES FOR ABSENCE – Apologies for absence were received from Gerry Wareham and Nigel Saxby. With the Chair's permission, Nigel Saxby was invited to contribute to the meeting remotely.

14/25 DECLARATIONS OF INTEREST – No declarations of interest were made with respect to any items on the agenda.

15/25 MINUTES – The Committee reviewed the previous set of minutes for accuracy.

Resolved – That the Minutes of the meeting held on 17 February be approved as a correct record, subject to the following amendments:

- (a) That Melissa Dearey be added to the attendance list;
- (b) That the fourth paragraph of minute number 05/25 be amended to read:

“Observing the reported short-term borrowing figure of £4m on 31 December 2024, the Committee questioned why the Service needed to borrow that sum. The Executive Director of Finance/Section 151 Officer explained that the Authority experienced a temporary cash flow issue following an error in cashflow planning. To meet its cashflow requirements, the Authority took short-term borrowing to cover this. It was believed that any loss to the Authority as a result of this was negligible due to the high yields on the investment. Policies and procedures had been reviewed, and a subsequent audit was completed. The Committee was assured that this would not happen again.”

- (c) That minute number 05/25 be amended to include the following challenge:

“The Committee asked if the increase in employers' national insurance contributions would impact the Service's on-going revenue budget. Officers explained that the increase may be mitigated by other revenue generation including any increases to the Authority's Council Tax precept.”

(d) That minute number 05/25 be amended to include the following challenge:

“The Committee asked if the ongoing mesothelioma insurance claim might affect the Service’s future insurance premiums. Officers explained that, while the claim would indeed have some impact on insurance premiums, this would be mitigated to an extent by effective investigation of incidents and appropriate security measures.”

16/25 EXTERNAL AUDIT – ANNUAL STRATEGY MEMORANDUM – The Committee received a report of Mazars, the Authority’s external auditors, detailing the annual strategy memorandum. The external auditors advised the Committee that the Audit Strategy Memorandum had not significantly changed compared to those of previous years. It was reported that the planning and risk assessment of the 2025/26 audit would be concluded by July 2025, before fieldwork continued from July lasting until September with an expected completion time of November. The Memorandum presented an overall materiality for the year ended 31 March 2025 to be in the region of £1,655k, and performance materiality to be in the region of £1,324k.

The Committee was advised the key risk areas and the external auditor’s responses included the management override of controls, the net defined benefit liability valuation, the valuation of land and buildings, and the International Financial Reporting Standard (IRFS) 16 adoption.

Although the external auditors had not fully completed the planning and risk assessment work, the results of the initial work would be reported to the Committee on completion. This included reporting any risk of significant weakness in arrangements identified. The Auditor’s Annual Report on the 2023/24 work in February 2025 included the Value For Money (VFM) commentary required by the Code. This did not identify any significant weaknesses in arrangements or make any recommendations.

The Committee asked what work had been done to mitigate the risk of site plans not being updated with the remeasured Gross Internal Areas (GIAs). The external auditors explained that any new investments into estates must result in site plans being referred on regardless of their overall materiality. In a follow-up question, the Committee asked if the deficiencies in internal controls would likely have an impact on the delivery of the audit. The external auditors explained that the progression of this would be reported within forthcoming reports to the Governance, Audit, and Scrutiny Committee. The Assistant Chief Fire Officer explained that Humberside Fire and Rescue Service was seeking a strategic partner for future estates work and would expect that any variance in estates after this would be referred to the external auditors.

Resolved – That the External Audit Annual Strategy Memorandum be received.

17/25 DIRECTOR OF AUDIT OPINION AND ANNUAL REPORT 2024/25 – The Committee received a report of report of TiAA, the Authority’s internal auditors, detailing the Audit Opinion and Annual Report for 2024/25. The internal auditors advised the Committee that, as part of the 2024/25 internal audit, nine reviews were carried out. Three audits received Substantial Assurance, four audits received reasonable assurance, and two received limited assurance. The internal auditors were satisfied that, for the areas reviewed during the year, Humberside Fire and Rescue Service had reasonable and effective risk management, control and governance processes in place.

Resolved – That the Director of Audit Opinion and Annual Report 2024/25 be received.

18/25 ANNUAL STATEMENT OF ACCOUNTS (UNAUDITED) 2024/25 – The Committee received a report of the Executive Director of Finance/S.151 Officer, detailing the unaudited annual statement of accounts for 2024/25. The Joint Deputy Chief Finance Officer/Deputy S.151 Officer advised the Committee that the accounts were signed by the Section 151 Officer on 5 June 2025 with the audit work commencing on 16 June 2025.

The Committee questioned if the aspiration of a three percent non pay saving was realistic. The Joint Deputy Chief Finance Officer/Deputy S.151 Officer explained that Fire and Rescue Services (FRS) in England were required by the Home Office to produce and publish Efficiency Plans for increasing productivity and creating efficiency savings. These plans were part of a national framework and assessed by the Home Office, Local Government Association, and National Fire Chiefs' Council. The Home Office set the target for FRS to achieve 2 percent non-pay efficiency savings and a 3 percent annual increase in productivity for wholtime (full-time) firefighters. Officers monitored this on a monthly basis to ensure its progression and offered assurance that this target had not only been met but exceeded every year previously.

The Committee asked if the allocated capital spend for forecasted years was likely to impact on service delivery. The Joint Deputy Chief Finance Officer/Deputy S.151 Officer offered assurances that capital spending would not impact on operational service delivery.

The Committee asked if there had been any alteration to the 2025/26 financial year's budget. The Joint Deputy Chief Finance Officer/Deputy S.151 Officer confirmed that no amendment to the 2025/26 financial year's budget had been made.

The Committee asked why 10 operational staff had reached the £50,000 salary threshold in 2024/25. The Assistant Chief Fire Officer explained that this was a result of the most recent pay award and in year recruitment which pushed had pushed those employee's salaries into the upper threshold.

The Committee sought assurance that the Service operated effective processes for making period adjustments. The Head of Finance confirmed this was correct.

Resolved – (a) That narrative context be added to the Officers' Emoluments contextualising the increase in non-operational remuneration above £50,000;

(b) That the Committee thank and congratulate the accounts team for getting the year end accounts prepared within the timescales.

(c) That the Statement of Accounts for 2024/25 be recommended to the Fire Authority for approval.

19/25 TREASURY MANAGEMENT OUTTURN 2024/25 – The Committee received a report of the Executive Director of Finance/S.151 Officer, detailing the treasury management outturn and prudential indicators for 2024/25. The Joint Deputy Chief Finance Officer/Deputy S.151 Officer advised the Committee that, in 2024/25, the Service earned £1.191m of interest on its investments at an average rate of return of 4.99 per cent. 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 as a result of the additional Firefighters' Pension Fund grant given during 2024/25. The Authority sought to minimise the use of short-term borrowing to fund temporary cash shortfalls. However, £8.2m short-term borrowing was taken during the course of the year. £4m of this balance remained outstanding at 31 March 2025. No new long-term borrowing had been taken since the previous reporting period.

The Committee requested that specific detail of the cash flow error that led to the need to take short-term borrowing to fund cash flow activities be included in the report to the Fire Authority. The Head of Finance explained that this error had been identified, and financial controls were introduced to avoid this in the future.

Resolved – (a) That narrative context be added to the summary of short-term borrowing to outline the error which led to requirement to take short-term borrowing for all future reporting;

(b) That the Committee take assurance from the treasury management activities undertaken during 2024/25 and the Prudential Indicators.

20/25 INTERNAL AUDIT REPORTS – The Committee received a report of TiAA, the Authority's internal auditors, detailing the internal audit reports. The internal auditor advised the Committee that, since the last meeting of the Governance Audit and Scrutiny Committee, three audits had been completed on the Key Financial Controls, receiving substantial assurance, Contingency Fire Crew, receiving reasonable assurance, and Follow Up Review. The Assurance Review of Key Financial Controls audit identified that the Authority had robust controls in place across its key financial systems and they were operating effectively. The Assurance Review of Contingency Fire Crew audit found that several policies and plans were in place that detailed response and arrangements for fire fighters in the event of an emergency, such as industrial action. Testing found weaknesses in the way fitness tests were previously carried out. Three recommendations had been made, and all had been accepted by the Service. At the time of the end of year follow up audit, six actions were outstanding.

The Committee sought clarification why an audit slot for 2025/26 was listed as a contingency. The Head of Corporate Assurance explained that one slot remained open to respond to in year activity such as His Majesty's Inspectorate of Constabulary and Fire and Rescue Service Inspection (HMICFRS) target areas, or other time sensitive or national topical subjects. In a follow-up question, the Committee asked how the Service would respond if it did not require space for a reactive audit. The Head of Corporate Assurance explained that, if the slot was not required for something in year, then a matter scheduled for the following year's audit would be brought forward.

The Committee, noting, that the four-year Service Level Agreement (SLA) with East Riding of Yorkshire Council for the provision of payroll services expired on 1 April 2025, asked if this contract had been extended. The Head of Finance explained that the contract had been temporarily extended while the Service explored alternative market options.

The Committee asked why the one debtor referenced in the Aged Debtors Report had not been provided as a bad debt. The Head of Finance explained that an arrangement had been made for that debtor to repay the debt over an extended period of time, and that the Head of Finance was satisfied it was not provided as a bad debt.

The Committee sought assurance from officers that they were confident that the appropriate controls were in place to accommodate changes in supplier bank details. The Head of Finance explained that the extensive controls were in place within the finance team to mitigate the risk of new or changed supplier details.

The Committee asked why the target implementation timetable for the recommendations relating to the assurance review of contingency fire crew audit had not been achieved. The Area Manager of Emergency Response explained that those recommendations had since been implemented. Moreover, it was added that the Community Risk Management Plan (CRMP) had also since been updated to accommodate the findings of this audit. In a follow-up question, the Committee asked if the employee Fitness and Wellbeing Policy accommodated the requirement for contingency firefighters to be operationally fit. The Area Manager of Emergency Response explained that, for contingency firefighters to meet their competency threshold, they were required to evidence operational fitness through fitness testing.

The Committee asked when the Service expected to see progression with the FireWatch recommendation to move away from using substantial HR resources for duplicate data entry and parallel monitoring of the establishment. The Assistant Chief Fire Officer explained that this recommendation was on going with training currently being delivered to all staff. Moreover, payroll issues would be addressed as part of a recent testing site. Ultimately, the Assistant Chief Fire Officer expected this recommendation to be fully implemented by January 2026.

Resolved – That the internal audit reports be approved.

21/25 ANNUAL STATEMENT OF ASSURANCE 2024/25 – The Committee received a report of the Area Manager of Service Improvement, presented by the Area Manager of People and Culture, detailing the Service's Annual Statement of Assurance for 2024/25. The Fire and Rescue National Framework for England set out a requirement for Fire and Rescue Authorities to provide annual assurance on financial, governance and operational matters and show they had due regard to the expectations set out in their CRMP and the requirements included in the Framework.

The Committee asked how the Service would address its HMICFRS's 2024 adequate rating under the inspection criteria 'Promoting Values and Culture'. The Area Manager of People and Culture explained this grading, and associated action, would be presented to both Members of the Humberside Fire Authority and the Governance, Audit and Scrutiny Committee in a forthcoming Member Day. Ultimately all actions identified from the inspection report were placed on the Service Improvement Plan for progressing and monitoring improvement made against the areas for improvement.

The Committee took assurance that the quarterly Finance and Procurement updates would continue to be reported to the Governance, Audit and Scrutiny Committee.

Recommended to the Fire Authority - That the Committee endorse approval of the Annual Statement of Assurance 2024/25 to the Fire Authority.

22/25 ANNUAL GOVERNANCE STATEMENT 2024/25 – The Committee received a report of the Area Manager of Service Improvement detailing the Service's Annual Governance Statement for 2025/26. The Area Manager of People and Culture advised the Committee that Regulation Four 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.

Humberside Fire Authority's governance framework comprised the systems, processes, culture and values, by which the Authority was directed and controlled. The framework demonstrated how the Authority accounted to, engaged with and led the community. It enabled the Authority to monitor the achievement of its strategic objectives and to consider whether those objectives led to the delivery of appropriate, cost-effective services. The Annual Governance Statement was the formal Statement, signed by the Chairperson of the Fire Authority, the Chief Fire Officer and Chief Executive and other Statutory Officers, that recognised, recorded and published the governance arrangements of the Fire Authority. The Annual Governance Statement was much broader than the former requirement to produce a Statement of Internal Control, although the overall assurance process remained. The assurances in respect of the Annual Governance Statement derived from the following:

- External Audit – through assessment;
- Internal Audit;
- Members of the Humberside Fire Authority and Governance, Audit and Scrutiny Committee;
- Section 151 Officer;
- Secretary/Monitoring Officer;
- Strategic Leadership;
- Third parties, including partnership arrangements.

The Committee sought clarity on how the Committee's terms of reference were reviewed. The Assistant Chief Fire Officer explained that the Fire Authority reviewed the Authority's constitution, of which the Committee's functions and responsibilities were set out, at least annually at its annual general meeting.

The Committee sought assurance that the Member Champions were indeed utilised effectively. The Area Manager of People and Culture confirmed that each Fire Authority Member was assigned to a Service function as Member Champion, for both information purposes and to act as a critical friend. Member Champion meetings were held on a quarterly basis by each Directorate.

Recommended to the Fire Authority - That the Committee endorse approval of the Annual Governance Statement 2024/25 to the Fire Authority.

23/25 ANTI-FRAUD AND CORRUPTION STATEMENT 2024/25 – The Committee received a report of the Area Manager of Service Improvement detailing the Service's Anti-Fraud and Corruption Statement 2024/25. The Area Manager of People and Culture advised the Committee that the Anti-Fraud and Corruption Statement set out the effective arrangements in place to manage and counter the risk of fraud and corruption to the Authority.

Related anti-fraud policies were:

- Anti-Bribery Policy;
- Anti-Money Laundering Policy;
- Professional Standards Anti-Fraud and Corruption Policy;
- Professional Standards Whistleblowing Policy.

At its meeting of 17 February 2025, the Governance, Audit and Scrutiny Committee made recommendations to aid the effectiveness of the policies which had been implemented.

The Fire Authority also received assurance of the effective counter fraud measurements in place through the publication of its Annual Governance Statement.

Recommended to the Fire Authority - That the Committee endorse approval of the Anti-Fraud and Corruption Statement 2024/25 to the Fire Authority.

24/25 SCRUTINY ITEM: PREVENTION STRATEGY – The Committee received a report of the Head of Prevention detailing the Service's prevention strategy. The Head of Prevention advised the Committee that the Service maintained a prevention strategy, and associated prevention tactical plan, to fulfil its role in directing activities to reduce fires and other emergencies. The Service innovated through community and staff-focused initiatives, including long-standing partnerships with local health bodies, such as Hull F.I.R.S.T (Falls Team), which had contributed to reducing pressure on health services over the past decade.

The Service received an Outstanding rating from HMICFRS under the inspection criteria 'Preventing fire and risk'. The development of the Prevention Tactical Plan was underpinned by a range of strategic and operational data sources. These included the the Service's CRMP, Strategic Plan, Service Improvement Plan, HMICFRS judgement criteria for prevention, and the Fire Standards for Prevention and Safeguarding. Collectively, these documents provided a comprehensive evidence base to guide the planning, implementation, and continuous improvement of prevention activities. This was subject to an annual review to ensure it continued to effectively inform and guide prevention activities.

The Service adopted a risk-based approach to prioritise its prevention activities, ensuring that resources were directed towards individuals and communities most vulnerable to fire and other emergencies. A key component of this approach was the development and application of a Fire Fatality Profile (FFP), which identified those at greatest risk. The FFP was informed by a comprehensive analysis of national fire data spanning the past ten years and incorporated a range of contributory risk factors. The insights derived from this analysis guided the planning and delivery of targeted prevention work by operational staff at fire stations, enabling a more effective and evidence-led approach to community safety.

Prevention performance was systematically managed and monitored through monthly performance meetings conducted at three organisational levels: Leadership, Supervisory, and Delivery Teams. These meetings provided a structured forum for reviewing progress, addressing challenges, and aligning activities with strategic objectives.

The Service employed a range of evaluation tools to assess the effectiveness of its prevention initiatives. These included post-activity evaluations following youth engagement programmes, such as school education visits, Fire Safety Interventions, and targeted engagement programmes. Additionally, Problem Solving Plans were used to monitor outcomes related to deliberate fire-setting and anti-social behaviour. A robust Quality Assurance (QA) Framework supported good practice in the delivery and recording of Prevention and Safeguarding activities, aligned with the Prevention Tactical Delivery Plan. Core prevention activities underwent quarterly QA reviews, each culminating in a storyboard evaluation. An annual QA report was also produced to summarise findings and inform continuous improvement. There had been a measurable increase in the delivery of online fire safety training for partner organisations, supporting improved collaboration and shared understanding of prevention priorities and referral routes.

A Service or Local Level Serious Incident Review (SIR) was conducted within 30 days of a serious incident. The purpose of the SIR was to investigate an incident that led to the serious injury or death of a person. This inclusive process enabled the Service, along with partners and stakeholders, to come together and identify, develop, implement, and embed learning opportunities. Analysis of recent Serious Incident Reviews (SIRs) identified a recurring pattern of fire-related fatalities involving men aged 50 and over who were living alone and had drug or alcohol dependencies. These findings informed revisions to the Prevention Delivery Plan, prompting the Prevention Team to adopt a targeted approach of this identified vulnerable demographic. In response, the team proactively engaged with partner organisations supporting this high-risk group. Tailored prevention initiatives were implemented, including the delivery of online training to equip partners with the skills to identify, support, and refer individuals at risk.

Following the publication of the HMICFRS Round 3 Inspection Report on 11 February 2025, the Service was highly commended for its comprehensive understanding and effective prevention of fires and other risks. With the HFRS Strategic Plan being refreshed for the 2025-2028 period the Prevention and Protection Strategy would have a similar refresh. The Service would move to a plan-on-a-page format showing clear flow from risk to delivery. The joint document would be split to a specific Prevention Strategy and Protection Strategy.

- **Young People:** The Committee asked for further clarity on how the youth engagement was being received. The Head of Prevention explained that delivery of this engagement was carried out primarily by the non-operational staff, in partnership with operational fire-fighters, to target areas seeing the highest risk. Direct engagement with schools in particular had been received well. Moreover, work continued in order to target community events in areas where intelligence suggested there would be the most impact.
- **Service or Local Level Serious Incident Review:** The Committee asked how the Service had engaged with other statutory services and partners to address the recurring pattern of fire-related fatalities involving men aged 50 and over who were living alone and had drug or alcohol dependencies. The Head of Prevention explained that the Service met with drug and alcohol partners in the Authority's four constituent local authorities to seek to address issues of substance misuse and better identify that target demographic.
- **Targeted Prevention:** The Committee commended the Service's preventative activity and noted that the Outstanding rating for 'Preventing fire and risk' from HMICFRS was a direct result of non-operational staff identifying targeted intelligence.

Recommended to the Fire Authority – That the Fire Authority takes assurance in the Service's commitment to preventing fires and keeping its communities safe through the implementation of the revised Prevention Strategy and the Prevention Tactical Delivery Plan with the continuing aspiration to be outstanding in keeping our communities safe.

25/25 SCRUTINY ITEM: PROTECTION ENGAGEMENT – The Committee received a report of the Head of Protection detailing the Service's protection engagement activity. The Head of Protection advised the Committee that fire and rescue services had a statutory duty to enforce the Regulatory Reform (Fire Safety) Order 2005 and to promote fire safety in commercial premises. Premises which were identified by the Services Risk and Intelligence data as presenting the biggest risk were prioritised for audit by the Service's Inspectors. Premises considered to have a lower consequential risk, but a high risk of fire, were subject to engagement visits by operational crews. Where significant fire safety issues were identified, crews would work with Protection Inspectors to reduce the risk.

A Risk Based Inspection Programme (RBIP) was generated annually by the Data and Intelligence Team. The RBIP identified key attributes of risk in commercial premises, from a range of data sets. The output divided the data into two lists, one high risk list for Protection Inspectors, and the other medium or low risk for Operational Crews. During 2024/25, Protection Inspectors visited 937 high risk premises as part of the proactive RBIP. This was in addition to 782 visits carried out reactively, responding to complaints by members of the public, or following up referrals from partners such as the local authority. The main objective of risk profiling was to target resources in an efficient way, ensuring that engagement activity with businesses was effective. Of the 937 high risk premises visited, 92 per cent required further action or enforcement due to inspectors finding failings with fire safety, indicating that resources were being targeted at the right premises. Operational crews carried out 1,662 engagement visits on medium and low risk business premises. Crews had been trained to an appropriate level to highlight specific fire safety failings. Some of these failings could be resolved by the crews advising on the scene and issuing appropriate documentation, others were more serious or complex and must be referred to the protection team. Over the last three years, the number of issues having to be referred to the protection team was consistently around eight per cent or less of visits. This offered further assurance that the risk modelling was accurate in directing crews to premises which their skill set was aligned with the appropriate premises risk. The Service had created a machine learning model to generate the RBIP using a variety of data sets to identify key attributes which increased the risk of a fire.

The Service was committed to providing clear information and guidance to those it regulated on complying with their legal responsibilities. When arranging inspections, the Service provided written guidance, advice and signpost to videos on the website which explained what to expect during a visit. The outcomes of all inspections were confirmed in writing. Social media messaging was also used to provide general and targeted business safety advice and promote national campaigns. The Service continually reviewed and improved the information on the website and make a range of resources available.

A top-level report showed performance in relation to completing the delivery plan aim to carry out crew engagement visits with business premises. A station level report tracked how many engagement visits were still required by the end of the year. A further threshold report showed the rate of engagement visits done by the stations and monitors that they were within expected threshold corridors. The threshold corridors worked better than fixed targets because they allowed the Service to flex activity up and down to meet other demand. The performance management of Protection Inspectors followed a similar methodology to monitor their progress against higher risk business premises. Compliance was also monitored for issues for the enforcement work carried out by our Inspectors. This allowed the Service to observe that the non-compliance rates were increasing which may be due to the improved ability to identify high-risk properties using our evolving machine-learning methods or that inspectors were uncovering more issues because of enhanced training and mentoring. A Quality Assurance system was in place, focusing on improving and delivering sustained and consistent quality in engagement activity. Operational crews were quality assured by competent Inspectors, whilst Protection Inspectors were quality assured by manager, providing validation of information against legislation and related policies for all risk types.

- **Volume of Visits:** The Committee was impressed by the number of visits completed per year and asked if this frequency was sustainable. The Head of Protection explained that targets for visits were set on a monthly basis, and efforts had been undertaken to ensure that a maximum number of crews were attending commercial premises. Significant work had gone into improving productivity and efficiency to enable this. It was noted too that those visits were in addition to the Service's statutory consultations.

- **Non-Compliance:** The Committee sought clarity on the Service's arrangements for premises failing to comply with their legal obligations. The Head of Protection explained that, under the Regulatory Reform (Fire Safety) Order 2005, the Service could issue an Enforcement Notice mandating the premises to resolve the fire safety issues identified by a specific date. If a risk to life was identified, the Service could issue a Prohibition Notice which immediately restricted the use of the premises until the issue was resolved. Ultimately, if non-compliance with the enforcement or prohibition notice was observed, the Service could, and did, prosecute the premise's responsible person.
- **Data Analysis:** The Committee commended the Service for its data driven intelligence and asked if Artificial Intelligence was used to support target prioritisation. The Head of Prevention explained that the Service had created a machine learning model to generate its Risk Based Inspection Programme using a variety of data sets to identify key attributes which increased the risk of a fire.
- **Categorisation of Address Lists:** The Committee asked if hospitals were classified within the Service's address list. The Head of Protection explained that premises such as hospital would always be featured as a high risk and prioritised accordingly.
- **Funding:** The Committee asked if there was a risk if the withdrawal of government grant funding could impact on delivery of this service. The Head of Protection explained that the baseline budget for staffing and training costs could cover the costs associated with protection engagement should government grant funding cease. For this reason, withdrawal of the grant was not on the Service's risk register.

Resolved – That the Fire Authority takes assurance in the Service's commitment to keeping its communities safe by carrying out effective engagement with local businesses through the implementation of the revised Protection Strategy and the Protection Tactical Delivery Plan with the continuing aspiration to be outstanding in keeping communities safe.

12/25 HIS MAJESTY'S INSPECTORATE OF CONSTABULARY AND FIRE AND RESCUE SERVICES (HMICFRS) UPDATE– The Committee received a verbal update from the Head of Corporate Assurance explaining that the next round of Inspections would consider matters of internal governance. While a date had not been confirmed yet, the Service's next inspection was expected to later in 2026.

HUMBERSIDE FIRE AUTHORITY

GOVERNANCE, AUDIT AND SCRUTINY COMMITTEE

10 NOVEMBER 2025

PRESENT: Independent Co-opted Members Chris Brown (Chair), Karen Cowan, Melissa Dearey, Nigel Saxby, and Gerry Wareham.

Officers Present: Matt Sutcliffe – Assistant Chief Fire Officer, Antoinette Diovisalvi – Joint Deputy Chief Finance Officer/Deputy S.151 Officer, Steve Duffield – Area Manager of Emergency Response, Richard Gibson – Area Manager of Services Improvement, Jason Kirby – Area Manager of People and Culture, Dan Meeke – Area Manager of Public Safety and Resilience, Glyn Dixon – Head of Emergency Preparedness, Shaun Edwards – Head of Finance, Jamie Morris – Head of Corporate Assurance, Gareth Naidoo – Senior Corporate Assurance Officer, David Robinson – Internal Audit (TIAA), Lisa Nicolson – Monitoring Officer/Secretary, and Rob Close – Committee Manager.

Rejoice Mapeto (Forvis Mazars) and James Collins (Forvis Mazars) were in remote attendance.

The meeting was held at the Humberside Fire and Rescue Service Headquarters, Kingston upon Hull.

27/25 APOLOGIES FOR ABSENCE – No apologies for absence were reported.

28/25 DECLARATIONS OF INTEREST – No declarations of interest were made with respect to any items on the agenda.

29/25 MINUTES – The Committee reviewed the previous set of minutes for accuracy.

Members referred to the previous minutes. It was noted that narrative context would be added to the Statement of Accounts in the final version presented to the Humberside Fire Authority, as confirmed by the Joint Deputy Chief Finance Officer and Deputy Section 151 Officer.

In relation to the payroll services contract, the Committee was advised that the contract was not yet due for renewal until December and would therefore be reported within the Quarter three update.

Members also sought assurance regarding the implementation of the Firewatch system. The Area Manager for People and Culture confirmed that the Service remained on track for launch on 15 December 2025.

Resolved – That the Governance, Audit and Scrutiny Committee minutes of the meeting held on 7 July 2025 be approved as a correct record.

30/25 EXTERNAL AUDIT COMPLETION REPORT 2024/2025 – The Committee received a report of Forvis Mazars, the Authority's external auditors, detailing the External Audit Completion Report 2024/2025. The External Auditors presented the Audit Completion Report for the year ended 31 March 2025. They advised that the audit was substantially complete, with only limited work outstanding on right-of-use asset valuations under IFRS 16 and final pension fund assurances. Subject to these matters being concluded, the auditors expected to issue an unmodified opinion. Materiality had been set at £1.65 million, and all identified misstatements and disclosure adjustments had been corrected.

No concerns were raised regarding management override of controls, property valuations or pensions. There were no issues under the auditors' wider reporting powers, and the Value for Money assessment had identified no significant weaknesses. Minor control recommendations were noted, including consistency in asset floor area data and the completion of all related-party declarations. The auditors thanked officers for their cooperation and the high quality of supporting information provided.

Members referred to the Executive Summary and questioned why the report suggested that significant control deficiencies had been identified, as none were listed. The External Auditors advised that this should be read as confirming no significant deficiencies had been identified.

Members also queried why some related-party declarations were still outstanding. It was explained that certain information within the control process was incomplete and that the Service would undertake Companies House checks to ensure full compliance.

The Committee expressed its thanks to all involved and commended officers for completing the audit work to a high standard.

Recommended to Fire Authority – That the External Audit Completion Report 2024/2025 be received.

31/25 EXTERNAL AUDITOR'S ANNUAL REPORT 2024/2025 – The Committee received a verbal update of Forvis Mazars, the Authority's external auditors, detailing the External Auditor's Annual Report 2024/2025. The External Auditors reported that the Auditor's Annual Report had been drafted and was awaiting agreement with management. The final report would be made available to the Governance, Audit and Scrutiny Committee before the end of November 2026.

The Joint Deputy Chief Finance Officer/Deputy Section 151 Officer advised that the report would also be presented to the Humberside Fire Authority at the end of the month.

Resolved – That the verbal update on the External Auditor's Annual Report 2024/2025 be received.

32/25 ANNUAL STATEMENT OF ACCOUNTS (AUDITED) 2024/25 – The Committee received a report of the Joint Deputy Chief Finance Officer/Deputy S.151 Officer, detailing the audited annual statement of accounts for 2024/25. The Joint Deputy Chief Finance Officer/Deputy Section 151 Officer introduced the audited Statement of Accounts for 2024/25, noting that these were the same accounts previously received in draft form in July. It was confirmed that the final version reflected only minor adjustments following the audit and that no material misstatements had been identified.

The Joint Deputy Chief Finance Officer/Deputy S.151 Officer extended thanks to the Head of Finance and the Finance Team for their work in producing a high-quality set of accounts and for ensuring that very few amendments were required.

The Committee suggested that it would be helpful if future reports included a short introduction confirming whether the accounts were unchanged or highlighting any amendments since the draft version.

Members also noted that the terminology used in Section 15: Officers' Emoluments should refer to "remuneration" rather than "salary". The Joint Deputy Chief Finance Officer/Deputy Section 151 Officer agreed to amend the final accounts accordingly.

Members queried why the Grenfell Protection Earmarked Reserve had reduced from £110,000 in 31 March 2024 to nil in 31 March 2025. The Area Manager for Public Safety and Resilience explained that the grant had been confirmed for the next two years and was being used to support roles within prevention and training, including inspector development, which were monitored on a quarterly basis.

Members asked whether all Grenfell Tower Inquiry Findings and Protection recommendations had now been addressed. The Head of Emergency Preparedness advised that progress had been reviewed by the National Fire Chiefs Council (NFCC), which had assessed the Service favourably. It was explained that all relevant recommendations were already incorporated within existing workstreams, including improvements to digital radio capability, equipment, and tactical procedures. In response to a further question about whether the new digital radio system would allow communication with other emergency service partners, it was confirmed that it would.

Members asked whether the NFCC would undertake a follow-up review. It was explained that the Service had invited the NFCC to conduct an early review, and that a subsequent inspection by His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) had raised no significant issues in relation to Grenfell.

Recommended to Fire Authority – (a) That the audited Statement of Accounts for 2024/25 be received.

(b) That the Committee's comments be incorporated into the final version of the Statement of Accounts for 2024/25.

33/25 FINANCE AND PROCUREMENT UPDATE 2025/26 FOR THE PERIOD ENDING 30 SEPTEMBER 2025 – The Committee received a report of the Joint Deputy Chief Finance Officer/Deputy S.151 Officer detailing the current financial position based on information to 30 September 2025.

An overall underspend of £58,000 had been achieved. Material movements were mainly within pay and non-pay budgets, including efficiencies of £379,000, with £31,000 identified as at Quarter two.

It was noted that reserves at the start of the year totalled £5.7 million and that the capital position was currently overspent, primarily within estates. This included a £579,000 underspend linked to slippage on the Howden and Bridlington projects, which would be reprofiled within the capital programme. The Service was also bringing vehicle purchases forward to support operational delivery.

It was further explained that the Authority continued to adopt a prudent approach to treasury management, maintaining an under-borrowed position and achieving investment returns above the benchmark rate. The Officer highlighted that over 50 contract management meetings had been undertaken to support financial control and project oversight.

Members asked why changes had been made to vehicle procurement. It was explained that the Service had extended the replacement cycle for officer vehicles from three to five, and now to seven years. The full fleet replacement had been scheduled ahead of the winter period to ensure operational readiness. Members queried a £18,000 variance in transport revenue spend. The Head of Finance confirmed that this figure represented full-year expenditure. When asked whether the Service was achieving value for money on supplies and services, the Head of Finance explained that the revenue monitoring report detailed contract milestones that had been met during the quarter.

Members queried why the Service had called off the West Midlands Fire and Rescue Service Framework for the provision of smoke and heat alarms. It was explained that the supplier had been changed to mirror Merseyside Fire and Rescue Service's best practice, allowing for a higher-quality product.

The Committee commented that Equality, Diversity and Inclusion (EDI) considerations should be reflected in all tenders and questioned whether this could be more clearly detailed in future reports.

When asked how much flexibility the Service had to amend contracts, the Joint Deputy Chief Finance Officer/Deputy Section 151 Officer explained that contracts were reviewed annually but remained fixed during each contractual year. The Service operated under an Environment and Sustainability Plan and a Knowledge Transfer Partnership (KTP) with the University of Hull, which was reviewing that plan.

Members asked how the Service was monitoring its energy efficiency and introducing related measures to improve this. The Joint Deputy Chief Finance Officer/Deputy Section 151 Officer advised that inflationary pressures were taken into account and that energy costs were closely monitored. Prices had fallen since the year's budget was set, and efficiency measures had been built in.

Members queried the variance in capital spend relating to training infrastructure and whether it was likely to continue. The Area Manager for Emergency Response explained that the Service had reviewed its physical training assets, many of which were dated and increasingly difficult to use due to risk assessments. Some capital expenditure had therefore been brought forward to address these issues. The Service's Procurement partner was undertaking a full estate review, with a report to be presented to the Humberside Fire Authority, including consideration of training estate locations to maximise efficiency and value.

Members asked whether the indicative funding settlement would impact operations. The Joint Deputy Chief Finance Officer/Deputy Section 151 Officer reported that initial figures suggested a potential reduction of around £5 million over the course of the Medium-Term Resource Strategy. Officers confirmed that zero-based budgeting and scenario planning were underway, with engagement sessions taking place with staff. The Service hoped for a three-year settlement to allow firmer planning and noted that the Community Risk Management Plan (CRMP) would help to deliver efficiencies. It was explained that the Government would review funding after three years.

In response to a question about timing, it was confirmed that the matter would be presented to the Humberside Fire Authority in November 2026 and updated to the Governance, Audit and Scrutiny Committee in February 2026. When asked about immediate impacts, it was confirmed that recruitment had been temporarily frozen. Members sought assurance on how day-to-day operations would be maintained. It was explained that, in the event of deeper cuts, a dedicated team would be established to manage the response. A final settlement was expected before Christmas, and the Service remained confident that operations could continue effectively.

The Joint Deputy Chief Finance Officer/Deputy Section 151 Officer clarified that the revised budget for non-pay efficiency savings reflected savings already achieved. When asked whether the Service was confident it could meet its savings targets, it was confirmed that it was.

Members asked whether the Service was able to recruit sufficient on-call firefighters. The Area Manager for People and Culture explained that workforce planning was ongoing and that a recruitment campaign would launch in January 2026, with new starters expected in September. While recruitment remained challenging nationally, the Service's on-call capability was strong, with retention averaging 11 years, compared to a national average of six years, and appliance availability in the 90 per cent range. Around 30 per cent of on-call staff were also full-time firefighters, which supported flexibility and resilience. When asked why the Service performed better than average, the Area Manager for Emergency Response explained that there was no clear evidence, though socio-economic factors were likely to play a role. It was confirmed that a report would be shared with the Committee once available.

Members asked about additional costs for mutual aid provided to North Yorkshire Fire and Rescue Service. It was explained that, under the Government's Bellwin Scheme, North Yorkshire reimbursed Humberside for costs such as travel and overtime, for the support of the Service. There was no impact on operational delivery.

In response to a question about whether other employee expenses were front-loaded, the Joint Deputy Chief Finance Officer/Deputy Section 151 Officer explained that this reflected the timing of when expenditure was incurred.

Members asked whether delays in capital spending had impacted service delivery. It was confirmed that there had been no impact, staff were fully informed, and the Service maintained an open and transparent approach throughout.

Members also suggested that future update reports include reference to any Equality Impact Assessments undertaken for any procurement contracts for that period.

Recommended to Fire Authority – That the Authority takes assurance of its financial position for the period ending 30 September 2025.

34/25 TREASURY MANAGEMENT HALF YEAR REPORT 2025/2026 – The Committee received a report of the Joint Deputy Chief Finance Officer/Deputy S.151 Officer, detailing the Treasury Management Half Year Report for 2025/2026 and prudential indicators for 2025/26. The Joint Deputy Chief Finance Officer/Deputy S.151 Officer advised the Committee that, that no short-term borrowing had been undertaken and that investment activity had achieved a rate of return of 4.25 per cent between April and September, exceeding the benchmark return.

The Authority's total borrowing stood at £15.428 million as at 30 September 2025, with an average interest rate of 2.86 per cent, and projected interest payable for 2025/26 of £545,000. No new long-term borrowing had been taken due to high interest rates, although this position continued to be monitored.

- Indicator 1: Revised capital expenditure was £8.156 million against an estimate of £8.511 million.
- Indicator 2: There were no issues in meeting the capital financing requirement.
- Indicator 3: Interest rates continued to be monitored to align the liability benchmark and capital financing requirement more closely.
- Indicator 5: The operational boundary for external debt was £35 million, with the current position of £16.5 million, well within this limit.
- Indicator 6: The authorised limit for external debt was £40 million, also comfortably within range.
- Indicator 7: The ratio of capital financing costs to net revenue stream was 1.47%, expected to rise to around 5% in future years.
- Indicator 8: The maturity structure of borrowing had slightly exceeded the upper limit due to the decision not to take new borrowing during the year, reflecting a prudent approach to managing interest rate exposure.

Members referred to the liability benchmark and asked why the Service aimed to bring the existing loan debt outstanding closer to the Capital Financing Requirement. The Joint Deputy Chief Finance Officer/Deputy Section 151 Officer explained that it was not a requirement to align the two exactly, but that the Authority sought to avoid using excessive revenue funding to support capital expenditure.

In relation to Indicators 5 and 6, Members commented that future reports should include forecasts to demonstrate that the Authority was not at risk of breaching the operational or authorised borrowing boundaries in future years.

Recommended to Fire Authority – That the Authority takes assurance from the treasury management activities undertaken during 2025/26 and the Prudential Indicators.

35/25 INTERNAL AUDIT REPORTS – The Committee received a report from TIAA, the Authority's internal auditors, outlining internal audit activity since the previous meeting. It was confirmed that there were no proposed changes to the Internal Audit Plan, no instances of fraud reported, and that a joint estates audit was due to commence next. The contingency allocation within the plan had not yet been used. Members were advised that three audits had been completed:

Multi-Agency Training – Limited assurance was provided, with three important recommendations, all of which had been accepted.

Members expressed concern that 166 operational staff had not completed mandatory e-learning for multi-agency training in line with the required frequency. The Area Manager for Emergency Response explained that the discrepancy resulted from a recording issue. When new training modules were uploaded all staff were flagged as having not completed the module. This coincided with the audit of completed courses. It was confirmed that the matter had since been addressed. Completion rates were being monitored through the appraisal process, and the Service had introduced proactive notifications to identify and address any outstanding modules.

Organisational Learning Governance – Reasonable assurance was provided, with two important recommendations, all accepted.

Members asked whether the Organisational Learning Board's monitoring arrangements were now effective. It was explained that the governance structure had been refreshed, providing additional oversight and clearer accountability for monitoring through the Action Management System (AMS).

Workforce Planning – Reasonable assurance was provided, with three important recommendations, all accepted.

In relation to Workforce Planning, Members queried whether similar system-based errors could occur in other areas. The Area Manager for People and Culture explained that the Service was consolidating all relevant workforce and training data within the FireWatch system, supported by HR data analysis to align workforce reporting with incident data. It was anticipated that, once fully embedded, this would lead to improved consistency and reliability of reporting.

When asked when the follow-up review of audits would take place, the internal auditors advised that this was scheduled for February 2026. The Area Manager for Emergency Response confirmed that a verbal update on outstanding actions would also be provided to the Committee in advance, and Members agreed that this approach should be adopted as standard practice.

Resolved – (a) That the internal audit reports be received.

(b) That the Committee receive verbal updates on the progress against any outstanding actions from Officers in future meetings.

36/25 RISK, OPPORTUNITY AND ASSURANCE – CONSTITUTION AND INSPECTION CONTEXT – The Committee received a report of the Head of Corporate Assurance, which provided an overview of the Service's approach to risk and opportunity management, the constitutional responsibilities of the Governance, Audit and Scrutiny Committee, and the evolving external inspection framework.

Members were advised that a Member Development Day would take place in November, including a presentation on the Service's risk and opportunity management arrangements. The Committee's role in providing oversight and assurance was emphasised, with reference to its constitutional duties under Article 6 to monitor governance, risk management, internal controls, and financial reporting.

It was explained that the Service operated a structured framework for identifying, assessing, and managing risks and opportunities across all directorates, using a consistent methodology for ownership, prioritisation, control, and monitoring. This included integration with the Authority's constitution through decision-making principles, financial and contract procedures, and member conduct requirements.

The report also set out the changing expectations of the His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS), which now placed greater focus on governance, culture, leadership, and the impact of scrutiny on service delivery.

The Assistant Chief Fire Officer noted that the inspectorate would consider the effectiveness of the Governance Audit and Scrutiny Committee's scrutiny role as part of the next inspection round, anticipated in late 2026. To support this, officers proposed holding a dedicated Member Day focused on how the Committee exercises its scrutiny responsibilities. It was further noted that the inspectorate may also undertake thematic inspections on topical issues, which could affect the timing of the next visit.

Members asked how often the Service's defined risk appetite statements were reviewed. The Head of Corporate Assurance explained that this was an ongoing process, and that statements could be amended at any time to reflect changes in strategic priorities or risk context.

Members suggested that it may be useful for risk or internal audit considerations to be referenced within every internal audit or scrutiny report to ensure consistent monitoring. The Head of Corporate Assurance agreed that a note on risk management could be included as standard within future reports. The Committee supported this approach and agreed that it should be incorporated into all relevant reports, including those from internal audit. The Head of Corporate Assurance confirmed that this would be implemented.

Resolved –

- (a) That the Committee take assurance from the accuracy and completeness of this report in relation to the Governance, Audit and Scrutiny Committee's constitutional role and responsibilities.

Recommended –

- (b) That Section 5 (Equality and Data Protection Risk Implications) of the report template be revised to also include reference to any impact on the Risk and Opportunity Register as appropriate.

37/25 SCRUTINY ITEM: JOINT EXERCISE PROGRAMME – The Committee received a report of the Area Manager of Resilience and Public Safety detailing the Service's involvement in multi-agency exercises, detailing requirements, types, frequency, and risk management links. The Head of Emergency Preparedness and the Area Manager for Resilience and Public Safety introduced the report, which provided an overview of the Humberside Fire and Rescue Service's Joint Exercise Programme and its coordination through the Humber Local Resilience Forum (LRF). Members were advised that the Service co-chaired the LRF with Humberside Police and Hull City Council at the strategic level, while tactical coordination was led jointly by Police and Fire. The LRF had recently been restructured to establish a more formal and accountable work programme supported by a Risk and Assurance Board, designed to mirror the oversight approach of the Governance, Audit and Scrutiny Committee. It was also noted that an independent Chair had been appointed to strengthen governance, assurance, and transparency.

The Committee was advised of the Service's involvement in a broad range of multi-agency and cross-border exercises, designed to test preparedness and coordination across all levels of emergency response. These included local risks, Control of Major Accident Hazards (COMAH) sites, counter-terrorism readiness, national resilience capabilities, and interoperability under the Joint Emergency Services Interoperability Principles (JESIP). The programme incorporated both tabletop and live-scenario exercises, developed collaboratively with local authorities, police, health services, and other partners to ensure realism, safety, and compliance with national and statutory frameworks.

It was explained that the programme had been informed by lessons from the Grenfell Tower and Manchester Arena inquiries, both of which emphasised the need for regular, high-fidelity multi-agency training. The Service's Organisational Learning Framework ensured that feedback from exercises and incidents was systematically recorded, analysed, and embedded into future planning to drive continuous improvement.

The Committee was advised that enhancements were underway to improve the efficiency and transparency of the programme. A new automated exercise matrix was being developed to capture all exercise data and support audit and inspection requirements. The Service was also revising its Policy Delivery Guidance to provide clearer expectations around exercise frequency and compliance, and encouraging district-level ownership of planning to ensure exercises reflected local risk and seasonal demand. In addition, work was progressing to explore the use of an AI-based training platform to simulate realistic control room scenarios and further strengthen preparedness.

Joint Exercise Programme for 2025–2027 provided a comprehensive and robust framework for maintaining and improving the region's emergency preparedness and response capabilities. It aligned with the requirements of the Civil Contingencies Act 2004, national resilience standards, and the Service's commitment to continuous learning and effective multi-agency collaboration.

- **Organisational Learning Team:** When asked what team supports organisational learning and exercise delivery, the Head of Emergency Preparedness explained that the Organisational Learning Team consisted of three full-time members who worked closely with local colleagues and partner agencies. The Team's findings informed policy and procedural development, ensuring that lessons learned from exercises were embedded across the Service.
- **Collaboration with Partner Agencies:** Members asked whether the Service had faced challenges working with partner agencies whose training requirements differed from those of the Service. The Head of Emergency Preparedness explained that early planning and relationship building were key to ensuring effective collaboration. While differing priorities and working patterns occasionally

presented challenges, those were addressed through contingency planning and proactive coordination.

- **COMAH Site Preparedness:** In response to a question about how the Service managed so many hazardous sites, it was confirmed that Humberside had the highest number of COMAH sites in the country and that the Service maintained strong working relationships with site operators through regular engagement and joint exercises.
- **Multi-Agency Debriefs and Intelligence Input:** Members also asked whether Humberside Police intelligence officers could be involved in multi-agency debriefs to provide additional perspective. The Area Manager for Service Improvement confirmed that this was already the case, not just for the Police but also other multi-agency partners.
- **Follow-Up and Future Scrutiny Work:** Members noted that they would welcome a follow-up session to explore some of the practical aspects of the joint exercise programme in greater depth and suggested that this could form part of the next scrutiny work programme. Members also requested involvement in observing a future multi-agency Debrief.

Recommended to the Fire Authority –

- (a) That the Authority takes assurance of the Service's management and exercising of the Humber Local Resilience Forum joint exercise programme.
- (b) Takes assurance of the undertaking of the identified actions following the national resilience assurance visit that will enhance the effectiveness, efficiency, and consistency of the joint exercise programme, ensuring that the Service is well prepared to respond to a wide range of incidents.
- (c) That the topic of Joint Exercise Programmes be longlisted as a future topic for Scrutiny for the year 2026/27.
- (d) That Members of the Committee be invited to observe a future Multi-Agency Debrief.

38/25 HIS MAJESTY'S INSPECTORATE OF CONSTABULARY AND FIRE AND RESCUE SERVICES (HMICFRS) UPDATE – The Committee received a verbal update from the Head of Corporate Assurance explaining that Round Four of the inspection programme had now commenced nationally, although the Service had not yet been allocated its inspection date. It was expected that Humberside would be inspected towards the end of 2026.

The Committee was informed that the inspection framework had been revised, with the number of graded areas reduced from eleven to ten, though the themes remained broadly consistent. The new framework placed greater emphasis on governance, leadership, and people, and the Service would shortly be welcoming a new Service Liaison Lead from HMICFRS, who would attend the next meeting of the Humberside Fire Authority.

The Head of Corporate Assurance also reported that HMICFRS had recently published its Annual State of Fire Report 2024/25, which offers a detailed assessment of fire and rescue services across England. It highlighted both sector-wide progress and ongoing challenges, while also recognising the vital role local services play in keeping communities safe. contained several national recommendations for reform across the fire and rescue sector. These included clarifying roles and responsibilities, reforming pay and conditions and establishing a national College of Fire and Rescue. The report also highlighted the ongoing transfer of fire

policy to the Ministry of Housing, Communities and Local Government as a key opportunity for reform.

From a Service perspective, the report made several positive references to our Humberside Fire and Rescue Service, reflecting our commitment to innovation, partnership and staff wellbeing. In particular, the report made reference to the following areas:

- **Outstanding prevention work**
 - Our dedicated falls response team (Hull F.I.R.S.T.) developed with local health partners, supported 969 individuals between July 2023 and March 2024. The team also delivered fire safety advice and installed smoke alarms, an approach recognised as outstanding and a model of promising practice.
- **Smart use of technology and data**
 - Investment in our data analysis team, including the use of AI and machine learning, was helping the Service to profile fire risk more effectively and support safeguarding efforts.
- **Strong governance and improvement culture**
 - Our clear governance structure and robust service improvement plan were commended. Regular strategic performance meetings ensured we stayed on track and continuously improve.
- **Promoting inclusion**
 - The “Rookie Reds” pre-recruitment programme supports individuals from under-represented groups. Fifteen participants have since joined the Service, demonstrating our commitment to a more inclusive workforce.
- **Staff wellbeing**
 - Amongst the various wellbeing resources, the report highlights the introduction of two 30-minute wellbeing breaks per week (one for part-time staff) for Fire Staff, which has been well received, with staff reporting that they feel valued and supported.

It was noted that nationally, 73 per cent of graded judgments were rated as adequate or higher, with Humberside achieving above-average outcomes across multiple areas. The findings reflected the Service’s sustained commitment to improvement, innovation, and community impact.

Resolved – That the update be noted.

39/25 GAS COMMITTEE SCRUTINY PROGRAMME 2025/26 – The Committee Manager submitted a report summarising the Committee’s Scrutiny Programme 2025/26.

Resolved – That the update be received.

HUMBERSIDE FIRE AUTHORITY

PENSION BOARD

08 JULY 2024

PRESENT:

Employer representatives: Councillor Shepherd (Chairperson) and Jason Kirby (Area Manager of Emergency Response)

Scheme Member representatives: Sam Miller-Hodges (FBU Representative)

Martyn Ransom - Executive Director of Finance/Section 151 Officer and Scheme Manager, Shaun Edwards – Head of Finance, Sarah Keyes – Senior Finance Officer, David Lofthouse - Head of Finance (Pensions), Lisa Nicholson - Monitoring Officer/Secretary and Rob Close - Committee Manager.

The meeting was held at the Humberside Fire and Rescue Service Headquarters.

The Monitoring Officer/Secretary took the chair for Minute 10/24.

9/25 ELECTION OF THE CHAIRPERSON OF THE PENSION BOARD 2024/25 – Resolved – That Councillor Shepherd be appointed Chairperson of the Pension Board until its Annual General Meeting in 2025.

Councillor Shepherd took the chair.

11/24 APOLOGIES FOR ABSENCE - Apologies for absence were received from Peter Wheldale.

12/24 DECLARATIONS OF INTEREST - There were no declarations of interest.

13/24 MINUTES OF THE MEETING OF 29 JANUARY 2024 - Resolved - That the minutes of the meeting of the Board held on 29 January 2024 be approved as a correct record.

14/24 CALENDAR OF BOARD MEETINGS 2024/25 – Resolved – That the calendar of Board meetings be received.

15/24 PENSION FUND ACCOUNT - The Head of Finance submitted the Pension Fund Account which had been included in the draft Annual Statement of Accounts.

It was confirmed that the Firefighters' Pension Fund Account would be presented to Members of the Humberside Fire Authority (HFA) as part of the Annual Statement of Accounts.

Resolved - That the Pension Fund Account be received.

16/24 REPORTING BREACHES - The Head of Finance (Pensions) informed the Board that there had been no breaches since the meeting held on 29 January 2024.

Resolved - That the update be received.

17/24 PENSION BOARD WORKSTREAMS UPDATE - The Executive Director of Finance/Section 151 Officer and Scheme Manager submitted a report setting out an update on the Board's workstreams for 2024/25.

The Board was reminded that Members could submit requests for training. No complaints had yet been received during 2024/25. It was explained to the Board that the Judicial Review of the Cost cap, Risk 7, was beyond the control of the Service but still remained on the risk register. A significant number of communications were being published surrounding pensions recently which were available to Pension Board Members.

Resolved - That the report be received.

18/24 SARGEANT UPDATE - The Head of Finance (Pensions) updated the Board on the remedy process for the Sargeant case. The Board was advised that there were 231 pensioners and 351 employees in total who would be affected by the remedy. Actions to implement the remedy were progressing, including data extraction, contingent decisions, and face to face meetings for those considering retirement.

The Board was advised that current resourcing available to respond to both the Sergeant and Matthews remedies should be sufficient and officers were confident that members affected by Matthews would have received quotes by the deadline.

Resolved - That the update be received.

19/24 MATTHEWS UPDATE - The Finance Officer updated the Board on the remedy process for the Matthews case. The Board was advised that 531 people were affected as part of the Matthews remedy, 35 of which were identified as outside of the scope. Of the letters sent out, response had been strong but 87 haven't responded. Currently, there were 153 calculations outstanding.

It was noted that, regionally, other services were having a similar experience to Humberside Fire and Rescue in the endeavour of implementing the remedy.

Resolved - That the update be received.

20/24 ANY OTHER BUSINESS – There were no items.

HUMBERSIDE FIRE AUTHORITY
APPOINTMENTS AND REMUNERATION COMMITTEE

22 SEPTEMBER 2025

MEMBERS PRESENT:

Councillors Sherwood (Chair), Bonner, Patrick and Sutton

Also in attendance:

Martyn Ransom - Executive Director of Finance/Section 151 Officer, Jamie Morris - Head of Corporate Assurance (HMICFRS Service Liaison Officer), Lisa Nicholson - Monitoring Officer/Secretary and Samm Campbell - Committee Manager.

The meeting was held at Humberside Fire and Rescue Service Headquarters.

1/25 DECLARATIONS OF INTEREST - There were no declarations.

2/25 MINUTES - Resolved - That the minutes of the meeting of the Appointments Committee held on 21 September 2023 be confirmed as a correct record.

3/25 EXCLUSION OF THE PRESS/PUBLIC - Resolved - That the press and public be excluded from the meeting for consideration of the following item on the grounds that it involves the likely disclosure of exempt information as defined in paragraph 1 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.

4/25 SENIOR OFFICERS PAY REVIEW -

Resolved - (a) That the Gold Book Pay Award 2025 uplift of 3.2 percent be approved, and

(b) that it be noted that the annual pay review date will move from 1 January to 1 July, effective 1 July 2026.



Audit Completion Report

Humberside Fire Authority – year ended 31 March 2025

3 November 2025

Members of the Humberside Fire Authority and Governance, Audit and Scrutiny Committee
Humberside Fire and Rescue Headquarters
Summergroves Way
Hull
HU4 7BB

3 November 2025

Forvis Mazars
The Corner Bank Chambers
26 Mosley Street
Newcastle Upon Tyne
NE1 1DF

Dear Committee Members,

Audit Completion Report – Year ended 31 March 2025

We are pleased to present our Audit Completion Report for Humberside Fire Authority for the year ended 31 March 2025. The purpose of this report is to summarise our audit findings and conclusions.

This report is intended solely for Those Charged with Governance for the purpose of communicating certain matters that, in our professional judgement, are relevant to your oversight of the financial reporting process. To the fullest extent permitted by law Forvis Mazars LLP accepts no responsibility and disclaims all liability to any third party who purports to use or rely for any reason whatsoever on the report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification. Accordingly, any reliance placed on the report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification by any third party is entirely at their own risk.

We appreciate the courtesy and co-operation extended to us by Humberside Fire Authority throughout our audit. We would be happy to discuss the contents of this report, or any other matters regarding our audit, with you in more detail.

Yours faithfully

James Collins

Forvis Mazars LLP

01	Executive summary
02	Status of our audit
03	Audit approach and risk summary
04	Significant findings
05	Significant control deficiencies
06	Summary of misstatements
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Our reports are prepared in the context of the 'PSAA Statement of Responsibilities of Auditors and of Audited Bodies' and the 'Appointing Person Terms of Appointment' issued by Public Sector Audit Appointments Limited. This document is to be regarded as confidential to Humberside Fire Authority. It has been prepared for the sole use of Governance, Audit and Scrutiny committee as the appropriate sub-committee charged with governance. We do not accept any liability or responsibility to any other person in respect of the whole or part of its contents.

01

Executive Summary

Scope

We have been engaged to audit the financial statements of Humberside Fire Authority for the year ended 31 March 2025 which are prepared in accordance with the 2024/25 Code of Practice on Local Authority Accounting.

Our audit of the financial statements will be conducted in accordance with International Standards on Auditing (UK), relevant ethical and professional standards, our own audit methodology, and in accordance with the Code of Audit Practice.

Audit status

Our audit procedures are now substantially complete for the year ended 31 March 2025.

Please refer to the ‘*Status of our audit*’ section for a list of significant audit matters outstanding at the date of this report. We will provide an update to Humberside Fire Authority and the Governance, Audit and Scrutiny Committee on completion of those outstanding matters by way of a follow-up letter.

Areas of focus and audit approach, and significant findings

We have not made any changes to our initial risk assessment and planned audit approach that was communicated to Humberside Fire Authority and the Governance, Audit and Scrutiny committee in our Audit Strategy Memorandum.

Significant control deficiencies

We have not identified significant deficiencies in internal control. Please refer to the ‘*Significant control deficiencies*’ section. We have identified 2 non-significant control observations to date.

Audit misstatements

A summary of the adjusted and unadjusted misstatements above our reporting threshold we have identified to date is set out in the ‘*Summary of misstatements*’ section.

Audit opinion

At the time of issuing this report and subject to the satisfactory conclusion of our remaining audit work, we anticipate issuing an unqualified opinion, without modification, as set out in Appendix C.

Value for Money

We anticipate having no significant weaknesses in arrangements to report in relation to the arrangements that the Authority has in place to secure economy, efficiency and effectiveness in its use of resources. Further details have been provided in the ‘*Value for Money*’ section of this report.

Wider reporting powers

The 2014 Act requires us to give an elector, or any representative of the elector, the opportunity to question us about the accounting records of the Authority and to consider any objection made to the accounts. No such questions have been raised.

Reporting to the group auditor

We have not yet received group instructions from the National Audit Office in respect of our work on the Authority’s WGA submission. We are unable to commence our work in this area until such instructions have been received.

Qualitative aspects of Authority’s accounting practices

We have reviewed the Authority’s accounting policies and disclosures and conclude that they comply with the 2024/25 Code of Practice on Local Authority Accounting, appropriately tailored to the Authority’s circumstances. Draft accounts were received from the Authority on 13 June 2025 and were of a good quality. Supporting work papers were also of a good quality enabling the team to interpret the information with no significant difficulties.

Significant matters discussed with management

During our audit, we communicated the following significant matters to management:

IFRS 16

IFRS 16 changes the definition of a lease compared to IAS 17 and IFRIC 4. It was introduced from 1 April 2024 and requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. A lessee is required to recognise a right-of-use asset representing its right to use (ROU) the underlying leased asset and a lease liability representing its obligation to make lease payments. This is a complex area; hence we have assessed it as a key area of management judgement and significant risk.

As part of our audit, we discussed the processes the Authority has in place for identifying leases and carried out testing over a sample of balances that had been disclosed under the new IFRS 16 accounting standard in the financial statements.

Significant difficulties during the audit

We have not encountered any significant difficulties, and we have had the full co-operation of management.

Other matters of significance

We encountered no significant difficulties during our audit and had no significant disagreements with management. There was effective co-operation and communication between Forvis Mazars, management, and Humberside Fire Authority and the Governance, Audit and Scrutiny committee during our audit. All requested information and explanations were provided to us.

Other matters we are required by ISA (UK) 260 *Communication with Those Charged with Governance* to communicate to you have been set out in Appendix E.

Status of the audit

Our audit work is substantially complete and except for the matters set out in section ‘Executive Summary’ of this report there are currently no matters of which we are aware that would require modification of our audit opinion, subject to the satisfactory resolution of the outstanding matters set out below.

Pensions We are awaiting assurance from the pension fund auditor. The pension fund audit is still in progress, which means that we are unable to conclude our work to address the significant risk in respect of the defined benefit pension liability valuation at this stage. We expect we will obtain the necessary assurance before the backstop date 27 February 2026 to be able to issue our final audit opinion.	●
Pension fund work At the time of drafting this report we have some outstanding testing on the Firefighters Pension Fund Account.	●
Movement in Reserves statement (MIRS) and supporting notes. The pensions entries have a material impact on the MIRS and supporting notes. We will conclude our testing once we have obtained the above pension fund assurance.	●
IFRS 16- Right of Use Asset Valuations We have an outstanding query as at the time of drafting this report.	●
Property Plant and Equipment We have a small number of queries outstanding at the time of drafting this report.	●
Closing processes Internal review and closure processes including financial statements presentation and disclosure as well as final consideration of post balance sheet events	●
WGA We are awaiting group instructions from the National Audit Office. This may impact on the timing of issuing our audit certificate to formally conclude and close the audit.	●
Value For Money At the time of drafting this report our value for money work is ongoing. We will issue our draft Auditor’s Annual Report later in November 2025.	●

Status

●	Likely to result in a material adjustment or a significant change to disclosures in the financial statements.
●	Potential to result in a material adjustment or a significant change to disclosures in the financial statements.
●	Not considered likely to result in a material adjustment or a change to disclosures in the financial statements.
●	Work on value for money arrangements

03

Audit approach and risk summary

Changes to our audit approach

There have been no changes to the audit approach we communicated in our Audit Strategy Memorandum, issued on 3 July 2025.

Materiality

Our provisional materiality at the planning stage of our audit was set at £1,655k using a benchmark of 2% of gross revenue expenditure as per the Audit Strategy Memorandum.

There have been no changes to the materiality levels we communicated in the Audit Strategy Memorandum.

	Audit risk/ key area of judgement	Fraud risk	Judgement	Error	Substantive audit procedures	Tests of controls	Misstatement identified	Control recommendations	Conclusion	Page ref to finding
Significant risks	Net Defined Benefit Liability valuation	○	●	●	●	●	○	○	We are still concluding our work on this area as we have to await the pension fund auditor assurance on the matter.	24
	Management override of controls	●	○	○	●	○	○	○	Pending full review, our audit work has been completed in this area and we have no issues to bring to your attention with regards to management override.	
	Valuation of Land and Buildings	○	●	●	●	○	●	●	Subject to the conclusion of outstanding queries, we have not identified any 2024/25 valuation issues to bring to your attention. We do report one control deficiency – see page 31.	23
	IFRS 16 Adoption	○	●	●	●	○	○	○	Subject to resolution of outstanding queries we have no matters to report at this stage.	

Significant findings

The significant findings from our audit include our conclusions regarding the significant risks we identified and other key areas of judgement, which are set out in this section.

Significant risks

Management override of controls

Description of the risk

In all entities, management at various levels within an organisation are in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Due to the unpredictable way in which such override could occur, we consider there to be a risk of material misstatement due to fraud and thus a significant risk on all audits.

How we addressed this risk

We addressed this risk through performing audit work over:

- Accounting estimates impacting amounts included in the financial statements;
- Consideration of identified significant transactions outside the normal course of business or otherwise unusual; and
- Journal entries recorded in the general ledger and other adjustments made in preparation of the financial statements.

Audit conclusion

Pending full review, our audit work has been completed in this area and we have no issues to bring to your attention with regards to management override.

Significant risks (continued)

Net Defined Benefit Liability
Valuation

Description of the risk

The financial statements contain material pension entries in respect of retirement benefits. The calculation of these pension figures, both assets and liabilities, can be subject to significant volatility and includes estimates based upon a complex interaction of actuarial assumptions

How we addressed this risk

- We evaluated the Authority’s arrangements and relevant controls for making estimates in relation to pension entries within the financial statements;
- We challenged the reasonableness of the Actuary’s assumptions that underpin the relevant entries made in the financial statements, using an expert commissioned by the National Audit Office;
- We critically assessed the competency, objectivity and independence of the Actuary;
- We are liasing with the auditors of the LGPS Pension Fund to gain assurance that the overall IAS19 procedures and controls in place at the Pension Fund are operating effectively;
- We compared assumptions to expected ranges, using information provided by the consulting actuary engaged by the National Audit Office; and
- We agreed the data in the Actuary’s valuation report for accounting purposes to the relevant accounting entries and disclosures in the Authority’s financial statements.

Audit conclusion

Subject to the completion of outstanding work, we have not identified any matters to report in respect of the valuation of pensions.

The significant findings from our audit include our conclusions regarding the significant risks we identified and other key areas of judgement, which are set out in this section.

Significant risks

Valuation of Land and Buildings

Description of the risk

The financial statements contain material entries on the Balance Sheet as well as material disclosure notes in relation to the Authority’s holding of land and buildings. Although the Authority uses a valuation expert to provide information on valuations, there remains a high degree of estimation uncertainty associated with the revaluation of land and buildings due to the significant judgements and number of variables involved in providing revaluations. We have therefore identified the valuation of land and buildings to be an area of significant risk.

How we addressed this risk

- We critically assessed the Authority’s arrangements for ensuring that land and buildings valuations are reasonable and not materially misstated;
- We critically assessed the basis of valuations, using third party trend data where appropriate, as part of our challenge of the reasonableness of the valuations provided by valuers;
- We considered the competence, skills and experience of the valuers and the instructions issued to the valuers;
- We substantively tested revaluations, including critically reviewing the Authority’s own consideration of assets not revalued in the year and why they are not materially misstated; and where necessary, performed further audit procedures on individual assets to ensure the basis of valuations is appropriate.

Audit conclusion

Subject to the conclusion of outstanding queries, we have not identified any 2024/25 valuation issues to bring to your attention. We do report one control deficiency – see page 31.

The significant findings from our audit include our conclusions regarding the significant risks we identified and other key areas of judgement, which are set out in this section.

Significant risks

IFRS 16 Adoption

Description of the risk

IFRS 16 changed the definition of a lease compared to IAS 17 and IFRIC 4. The Authority will recognise lease liabilities and corresponding right of use assets. The Authority need to identify all leases which fall into the requirements of IFRS 16.

The Authority is required to make accounting entries in respect of IFRS16 in its 2024/25 accounts.

Application of a new accounting standard to identified leases will require judgement and presents a significant risk to the material accuracy of the financial statements.

How we addressed this risk

- We critically reviewed the accuracy and completeness of the Authority’s assessment of leases under IFRS 16;
- Review the accounting treatment for a sample of leases to test the valuation of the liability and right of use asset

Audit conclusion

Subject to the conclusion outstanding queries, we have not identified any matters to bring to your attention.

Wider responsibilities

Our powers and responsibilities under the 2014 Act are broad and include the ability to:

- issue a report in the public interest;
- make statutory recommendations that must be considered and responded to publicly;
- apply to the court for a declaration that an item of account is contrary to law; and
- issue an advisory notice under schedule 8 of the 2014 Act.

We have not exercised any of these powers as part of our 2024/25 audit.

The 2014 Act also gives rights to local electors and other parties, such as the right to ask questions of the auditor and the right to make an objection to an item of account. No such objections have been raised.

05

Internal control conclusions

As part of our audit, we obtained an understanding of the Authority's internal control environment and control activities relevant to the preparation of the financial statements, which was sufficient to plan our audit and determine the nature, timing, and extent of our audit procedures. Although our audit was not designed to express an opinion on the effectiveness of the Authority's internal controls, we are required to communicate to Those Charged with Governance any significant deficiencies in internal controls that we identified in during our audit.

Deficiencies in internal control

A deficiency in internal control exists if:

- A control is designed, implemented, or operated in such a way that it is unable to prevent, detect, and/ or correct potential misstatements in the financial statements; or
- A control that is necessary to prevent, detect, and/ or correct misstatements in the financial statements on a timely basis is missing.

The purpose of our audit was to express an opinion on the financial statements. As part of our audit, we have considered the Authority's internal controls relevant to the preparation of the financial statements to design audit procedures to allow us to express an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal controls or to identify any significant deficiencies in their design or operation.

The matters reported in this section of our report are limited to those deficiencies and other control recommendations that we have identified during our normal audit procedures and which we consider to be of sufficient importance to merit being reported.

If we had performed more extensive procedures on internal control, we might have identified more deficiencies to report or concluded that some of the reported deficiencies need not in fact have been reported.

Our comments in this section should not be regarded as a comprehensive record of all deficiencies that may exist or improvements that could be made.

Significant deficiencies in internal control

A significant deficiency in internal control is one which, in our professional judgement, has the potential for financial loss, damage to reputation, or a loss of information which may have implications on the achievement of business strategic objectives. Our view is that observations categorised as a significant deficiency is of sufficient importance to merit the attention of Those Charged With Governance.

We have not identified any significant deficiencies in the Authority's internal controls as at the date of this report.

Other observations

We also record our observations on the Authority's internal controls where, in our professional judgement, there is a need to strengthen internal control or enhance business efficiency that do not constitute significant deficiencies in internal control but which we view as being important for consideration by management.

The other control deficiencies that we have identified as at the date of this report are set out in '*Appendix A: Internal control conclusions*'.

Summary of misstatements

Unadjusted misstatements

Our overall materiality, performance materiality, and clearly trivial (reporting) threshold were reported in our Audit Strategy Memorandum, issued on 3 July 2025. Any subsequent changes to those figures are set out in the *'Audit approach and risk summary'* section of this report. We identified no misstatements above our reporting threshold, or that we deem to be material by nature, as at the date of this report which were not adjusted.

Adjusted misstatements

The misstatements in the table below have been adjusted by management. We report all individual misstatements above our reporting threshold that we identify during our audit and which management had adjusted and any other misstatements we believe Those Charged With Governance should be made aware of.

Description	Nature	Comprehensive Income and Expenditure Statement		Balance Sheet	
		Dr (£ '000)	Cr (£ '000)	Dr (£ '000)	Cr (£ '000)
Dr: Capital Adjustment Account	Factual error	347	347	347	347
Cr: Reserves					
Dr: Deficit on Provision of services					
Cr: Other operating expenditure					
The draft accounts included an immaterial prior period adjustment to Property plant and equipment. The Code and accounting standard require a prior period adjustment only where the misstatement is material. Therefore the prior period adjustment was not required and has been reversed and adjustments posted through current year.					

Adjusted misstatements

The misstatements in the table below have been adjusted by management. We report all individual misstatements above our reporting threshold that we identify during our audit and which management had adjusted and any other misstatements we believe Those Charged With Governance should be made aware of.

Description	Nature	Comprehensive Income and Expenditure Statement		Balance Sheet	
		Dr (£ '000)	Cr (£ '000)	Dr (£ '000)	Cr (£ '000)
Dr: Assets Under construction	Factual error			365	365
Cr: Land and buildings Additions					
Being assets under construction (Howden building) recorded under Land and Buildings additions and not under Assets under construction as building not yet operational.					
Aggregate effect of adjusted misstatements		347	347	712	712

Disclosure misstatements

We identified the following disclosure misstatements during our audit that have been corrected by management:

- Pensions note 4 – Amendments were made to the prior year comparatives as they were inconsistent with the prior year audited financial statements –
 - Changes in demographic assumptions recorded as £1,170k, should have been £0;
 - Changes in Financial assumptions recorded as £12,308k, should have been £618k;
 - Other experience recorded as £1,380, should have been £390.
- Related Parties, note 13: The note was updated to include disclosures for 9 members, and 2 members were removed.
- Related parties, note 13: The note narrative was updated to ensure internal consistency.
- Movement in reserves statement: note referencing was updated to ensure internal consistency.

We have not identified any disclosure misstatements during our audit that have not been corrected by management:

07

Fraud considerations

We have a responsibility to plan and perform our audit to obtain reasonable assurance that the financial statements are free from material misstatement, whether due to fraud or error.

Your responsibilities

Management has primary responsibility for the prevention and detection of fraud. It is important that management, with Humberside Fire Authority and Governance, Audit and Scrutiny Committee oversight, place a strong emphasis on fraud prevention, which may reduce opportunities for fraud to take place, and fraud deterrence, which could persuade individuals not to commit fraud because of the likelihood of detection and punishment. This involves a commitment to creating a culture of honesty and ethical behaviour which is reinforced by Humberside Fire Authority and Governance, Audit and Scrutiny Committee’s active oversight.

Our responsibilities

We have a responsibility for obtaining reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether due to fraud or error. The distinguishing factor between fraud and error is whether the underlying action that results in a misstatement is intentional or unintentional. Two types of intentional misstatements are relevant to us – misstatements resulting from fraudulent financial reporting, and misstatements resulting from the misappropriation of assets.

ISA presumed fraud risks

As set out in the ‘*Audit approach and risk summary*’ section, the risks of fraud in management override of controls was identified as a significant risk.



08

Value for Money

Value for Money

Appendices

- A: Internal control conclusions
- B: Draft management representation letter
- C: Draft audit report
- D: Confirmation of our independence
- E: Other communications

Other deficiencies in internal control

A deficiency in internal control exists if:

- A control is designed, implemented, or operated in such a way that it is unable to prevent, detect, and/ or correct potential misstatements in the financial statements; or
- A control that is necessary to prevent, detect, and/ or correct misstatements in the financial statements on a timely basis is missing.

The purpose of our audit was to express an opinion on the financial statements. As part of our audit, we have considered the Authority's internal controls relevant to the preparation of the financial statements to design audit procedures to allow us to express an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal controls or to identify any significant deficiencies in their design or operation.

The matters reported in Appendix A are limited to those deficiencies and other control recommendations that we have identified during our normal audit procedures and which we consider to be of sufficient importance to merit being reported. If we had performed more extensive procedures on internal control, we might have identified more deficiencies to report or concluded that some of the reported deficiencies need not in fact have been reported. Our comments in Appendix A should not be regarded as a comprehensive record of all deficiencies that may exist or improvements that could be made.

This Appendix sets out the internal control observations that we have identified as at the date of this report. These control observations are not, in our view, significant control deficiencies but [will be/ have been] reported to management directly and are included in this report for your information. In our view, there is a need to address the deficiencies in internal control set out in this section to strengthen internal control or enhance business efficiency. Our recommendations should be actioned by management in the near future.

Other deficiencies in internal control

Land and Buildings

Description of deficiency

For several assets tested in our valuations work the floor areas used by the valuer differed with the areas recorded by the Authority. We were able to conclude that the differences did not indicate a material risk of misstatement in the overall valuation.

Potential effects

Differences in areas could have a material impact on the overall valuation.

Recommendation

As part of the year end checks management should ensure the areas used by the valuer are consistent with the areas recorded by the Authority. Where there are differences explanations should be obtained or valuations updated.

Management response

Arrangements will be put in place to ensure the most up to date floor plans are used by the valuers.

Other deficiencies in internal control

Related Parties

Description of deficiency

Related Party declarations not obtained for several members.

Potential effects

The Authority may not identify material related party transactions meaning the relevant disclosures are not complete or accurate.

Recommendation

Ensure all declarations of interest are completed. Where declarations are not obtained the Authority should perform procedures, such as Companies House searches, to satisfy themselves disclosures are complete.

Management response

Any outstanding related parties will be discussed at Executive Board to ensure compliance.

[To be provided on letter headed paper]

James Collins
Director
Forvis Mazars

Date

Humberside Fire Authority - Audit for Year Ended 31 March 2025

This representation letter is provided in connection with your audit of the financial statements of Humberside Fire Authority the Authority for the year ended 31 March 2025 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 (the Code), and applicable law.

I confirm that the following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate, inspection of supporting documentation) sufficient to satisfy myself that I can properly make each of the following representations to you.

My responsibility for the financial statements and accounting information

I believe that I have fulfilled my responsibilities for the true and fair presentation and preparation of the financial statements in accordance with the Code, as amended by applicable law.

My responsibility to provide and disclose relevant information

I have provided you with:

- access to all information of which I am aware that is relevant to the preparation of the financial statements such as records, documentation and other material;
- additional information that you have requested from us for the purpose of the audit; and
- unrestricted access to individuals within the Authority you determined it was necessary to contact in order to obtain audit evidence.

I confirm as the Executive Director of Finance / s151 officer that I have taken all the necessary steps to make me aware of any relevant audit information and to establish that you, as auditors, are aware of this information.

As far as I am aware there is no relevant audit information of which you, as auditors, are unaware.

I confirm that there is no information provided to you as part of the audit that I consider legally privileged.

Accounting records

I confirm that all transactions that have a material effect on the financial statements have been recorded in the accounting records and are reflected in the financial statements. All other records and related information, including minutes of all Authority and committee meetings, have been made available to you.

Accounting policies

I confirm that I have reviewed the accounting policies applied during the year in accordance with International Accounting Standard 8 and consider these policies to faithfully represent the effects of transactions, other events or conditions on the Authority's financial position, financial performance and cash flows.

Accounting estimates, including those measured at current and/or fair value

I confirm that the methods, significant assumptions and the data used by the Authority in making the accounting estimates, including those measured at current and/or fair value, are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework.

I confirm:

- that the significant judgments made in making the accounting estimates have taken into account all relevant information of which management is aware;
- the consistency and appropriateness in the selection or application of the methods, assumptions and data used by management in making the accounting estimates;
- that the assumptions appropriately reflect management's intent and ability to carry out specific courses of action on behalf of the entity, when relevant to the accounting estimates and disclosures;
- that disclosures related to accounting estimates, including disclosures describing estimation uncertainty, are complete and are reasonable in the context of the applicable financial reporting framework;
- that appropriate specialised skills or expertise has been applied in making the accounting estimates;
- that no subsequent event requires adjustment to the accounting estimates and related disclosures included in the financial statements; and
- that when accounting estimates are not recognised or disclosed in the financial statements, about the appropriateness of management's decision, that the recognition or disclosure criteria of the applicable financial reporting framework have not been met.

Contingencies

There are no material contingent losses including pending or potential litigation that should be accrued where:

- information presently available indicates that it is probable that an asset has been impaired or a liability had been incurred at the balance sheet date; and
- the amount of the loss can be reasonably estimated.

There are no material contingent losses that should be disclosed where, although either or both the conditions specified above are not met, there is a reasonable possibility that a loss, or a loss greater than that accrued, may have been incurred at the balance sheet date.

There are no contingent gains which should be disclosed.

All material matters, including unasserted claims, that may result in litigation against the Authority have been brought to your attention. All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the Code, as amended by applicable law.

Laws and regulations

I confirm that I have disclosed to you all those events of which I am aware which involve known or suspected non-compliance with laws and regulations, together with the actual or contingent consequences which may arise therefrom.

The Authority has complied with all aspects of contractual agreements that would have a material effect on the accounts in the event of non-compliance.

Fraud and error

I acknowledge my responsibility as Executive Director of Finance / s151 Officer for the design, implementation and maintenance of internal control to prevent and detect fraud and error and I believe I have appropriately fulfilled those responsibilities.

I have disclosed to you:

- all the results of my assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- all knowledge of fraud or suspected fraud affecting the Authority involving:
 - management and those charged with governance;
 - employees who have significant roles in internal control; and

- others where fraud could have a material effect on the financial statements.

I have disclosed to you all information in relation to any allegations of fraud, or suspected fraud, affecting the Authority's financial statements communicated by employees, former employees, analysts, regulators or others.

Related party transactions

I confirm that all related party relationships, transactions and balances, have been appropriately accounted for and disclosed in accordance with the requirements of the Code, as amended applicable law.

I have disclosed to you the identity of the Authority's related parties and all related party relationships and transactions of which I am aware.

Impairment review

To the best of my knowledge, there is nothing to indicate that there is a permanent reduction in the recoverable amount of the property, plant and equipment and intangible assets below their carrying value at the balance sheet date. An impairment review is therefore not considered necessary.

Charges on assets

All the Authority's assets are free from any charges exercisable by third parties except as disclosed within the financial statements.

Future commitments

The Authority has no plans, intentions or commitments that may materially affect the carrying value or classification of assets and liabilities or give rise to additional liabilities.

Subsequent events

I confirm all events subsequent to the date of the financial statements and for which the Code, as amended by applicable law, require adjustment or disclosure have been adjusted or disclosed.

Should further material events occur after the date of this letter which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, I will advise you accordingly.

Impacts of Russian Forces entering Ukraine

I confirm that I have carried out an assessment of the potential impact of Russian Forces entering Ukraine on the Authority, including the impact of mitigation measures and uncertainties, and that the disclosure in the Narrative Report and the subsequent events note 16 to the financial statements fairly reflects that assessment.

Tariffs

I confirm that I have carried out an assessment of the potential impact of changes in US trade policy in respect of tariffs, including the impact of reciprocal tariffs by other countries, including the impact of mitigation measures and uncertainties, and that the disclosure in the Narrative Report and the subsequent events note 16 to the financial statements fairly reflects that assessment.

Going concern

To the best of my knowledge there is nothing to indicate that the Authority will not continue as a going concern in the foreseeable future. The period to which I have paid particular attention in assessing the appropriateness of the going concern basis is not less than twelve months from the date of approval of the accounts.

Annual Governance Statement

I am satisfied that the Annual Governance Statement (AGS) fairly reflects the Authority's risk assurance and governance framework and I confirm that I am not aware of any significant risks that are not disclosed within the AGS.

Narrative Report

The disclosures within the Narrative Report fairly reflect my understanding of the Authority's financial and operating performance over the period covered by the financial statements.

Unadjusted misstatements

I confirm that the effects of the uncorrected misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to this letter as an Appendix.

Arrangements to achieve economy, effectiveness and efficiency in Use of Resources (Value for Money arrangements)

I confirm that I have disclosed to you all findings and correspondence from regulators for previous and ongoing inspections of which I am aware. In addition, I have disclosed to you any other information that would be considered relevant to your work on value for money arrangements.

Yours faithfully,

Executive Director of Finance / s151 officer: Martyn Ransom

Date:

Appendix**Schedule of unadjusted misstatements**

Independent auditor's report to the members of Humberside Fire Authority

Report on the audit of the financial statements

Opinion on the financial statements

We have audited the financial statements of Humberside Fire Authority ("the Authority") for the year ended 31 March 2025, which comprise the Movements in Reserves Statement, the Comprehensive Income and Expenditure Statement, the Balance Sheet, the Cash Flow Statement, Firefighters' Pension Fund Account, Net Assets Statement and notes to the financial statements, including material accounting policy information.

The financial reporting framework that has been applied in their preparation is applicable law and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25.

In our opinion, the financial statements:

- give a true and fair view of the financial position of the Authority as at 31st March 2025 and of its expenditure and income for the year then ended; and
- have been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the "Auditor's responsibilities for the audit of the financial statements" section of our report. We are independent of the Authority in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Executive Director of Finance and Section 151 Officer's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, and taking into account the requirements of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Authority's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Executive Director of Finance and Section 151 Officer with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the Annual Governance Statement and information included in the Statement of Accounts, other than the financial statements and our auditor's report thereon. The Executive Director of Finance and Section 151 Officer is responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Responsibilities of the Executive Director of Finance and Section 151 Officer for the financial statements

As explained more fully in the Statement of the Executive Director of Finance and Section 151 Officer's Responsibilities, the Executive Director of Finance and Section 151 Officer is responsible for the preparation of the Statement of Accounts, which includes the financial statements, in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25, and for being satisfied that they give a true and fair view. The Executive Director of Finance and Section 151 Officer is also responsible for such internal control as the Executive Director of Finance and Section 151 Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Executive Director of Finance and Section 151 Officer is required to comply with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 and prepare the financial statements on a going concern basis on the assumption that the functions of the Authority will continue in operational existence for the foreseeable future. The Executive Director of Finance and Section 151 Officer is responsible for assessing each year whether or not it is appropriate for the Authority to prepare its accounts on the going concern basis and disclosing, as applicable, matters related to going concern.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Based on our understanding of the Authority, we considered that non-compliance with the following laws and regulations might have a material effect on the financial statements: employment regulation, health and safety regulation, anti-money laundering regulation, data protection, environmental protection, corruption and anti-bribery.

To help us identify instances of non-compliance with these laws and regulations, and in identifying and assessing the risks of material misstatement in respect to non-compliance, our procedures included, but were not limited to:

- gaining an understanding of the legal and regulatory framework applicable to the Authority, the environment in which it operates, and the structure of the Authority, and considering the risk of acts by the Authority which were contrary to the applicable laws and regulations, including fraud;
- inquiring with management and the Governance, Audit and Scrutiny Committee, as to whether the Authority is in compliance with laws and regulations, and discussing their policies and procedures regarding compliance with laws and regulations;
- inspecting correspondence, if any, with relevant licensing or regulatory authorities;
- reviewing relevant meeting minutes in the year;
- communicating identified laws and regulations through to our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- considering the risk of acts by the Authority which were contrary to applicable laws and regulations, including fraud.

We also considered those laws and regulations that have a direct effect on the preparation of the financial statements, such as the Local Government Act 2003 (and associated regulations made under section 21), the Local Government Finance Acts of 1988, 1992 and 2012, and the Accounts and Audit Regulations 2015.

In addition, we evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates.

Our audit procedures in relation to fraud included but were not limited to:

- making enquiries of management, Internal Audit and the Governance, Audit and Scrutiny Committee on whether they had knowledge of any actual, suspected or alleged fraud;
- gaining an understanding of the internal controls established to mitigate risks related to fraud;
- discussing amongst the engagement team the risks of fraud; and
- addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud, rests with both management and the Governance, Audit and Scrutiny Committee.

As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

We are also required to conclude on whether the Executive Director of Finance and Section 151 Officer's use of the going concern basis of accounting in the preparation of the financial statements is appropriate. We performed our work in accordance with Practice Note 10: Audit of financial statements and regularity of public sector bodies in the United Kingdom, (Revised 2024) and Supplementary Guidance Note 01, issued by the National Audit Office in November 2024.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Report on the Authority's arrangements for securing economy, efficiency, and effectiveness in its use of resources

Matter on which we are required to report by exception

We are required to report to you if, in our view we are not satisfied that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2025.

We have nothing to report in this respect.

Responsibilities of the Authority

The Authority is responsible for putting in place proper arrangements to secure economy, efficiency, and effectiveness in its use of resources, to ensure proper stewardship and governance, and to review regularly the adequacy and effectiveness of these arrangements.

Auditor's responsibilities for the review of arrangements for securing economy, efficiency, and effectiveness in the use of resources

We are required under Section 20(1)(c) of the Local Audit and Accountability Act 2014 to satisfy ourselves that the Authority has made proper arrangements for securing economy, efficiency, and effectiveness in its use of resources. We are not required to consider, nor have we considered, whether all aspects of the Authority's arrangements for securing economy, efficiency, and effectiveness in its use of resources are operating effectively.

We have undertaken our work in accordance with the Code of Audit Practice, having regard to the guidance issued by the Comptroller and Auditor General in November 2024.

Matters on which we are required to report by exception under the Code of Audit Practice

We are required by the Code of Audit Practice to report to you if:

- we issue a report in the public interest under section 24 of the Local Audit and Accountability Act 2014;
- we make a recommendation under section 24 of the Local Audit and Accountability Act 2014; or
- we exercise any other special powers of the auditor under sections 28, 29 or 31 of the Local Audit and Accountability Act 2014.

We have nothing to report in these respects.

Use of the audit report

This report is made solely to the members of Humberside Fire Authority, as a body, in accordance with part 5 of the Local Audit and Accountability Act 2014 and as set out in paragraph 44 of the Statement of Responsibilities of Auditors and Audited Bodies published by Public Sector Audit Appointments Limited. Our audit work has been undertaken so that we might state to the members of the Authority those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the members of the Authority, as a body, for our audit work, for this report, or for the opinions we have formed.

Delay in certification of completion of the audit

We cannot formally conclude the audit and issue an audit certificate until we have:

- received confirmation from the NAO that the group audit of the Whole of Government Account has been completed and that no further work is required to be completed by us
- completed the work required in relation to consolidation returns

James Collins, Key Audit Partner

For and on behalf of Forvis Mazars LLP (Local Auditor)

The Corner

Bank Chambers

26 Mosley Street

Newcastle upon Tyne

NE1 1DF

Date

Confirmation of our independence

We communicate any matters which we believe may have a bearing on the independence or the objectivity of Forvis Mazars LLP and the audit team. As part of our ongoing risk assessment, we monitor our relationships with you to identify any new actual or perceived threats to our independence within the regulatory or professional requirements governing us as your auditors.

We confirm that no new threats to independence have been identified since issuing our Audit Strategy Memorandum and therefore we remain independent.

Other communication		Response
	Compliance with Laws and Regulations	We have not identified any significant matters involving actual or suspected non-compliance with laws and regulations. We will obtain written representations from management that all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements have been disclosed.
	External confirmations	We did not experience any issues with respect to obtaining external confirmations.
	Related parties	We will obtain written representations from management confirming that: a. they have disclosed to us the identity of related parties and all the related party relationships and transactions of which they are aware; and b. they have appropriately accounted for and disclosed such relationships and transactions in accordance with the requirements of the applicable financial reporting framework. We have identified a control deficiency noted in Appendix A and disclosure misstatements on Section 6 on related parties.
	Going Concern	We have not identified any evidence to cause us to disagree with the Executive Director of Finance that the Authority will be a going concern, and therefore we have not identified any evidence to cause us to consider that the use of the going concern assumption in preparation of the financial statements is not appropriate. We will obtain written representations from management, confirming that all relevant information covering a period of at least 12 months from the date of approval of the financial statements has been taken into account in assessing the appropriateness of the going concern basis of preparation of the financial statements.

Other communication		Response
	Subsequent events	We are required to obtain evidence about whether events occurring between the date of the financial statements and the date of the auditor's report that require adjustment of, or disclosure in, the financial statements are appropriately reflected in those financial statements in accordance with the applicable financial reporting framework. We will obtain written representations from management that all events occurring subsequent to the date of the financial statements and for which the applicable financial reporting framework requires adjustment or disclosure have been adjusted or disclosed.
	Matters related to fraud	Our audit was designed to obtain reasonable assurance whether the financial statements as a whole are free from material misstatement due to fraud. Please refer to the section titled 'Fraud considerations' for our fraud considerations and conclusion. We will obtain written representations from management and, where appropriate, Those Charged With Governance, confirming that - they acknowledge their responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud; - they have disclosed to the auditor the results of management's assessment of the risk that the financial statements may be materially misstated as a result of fraud; - they have disclosed to the auditor their knowledge of fraud or suspected fraud affecting the entity involving: - management; - employees who have significant roles in internal control; or - others where the fraud could have a material effect on the financial statements; and - they have disclosed to the auditor their knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.

Other communication		Response
	System of Quality Management	To address the requirements of ISQM (UK) 1, our firm’s System of Quality Management team completes, as part of an ongoing and iterative process, a number of key steps to assess and conclude on our firm’s System of Quality Management, including: • Ensuring there is an appropriate assignment of responsibilities under ISQM (UK) 1 and across Leadership • Establishing and reviewing quality objectives each year, ensuring ISQM (UK) 1 objectives align with our firm's strategies and priorities • Identifying, reviewing, and updating quality risks each quarter, taking into consideration a number of input sources (such as FRC / ICAEW review findings, internal monitoring findings, findings from our firm’s root cause analysis and remediation functions, etc.) • Identifying, designing, and implementing responses as part of the process to strengthen our firm's internal control environment and overall quality • Evaluating responses and remediating control gaps or deficiencies We perform an evaluation of our system of quality management on an annual basis. Our latest evaluation was performed as of 31 August 2024. Details of that assessment and our conclusion are set out in our 2023/2024 Transparency Report, which is available on our website here.

Contact

Forvis Mazars

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Director
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	Agenda Item No. 11
Humberside Fire Authority 28 November 2025	Report by the Executive Director of Finance/S.151 Officer

ANNUAL STATEMENT OF ACCOUNTS (AUDITED) 2024/25

1. SUMMARY

- 1.1 This report contains the Authority's full audited Statement of Accounts for 2024/25 (see Appendix 1).
- 1.2 The Accounts covered by this report in Appendix 1 have been subject to audit by Mazars in their role as the Authority's external auditor.

2. RECOMMENDATIONS

- 2.1 It is recommended that Members take assurance from the Accounts as set out at Appendix 1 in conjunction with the Audit Completion Report provided by Mazars.

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 the Annual Accounts and in supporting the audit process.
- 3.3 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

- 4.1 The audited Statement of Accounts for 2024/25 are included in Appendix 1.
- 4.2 Mazars have completed the audit work, and the Audit Assurance Report is expected by 30 November 2025.
- 4.3 The Government specified timescales for Annual Account sign-off by the S151 Officer of 30 June 2025 and deadline for the completion of the audit of 27 February 2026. The Authority will have delivered ahead of both of these deadlines.

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 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.

Martyn Ransom
Executive Director of Finance/S.151 Officer

Officer Contact

Martyn Ransom - Executive Director of Finance/S.151 Officer
✉ mransom@humbersidefire.gov.uk

Background Papers

2024/25 Annual Accounts

Glossary/Abbreviations

CFO/CE	Chief Fire Officer/Chief Executive
S.151	Section 151 Local Government Act 1972



HUMBERSIDE
Fire & Rescue Service

Humberside Fire Authority Annual Accounts 2024/25

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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.

Red	Performance that is a concern and needs addressing (above the upper threshold limits)
Green	Performance is positive and should be replicated (below the lower threshold limits)
Blank	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
Total	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

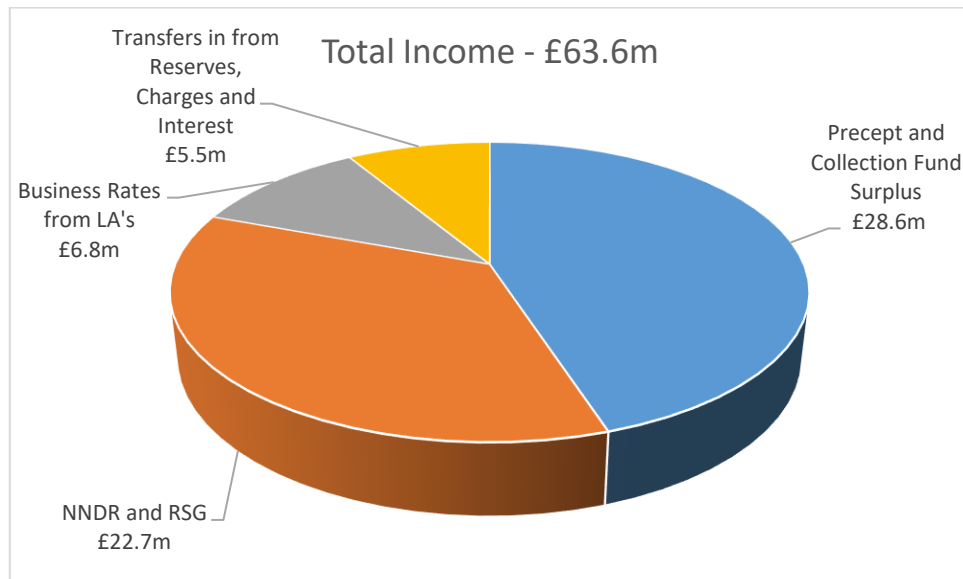
Despite significant financial challenges over recent years the Authority continues to take a very prudent approach to its finances.

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.

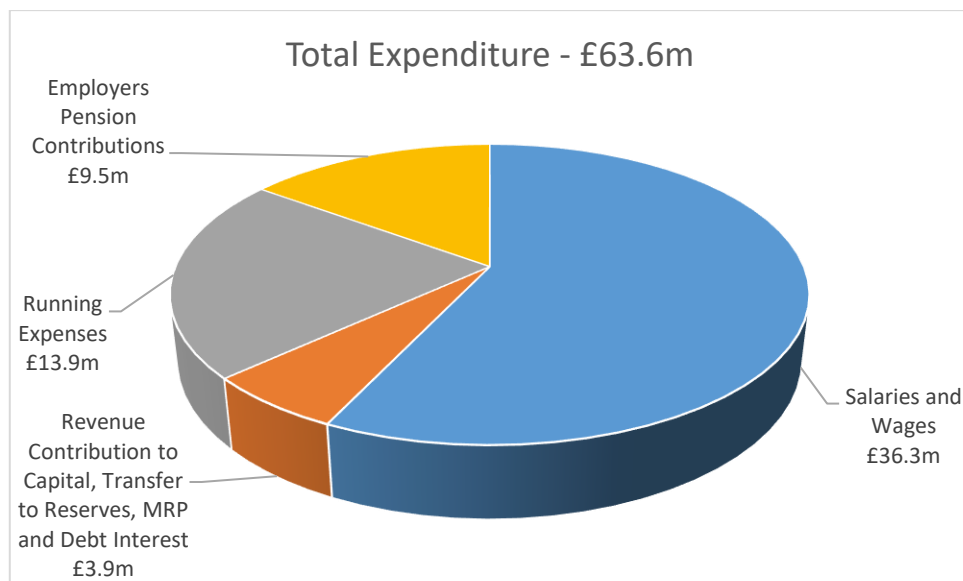
The Authority's position over the medium-term is sound but will be kept under continuous review particularly with regard the increased cost of employers National Insurance, pressures arising, and any pay awards agreed against a backdrop of high but reducing levels of general inflation and tight financial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

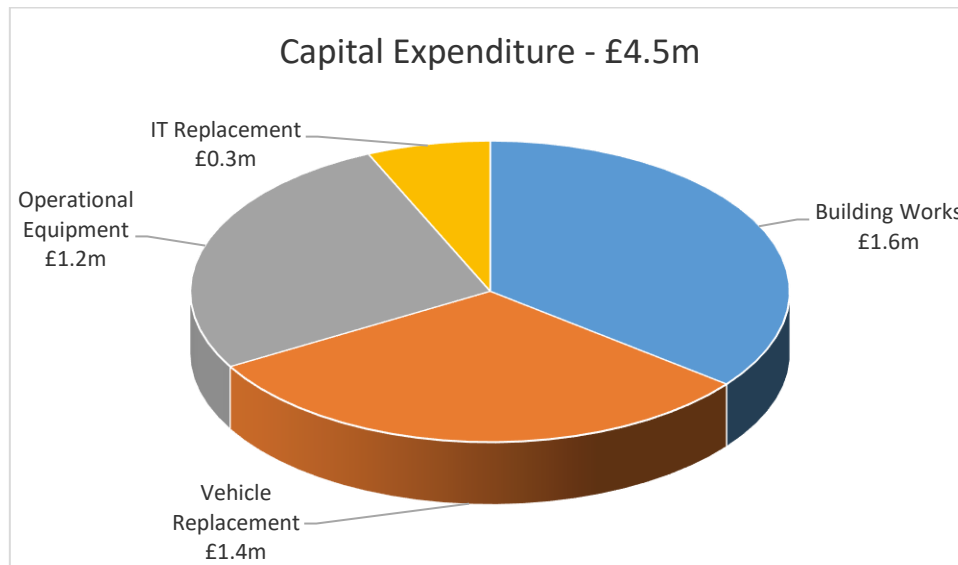
During 2024/25, the overall variance across all non-pay budgets was an overspend of £1.1m. This was primarily due to the implementation costs of the new Control room system

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.

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

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I confirm that these accounts were approved at the Fire Authority meeting held on 28 November 2025.

Signed	Date
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**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.

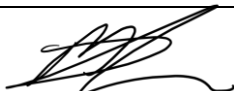
In preparing this Statement of Accounts, the Executive Director of Finance/Section 151 Officer has:

- 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
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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.

2024/25

	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
Note(s)	7	2			4	7	7			
Balance at 31 March 2024	8,411	7,225	94	15,730	(526,292)	16,001	23,802	576	(180)	(470,360)
Surplus or (Deficit) on Provision of Services (accounting basis)		(19,666)		(19,666)						(19,666)
Other Comprehensive Income and Expenditure				-	68,696		(1,773)			66,923
Total Comprehensive Income and Expenditure	-	(19,666)	-	(19,666)	68,696	-	(1,773)	-	-	47,257
Adjustments between Accounting Basis & Funding Basis under Regulations (Note 10)		20,239	33	20,272	(18,013)	(1,766)	(434)	48	(107)	-
Net Increase / (Decrease) before transfers to Earmarked Reserves	-	573	33	606	50,683	(1,766)	(2,207)	48	(107)	47,257
Transfers to / (from) Earmarked Reserves	1,827	(1,827)		-						-
Increase / (Decrease) in Year	1,827	(1,254)	33	606	50,683	(1,766)	(2,207)	48	(107)	47,257
Balance at 31 March 2025	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.

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)	7	2			4	7	7			
Balance at 31 March 2023	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
Total Comprehensive Income and Expenditure	-	(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	-
Net Increase / (Decrease) before transfers to Earmarked Reserves	-	473	94	567	(11,251)	(1,140)	63	(41)	260	(11,542)
Transfers to / (from) Earmarked Reserves	(408)	408		-						-
Increase / (Decrease) in Year	(408)	880	94	566	(11,251)	(1,140)	63	(41)	260	(11,542)
Balance at 31 March 2024	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.

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
54,006	(1,748)	52,259	59,306	(2,403)	56,903
		Cost of Services			
537	(94)	443	(76)	(33)	(109)
		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			
		20,598			19,666
		(Surplus) or Deficit on Provision of Services			
		(494) (Surplus) or Deficit on Revaluation of Non Current Assets			1,773
		(8,562) Remeasurement of the net defined liability / (asset)			(68,696)
		(9,056)			(66,923)
		Other Comprehensive Income and Expenditure (Surplus)/Deficit			
		11,542			(47,257)
		Total Comprehensive Income and Expenditure (Surplus)/Deficit			

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

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.'

31 March 2024		31 March 2025
£'000	Note(s)	
59,755 Property, Plant & Equipment	5	57,897
165 Intangible Assets	5	132
59,920 Long-Term Assets		58,029
569 Inventories		621
10,168 Short-Term Investments	8	24,988
9,317 Short-Term Debtors	9	8,432
82 Cash and Cash Equivalents	17	74
20,136 Current Assets		34,115
(5,937) Short-Term Creditors	9	(18,367)
(340) Short-Term Provisions		(170)
(946) Short-Term Borrowing	8	(5,053)
(7,223) Current Liabilities		(23,591)
(15,828) Long-Term Borrowing	8	(15,000)
(527,364) Other Long-Term Liabilities	4/8	(476,656)
(543,192) Long-Term Liabilities		(491,656)
<u>(470,360) Net Assets/(Liabilities)</u>		<u>(423,103)</u>
15,730 Usable Reserves	2/7	16,336
(486,090) Unusable Reserves	4/7	(439,438)
<u>(470,360) Total Reserves</u>		<u>(423,103)</u>

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.

31 March 2024		31 March 2025
£'000	Note(s)	£'000
(20,598) Net Surplus or (Deficit) on the Provision of Services	2	(19,666)
Adjust Net Surplus or Deficit on the Provision of Services for Non		
25,121 Cash Movements	17	35,440
Adjust for items included in the Net Surplus or Deficit on the		
(94) Provision of Services that are Investing and Financing Activities	17	(33)
4,429 Net Cash Flows from Operating Activities		15,741
(2,979) Investing Activities	17	(18,787)
(1,479) Financing Activities	17	3,039
(30) Net Increase or (Decrease) in Cash and Cash Equivalents		(8)
Cash and Cash Equivalents at the Beginning of the		
112 Reporting Period	17	82
Cash and Cash Equivalents at the End of the Reporting		
82 Period	17	74
(30) Total Movement		(8)

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 31st 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	2,893	Community Fire Safety
31,797	(162)	31,959	Fire Fighting & Rescue Operations
17,003	(218)	17,221	Management and Support
128	-	128	Corporate and Democratic Core
58	-	58	Corporate Management
			Non Distributed Cost
51,918	(341)	52,259	Net Cost of Services
(52,798)	(21,138)	(31,660)	Other Income and Expenditure
(880)	(21,479)	20,599	(Surplus) or Deficit
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	3,075
11	35,315	550	34,765
11	18,748	89	18,659
11	128	-	128
11	99	-	99
11	-	(177)	177
	57,484	581	56,903
11	(56,230)	(18,993)	(37,237)
	1,254	(18,412)	19,666
	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 • employee • employer • ill health	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 • maximum pension • minimum lump sum	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 th for 20 years 2/60 th for 20+ years up to a maximum of 30 years	1/60 th	1/45 th	1/59.7 th	1/49 th

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
Retirement costs included in the Comprehensive Income and Expenditure Statement	(22,480)	(21,990)	(1,100)	(1,110)	(3,420)	(3,270)	(667)	(961)

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)
Opening Position as at 31 March	-	-	(470,630)	(470,790)	(470,630)	(470,790)	-	-	(8,920)	(9,340)	(8,920)	(9,340)
Service Cost												
Current Service Cost			(60)		(60)	-			(100)	(100)	(100)	(100)
Past Service Cost (inc curtailments)				-	-	-					-	-
Effect of Settlements					-	-					-	-
Total Service Cost	-	-	(60)	-	(60)	-	-	-	(100)	(100)	(100)	(100)
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					-	-					-	-
Total net interest	-	-	(21,900)	(21,460)	(21,900)	(21,460)	-	-	(420)	(430)	(420)	(430)
Total defined benefit cost recognised in Income and Expenditure	-	-	(21,960)	(21,460)	(21,960)	(21,460)	-	-	(520)	(530)	(520)	(530)
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					-	-					-	-
Expected closing position	(19,570)	(18,790)	(473,020)	(473,460)	(492,590)	(492,250)	(460)	(480)	(8,980)	(9,390)	(9,440)	(9,870)
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					-	-					-	-
Total remeasurements recognised in Other Comprehensive Income	19,570	18,790	39,610	2,830	59,180	21,620	460	480	1,050	470	1,510	950
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)
Closing position as at 31 March	-	-	(433,410)	(470,630)	(433,410)	(470,630)	-	-	(7,930)	(8,920)	(7,930)	(8,920)

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)	-	(30)			(2,360)	(2,380)	(2,360)	(2,380)
			-	-	-					-	-
			-	-	-					-	-
-	-	-	(30)	-	(30)	-	-	(2,360)	(2,380)	(2,360)	(2,380)
				-	-					-	-
		(1,140)	(1,080)	(1,140)	(1,080)			(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	-			280		280	-
450	228	2,750	390	3,200	618	(5,189)	(4,876)	8,880	1,000	3,691	(3,876)
		180	(390)	180	(390)			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)
Opening Position as at 31 March	41,061	47,040	(41,093)	(40,101)	(32)	6,939
Service Cost						
Current Service Cost	-	-	(1,414)	(1,506)	(1,414)	(1,506)
Past Service Cost (inc curtailments)	-	-	(177)	-	(177)	-
Effect of Settlements	-	-	-	-	-	-
Total Service Cost	-	-	(1,591)	(1,506)	(1,591)	(1,506)
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					-	-
Total net interest	2,761	2,467	(2,014)	(1,922)	747	545
Total defined benefit cost recognised in Income and Expenditure	2,761	2,467	(3,605)	(3,428)	(844)	(961)
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	-	-
Expected closing position	44,693	50,189	(44,025)	(42,761)	668	7,428
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)
Total remeasurements recognised in Other Comprehensive income	(8,509)	(9,128)	7,812	1,668	(697)	(7,460)
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)
Closing position as at 31 March	36,184	41,061	(36,213)	(41,093)	(29)	(32)

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
Present Value of Liabilities					
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)
Fair Value of Assets					
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	-	-	-	-	-
Surplus/(Deficit) in the Scheme					
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:

	Local Government Pension Scheme		Firefighters' Pension Schemes	
	2024/25	2023/24	2024/25	2023/24
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

	Firefighters' Pension Schemes		Local Government Pension Scheme	
	%	£'000	%	£'000
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

	Firefighters' Pension Schemes		Local Government Pension Scheme	
	%	£'000	%	£'000
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
Equity Securities:								
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%
Debt Securities:								
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%
Private Equity:								
All	702.8	3,035.2	3,738.0	6%	662.8	2,862.5	3,525.3	6%
Real Estate:								
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%
Investment Funds and Unit Trusts:								
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%
Derivatives:								
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%
Cash and Cash Equivalents:								
All	660.2	0.0	660.2	1%	622.6	0.0	622.6	1%
Totals	44,320	15,619	59,939	100.00%	41,797	14,730	56,527	100.00%

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 %
Local Government Pension Scheme					
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
Firefighters' Pension Scheme 1992					
Experience gains and (losses) on liabilities	(18.05)	2.20	22.50	0.60	8.42
Firefighters' Injury Awards					
Experience gains and (losses) on liabilities	11.89	(9.83)	24.45	5.03	11.77
Firefighters' Pension Scheme 2006					
Experience gains and (losses) on liabilities	10.13	2.85	36.42	-	12.47
Firefighters' Pension Scheme 2015					
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
Cost or Valuation								
1 April 2024	50,934	19,146	6,753	76,833	165	0	350	77,348
Additions/Enhancement	1,212	108	1,558	2,878		1,693		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		(1,349)	(1,351)	(2,700)				(2,700)
Other movements	(525)			(525)			525	0
At 31 March 2025	47,685	17,969	6,960	72,614	165	1,693	875	75,347
Depreciation/Impairment								
1 April 2024	1,759	11,831	3,921	17,511	0	0	18	17,529
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		(1,684)	(1,091)	(2,775)				(2,775)
At 31 March 2025	2,018	11,584	3,743	17,345	33	0	27	17,406
Net Book Value								
1st April 2024	49,175	7,315	2,832	59,322	165	0	332	59,813
31 March 2025*	45,667	6,386	3,217	55,270	132	1,693	848	57,935

*£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
Cost or Valuation								
1 April 2023	49,959	19,544	6,857	76,361	36	0	350	76,747
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
At 31 March 2024	50,934	19,146	6,753	76,834	165	0	350	77,349
Depreciation/Impairment								
1 April 2023	1,010	10,577	3,448	15,035	21	0	9	15,065
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)
At 31 March 2024	1,759	11,831	3,921	17,511	0	0	18	17,529
Net Book Value								
1st April 2023	48,949	8,967	3,409	61,326	15	0	341	61,676
31 March 2024*	49,175	7,315	2,832	59,323	165	0	332	59,813

*£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:

Category of Asset	No. Held 31 March 2025	No. Held 31 March 2024
Operational Land & Buildings		
Service Headquarters	1	1
Fire Stations	30	31
Other Offices	2	2
Operational Vehicles		
Fire Appliances	61	68
Lorries	1	1
Vans	52	31
Cars	81	111
Others	5	7
New Dimensions Assets	6	5

Capital Financing Requirement

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

	2024/25 £'000	2023/24 £'000
Opening Capital Financing Requirement	18,499	19,412
Capital Investment		
Operational Assets	2,878	1,994
Non Operational Assets	1,693	-
Right of Use Assets	443	-
Sources of Finance		
Capital Receipts	-	-
Minimum Revenue Provision	(999)	(913)
Revenue Contributions to Capital Outlay	(1,600)	(1,994)
	20,914	18,499
Explanation of Movements in Year		
Increase/(Decrease) in the Underlying Need to Borrow		
Unsupported by Government Financial Assistance	2,415	(913)
	2,415	(913)

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	1,693		11,296
Value at Current Value in:						
2024/25	27,965				525	28,490
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	<u>45,667</u>	<u>6,386</u>	<u>3,217</u>	<u>1,693</u>	<u>848</u>	<u>57,804</u>
Nature of asset holding						
Leased	1,849	32				1,881
Owned	43,818	6,354	3,217	1,693	848	55,930
	<u>45,667</u>	<u>6,386</u>	<u>3,217</u>	<u>1,693</u>	<u>848</u>	<u>57,804</u>

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
Balance as at 1 April 2024	340	1,621	64	-	2,025
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Depreciation	-	(113)	(32)	-	(145)
Disposals	-	-	-	-	-
Balance as at 31 March 2025	340	1,508	32	-	1,880

- 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
Balance as at 1 April 2024	73	1,126
Additions	-	-
Remeasurements	-	-
Disposals	-	-
Repayment of Principal	(73)	-
Transfer from Long to Short Term Liability	79	(79)
Balance as at 31 March 2025	79	1,047

- Transactions Under Lease

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

	2024/25 £'000
Comprehensive Income and Expenditure Statement	
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	-
Cash Flow Statement	
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
Total Undiscounted Liabilities	1,126	1,199

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
8,411	Total Earmarked Reserves	10,238

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**

	2024/25 £'000	2023/24 £'000
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	<u>2,206</u>	<u>(63)</u>
Balance Brought Forward 1 April	(23,802)	(23,739)
Balance Carried Forward at 31 March	<u>(21,596)</u>	<u>(23,802)</u>

Capital Adjustment Account

	2024/25 £'000	2023/24 £'000
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	<u>2,113</u>	<u>1,137</u>
Balance Brought Forward 1 April	(16,348)	(17,138)
Balance Carried Forward at 31 March	<u>(14,237)</u>	<u>(16,001)</u>

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
	496,709	5,053	491,656	544,138	946	543,192

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 £'000	31 March 2024 £'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
		15,000	15,828

Loans analysed by maturity are as follows:

	31 March 2025 £'000	31 March 2024 £'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
	15,000	15,828

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: -

	31 March 2025 £'000	31 March 2024 £'000
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
	18,367	5,937

*included in the Short-Term Creditors figure on the Balance Sheet is £107k relating to ESFM (Humberside) Ltd, please see note 13 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: -

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

*included in Short-Term Debtors is £384k relating to ESFM (Humberside) Ltd, please see note 13 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		Current	
	31 March		31 March	
	2025	2024	2025	2024
	£'000	£'000	£'000	£'000
Investments at Amortised Cost				
Loans and Receivables at Amortised Cost			24,988	10,168
Total Investments at Amortised Cost	-	-	24,988	10,168
Debtors				
Financial Assets (including Trade Debtors and General and Other Debtors and Long Term Debtors)			1,908	1,553
Total Debtors	-	-	1,908	1,553
Borrowings at Amortised Cost				
Financial Liabilities at Amortised Cost	(16,047)	(16,860)	(5,053)	(946)
Total Borrowings at Amortised Cost	(16,047)	(16,860)	(5,053)	(946)
Creditors				
Financial Liabilities Carried at Contract Amount			(3,982)	(1,826)
Total Creditors	-	-	(3,982)	(1,826)

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

	31 March	
	2025	2024
	£'000	£'000
Financial Liabilities		
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>
Financial Assets		
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
Interest Expense	(696)	-	-	(696)	(652)	-	-
Loss on derecognition	-	-	-	-	-	-	-
Impairment losses	-	-	-	-	-	-	-
Interest payable and similar charges	(696)	-	-	(696)	(652)	-	(652)
Interest income	-	1,191	-	1,191	-	811	-
Losses on revaluation	-	-	-	-	-	-	-
Amounts recycled to the Income and Expenditure Account after impairment	-	-	-	-	-	-	-
Interest and investment income	-	1,191	-	1,191	-	811	-
Gains on revaluation	-	-	-	-	-	-	-
Losses on revaluation	-	-	-	-	-	-	-
Amounts recycled to the Income and Expenditure Account after impairment	-	-	-	-	-	-	-
Surplus arising on revaluation of financial assets	-	-	-	-	-	-	-
Net gain/(loss) for the year	(696)	1,191	-	495	(652)	811	-

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:

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

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)
(3,843)	3,502	-	(341)	(5,179)	5,760	-	581
2,370	(23,315)	(193)	(21,138)	3,015	(23,773)	1,764	(18,993)
(1,473)	(19,813)	(193)	(21,479)	(2,164)	(18,013)	1,764	(18,412)

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

	2024/25 £000s	2023/24 £000s
Other Operating Expenditure		
(Profit)/Loss on the disposal of assets	(109)	443
Total Other Operating Expenditure	(109)	443
Financing and Investment Income and Expenditure		
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)
Total Financing and Investment Income and Expenditure	23,278	23,156
Taxation and Non Specific Grant Income		
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	-
Total Taxation and Non Specific Grant Income	60,405	55,259
General Government Grants		
Additional Pensions Grant	1,833	2,543
Services Grant	89	517
	1,922	3,060

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:

	Precepts 2024/25 £'000	Collection Fund Residual 2024/25 £'000	Surplus/(Deficit) 31 March 2025 £'000	Total 2024/25 £'000
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
	28,325	86	255	28,665

	Precepts 2023/24 £'000	Collection Fund Residual 2022/23 £'000	Surplus/(Deficit) 31 March 2024 £'000	Total 2022/23 £'000
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
	27,055	51	260	27,366

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 12), the following Members are Local Councillors on these councils:

East Riding of Yorkshire Council: Kevin Casson, John Dennis, Coleen Gill, Mike Heslop-Mullens, Richard Meredith, Simon Pikcering, Margot Sutton, Samantha Christon-Whyte.

Kingston upon Hull City Council: Hester Bridges, Tracey Henry, Deborah Matthews, Shaun McMurray, Tracey Neal, Peter North, Lynn Pertini, David Woods.

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

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

In addition to the above Members, The Police and Crime Commissioner for Humberside, Jonathan Evison, also sits on the Authority.

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
	157	23	180	119	13	132

The increase in number of officers shown in the bands above is primarily due to pay awards that were agreed nationally for the 2024/25 financial year.

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
	1,078,616	3,147	1,081,763	286,344	1,368,106

* 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
	1,055,661	2,889	1,058,550	219,726	1,278,276

* 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	-	-	-	-
Total Cost in Bandings	-	3	3	119	-	3	3	118

16. Other Notes To The Financial Statements

Contingent Liabilities

Court of Appeal Judgement – Virgin Media v NTL Pension Trustees II Limited

In June 2023 the High Court ruled in the case of Virgin Media Limited v NTL Pension Trustees II Ltd. The ruling was that certain pension scheme rule amendments were invalid if they were not accompanied by the correct actuarial confirmation. The High Court ruling has since been appealed. In a judgement delivered on 25th July 2024, the Court of Appeal unanimously upheld the decision of the High Court.

On 5th June 2025, the Government announced that it will “introduce legislation to give affected pension met the necessary standards.” Once the legislation has been passed, this will mean that pension schemes will be able to obtain written confirmation from an actuary about the benefit changes that were previously made and apply that confirmation retrospectively without making the plan amendments void, if the changes met the necessary standards.

Until the legislation is passed, uncertainty will remain as to whether any additional liabilities might arise, and if they were, how they would be reliably measured.

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

There are no prior period adjustments.

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

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

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

	£'000	£'000
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	(76)	537
Right of use Asset	(340)	-
	<u>35,440</u>	<u>25,121</u>

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

	2024/25 £'000	2023/24 £'000
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	-	-
	<u>(33)</u>	<u>(94)</u>

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

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

Cash Flow Statement – Cash Flows from Investing Activities

	2024/25 £'000	2023/24 £'000
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
Net cash flows from investing activities	<u>(18,787)</u>	<u>(2,979)</u>

Cash Flow Statement – Financing Activities

	2024/25	2023/24
	£'000	£'000
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)
Net cash flows from financing activities	3,039	(1,479)

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

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

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 31st 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
£'000	Expenditure	£'000	£'000	£'000
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
57,811	Total Expenditure	60,796	63,668	2,872
(1,749)	Income	(1,626)	(2,403)	(777)
56,062	Net Expenditure	59,170	61,265	2,095
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
55,024	Net Budget Requirement	60,004	60,047	43
(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)	-
(277)	Net (Surplus)/Deficit	-	29	29

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

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 implemenatation 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
Buildings			
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)
Vehicles			
Operational	2,530	1,096	(1,434)
Support	1,133	340	(793)
Plant & Equipment			
IT Equipment	582	328	(254)
Equipment	1,414	299	(1,115)
Breathing Apparatus	1,270	931	(339)
	10,921	4,570	(6,351)

Analysis of the most significant capital variances:

	Overspend/ (Underspend) £'000
Howden This work is expected to be completed during 2025/26	(835)
Training Infrastructure This work is expected to be completed during 2025/26	(305)
Cromwell Road, Pocklington, Driffield, Crowle and Withernsea 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)
Electric Vehicle Charging Points This was on hold until the outcome of the EV feasibility study was undertaken.	(113)
Bridlington This work is expected to be completed during 2025/26	(150)
Vehicles Delivery of the appliances and support vehicles is expected to be taken during 2025/26	(2,227)
IT Equipment Some ICT equipment and projects have slipped into 2025/26	(254)
Equipment Due to the delay in the appliances, the purchase of the equipment has slipped into 2024/25	(1,115)
Breathing Apparatus 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 current asset will be consumed or cease to have material value within the next financial year (e.g. cash and inventories); A non-current asset provides benefits to the Authority and to the services it provides for a period of more than one year and may be tangible e.g. a fire station or intangible , 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	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: (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 (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.
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 www.ifrs.org
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	A liability is where the Authority owes payment to an individual or another organisation, arising from past events. • A current liability is an amount which will or could become payable in the next Accounting Period, e.g. creditors or cash overdrawn. • A deferred 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.
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 & Rescue Service



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



Martyn Ransom
Section 151 Officer



Phil Shillito
Chief Fire Officer & Chief Executive



Lisa Nicholson
Secretary & Monitoring Officer to the
Fire Authority

	Agenda Item No. 12
Humberside Fire Authority 28 November 2025	Report by the Executive Director of Finance/S.151 Officer

FINANCE AND PROCUREMENT UPDATE 2025/26 FOR THE PERIOD ENDING 30 SEPTEMBER 2025

1. SUMMARY

- 1.1 This report highlights the current financial position based on information to 30 September 2025.
- 1.2 The end of year projections are set out at section 4.1 for the revenue budget, capital programme and pensions account.

2. RECOMMENDATIONS

- 2.1 It is recommended that the Fire Authority takes assurance of the Authority's financial position for the period ending 30 September 2025
- 2.2 There are no virements to approve at quarter two.

3. BACKGROUND

- 3.1 The Quarterly Finance and Procurement Update is reported to Members four times a year with the financial position at 30 June, 30 September, 31 December and 28 February.

4. PERIOD ENDING 30 SEPTEMBER 2025

- 4.1 The summary estimated outturn position for the current financial year, based on information to 30 September 2025, is as follows;

CATEGORY	2025/26 OUTTURN PROJECTION
HFA	
Revenue Budget	£0.058m underspend
Capital Programme	£8.511m spend against a £8.156m allocation
Pensions Account	£13.372m deficit

- 4.2 Further details on these areas can be found in Appendix 1.

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 this report and the Authority's financial position for the period ending 30 September 2025.

Martyn Ransom
Executive Director of Finance/S.151 Officer

Officer Contact

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

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Background Papers

2025/26 Quarterly Finance and Procurement Update working papers

Glossary/Abbreviations

EIA	Equality Impact Assessment
DPIA	Data Protection Impact Assessment
S.151	Section 151 Officer under the Local Government Act 1972

	Agenda Item No. 13
Humberside Fire Authority 28 November 2025	Report by the Executive Director of Finance/S.151 Officer
TREASURY MANAGEMENT MID-YEAR UPDATE REPORT 2025/26	

1. SUMMARY

- 1.1 This report provides an update on the Authority's treasury management activities for the first half of the financial year 2025/26.

2. RECOMMENDATIONS

- 2.1 It is recommended that Members considers the treasury management activities undertaken during the first half of 2025/26 and the Prudential Indicators as outlined in paragraphs 4.7 and 4.8 and 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 Authority on 20 March 2025 approved the annual 2025/26 Treasury Management Strategy and agreed a range of Prudential Indicators aimed at ensuring effective treasury management and affordability of capital plans.
- 3.3 This report provides details of the Authority's treasury management activities undertaken since the beginning of the financial year and highlighting key Prudential Indicator information, in line with the requirements of the Code.

4. PERIOD ENDING 30 SEPTEMBER 2025

INVESTMENT ACTIVITY

- 4.1 The Authority's temporary investments totalled £26.73M as at 30 September 2025.

Table 1 – Investment Income April to September 2025

Interest Earned April to September 2025	Rate of Return April to September 2025	Benchmark Return April to September 2025	Difference April to September 2025 (+ favourable)
£0.387m	4.25%	3.97%	(0.28%)

*Benchmark set as average SONIA rate for the year

- 4.2 The Authorities rate of return has exceeded the benchmark return provided by MUFG.

BORROWING

Short-Term Borrowing

- 4.3 The Authority seeks to minimise the use of short-term borrowing to fund temporary cash shortfalls, as such none has been taken in the period April to September 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 level of borrowing was £15.428m as at 30 September 2025, with an equated average rate of interest payable at 2.86%. An expected £545k of interest is projected to be payable on external debt for 2025/26.
- 4.6 The Authority has not undertaken any new long-term borrowing to date this financial year but this position will continue to be reviewed against the backdrop of interest rate changes and projections.

Prudential Indicators

- 4.7 Appendix 1 details the agreed Prudential Indicators for 2025/26 and the actual figures for the same period.
- 4.8 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 previous financial year and the current year to date, due to high interest rates thus reducing the interest payable by the Authority. The maturity profile of debt will continue to be reviewed during 2025/26.

Capital Expenditure

- 4.9 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

- 4.10 Based on Operational Boundary definition, external debt at 30 September 2025 was £18.4m below the agreed Operational Boundary for 2025/26. The maturity structure upper limits for borrowing have been exceeded between 24 months and 5 years. However, this is due to the strategic decision not to take borrowing in the prior financial year on the basis of high interest rates. Subsequent borrowing or rescheduling during 2025/26 will continue to 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

- 4.11 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.
- 4.12 The Authority has delivered an under-borrowed position in relation to long-term borrowing of £8.7m at September 2025.

Risk/Health and Safety/Legal Implications

- 4.13 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.
- 4.14 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

- 4.15 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 are requested to consider the treasury management activities undertaken during the first half of 2025/26 and the Prudential Indicators as outlined in paragraphs 4.7 and 4.8 and detailed in Appendix 1

Martyn Ransom
Executive Director of Finance/S.151 Officer

Officer Contact

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Background Papers

Treasury Management and Capital Expenditure Prudential Indicators, Treasury Management Policy Statement 2025/26 and Minimum Revenue Provision (MRP) for 2025/26 - Report to Fire Authority March 2025
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 as at 30 September 2025**Indicator 1 – Capital Expenditure**

The estimated 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:

Capital expenditure £m	2024/25 Actual £m	2025/26 Revised £m	2025/26 Estimate £m	2026/27 Estimate £m	2027/28 Estimate £m	2028/29 Estimate £m
Total	4.571	8.156	8.511	6.354	5.082	9.853

Indicator 2 - Capital Financing Requirement

The capital financing requirement for 2025/26 and estimates for future years are as follows:

	Actual 31/03/25 £m	Estimate 31/03/26 £m	Estimate 31/03/27 £m	Estimate 31/03/28 £m	Estimate 31/03/29 £m
Underlying Capital Financing Requirement	19.842	24.162	28.383	30.753	36.702
Other Long-Term Liabilities	1.072	1.047	1.020	0.990	0.957
Total Capital Financing Requirement	20.914	25.299	29.403	31.743	37.659

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.

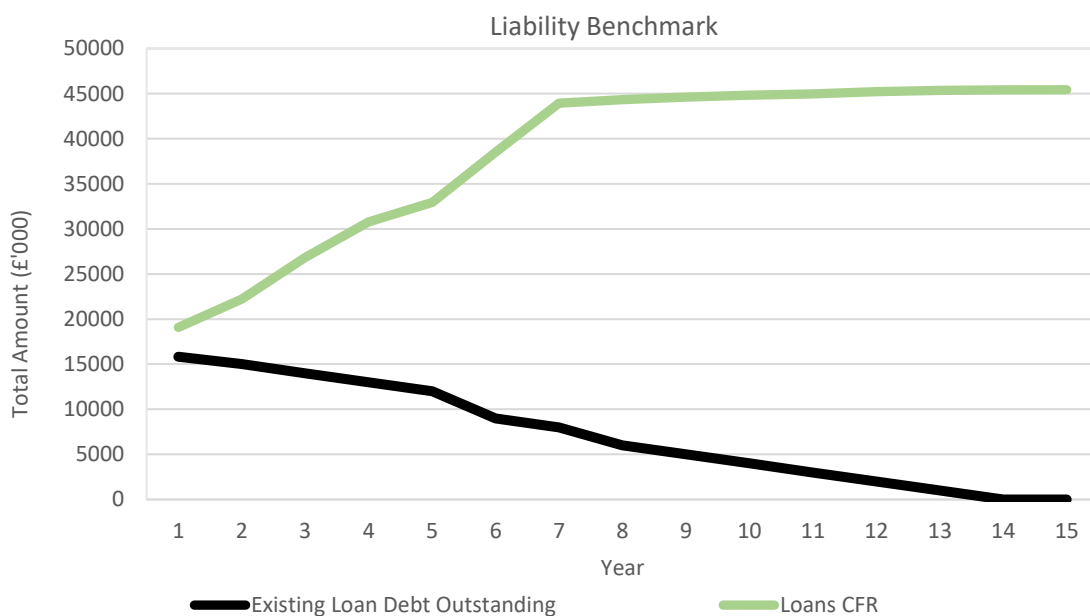
Indicator 3 – Liability Benchmark

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 2025/26 onwards as set in the Treasury Management Strategy 2025/26:



The following graph 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 2025/26 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 2025/26 and future years are as follows:

Year End Resources £m	Original 31/03/26 £m	Revised 31/03/26 £m	Estimate 31/03/27 £m	Estimate 31/03/28 £m	Estimate 31/03/29 £m
Total core funds	13.786	14.489	11.948	11.387	9.738
Expected investments	3.616	2.339	(1.167)	(2.908)	(9.310)

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.

Operational Boundary £m	2025/26 Authorised Limit £m	2025/26 Actual as at 30/09/25 £m	2026/27 Authorised Limit £m	2027/28 Authorised Limit £m	2028/29 Authorised Limit £m
Borrowing	31.500	15.428	31.500	31.500	31.500
Other Long-Term Liabilities	3.500	1.126	3.500	3.500	3.500
Total	35.000	16.554	35.000	35.000	35.000

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 2025/26 and subsequent three-year period as approved by Members compared to the actual level of borrowing as at 30 September 2025.

Authorised limit £m	2025/26 Authorised Limit £m	2025/26 Actual as at 30/09/25 £m	2026/27 Authorised Limit £m	2027/28 Authorised Limit £m	2028/29 Authorised Limit £m
Borrowing	36.500	15.428	36.500	36.500	36.500
Other Long-Term Liabilities	3.500	1.126	3.500	3.500	3.500
Total	40.000	16.554	40.000	40.000	40.000

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: -

%	2024/25 Actual %	2025/26 Estimate %	2026/27 Estimate %	2027/28 Estimate %	2028/29 Estimate %
Ratio of Financial Costs to Net Revenue Stream	0.88	1.47	2.60	3.41	3.75

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 30/09/25	Upper Limit	Lower Limit
	%	%	%
Under 12 Months	9.26	15	0
12 months and within 24 months	6.48	15	0
24 months and within 5 years	32.41	30	0
5 years and within 10 years	32.41	60	0
10 years and above	19.44	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 previous financial year and the current year to date, due to high interest rates thus reducing the interest payable by the Authority. The maturity profile of debt will continue to be reviewed during 2025/26.

	Agenda Item No. 14
Humberside Fire Authority 28 November 2025	Report by the Area Manager of Resilience and Public Safety and the Area Manager of Service Improvement

CAPITAL PROGRAMME 2026/27 ONWARDS – VEHICLES, ESTATES AND DIGITAL SERVICES

1. SUMMARY

- 1.1 This report sets out for approval the proposed capital programme for vehicles, estates, and digital services for a five-year period from 2026/27 to 2030/31.

2 RECOMMENDATION

- 2.1 It is recommended that the Fire Authority approves the capital programme as set out for vehicles, estates and digital services for 2026/27 to 2030/31, and that it is incorporated into the Medium-Term Resource Strategy 2026/27 to 2030/31.

3 BACKGROUND

- 3.1 This report details the Service's requirements for funding to maintain and support keeping our communities and firefighters safe, whilst contributing to the firefighting and rescue capabilities of the United Kingdom.

4 REPORT DETAIL

Vehicles/Equipment Programme 2026/27 Onwards

- 4.1 Over the past twelve months, the Service has made significant investments to strengthen the vehicle capabilities of its incident commanders across intermediate, advanced, and strategic levels. The Stores and Training teams have also benefited from targeted investment in their respective fleet functions. In addition, five new appliances have been delivered and integrated into operations, with three vehicles joining the operational fleet and two allocated directly to the Training fleet. This supports the Service's commitment to maintaining the most up-to-date vehicles for staff training purposes. Furthermore, the turn table ladder procured in the previous year is scheduled for delivery in Spring 2026.
- 4.2 Community Risk Management Plan (CRMP) Project 2 is a strategic initiative under HFRS CRMP 2025–2028. The project has evaluated and recommended alternative vehicle types that better align with the evolving nature of incidents across the Service area. Traditional fire engines currently dominate the fleet, yet incident data reveals a growing diversity in emergency types, many of which may not require a full-sized appliance. Initial analysis of historic incident trends and risk profiles across Humberside indicates that certain areas would benefit from more versatile and agile vehicle options.
- 4.3 Nine, seven tonne chassis rapid response appliances will be procured over a three-year period based upon research and recommendations from this project. These provide a minimum of 700-litre integrated water tank, hose reel capability, a crew cab for up to five personnel, maximised equipment stowage and a contaminant clean cab. They have 4x4 off road capability, advanced control systems and integrated lighting for further enhanced operational safety and efficiency.
- 4.4 The current vehicle replacement methodology will be formally reviewed to assess whether the existing age-based model remains fit for purpose and explore whether a

more flexible, needs-based approach could better align with future service delivery models, resilience planning, and financial sustainability.

- 4.5 All operational vehicles are procured based on a clean cab methodology and continue the Service's objective of whole fleet contaminant free cab areas for our firefighters.
- 4.6 Annual condition reports continue to be undertaken and received for all vehicles in the fleet, along with an analysis of each vehicle's usage via the Service's vehicle tracking data.
- 4.7 By standardising light vehicle procurement with Humberside Police, the Service can realise efficiencies in servicing and maintenance costs through ESFM. In addition, continued investment is being made in hybrid technologies for the light vehicles utilised by our Prevention and Protection teams.
- 4.8 CRMP Project 5 has identified efficiencies that require an initial investment to adapt the response by increasing the availability of specialist equipment and purchasing relevant equipment to establish a second drone response station, thereby increasing productive time. A further project, targeting domestic dwelling fires equipment provision, has also recommended battery fans for ventilation, enhanced lighting for breathing apparatus crews, and thermal imaging tools.
- 4.9 Firefighting Boots will be replaced with research identifying a single boot that can replace the current two types to account for both structural firefighting and the conditions faced with spate weather investing in firefighters' welfare and increasing stock efficiency.
- 4.10 Water rescue PPE, now evaluated for condition, compliance, and equality, will be replaced across the Service with an investment over two years, ensuring responders are well-equipped for the future.
- 4.11 The total planned capital fleet spend for the five-year period from 2026/27 onwards is summarised in the table below.

	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £m
Heavy Vehicles	1.160	1.417	1.764	1.653	0.924	6.918
Light Vehicles	0.394	0.385	0.381	0.470	0.401	2.031
Equipment	0.926	0.810	0.452	0.370	0.389	2.947
Total	2.480	2.612	2.597	2.493	1.714	11.896

Estates Programme 2024/25 Onwards

- 4.12 We continue to implement our five-year modernisation programme (2025-2029), which incorporates new build projects and improvements to general condition, welfare and fire contaminants across our estate. Joint Estates Services (JES) are currently in the planning phase for two sites (Bridlington and Epworth) within this financial year.
- 4.13 The collaboration agreement for the provision of a Joint Estates Service is currently under review to ensure that Humberside Police through JES are providing the Authority with an efficient and effective estates service.
- 4.14 HLM Architects have been contracted as our principal designers and master planners, with the aim of reviewing and leading our five-year capital programme, to

ensure our current planning assumptions align with our strategic aims and provide best value.

- 4.15 Howden's newbuild fire station is due for completion in September 2026, with the main building-phase running from October 2025 for eleven months. Lindums contractors have been awarded the contract through JES, with the full project cost circa £2.4 million due to inflationary increases and other factors since original approval.
- 4.16 Our new Stores building is currently in the design and contracting phase, with an expected completion date in Summer 2026.
- 4.17 As with our spend-to-save led lighting works, photovoltaic roofing systems will be incorporated within the Howden build, and all future capital projects will consider the retrofitting of such systems.
- 4.18 Following the allocation of an EV infrastructure fund, electric vehicle charging points are now available at Beverley Fire Station in addition to Service Headquarters, with further points planned at Scunthorpe Fire Station.
- 4.19 The proposed Estates programme moving forward is therefore as follows:

	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £m
Land & Buildings	4.777	1.164	9.010	6.980	4.897	26.828

The above figures are given as **indicative costs** (Appendix 1) and would be subject to HLM making an assessment and recommendation on the programme of estate works and anticipated costs taking into consideration inflationary and wider pressures within the construction industry and economy as a whole. It is essential that our estate remains fit for purpose and reflects the operational needs placed upon it by our CRMP. Therefore, the Capital Programme will remain an agile plan, subject to change based on evidence-based decision making, through an informed data led approach.

- 4.20 Our Operational Training facilities at Service Headquarters and Immingham West fire station continue their improvement and modernisation programme, with new decontamination, working at height and hot fire facilities now complete.
- 4.21 The Operational Training programme moving forward is therefore as follows:

	2026/27 £m	2027/28 £m	Total £m
Additional investment in training facilities	0.950	1.000	1.950

Digital Services Programme 2026/27 Onwards

- 4.22 In 2025/26, the Digital Services Capital Program funding was strategically deployed to modernise infrastructure, enhance operational agility, and align with the Service's broader transformation goals.
- 4.23 Investment into Microsoft Azure has enabled the development of a Data Warehouse, which will further support data-driven decision-making and streamlining workflows across departments.
- 4.24 The transition to hosted cloud solutions marked a pivotal shift from capital to operational expenditure, improving scalability and efficiency. Proactive upgrades to

core network infrastructure and cybersecurity safeguards ensured resilience and capacity for critical functions.

- 4.25 Additionally, legacy applications were replaced with more efficient systems, facilitating smoother operations and aligning with best practices in digital transformation. These initiatives collectively maximised resource value and positioned Digital Services to meet evolving organisational needs with agility and innovation.
- 4.26 The core Digital Services Transformation Programme has been integrated with the agile and flexible working initiative to ensure that new and replacement equipment support a modern, adaptable work environment. This approach maximises the utilisation and value of all Digital Services resources, aligning with global trends in digital workplaces.
- 4.27 It's important to recognise that the shift towards hosted cloud solutions means a transition from capital to revenue expenditure, and ongoing costs are reflected in the revenue budget rather than the capital budget. Digital Services continues to explore opportunities for further cloud integration, automating processes, and enhancing data-driven workflows to streamline operations and improve efficiency. A part of this will help aid future network improvements across the organisation to enhance speed and capability.
- 4.28 Data centre and core network infrastructure will require regular upgrades as part of our proactive maintenance program, especially to address evolving cybersecurity risks, maintain operational resilience, and ensure sufficient capacity for critical business functions. While cloud hosting options are increasingly prioritised, it's essential to retain some on-premises capabilities for specific, sensitive applications. Additionally, the program will invest in essential operational Digital Services hardware, such as Mobile Data Terminals and other critical devices, to support a mobile-first approach.
- 4.29 Digital Services is exploring innovative solutions for operational responsiveness across the organisation, leveraging existing systems while planning targeted capital investments in unified devices to support enhanced mobility and field operations.
- 4.30 Several core business applications are nearing the end of their lifecycle and will be replaced to support new, more efficient ways of working. The Digital Services Capital Program continues to prioritise these essential upgrades, with allocated funding to ensure timely and effective software transitions, aligning with industry best practices in digital transformation.
- 4.31 The proposed Digital Services capital programme is therefore as follows:

	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £m
Core Replacement Programme	0.200	0.200	0.250	0.250	0.200	1.100
Data Centre Hardware Upgrade	0.100	0.100	0.100	0.100	0.100	0.500
Total	0.300	0.300	0.350	0.350	0.300	1.600

Financial implications

- 4.32 We strive for efficiency and effectiveness by choosing and procuring wherever possible the best available vehicles, equipment, and services, including estates and digital services, ensuring that value for money is a priority consideration.

- 4.33 The financial impact of the proposals require a capital investment of £42.274m over the five-year period as summarised in the table below. Subject to approval of the recommendations contained within the report, the financial effect of the proposals will be incorporated into the Authority's revenue and capital plans for 2025/26 onwards.

4.34

	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £m
Fleet & Equipment	2.480	2.612	2.597	2.493	1.714	11.896
Land & Buildings	4.777	1.164	9.010	6.980	4.897	26.828
Training facilities	0.950	1.000	-	-	-	1.950
Digital Services	0.300	0.300	0.350	0.350	0.300	1.600
Total Capital Programme	8.507	5.076	11.957	9.823	6.911	42.274

- 4.35 The most appropriate method of financing the assets set out in this report will be determined based on value for money and risk to the Authority. This will be undertaken before the start of the financial year in liaison with the Authority's Treasury Management advisors.

Impact on Service Delivery

- 4.36 The Service ensures our fleet, estate and digital services meet the needs of changing risks to front line Staff and its communities alike, in keeping with the Services Community Risk Management Plan.

Health and Safety implications

- 4.37 Health and Safety considerations and responsibilities are paramount, and to that end the Authority aims to provide suitable and sufficient equipment and vehicles to ensure effective service delivery.

Linkages to Strategic Plans

- 4.38 The capital investment programme contributes across all the Service's strategic objectives of:
- What we must do well
 - How we support our communities
 - We value and support the people we employ.
 - Efficiently managing the Service
- 4.39 The programme is derived from and supports the Service's Community Risk Management Plan.

5 EQUALITY IMPLICATIONS

- 5.1 An equality impact has been completed (EIA/Service Delivery/11-2022/2) for the overarching Capital Programme 2026/27 and has identified positive impacts. It should be noted that individual schemes and projects within the programme are all subject to more detailed EIAs to identify specific improvements and actions as necessary.
- 5.2 The following positive impacts have been identified:

- (i) Estate – All schemes within the estates programme are required to consider accessibility (for staff and the community) and to improve dignity and welfare facilities.
- (ii) Vehicles and Equipment – New vehicle technology (such as reducing height through air suspension) enables more equality of access, functionality, and ease of use. The schemes give access to modern equipment which is ergonomically designed and sourced in consultation with staff. An improved range of modern equipment available for rescue and response diversifies our offer to those most vulnerable in our community (e.g., Falls provision and Bariatric Provision).
- (iii) Digital Services – Investments in the Digital Services arena support agile and flexible working, providing a greater equality of access for continued employment (reasonable adjustments/Flexible working requests), and recruitment (HFRS as an Employer of choice). Our programmes include the development of our websites, platforms, and systems, where accessibility for all is a key focus.

6 CONCLUSION

- 6.1 This report summarises the capital requirements for vehicles, estates, and digital services for the financial year 2026/27, and it is proposed that the Authority supports the programme.

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Background Papers

- Joint Estates Strategy 2025-29
- Estates Asset Management Plan 2025-29
- JES Collaboration Agreement 2025

Abbreviations

Acronym	Meaning
CRMP	Community Risk Management Plan
EIA	Equality Impact Assessment
ESFM	Emergency Services Fleet Management
EV	Electric Vehicle
HFRS	Humberside Fire and Rescue Service
HLM	HLM Architects (Principal Designers/Master Planners)
JES	Joint Emergency Services
RTC	Road Traffic Collision
SLT	Strategic Leadership Team

Appendix 1

Table for Land & Buildings showing **indicative location and costings**, subject to HLM review.

2026/27 £m		2027/28 £m		2028/29 £m		2029/30 £m		2030/31 £m	Total £m
Howden	1.000	Peaks Lane	0.296	Peaks Lane	5.470	Peaks Lane	2.600	Locations to be determined.	
Epworth	0.300	Cleethorpes	0.038	Cleethorpes	0.780	Beverley	0.600		
Bridlington	0.835	Drifffield	0.030	Drifffield	0.410	Market Weighton	0.600		
Patrington	1.015	Crowle	0.010	Crowle	0.320	Goole	0.600		
Pocklington	0.018	Pocklington	0.430	Bransholme	0.180	Waltham	0.420		
Calvert Lane	0.050	Winterton	0.360	Scunthorpe	0.050	Hornsea	1.080		
Immingham East	0.440			Withernsea	0.360	Clough Rd	0.360		
Preston	0.979			Brigg	0.360	Central	0.360		
EV works	0.040			Barton	0.360	Brough	0.360		
External works	0.100			Kirton	0.360				
				Snaith	0.360				
	4.777		1.164		9.010		6.980	4.897	26.828

	Agenda Item No. 15
Humberside Fire Authority 28 November 2025	Report by the Executive Director of Finance/S.151 Officer

FINANCIAL OUTLOOK AND DRAFT MEDIUM TERM RESOURCE STRATEGY (MTRS) 2026/27-2030/31

1. SUMMARY

- 1.1 This report considers the Financial Outlook for the Authority and a draft Medium-Term Resource Strategy (MTRS) for the years 2026/27 to 2030/31 (Appendix 2). The report also provides details of the Authority's Reserves including the risk assessment and the determined level of the Prudent General Minimum Reserve (Appendix 1).

2. RECOMMENDATIONS

- 2.1 It is recommended that the Fire Authority notes the draft Medium Term Resource Strategy (MTRS) 2026/27 – 2030/31 (Appendix 2) and the Authority's medium-term financial position, prior to approval at the 13 February 2026 meeting and approves the Prudent General Minimum Reserve (Appendix 1).

3. BACKGROUND

- 3.1 During 2025/26 the Authority has continued zero-basing of all non-pay budgets (pay budgets are zero-based annually), this process will continue on a rotational basis in the future to ensure individual budgets provide the resources that are required in the right place.
- 3.2 The transformation fund ensures that all vacancies are reviewed before recruitment and that resources that could be re-directed are reallocated (either temporarily or permanently) to address service priorities.
- 3.3 The Authority has a strong track record in managing its financial position and has worked hard to ensure stability and financial resilience despite the challenging circumstances of the previous few years.
- 3.4 The Authority has produced a Productivity and Efficiency Plan, and efficiency targets are included in all non-pay budgets to ensure the funding we receive is used effectively.

4. REPORT DETAIL

Summary Revenue Position

- 4.1 The Authority's outturn for 2024/25 delivered an overspend of £0.029m (0.05%) and a closing level of total Revenue Reserves of £15.7m.
- 4.2 The Authority has set a balanced budget for 2025/26 and the last budget monitoring to 30 September 2025 sets out a slight underspend of £0.058m
- 4.3 Pay awards in the current year have been agreed at 3.2%.

Medium-Term Resource Strategy 2026/27 to 2030/31

- 4.4 Following the Local Government Fair Funding Review 2.0 consultation, the Service now faces significant financial strain for the medium-term. The Finance team are in the early stages of planning for 2026/27 with the confirmed three-year settlement expected on 15 December 2025.

- 4.5 The combination of a reduction in government grant funding and continued pressures from pay awards leaves the Authority in a position of deficit, summarised below:

	2026/27	2027/28	2028/29	2029/30	2030/31
Surplus/(Deficit) (£k)	(1,085)	(1,734)	(2,311)	(1,710)	73
Savings Required (£k)	-	(1,500)	(1,000)	(1,000)	-
Reserves (£m)	12.7	11.0	8.7	7.0	7.0
Precept Assumption	£4.99	£4.99	£4.99	2.99%	2.99%

- 4.6 It would not be financially sustainable to utilise reserves to fund the resulting deficits, and therefore there will be pressure on the Authority to deliver savings.
- 4.7 The Authority has raised the implications of the proposed funding reductions with MHCLG, the Treasury, Ministers, MPs and all four Local Authorities.
- 4.8 The current MTRS incorporates savings requirements of c.£0.3m per annum. The MTRS projections for 2027/28 will require additional savings of £1.5m, followed by additional savings of £1.0m in 2028/29 to 2029/30, to deliver a balanced position.

Pay Inflation

- 4.9 Inflationary pressure remains on pay awards and as outlined above it will be a significant financial risk into the medium-term. Our current pay inflation assumptions for 2026/27 are 3%, any pay award above this would cost £0.5m per 1% of additional award.
- 4.10 The current assumption is that there will be no additional funding from the Ministry of Housing, Communities and Local Government (MHCLG) to cover this increase.
- 4.11 The pay and prices earmarked reserve (£0.6m) could be used to meet these additional costs for one or more years, however this would cause a deficit over the medium-term.

Grant Funding

- 4.12 The Fair Funding review will result in Government grant funding reducing by approximately 2% per annum for the next three years.
- 4.13 Humberside FRS will lose £5m grant funding over the medium term. This is the third highest reduction across all Fire and Rescue Services.
- 4.14 The result is the Revenue Support grant is expected to remain flat over the medium term.
- 4.15 The reduction in Government grant is underpinned by an assumption that the £5 precept flexibility available for 2025/26 would be rolled forward for the three-year settlement. Without this, core spending power (CSP) will decrease.

Prudent Minimum General Reserve

- 4.16 Reserves are held by the Authority to meet general financial risks and costs that may materialise (General Reserve – Appendix 1) and to meet specific project costs or financial liabilities (Earmarked Reserves).

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 are asked to approve the level of the Prudent Minimum General Reserve (PMGR) (Appendix 1) and note the draft MTRS (Appendix 2).

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Executive Director of Finance/S.151 Officer

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Background Papers

Budget report to HFA February 2025

Glossary/Abbreviations

CPI	Consumer Prices Index
DPIA	Data Protection Impact Assessment
EIA	Equality Impact Assessment
HFA	Humberside Fire Authority
PMGR	The Prudent Minimum Level of General Reserves
S.151	Section 151 Officer under the Local Government Act 1972

MEDIUM TERM FINANCIAL PLAN 2026/27 TO 2030/31

RISK ASSESSMENT TO DETERMINE PRUDENT MINIMUM GENERAL RESERVE (PMGR)

Type	Risk	Consequence	Scale	Financial Loss £M	Likelihood %	Annual Risk £M	Period (years)	Where Provided	Reserve Required £M
Economic	Return to Recession	Lower Council Tax base (reduced construction)	£0.320M per 1% reduction	0.320	25%	0.080	3	Reserves	0.240
	Return to Recession	Lower collection of Council Tax (less able to pay)	£0.320M per 1% reduction	0.320	30%	0.096	3	Reserves	0.288
	Return to Recession	Reduced revenue income	25% decrease	0.050	25%	0.013	3	Reserves	0.038
	Adverse changes in interest rates	Higher financial costs	Net Debt circa £16M 1%=£0.160M	0.160	20%	0.032	3	Reserves	0.096
	Additional Costs due to higher insurance costs	Increase in revenue costs	20% of £650k	0.130	50%	0.065	5	Reserves	0.325
	Energy and fuel costs significant increases	Higher annual revenue costs		0.350	50%	0.175	3	Reserves	0.525
	Reduced Government Grants - Formula Grant	Lower annual revenue resources	£0.224M per 1%; assess risk of further 2.5% reduction	0.560	90%	0.504	3	Reserves	1.512
Employment	Higher pay settlements	Higher costs	£0.5M per 1%	0.500	50%	0.250	3	Reserves	0.750
	Equal Pay potential claims	One-off costs	£0.5M	0.500	10%	0.050	1	Reserves	0.050
	Flu pandemic or similar event	Increased employee absence requiring cover at extra cost	30% absence for 1 Month	0.850	30%	0.255	1	Reserves	0.255
	Employer Pension Contribution Increases	Higher annual revenue costs	£0.025M per annum per 1% increase	0.125	40%	0.050	3	Reserves	0.150
	Prolonged Period of Industrial Action	Additional pressure on Revenue Budget	£1.2 per annum	1.200	30%	0.360	1	Reserves	0.360
	Capital Overspends	Fund from revenue (no capital resources available)	One-off	1.000	30%	0.300	1	Reserves	0.300
General	Corporate Manslaughter	Unlimited Fine	Assess risk of £10M fine	10.000	10%	1.000	1	Reserves	1.000
	New Dimensions Assets	Replacement of asset outside existing replacement programme	Assume cost of £0.6M	0.600	20%	0.120	1	Reserves	0.120
Total General Reserve requirement									6.009

The recommended Prudent Minimum General Reserve (PMGR) required to meet Assessed Financial Risks is £6.0M

	Higher or more than last year or a new addition to the assessment
	the same as last year
	Lower or less likelihood than last year



HUMBERSIDE FIRE AUTHORITY

MEDIUM-TERM RESOURCE STRATEGY 2026/27 – 2030/31 (DRAFT)

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I. Purpose of the Medium-Term Resource Strategy

- 1.1 This is the Medium-Term Resource Strategy (MTRS) of Humberside Fire Authority. It covers a period of five years but will be reviewed annually to reflect the dynamic nature of both the fire service and changes in funding. It describes the financial direction of the organisation and outlines financial pressures.
- 1.2 The MTRS provides options for delivering a sustainable budget and capital programme over the medium term. It also sets out how the Authority can provide the resources to deliver the priorities in the Community Risk Management Plan (CRMP) within the challenging financial climate.
- 1.3 The MTRS sets the financial context for the Authority's revenue budget, capital programme and precepting decisions.
- 1.4 The overall financial strategy seeks to deliver the Authority's Community Risk Management Plan, 2025 – 2028 and will be refined to reflect this.

2. Aims of the Strategy

- 2.1 The MTRS assists in:
 - (i) Supporting delivery of the Community Risk Management Plan 2025-2028;
 - (ii) Improving financial planning and the financial management of the Authority's resources, both revenue and capital;
 - (iii) Maximising the use of resources available to the Authority, both internal and external;
 - (iv) Ensuring that the Authority provides value for money and continues to deliver efficiency gains;
 - (v) Reviewing the Authority's policy on the use of reserves, ensuring the position continues to be sustainable and that there are sufficient resources over the medium term;
 - (vi) Responding to external pressures, including changes to funding resulting from the Government's annual funding announcements.
 - (vii) Ensuring that the Authority's long-term plans are sustainable and efficient.

3. Principles of the Strategy

- 3.1 The key principles underlying the Authority's MTRS 2026/27 – 2030/31 are:
 - (i) Overall expenditure of the Authority will be contained within original estimates each year.
 - (ii) The Authority will maintain a Prudent Minimum General Reserve (PMGR), reviewed annually, to cover any major unforeseen expenditure or loss of funding. A flexible approach will be taken to the use of reserve balances above this level where appropriate, balancing the opportunity costs of maintaining reserves against the benefits of alternative approaches.
 - (iii) The Authority will maintain earmarked reserves for specific purposes only when appropriate, and which are consistent with achieving objectives.

- (iv) The Authority will continue to prioritise the achievement of Value for Money, securing economy, efficiency and effectiveness in the use of resources; in establishing the framework for the Fire Service within Humberside and; in commissioning and procurement decisions.
- (v) The Authority's Chief Finance Officer will prepare a rolling programme of five-year budget forecasts to inform the Authority's budget and precepting decisions.
- (vi) The Authority, supported by the Authority's Chief Finance Officer and Chief Fire Officer/Chief Executive, will continue to contribute to national reviews of fire funding and take every opportunity to engage in order to pursue the fair and equitable funding of Humberside Fire Authority.

4. Reviewing the Strategy

4.1 The Authority's MTRS review for 2026/27 to 2030/31 has been carried out under the following key themes:

- (i) The financial context in which the Authority operates;
- (ii) The Authority's current financial position;
- (iii) The impact of the revised CRMP including the impact of the Grenfell Tower tragedy, increased focus on business safety and Local and National Resilience arrangements;
- (iv) The impact of inflation;
- (v) The future budget pressures that the Authority will face over the period of the strategy;
- (vi) Budget savings;
- (vii) The Authority's capital programme;
- (viii) Reserves policy;
- (ix) Risk assessment;
- (x) Financial Resilience.

5. Community Risk Management Plan

- 5.1 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.
- 5.2 HMICFRS (His Majesty's Inspectorate of Constabulary and Fire & Rescue Services) considers that a Service is efficient if it is making the best use of its resources to provide fire services that meet expectation and follow public priorities, and if it is planning and investing wisely for the future.
- 5.3 The Authority's MTRS is underpinned by workforce planning and capital programmes which are aligned with the delivery of the Community Risk Management Plan priorities and the continued delivery of an efficient and effective fire service to the communities of Humberside.
- 5.4 The Service is instrumental in identifying the risk in communities and providing engagement using the community safety teams. The CRMP identifies the level of risk in each of the four Local Authority areas and resources are located and distributed on this basis. The intervention standards allow measurement of the response to incidents based on the risk rating established.

6. Financial Context

- 6.1 **Funding Formula** – The Fire and Rescue Service relative needs formula (RNF), used to distribute Grant between Fire and Rescue Services, was introduced in 2010/11. This has been reviewed for the first time since then for 2026/27, as part of the governments wider Fair Funding Review, to reflect the most recent and accurate data on service demand and cost drivers. The expected assumptions have been modelled in this MTRS.
- 6.2 **Local Government Finance Settlement and Council Tax Precept** – The Autumn Statement will be announced on the 26th November 2025. Following this announcement amendments to grant and council tax assumptions will be made. The Provisional Local Government Finance Settlement and Council Tax referendum rules are expected to be announced in mid-December 2025.
- 6.3 This MTRS as presented includes an increase in the precept of £4.99 for a Band D property for the period 2026/27 – 2028/29. An increase of 2.99% has also been included for future years. Final decisions on the actual precept will be made each year by the Authority based on the financial circumstances at the time.
- 6.4 The Secretary of State determines the maximum increase that Fire and Rescue Authorities can make to Council Tax Precept without requiring a referendum and in 2026/27 this is xxx%.
- 6.5 The Authority has run a public consultation on the level of Council Tax Precept for 2026/27. There have been xxx responses with xx% of these agreeing with an increase.

7. Current 2025/26 Financial Position

- 7.1 The Authority's budget for 2025/26 is £60.131m. The quarter two revenue monitoring report shows a projected budget underspend of £0.058m as at 30 September 2025.

2025/26 Revenue Monitoring – Quarter 2 Position			
	Current Budget 2025/26	Projected Outturn 2025/26	Variance 2025/26
<u>Financial Position</u>	£m	£m	£m
Fire Response and Protection	59.350	58.732	(0.618)
Capital Financing	3.211	3.271	0.060
Net Expenditure	62.561	62.003	(0.558)
Central Government Grant	22.424	22.424	-
Business Rates	7.013	7.013	-
Council Tax Precept	30.694	30.694	-
Central Grant and Precept Total	60.131	60.131	-
Appropriations (to) / from reserves	2.430	1.930	(0.500)
Net Position	-	(0.058)	(0.058)

- 7.2 The budget is held by the Authority to provide financial resources to deliver operational fire response and protection. The Capital Financing budget comprises the revenue provision for repayment of borrowing, interest costs and investment income.
- 7.3 The overall forecast represents an underspend of £0.058m.
- 7.4 The forecast closing position on reserves for 2025/26 is £13.809m.

8. Medium Term Budget Pressures in Humberside

- 8.1 When calculating the medium-term budget projections for Humberside consideration has been given to a number of budget pressures including:
- (i) Pay and price increases;
 - (ii) Budget pressures;
 - (iii) Revenue implications of the capital programme.
- 8.2 **Pay and price increases** - Indicative budget forecasts for 2026/27 to 2030/31 reflect the impact of inflation on budgets wherever possible such as energy, business rates and rent increases along with known contract increases. In addition, estimates for future pay awards are at 3% in both 2026/27 and 2027/28, and 2% in each of the years 2028/29 – 2030/31.
- 8.3 **Budget pressures** - The MTRS also includes estimates of the impact of the valuation of the Firefighters' Pension Scheme and the triennial review of the Local Government Pension Scheme (LGPS).
- 8.4 **Revenue implications of the capital programme** – The most recent approved five-year capital programme is summarised in Section 10 below. The implications of this programme are fully reflected in the MTRS.

9. Medium Term Efficiencies and Productivity

- 9.1 Throughout the MTRS period efficiencies will continue to be delivered wherever possible, to sustain the investment in the fire service and balance the budget (See 11.2), for example:
- (i) Service Improvement Plan;
 - (ii) Non-pay savings (3% each year);
 - (iii) Savings through procurement through the continued use of regional and national frameworks;
 - (iv) Maximising income generation wherever possible.
- 9.2 The Authority is actively engaged in NFCC Efficiency and Productivity workstreams with our Chief Fire Officer/Chief Executive being the National NFCC Lead for Productivity and Efficiency. The Authority has produced a Productivity and Efficiency Plan which is published on the Authority's website. [Productivity and Efficiency Plan 2025/26](#)

10. Capital Estimates and Financing

10.1 The following table provides a summary of the 5-year capital programme:

Capital Estimates	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £m
Major and Minor Building Schemes	5.727	2.164	9.010	6.980	4.897	28.778
Information Technology	0.300	0.300	0.350	0.350	0.300	1.600
Vehicles and Equipment	2.480	2.612	2.597	2.493	1.714	11.896
Total	8.507	5.076	11.957	9.823	6.911	42.274

10.2 Key areas to note in the proposed programme are:

- (i) **Building Schemes** - Estates refurbishment programme based on operational requirements;
- (ii) **Information Technology** - the Service have a number of Improvement Schemes to deliver change and efficiency through transformation and costs relating to the implementation of the Emergency Services Network (ESN);
- (iii) **Vehicles and Equipment** - a rolling programme of vehicle replacement and programmes for upgrading equipment.

Capital Financing

Capital Estimates	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	Total £m
Forecast Expenditure	8.507	5.076	11.957	9.823	6.911	42.274
Financed by:						
Grants and Contributions	1.000	1.495	2.343	2.610	1.500	8.948
Prudential Borrowing	7.507	3.581	9.614	7.213	5.411	33.326
Total Financing	8.507	5.076	11.957	9.823	6.911	42.274

10.3 The capital financing approach is to use Prudential borrowing and identified revenue contributions and reserves where appropriate to fund the Capital Programme and as mentioned in paragraph 8.4 the revenue implications of this borrowing is fully reflected in the MTRS Budget Forecast.

11. Indicative Budget Forecasts 2026/27 to 2030/31

11.1 All the budget pressures, budget savings and funding assumptions outlined earlier in this Strategy are summarised below. Having considered the savings proposals and the availability of reserves to support the MTRS an important consideration is the precept proposal for 2025/26. The MTRS includes a precept increase of £4.99 built into the funding for each of the years 2024/25 to 2029/30.

11.2 The budget forecast position is set out in the following table:

MTRS Budget Forecast	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m
Base budget	62.561	62.239	63.135	64.394	65.716
Budget pressures					
Pay Related Increases	1.870	1.292	1.164	1.626	1.104
Non-Pay Inflation	0.487	0.350	0.354	0.380	0.409
Budget pressures / (Savings)	(1.272)	0.250	0.050	0.050	-
Revenue Impact of Capital Financing	(1.051)	0.869	1.066	0.652	(0.902)
Total budget pressures	0.034	2.761	2.634	2.708	0.611
Efficiency Savings Requirement	(0.356)	(0.365)	(0.375)	(0.386)	(0.398)
Additional Savings Requirement	-	(1.500)	(1.000)	(1.000)	-
Net Budget Requirement	62.239	63.135	64.394	65.716	65.929
Central Government Grant Income	22.018	20.358	19.090	19.471	19.861
Business Rates Received from Local Authorities	6.833	6.833	6.833	6.833	6.833
Business Rates – Collection Fund Surplus / (Deficit)	(0.300)	(0.300)	(0.300)	(0.300)	(0.300)
Council Tax Precept Income	32.153	34.060	36.010	37.552	39.158
Council Tax Precept - Collection Fund Surplus / (Deficit)	0.406	0.450	0.450	0.450	0.450
Total Income	61.154	61.401	62.083	64.006	66.002
Funding Gap / (Surplus) Before Reserves	1.085	1.734	2.311	1.710	(0.073)
Planned use of reserves:					
Transfer (from)/to Earmarked Reserves	-	(0.595)	(1.543)	(1.710)	-
Transfer (from)/to General Reserves	(1.085)	(1.139)	(0.768)	-	0.073
Funding gap / (surplus) after use of reserves	-	-	-	-	-

11.3 The forecast budget is allocated as follows between Fire Service and Capital Financing.

Humberside Fire Authority	2026/27 £M	2027/28 £M	2028/29 £M	2029/30 £M	2030/31 £M
Fire Response and Protection	59.835	59.562	59.704	60.325	61.440
Capital Financing	2.404	3.573	4.690	5.391	4.489
Total	62.239	63.135	64.394	65.716	65.929

11.4 **Budget Monitoring arrangements** – the S.151 Officer confirms that the Authority has timely and robust monitoring arrangements. Management Accounts are reported to the Fire Authority and the Governance, Audit and Scrutiny Committee on a quarterly basis.

12. Reserves

Background information on Reserves

12.1 Sections 32 and 43 of the Local Government Finance Act 1992 require billing and precepting authorities in England and Wales to have regard to the level of reserves needed for meeting estimated future expenditure when preparing budgets.

12.2 In establishing reserves, the Authority must comply with the Code of Practice on Local Authority Accounting in the United Kingdom (the Code). The Chief Finance Officer is required as part of the budget setting process to provide a statement on the adequacy of reserves.

12.3 Chartered Institute of Public Finance and Accountancy (CIPFA) guidance on Reserves and Balances (LAAP Bulletin No 77 November 2008) and the requirements of the Code suggests twice yearly reviews of reserves. By doing this, the visibility of reserves are increased and consideration of their use is placed at the forefront of the decision-making process. Reserves are cash backed balances, held on the balance sheet until they are spent or released for other purposes. As such, they can only be spent once, and are not part of the base budget.

12.4 In addition, CIPFA along with the Home Office recommended as good practice that Fire Authorities publish an Annual Reserve Strategy Statement. The statement provides an explanation for each reserve along with its value. It also includes a narrative explaining whether the current and projected level of reserves is appropriate, and if governance arrangements for reserves are adequate and appropriate.

12.5 The Authority's balance sheet reserves are summarised as follows:

(i) **General Reserves** - a contingency for unexpected events or emergencies;

(ii) **Earmarked Reserves** - to meet known or predicted liabilities.

12.6 CIPFA guidance issued in June 2003 confirms that relevant bodies should make their own judgements on such matters, taking in to account relevant local circumstances and an assessment of risk and the advice of the Chief Finance Officer.

Reserves Strategy

12.7 The Authority must retain adequate reserves so that unexpected budget pressures can be met without adverse impact on the achievement of key objectives and council taxpayers. The Authority's policy for reserves and balances is based on a thorough understanding of the

organisation's needs and risks. Part of this process is to give a clear explanation of the existing and proposed use of reserves and this is addressed in the paragraphs below.

General Reserve

- 12.8 The expected General Reserve at 1 April 2026 will be adjusted to £6.0m to match the identified level required following the risk assessment used to produce the Prudent General Minimum Level of Reserves following the end of 2025/26 financial year.

Earmarked Reserves

- 12.9 Earmarked Reserves represent funds which have been set aside by the Authority for specific purposes. The table below shows the overall strategy for use of reserves over the MTRS period.

MTRS Reserves Forecast	At 1 April 2026 £m	At 1 April 2027 £m	At 1 April 2028 £m	At 1 April 2029 £m	At 1 April 2030 £m	At 1 April 2031 £m
Earmarked Reserves						
Insurance	0.500	0.500	0.500	0.500	0.500	0.500
National Flood Resilience Centre	1.000	1.000	1.000	-	-	-
Capital Programme Funding	3.848	3.848	3.253	2.710	1.000	1.000
Business Continuity	0.500	0.500	0.500	0.500	0.500	0.500
Strategic Transformation Fund	0.500	0.500	0.500	0.500	0.500	0.500
Control Room	0.945	0.945	0.945	0.945	0.945	0.945
Pay and Prices	0.600	0.600	0.600	0.600	0.600	0.600
Total Earmarked Reserves	7.893	7.893	7.298	5.755	4.045	4.045
General Reserves	5.916	4.831	3.693	2.925	2.925	2.998
Total Reserves	13.809	12.724	10.991	8.680	6.970	7.043

- 12.10 The Authority retains £7.893 Earmarked reserves for the following purposes:

- Insurance – to meet potential uninsured losses;
- National Flooding Resilience Centre – to meet HFA contribution to the project;
- Capital Programme Funding – funding for the Capital Programme;
- Business Continuity – to meet any expenditure required in relation to maintaining the Service's resilience;
- Strategic Transformation Fund – funding to support transformation initiatives;
- Control Room – to meet costs in relation to the Control Room; and
- Pay and Prices – funding for pay and prices increases in excess of budget assumptions.

- 12.11 **Adequacy of Reserves** – the S.151 Officer confirms that the current reserves held by the Authority are adequate. The position on reserves will be kept under continuous review and will be reviewed again during 2026/27. Any material changes will be reported to the Authority.

13. Risk Assessment

- 13.1 The MTRS contains the most up to date information at the time of drafting, but the Authority's financial position is dynamic. A comprehensive financial risk assessment is undertaken for the revenue and capital budget setting process to ensure all risks and uncertainties affecting the Authority's financial position are identified. The Authority faces a number of significant financial

pressures that could affect the position over the medium term. An assessment of the likelihood and impact of each risk and the management controls in place are shown in the following table:

Risk	Likelihood	Impact	Risk Management
Pay awards and price inflation being higher than anticipated.	Possible	Medium	Budget based on best information available and set at a prudent level.
Failure to deliver planned savings.	Possible	Low	Revenue monitoring updates to the Fire Authority.
Industrial Action	Possible	High	Recruitment of contingency crews. Inclusion of funding in the General Reserve
Further reductions in funding included in the next Comprehensive Spending Review and an unfavourable review of funding formula.	Possible	High	Balance on the General Reserve maintained at the Prudent General Minimum; forward planning; regular monitoring.
Future council tax precept rises limited by excessiveness principles determined by the Government.	Likely	Medium	Balance on the General Reserve maintained at the Prudent General Minimum; forward planning.

- 13.2 **Robustness of Estimates** - the S.151 Officer confirms that the budget estimates have been compiled on a robust and prudent basis.

14. Financial Resilience

Sensitivity analysis

- 14.1 The MTRS refresh is being undertaken in a more uncertain environment as significant inflationary pressures impact the economy.
- 14.2 Funding assumptions both in relation to local and national funding are likely to cause material changes late on in the planning process. This cannot be avoided but needs to be recognised.
- 14.3 The current MTRS assumes pay awards at 3% in both 2026/27 and 2027/28, and 2% in each of the years 2028/29 – 2030/31.
- (i) Pay makes up circa 85% of the total net spend which remains one of our single largest assumptions. The table below shows the impact of differing pay awards in terms of sensitivity. Each additional 1% will cost an additional £0.4m per year.
 - (ii) The following information has been received from external sources around medium-term inflation rates based on their in-depth analysis of the current market:

Budget	Increase 2026/27 %	Reason
Insurances	10.0	Renewals due and hardening of market
Waste, Cleaning, Building Maintenance	5.0	Contract price increases
Electricity	5.0	Supply and demand on global market
Gas	5.0	Supply and demand on global market
Water	5.0	Historical rate of increase
Rates	5.0	Inflation
Fuel	5.0	Forecast oil price
IT	10.0	Shortage in skilled labour and higher shipping costs

- (iii) The uncertain environment in relation to income continues to be a challenge in relation to medium term financial planning. The following sensitivity analysis has been undertaken across three scenarios ahead of the spending review across both central government and local funding streams:

Medium Term Resilience

- 14.4 The following six indicators have been developed by CIPFA to demonstrate the medium-term financial resilience of Fire Authorities. These indicators allow benchmarking with other Authorities and organisations and provide an overall assessment of financial resilience.
- 14.5 Funding gap as a percentage of Net Revenue Expenditure (NRE) over the MTRS period - Authorities need to have a clear estimate of their funding gap over the Medium-term Resource Strategy.

	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m
NRE	62.595	65.000	64.769	66.102	66.327
Estimated Funding Gap	1.441	3.599	3.686	3.096	0.325
Gap as a % of NRE	2.30%	5.54%	5.69%	4.68%	0.49%
Savings Identified	0.356	0.365	0.375	0.386	0.398
Use of Earmarked Reserves	-	0.595	1.543	1.710	-
Unidentified Gap as a % of NRE	1.73%	4.06%	2.73%	1.51%	(0.11%)

- 14.6 Savings delivered as a percentage of planned savings – Authorities need to be sure that savings plans are effective and planned savings are delivered.

	2021/22 £m	2022/23 £m	2023/24 £m	2024/25 £m	2025/26 £m
MTRS Savings Planned	0.127	0.240	0.280	0.285	0.358
MTRS Savings Achieved	0.127	0.240	0.280	0.285	0.358
% of Savings Achieved	100.00%	100.00%	100.00%	100.00%	100.00%

- 14.7 Over/underspends relative to Net Expenditure – It is important that Authorities keep over/underspending under control and that actual expenditure is as close as possible to the levels planned.

	2021/22 £m	2022/23 £m	2023/24 £m	2024/25 £m	2025/26 £m
NRE	45.290	47.614	52.127	58.082	62.561
Over/(Under)spend	(0.991)	(0.448)	(0.277)	(0.046)	(0.058)
Over/(Under)spend as a % of NRE	(2.19%)	(0.94%)	(0.53%)	(0.01%)	(0.01%)

*estimated position

- 14.8 Useable Reserves as a percentage of Net Revenue Budget – Reserves allow for periods of uncertainty to be managed and healthy levels of useable reserves are an important safety net to support financial stability.

	2021/22 £m	2022/23 £m	2023/24 £m	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m
NRE	45.290	47.614	52.694	58.116	62.561	62.239	64.635	64.394	65.716	65.929
Resource Reserves										
General	6.373	6.946	6.000	6.012	6.469	4.831	3.693	2.925	2.925	2.998
Earmarked	7.408	7.865	9.090	9.580	6.693	7.893	7.298	5.755	4.045	4.045
Resource Reserves as a % of NRE	30.4%	31.1%	28.6%	26.8%	21.0%	20.4%	17.0%	13.5%	10.6%	10.7%
Change in %	7.8%	0.7%	(2.5%)	(2.0%)	(5.8%)	(0.6%)	(2.6%)	(3.5%)	(2.9%)	0.1%

- 14.9 Council Tax as a percentage of Income – This shows the reliance of Fire and Rescue Services on core grants and potential impact changes in core grant funding could have on the financial sustainability of the Authority.

	2021/22 £m	2022/23 £m	2023/24 £m	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m
Precept	24.148	25.312	27.055	28.326	30.288	32.153	34.060	36.010	37.552	39.158
Total Financing	45.163	47.614	52.127	58.082	60.131	61.154	61.401	62.083	64.006	66.002
Precept as a % of Total Financing	53.5%	53.2%	51.9%	48.8%	50.4%	52.6%	55.5%	58.0%	58.7%	59.3%

- 14.10 The Cost of Borrowing as a percentage of Net Revenue Expenditure – Borrowing commitments are long term and must be funded from ongoing revenue budgets. This table shows the amount of revenue funding committed to meet current and future borrowing commitments.

	2021/22 £m	2022/23 £m	2023/24 £m	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m
NRE	45.290	47.614	52.694	58.116	62.561	62.239	64.635	64.394	65.716	65.929
Borrowing	16.984	18.169	16.669	15.828	17.000	18.000	19.000	20.000	23.000	24.000
MRP	0.792	0.818	0.955	0.963	1.266	1.241	1.554	1.709	1.930	2.110
Interest	0.621	0.358	0.510	0.364	0.608	0.663	0.724	0.788	0.951	0.979
Cost of Borrowing as a % of NRE	3.1%	2.5%	2.8%	2.3%	3.0%	3.1%	3.5%	3.9%	4.4%	4.7%
Level of Debt	16.984	18.169	16.669	15.828	17.000	18.000	19.000	20.000	23.000	24.000
Level of Debt as a % of NRE	37.5%	38.2%	31.6%	27.2%	27.2%	28.9%	29.4%	31.1%	35.0%	36.4%

15. Procurement Strategy

- 15.1 We recognise the importance of procurement to our core business and the strategic impact of procurement decisions. Furthermore, good procurement is essential to achieving the actions and objectives set out within our Community Risk Management Plan (CRMP). Good procurement delivers fit for purpose solutions that meet stakeholder requirements whilst achieving value for money. It is integral to delivering commercially advantageous and innovative solutions essential for meeting our objectives and driving continuous improvement.
- 15.2 The term 'Procurement' has a far broader meaning than simply buying products. Procurement is defined as the efficient acquisition of appropriate goods, services and/or works that provide the best possible value taking into account quality and cost during the life cycle of what is being procured.
- 15.3 The procurement process spans the whole life cycle of a product or service from identification of the requirement through to the useful life of a product or service (also defined as an asset). HF&RS's procurement processes promote fair and transparent competition, minimising exposure to fraud and collusion by effectively managing commercial risk and ensuring optimum value for money.
- 15.4 Achieving best value for public services and driving economic growth are both fundamental objectives set by the Government in tackling the current economic climate. Public sector procurement is uniquely placed to contribute to both objectives. The Government has identified improved procurement as having an important role to play in delivering its economic policy. As such the current economic climate introduces an opportunity for the role of procurement to operate at a strategic level delivering an important contribution to our Service.
- 15.5 As a public sector body we are subject to Regulations on Public Sector Procurement. These regulations are introduced into law by the UK Public Contract Regulations (PCRs). We are bound by this legislation of which the founding principles are fairness, non-bias, and transparency. We are also required to consider how our services benefit people living in the local community under the Public Services (Social Value) Act.
- 15.6 We set out our standards for contracts and purchasing arrangements in our own Constitution through the Financial and Contract Procedure Rules, with a view to ensuring that the Authority's procurement is conducted in a sound and proper manner, constitute value for money, and minimise the risk of legal challenge to the Service. All of our procurement must be carried out in accordance with this framework.

- 15.7 Procurement within the sector is structured with both national and regional groups. These groups facilitate collaborative procurement, share best practice and embark on procurement related projects.
- 15.8 With the support of the National Fire Chiefs Council (NFCC), National Procurement Groups and the Yorkshire and Humber Procurement Group. We have strong links which support effective communication and information sharing.
- 15.9 Collaboration and partnerships with other emergency services has been an increasing focus of Government policy in recent years and we are making procurement collaboration a fundamental aspect of procurement in HF&RS. In particular we work to explore the business case for further shared procurement where these present value for money. We will be an active participant in initiatives flowing from the NFCC. We will also support a joint approach to evaluating products procured to reduce duplication, facilitate the sharing of knowledge, and make procurement more efficient.
- 15.10

Objective 1 - Achieve Value for Money

Securing value for money is central to our procurement strategy. This means achieving the optimal balance between cost, quality, and delivery for the goods, services, or works we procure. We actively participate in regional and national procurement exercises to identify opportunities for enhancing our practices. Additionally, we enter into collaboration agreements whenever practicable and beneficial. We will continue to explore the business case for increased shared procurement with other emergency services.

Objective 2 – Procure Fit for Purpose Solutions

The success of our centralised procurement section relies on strong and effective communication channels. Undertaking procurement within a governance framework which forms a strong basis for procuring fit for purpose solutions. Our procurement processes are designed to deliver the right things, in the right place, at the right time.

Objective 3 – Ensure Legislative Compliance

Public sector procurement is governed by the Public Contract Regulations. The main principle of this legislation is to ensure procurement is undertaken in a fair, open and transparent manner. Ensuring that we undertake our procurement processes in accordance with this legislation is mandatory.

Objective 4 – Work in support of the wider agenda

Intelligent procurement goes beyond securing the best price for our organisation. The Public Services (Social Value) Act requires commissioners of public services to consider how their services benefit the local community. We leverage our role as a procurer to positively impact outcomes, securing broader social, economic, and environmental benefits.

Objective 5 – Promote Professional Standards

Our procurement activity is founded on professional standards. The principle of integrity, fairness, and transparency is central to everything we do and is aligned with our organisations core values. We invest significant resource in continuous professional development of our procurement professionals. This ensures we have competent individuals with strong commercial awareness undertaking our procurement processes.

16. Conclusion

- 16.1 The overall financial position for Humberside Fire Authority is sustainable over the medium term. However, this is dependent on annual council tax increases of £4.99 on a Band D property in 2026/27 and the use of £2.8m from reserves during 2026/27 and 2027/28. The Authority's overall financial position will be reviewed on an on-going basis.
- 16.2 The MTRS sets out how all five years will be financed and general reserves are set at the level identified in the Prudent Minimum General Reserve assessment, estimated at £6.0m for 2026/27.

DRAFT

	Agenda Item No. 16
Humberside Fire Authority 28 November 2025	Report by the Assistant Chief Fire Officer
EQUALITY, DIVERSITY AND INCLUSION (EDI) ANNUAL REPORT 2024/25	

1. SUMMARY

1.1 Humberside Fire and Rescue Service's Equality, Diversity and Inclusion (EDI) Annual Report 2024/25 outlines continued progress in meeting its statutory duties under the Equality Act 2010 and delivering against five key priorities for the period 2021-25:

- ❖ Priority 1 - leading by example on equality.
- ❖ Priority 2 - Increasing diversity throughout our workforce.
- ❖ Priority 3 - Ensuring a safe and fair workplace for all staff.
- ❖ Priority 4 - Continuing to improve our knowledge of our diverse communities and how we engage with them.
- ❖ Priority 5 - Identifying the fire and other emergency risks linked to multiple disadvantage and discrimination.

1.2 Over the past year, the Service has strengthened its culture through visible equality leadership, inclusive recruitment initiatives, such as the Community Interview Panel and enhanced wellbeing and fairness measures supported by Equality Impact Assessments (EIAs).

1.3 Engagement with underrepresented communities, through events like PRIDE and the Asia Cup Cricket Tournament, has improved trust and accessibility, while multiagency work has identified and mitigated risks linked to multiple disadvantage. As the current EDI plan concludes, these achievements provide a strong foundation for the next phase of priorities to be developed through public consultation in 2025.

1.4 The Annual Report is attached at Appendix 1 for Members' consideration.

2. RECOMMENDATIONS

2.1 It is recommended that the Fire Authority, in accordance with its constitutional role and responsibilities (as set out in Part 2, Article 3 and Article, and Part 5, Section A and B of the Constitution), considers and approves the Equality, Diversity and Inclusion (EDI) Annual Report 2024/25 as set out at Appendix 1.

Upon approval the report will be professionally designed and published on the Service's website.

3. BACKGROUND

3.1 The Service operates within the national framework set by the Equality Act 2010 and the Public Sector Equality Duty (PSED), which require public bodies to eliminate discrimination, advance equality of opportunity and foster good relations between people of different backgrounds.

3.2 Locally, the Service covers a diverse area across East Riding of Yorkshire, Hull, North and North East Lincolnshire regions that include both urban and rural communities with varying levels of deprivation, cultural diversity, and health inequality. These local factors influence how risks and service needs are experienced across communities.

- 3.3 Nationally, the fire and rescue sector continues to focus on improving workforce diversity, inclusive culture and community trust in line with recommendations from the HMICFRS inspections. Against this backdrop, the Service's EDI work remains central to delivering fair, representative and community-focused services that reflect and respond to the needs of all those it serves.

4. REPORT DETAIL

- 4.1 The EDI Annual Report 2024/25, as set out at Appendix 1, highlights progress against the five EDI priorities for the period 2021-25.

Priority 1: Leading by example on equality – Visible leadership through participation in PRIDE events with a dedicated fire engine, and active involvement in Women in the Fire Service (WFS) initiatives, including national training weekends to promote gender equality and confidence-building.

Priority 2: Increasing workforce diversity – Outreach programmes at schools, career fairs, and community events, alongside the introduction of the Community Interview Panel to embed fairness and representation in recruitment processes.

Priority 3: Ensuring a safe and fair workplace – Cultural development driven by a Culture Working Group, enhanced wellbeing support via Occupational Health and wellbeing calendars, and consistent use of Equality Impact Assessments supported by an IT-based task management system.

Priority 4: Improving engagement with diverse communities – Participation in culturally significant events such as the Asia Cup Cricket Tournament, use of translated materials and inclusive communication tools, and partnerships with local organisations to tailor services and build trust.

Priority 5: Addressing risks linked to multiple disadvantage – Data-driven, multi-agency collaboration with partners like local police to identify barriers and adapt fire safety messaging, ensuring vulnerable groups receive targeted prevention and support.

Impact on Service/Service Delivery or Communities

- 4.2 The Equality, Diversity and Inclusion (EDI) work of Humberside Fire and Rescue Service has had a significant positive impact on both service delivery and local communities. By embedding inclusive leadership and fair recruitment practices, the Service is strengthening workforce diversity and ensuring that decisions better reflect the communities it serves.
- 4.3 Engagement initiatives such as participation in PRIDE and the Asia Cup Cricket Tournament have built trust, improved accessibility, and enhanced understanding of diverse community needs. Collaborative work with partners to address risks linked to multiple disadvantages has led to more targeted prevention and support services, particularly vulnerable groups. Overall, the EDI programme has contributed to a more responsive, equitable and community-focused Fire and Rescue Service, supporting safer and more inclusive outcomes across the region.

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

- 4.4 Equality, Diversity and Inclusion (EDI) continues to be fully embedded across all aspects of our work, including within the priorities outlined in the Community Risk Management Plan (CRMP), the tactical plans that guide each team's workstreams and their alignment with the Public Sector Equality Duty (PSED), and throughout all policies that have undergone Equality Impact Assessment.

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.

6. CONCLUSION

- 6.1 The Equality, Diversity and Inclusion (EDI) Annual Report 2024/25 summarises Humberside Fire and Rescue Service's progress in fulfilling its legal duties under the Equality Act 2010 and advancing its five EDI priorities set for the period 2021-25.
- 6.2 Key achievements include visible leadership on equality through participation in regional and national initiatives, the introduction of the Community Interview Panel to promote fair recruitment, strengthened cultural development and wellbeing support for staff, improved engagement with diverse communities, and enhanced partnership working to address risks linked to inequality and disadvantage.
- 6.3 The report demonstrates that EDI principles are increasingly embedded across the organisation and within community-facing activities.

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Background Papers

None

Glossary/Abbreviations

EDI	Equality, Diversity and Inclusion
EIA	Equality Impact Assessment
LGBTQ+	Lesbian, Gay, Bisexual, Transgender, and Queer/Questioning, with the "+" representing other sexual orientations and gender identities not explicitly listed.
PSED	Public Sector Equality Duty
WFS	Women in the Fire Service

EQUALITY, DIVERSITY AND INCLUSION (EDI) ANNUAL REPORT 2024-25

Introduction

This report provides an overview of the activities, achievements and progress delivered by Humberside Fire and Rescue Service (HFRS) during 2024/2025 against its five Equality, Diversity and Inclusion (EDI) priorities for the period 2021-25. In line with the Public Sector Equality Duties (PSED), this covers both the general and specific duties, as outlined below:

1. General equality duty (Section 149 Equality Act 2010):

- Eliminate unlawful discrimination, harassment and victimisation.
- Advance equality of opportunity between different groups.
- Foster good relations between different groups.

2. Specific duties (Schedule 19, Equality Act):

Listed public authorities are required to publish:

- Information on employees (where there are 150 staff or more) and on people affected by policies and practices, to demonstrate compliance with the equality duty, at least annually.
- Specific, measurable equality objectives, at least once every four years.

Continued progress with Service EDI Priorities

Since 2021, our Service has been guided by a clear set of EDI priorities. As we enter the final year of this particular set of priorities (ahead of running a public consultation), we continue to demonstrate our commitment to these priorities through a wide range of workstreams, activities and events, both within our organisation and out in the communities we serve.

- Priority 1: Leading by example on equality
- Priority 2: Increase diversity throughout our workforce
- Priority 3: Ensuring a safe and fair workplace for all staff
- Priority 4: Continuing to improve our knowledge of our diverse communities and how we engage with them
- Priority 5: Identifying fire and other emergency risks linked to multiple disadvantage and discrimination

Priority One: Leading by example on equality

As a public, facing organisation, Humberside Fire and Rescue Service recognises its responsibility to model fairness, respect and inclusion in all aspects of its work. This priority focuses on embedding equality into leadership and everyday practice, setting the tone from the top and driving meaningful change.

Over the summer, the Service visibly supported regional PRIDE events, attending with a PRIDE wrapped fire engine to celebrate LGBTQ+ communities and promote inclusivity. This public engagement reinforces our commitment to creating a workplace where everyone feels valued and respected.

We also continue to champion gender equality through our involvement in the Women in the Fire Service (WFS) network. Staff attended the national WFS Training and Development Weekend, taking part in confidence building workshops that support personal growth and

EQUALITY, DIVERSITY AND INCLUSION (EDI) ANNUAL REPORT 2024-25

inclusive development. As a long-standing corporate affiliate, we demonstrate ongoing dedication to equality and representation.

Through these actions, we lead with integrity and accountability, building trust, inspiring confidence, and showing what inclusive leadership looks like in practice.

Case Study: WFS Partnership

Humberside Fire and Rescue Service continue to lead by example in promoting equality through its active involvement in the WFS Training and Development Weekend. This national event empowers staff from diverse backgrounds to challenge themselves, build confidence, and engage in inclusive development opportunities.

In 2025, five delegates from Humberside attended the weekend at the Fire Service College, participating in workshops such as abseiling, trauma care, USAR, incident command, and fire engine driving. Each delegate selected activities that pushed them beyond their comfort zones, fostering adaptability and resilience.

As a corporate affiliate of WFS, Humberside Fire and Rescue Service demonstrate long-term commitment to gender equality and professional development. The Service's WFS representative for 17 years, continues to champion this initiative.

Priority Two: Increasing diversity through our workforce.

The Service is committed to building a workforce that reflects the communities we serve. We're taking intentional steps to remove barriers to recruitment, progression and retention for underrepresented groups, fostering a culture where everyone feels valued and empowered. Our recruitment efforts include a range of outreach programmes designed to attract diverse candidates and challenge misconceptions about roles within the Service. These activities involve collaboration across departments, with both operational crews and fire staff teams actively participating in community events, school visits, and career fairs to promote opportunities within the Service.

We also embed inclusive practices into our recruitment processes, ensuring representation through community involvement and promoting equity at every stage. Engagements with educational institutions, local employers, and public events continue to help us reach a wide demographic and showcase the values of our service.

By continuing to develop inclusive pathways and promote positive attraction, we aim to build a more dynamic, innovative, and representative workforce, one that reflects the people we serve and supports everyone to thrive.

Case Study: Community Interview Panel

To support our goal of increasing workforce diversity, we introduced the Community Interview Panel, a key initiative that brings community voices into our recruitment processes. Aligned with our Safer Recruitment Policy, the programme ensures our selection panels reflect the diversity of the communities we serve. Community members from a wide range of backgrounds contribute lived experience and fresh perspectives, helping to challenge bias and promote fairness.

This inclusive approach strengthens our recruitment outcomes and builds trust with local communities. It also reinforces our commitment to equity, ensuring that our workforce is shaped by those who understand and represent the people we serve.

EQUALITY, DIVERSITY AND INCLUSION (EDI) ANNUAL REPORT 2024-25

The Community Interview Panel is a clear example of how we're embedding inclusion into our practices, creating pathways for underrepresented groups and building a service where everyone feels seen, heard, and empowered to thrive.

Priority Three: Ensuring a safe and fair workplace for all staff

Creating a safe and fair workplace is essential to fostering an inclusive culture where everyone feels respected, supported, and able to thrive. At Humberside Fire and Rescue Service, we are embedding equity into our policies, practices, and everyday behaviours to ensure all staff, regardless of background or identity, can work free from discrimination, harassment, or bias. In 2023, we commissioned RealWorldHR to explore staff engagement and cultural development. This led to the formation of a Culture Working Group, which during 2024-2025 oversaw progress, delegated actions, and ensured accountability. The group played a key role in driving cultural change and promoting fairness across the Service.

We also continue to invest in staff wellbeing through Occupational Health, offering inclusive initiatives such as a monthly well-being calendar, tailored fitness options, and clear signposting to support services. The introduction of wellbeing breaks for fire staff further supports mental and physical health.

Additionally, forums like the Age Equality Forum provide safe spaces for staff to discuss age, related issues and promote allyship, helping us build a workplace where everyone feels heard and valued.

Case Study: Equality Impact Assessments

At Humberside Fire and Rescue Service, fairness and inclusivity are central to how we operate. One way we ensure this is through the consistent use of Equality Impact Assessments (EIAs) across departments. These assessments help us consider the diverse needs of our workforce and communities before decisions are made, whether related to procurement, service delivery, or internal processes.

By embedding EIAs into planning and decision-making, we promote transparency, accountability, and equity from the outset. This approach ensures that potential impacts on different groups are identified early, allowing us to make informed, inclusive choices that reflect our values.

Recent improvements to the EIA process have made it more accessible and effective, encouraging wider adoption and clearer outcomes. As well as streamlining the process, we have also incorporated an IT based task management system which supports teams in workstream planning, delegation and collaboration across teams. It's now a routine part of how we work, helping us uphold ethical standards and foster a culture of respect and fairness. This commitment to inclusive decision-making supports our wider goal of creating a safe and fair workplace, where all staff feel considered, supported, and empowered to thrive.

Priority Four: Continuing to improve our knowledge of our diverse communities and how we engage with them.

At Humberside Fire and Rescue Service, we recognise that delivering equitable and responsive services begins with understanding the lived experiences, needs, and aspirations of the communities we serve. This priority focuses on deepening our insight and strengthening the ways we engage, particularly with those who are often underrepresented or marginalised.

EQUALITY, DIVERSITY AND INCLUSION (EDI) ANNUAL REPORT 2024-25

Across the Service, teams regularly take part in community events, engaging with a wide range of groups through fire safety education, careers advice, and interactive activities. These events help build trust, raise awareness, and ensure our messaging is accessible and relevant to all. We also work closely with local organisations and forums to better understand emerging needs and identify opportunities for partnership. This collaborative approach enables us to tailor our services and referral pathways to meet the diverse needs of our communities.

To support inclusive communication, staff use translated materials and digital tools to overcome language barriers, ensuring everyone can access vital safety information. Our engagement with children and young people has also been adapted to be inclusive of additional needs, helping to raise aspirations and remove barriers.

By listening actively and engaging meaningfully, we continue to build stronger relationships and deliver services that reflect the voices of all our communities.

Case Study: Building Trust Through Culturally Relevant Engagement

As part of our commitment to deepening its understanding of diverse communities, our teams continue to engage with underrepresented groups through culturally significant events. One standout example is the Service's ongoing involvement in the Asia Cup Cricket Tournament, which brings together communities from Bangladesh, Afghanistan, Pakistan, and India. By attending this event annually, HFRS has built strong relationships with communities that may face barriers to accessing public services due to language, cultural differences, or historic mistrust. The team's presence, through a dedicated stall offering fire safety advice and careers information, has enabled open conversations, increased visibility, and promoted trust.

This approach reflects a shift from traditional outreach to community, led engagement, where HFRS listens, learns, and adapts its messaging to meet the needs of those it serves. It also supports the wider priority of identifying and addressing risks linked to multiple disadvantages and discrimination.

Through consistent participation in events like the Asia Cup, HFRS is not only improving its knowledge of diverse communities but also demonstrating its commitment to inclusion, safety, and opportunity for all.

Priority Five: Identifying the fire and other emergency risks linked to multiple disadvantage and discrimination.

Some individuals and communities face greater risks from fire and emergencies due to overlapping challenges such as poverty, disability, language barriers, or discrimination. At Humberside Fire and Rescue Service, we are committed to identifying and addressing these risks to ensure our services are fair, inclusive, and responsive to those who need them most. This priority focuses on recognising how multiple disadvantages can increase vulnerability and tailoring our prevention, protection, and response efforts accordingly. Across the Service, inclusive practices have been embedded to improve access to emergency support, ensuring that communication tools and safety messaging meet the needs of all individuals, regardless of ability or background.

Utilising data intelligence and partnership working, our teams regularly engage with diverse groups through adapted station visits, safety talks, and community events, making sure that fire safety education is accessible and relevant. We also work in partnership with other agencies to deepen our understanding of local needs and identify emerging risks linked to social inequality. By listening, learning, and collaborating, we continue to improve how we serve our communities, ensuring that no one is left behind when it comes to safety and support.

EQUALITY, DIVERSITY AND INCLUSION (EDI) ANNUAL REPORT 2024-25

Case Study: Inclusive Fire Prevention Through Multiagency Working

To support the priority of identifying fire and emergency risks linked to multiple disadvantages and discrimination, the Prevention Team has strengthened its partnership with local police to better understand and engage East Riding's diverse communities.

Through joint discussions and community, focused meetings, the team explored how social, cultural, and economic factors can influence fire risk and access to safety services. These conversations helped identify barriers faced by underrepresented groups and informed more inclusive approaches to engagement.

Participation in wider community forums also enabled the team to promote fire safety support, including how to request a Home Fire Safety Visit. These sessions revealed new opportunities to connect with local networks and broaden the reach of prevention work.

This collaborative approach is helping ensure fire safety messaging and services are accessible to all, particularly those who may be more vulnerable due to discrimination, isolation, or disadvantage. The team continues to develop tailored resources and engagement strategies to build trust and reduce risk across East Riding's communities.

Looking forward to 2025/26

New priorities - Consultation

Humberside Fire and Rescue Service carried out a 12, week public consultation on its proposed Equality, Diversity and Inclusion (EDI) Priorities for 2025-29, running from 9 December 2024 to 28 February 2025. The consultation received 230 responses, which was a significant increase of 619 percent compared to the 32 responses received during the previous consultation in 2020. This rise reflects the success of a broadened engagement plan, which included online and printable surveys, promotion across social media platforms (Facebook, Instagram, LinkedIn, MyCommunityAlert and Nextdoor), and a dedicated consultation area on the HFRS website. Additionally, targeted outreach was carried out with over 30 community groups and partner organisations to support inclusive participation.

Feedback from the consultation informed the refinement of the EDI Priorities, which were then agreed by Humberside Fire Authority for implementation from 1 April 2025. The priorities are structured around three key themes:

Priority 1: Lead by example on equality

- Enhance equality assessments and analysis systems for workforce and community insights, to continuously improve our service delivery.
- Promote Humberside Fire and Rescue Service as an anti-discriminatory organisation.
- Use our data and national best practices to strengthen equality across the Service and to support community engagement.

Priority 2: Increase workforce diversity

- Actively attract, develop and retain staff from underrepresented groups, positioning the Service as an employer of choice.
- Support for staff engagement including staff groups and Equality Ambassadors, to promote inclusivity across the organisation.

EQUALITY, DIVERSITY AND INCLUSION (EDI) ANNUAL REPORT 2024-25

Priority 3: Foster a safe, fair and engaged workplace that benefits our community and workforce

- Educate staff and managers on creating an inclusive, equitable environment, and accessing available support routes.
- Promote health equity initiatives and inclusive work practices, considering the needs of diverse staff groups and protected characteristics.
- Engage with diverse community leaders and local partners to improve community engagement and reduce risks for disadvantaged groups.

A broad look at the next year.

In 2025/2026, we will continue to build on our commitment to supporting staff to actively engage with and understand their communities, enabling us to better identify risks and provide targeted support where it is most needed. Our three core priorities as stated above will guide this work, ensuring our approach remains focused, inclusive, and responsive to local needs.

Equality, Diversity and Inclusion (EDI) will remain a key service priority, as set by the Strategic Leadership Team. The EDI Committee will be relaunched and continue to champion this agenda, maintaining the visibility and importance of Equality Impact Assessments (EIAs) and supporting teams to embed EDI principles across all aspects of service delivery.

Our focus will be on promoting EDI not as an additional task, but as an integral part of everyday practice, enhancing decision-making, improving outcomes, and strengthening our connection with the communities we serve.

	Agenda Item No. 17
Humberside Fire Authority 28 November 2025	Report by the Area Manager of Service Improvement
BI-ANNUAL PERFORMANCE REPORT APRIL – SEPTEMBER 2025	

1. SUMMARY

- 1.1 Humberside Fire Authority publishes performance reports bi-annually, detailing the performance of the Service for the previous year.
- 1.2 The Bi-Annual Performance Report, as set out at Appendix 1, reports on the following areas of activity between 1 April and 30 September 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 the first half of this financial year we have continued to perform strongly across our core functions of prevention, protection, and emergency response, while embedding equality, diversity, and inclusion throughout the organisation. Our achievements during this period demonstrate resilience, adaptability, and a clear focus on community safety.
- 1.4 Key highlights during this period include:
- Incident Activity: Continuing effective response to emergencies with first engines attending Dwelling Fires or Road Traffic Collisions (RTC) within the specified times on 96.51% of occasions and second engines on 92.94% of occasions.
 - Prevention and Protection: increased engagement with school children (33,639 compared to 23,088 for the same period in 2024) and continuing action being taken against business who fail to meet the necessary standards of the Fire Safety Order; 73 per cent of inspections resulted in further action or enforcement.
 - People and Workforce: Investment in wellbeing and development initiatives, which at the same time has seen a reduction in average days sickness absence per employee (3.45 days down from 5.17 days for the 2024 corresponding period).
- 1.5 These achievements are a testament to the dedication of our staff and the support of our partners and communities. While challenges remain, particularly in adapting to evolving risks and resource pressures, we remain focused on continuous improvement and organisational learning

2. RECOMMENDATION

- 2.1 It is recommended that the Fire Authority, in accordance with its constitutional role and responsibilities (as set out at Part 2 Article 4 of the Constitution), approves the Bi-Annual Performance Report April - September 2025 for publication, as set out at Appendix 1.

3. BACKGROUND

- 3.1 The content of the Bi-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 Bi-Annual Performance Report will be published on the Service's website to ensure accountability and transparency of performance.

4. REPORT DETAIL

- 4.1 The Bi-Annual Performance Report, as set out at Appendix 1, reports on the following areas of activity between 1 April and 30 September 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 approve the Bi-Annual Performance Report April - September 2025, taking assurance from the methodologies and analytical approaches used to performance manage Service activities.

Richard Gibson
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Background Papers

None

Glossary/Abbreviations

CRMP	Community Risk Management Plan
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HUMBERSIDE
Fire Authority

Bi-Annual Performance Report 2025



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Access Statement

If you would like to request this document in another language or format, please email corporatecommunication@humbersidefire.gov.uk or telephone 01482 565333.

1. Foreword

We are pleased to present the Humberside Fire Authority's Bi-Annual Performance Report for the period 1 April to 30 September 2025. This report reflects our continued commitment to delivering a fire and rescue service that meets the needs of our communities, in line with our Community Risk Management Plan (CRMP) 2025-28.

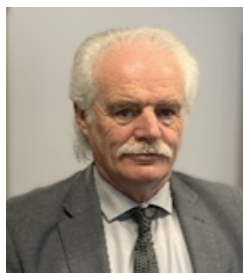
A crucial part of supporting the delivery of our CRMP involves eight specific projects focused on enhancing the efficiency of our Service in important areas. Now that we have reached the midpoint of the year, all eight projects have completed their initial (options appraisal) phase and are progressing into the second (implementation) phase, which will ultimately advance greater effectiveness in key operational sectors.

During the first half of this financial year, we have continued to perform strongly across our core functions of prevention, protection, and emergency response, while embedding equality, diversity, and inclusion throughout the organisation. Our achievements during this period demonstrate resilience, adaptability, and a clear focus on community safety.

Key highlights include:

- Incident Activity: Continuing effective response to emergencies with first engines attending Dwelling Fires or Road Traffic Collisions (RTC) within the specified times on 96.51% of occasions and second engines on 92.94% of occasions.
- Prevention and Protection: increased engagement with school children (33,639 compared to 23,088 for the same period in 2024) and continuing action being taken against business who fail to meet the necessary standards of the Fire Safety Order; 73 per cent of inspections resulted in further action or enforcement.
- People and Workforce: Investment in wellbeing and development initiatives, which at the same time has seen a reduction in average days sickness absence per employee (3.45 days down from 5.17 days for the 2024 corresponding period).

These achievements are a testament to the dedication of our staff and the support of our partners and communities. While challenges remain, particularly in adapting to evolving risks and resource pressures, we remain focused on continuous improvement and organisational learning.



**Chair of Humberside
Fire Authority**
Nigel Sherwood



**Chief Fire Officer
and Chief Executive
of Humberside Fire
and Rescue Service**
218 Phil Shillito

2. Humberside Fire and Rescue Service

2.1 The Service

Humberside Fire Authority provides a Fire and Rescue Service to the communities of Kingston upon Hull, the East Riding of Yorkshire, North Lincolnshire and North East Lincolnshire, a population of more than 900,000 people. The Service has 30 fire stations spread across the Humberside area.

What we do as a fire and rescue service

- Preventing fires and other emergencies occurring, by successfully engaging with our communities, and minimising the effects if they do occur by promoting safety measures.
- Protecting our communities, through advice to businesses and legal enforcement against those who do not comply with fire safety legislation.
- Preparing our communities to be able to deal with the effects of fires and other emergencies that do occur so they are able to help themselves, and those who are most vulnerable.
- Responding to emergencies quickly, with highly effective people, equipment and procedures.
- Recovering by helping our communities get back to normal when fires and other emergencies do occur.

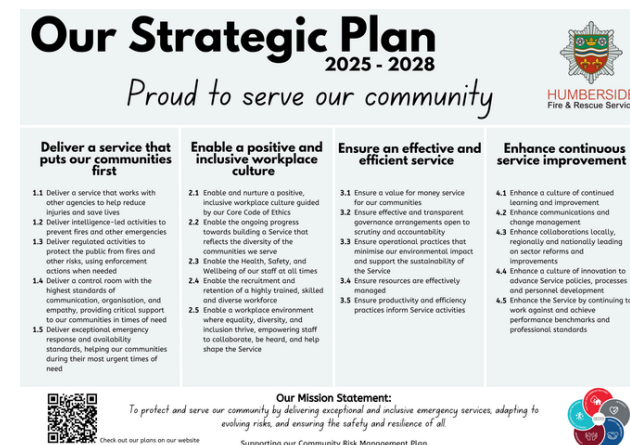
Community Risk Management Plan (CRMP) 2025-28

Our new CRMP was launched in April 2025 and is the Service's main strategic document, meeting the requirements of the National Framework. It explains the biggest risks in our area and how we use data intelligence to make sure our prevention, protection, and emergency response work is focused where they're needed most.



Strategic Plan 2025-28

Our new Strategic Plan was launched in April 2025 and is the Service's main roadmap for turning the Community Risk Management Plan (CRMP) into action. While the CRMP identifies the biggest risks and how we keep people safe, the Strategic Plan sets out the vision, priorities, and steps we take to deliver those commitments.



2.2 Our Workforce

The total figure of 1,036 employees accounts for payments made to individuals of differing contract types, which exceeds the headcount figure of 911 (ie some individuals hold dual contracts).

Contract Groups

	Full-time duty system	On-Call	Control	Fire Staff	Total
Female	42	14	25	141	222
Male	398	313	9	81	801
Prefer not to say	6	5	0	2	13
Total	446	332	34	224	1036

Age Groups (by head count)

	16-24	25-35	36-45	46-55	56-65	66+	Total
Female	10	56	55	46	35	8	210
Male	33	185	194	223	47	8	690
Prefer not to say	1	1	3	4	1	1	11
Total	44	242	252	273	83	17	911

Ethnicity and Gender (by head count)

Ethnicity	Female	Male	Prefer not to say	Total
White	201	667	7	16
People of different ethnicity	8	12	0	875
Prefer not to say	1	11	4	16
220				911

2.3 Equality, Diversity and Inclusion

At Humberside Fire and Rescue Service, our vision is to be a truly inclusive and anti-discriminatory organisation – one that reflects and serves the diverse communities of our region with fairness, respect, and integrity.

We are committed to removing barriers to access, eliminating discrimination in all its forms, and tailoring our services to meet the needs of those most at risk. Our workforce is becoming increasingly representative of the communities we serve, and we continue to foster an environment where every individual feels safe, supported, and empowered to thrive.

Through inclusive leadership, data-driven decision-making, and strong community partnerships, we are embedding equality at every level of our organisation. Initiatives such as Equality Ambassadors and staff networks help us drive meaningful change and promote engagement across our teams.

We remain dedicated to protecting lives and promoting wellbeing, ensuring that everyone, regardless of background or circumstance, receives the support and service they deserve.

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%) People of different ethnicity: 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%) People of different ethnicity: 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%) People of different ethnicity: 5,937 (3.8%)
North Lincolnshire	169,680	328	Female 85,970 (50.7%) Male 83,710 (49.2%)	White: 160,052 (94.3%) People of different ethnicity: 9,632 (5.7%)
Totals	935,879	1,360	Female 474,273 (50.7%) Male 461,606 (49.3%)	White 889,233 (95%) People of different ethnicity: 46,646 (5%)

* Office of National Statistics – 2021 Census

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 Activity	Threshold April - September 2025	April - September 2025	April - September 2024	Within threshold
Automatic fire alarm activations in non-domestic premises	Between 176 and 288	187	233	Yes
Number of Accidental Dwelling Fires	Between 129 and 187	187	141	Yes
Number of high severity Accidental Dwelling Fires *	Between 0 and 16	5	6	Yes
Number of other accidental fires	Between 78 and 178	147	163	Yes
Number of deliberate small fires	Between 535 and 1022	1271	844	No
Number of deliberate property fires (excludes prisons)	Between 167 and 243	264	240	No
Number of fatalities from Accidental Dwelling Fires	Aspirational 0	0	3	
Total injuries from fire related incidents	Aspirational 0	13	12	

*Severity combines these factors into a score; injury/fatality, fire spread/damage, incident length/appliances required.

3.2 Prevention Activity	April - September 2025	April - September 2024
Home Fire Safety Visits	3508	3843
Fire Education	129	210
Fire Setter Intervention	61	47
Youth Engagement	326	270
Number of children engaged (Schools)	33639	23088
Hotshot/Arson Leaflet drop	1347	1210
Other prevention activity *	1688	1777

* includes Hull F.I.R.S.T. activity

3.3 Protection Activity	April - September 2025	April - September 2024
Fire safety enforcement notices issued	13	12
Prohibition notices issued	11	4
Alteration notices issued	6	3

3.4 Response	Target	April - September 2025	April - September 2024
The first fire engine mobilised to Dwelling Fires or Road Traffic Collisions (RTC) is in attendance within the specified times: Dwelling Fires High Risk Areas 8 minutes Medium Risk Areas 12 minutes Low Risk Area 20 minutes RTC any area 15 minutes	90%	96.51%	98.327%
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%	92.94%	89.18%
Mobilising our resources to Dwelling Fires within 90 seconds of receiving an emergency call	75%	83.98%	73.58%
Rescues from all incident types	-	806	802
Total number of incidents attended	-	7666	6918

3.5 Environment	April - September 2025	April - September 2024
Total fuel usage	136,497 litres	173,972 litres
Fuel drawn externally	50,994 litres	55,081 litres
Fleet mileage	562,563 miles	567,850 miles

3.6 People	Target	April - September 2025	April - September 2024
Average day's sickness absence per employee.	-	3.45	5.17
Number of work-related accidents.	Aspirational reduction to 0	39	35
Number of reported near misses.	Aspirational increase	79	64

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.

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

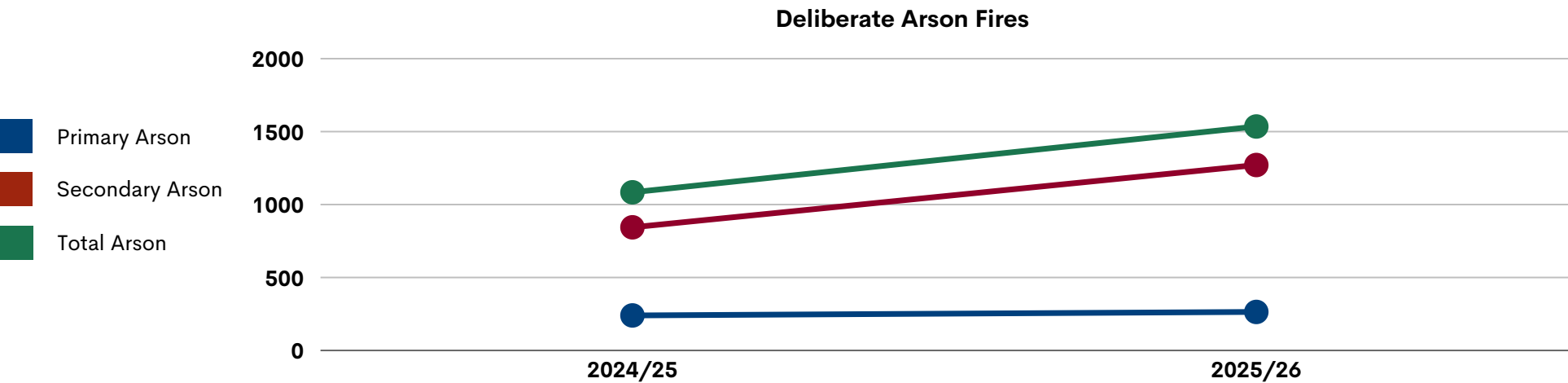
Our targeted School Education and Youth Engagement programmes form an integral part of our delivery to young people on issues around fire, road, and water safety. We target schools on a risk basis and consider themes that may be current on social media platforms to be included in our educational talks. 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 young people frequently engaged.



4.3 Deliberate Fires

Primary arson has remained stable for a long period of time, whilst secondary arson has shown more variation. The two most frequently ignited property types in deliberate secondary fires between April and September 2025 were loose refuse and vegetation, accounting for 82 per cent of incidents. Compared to the same period in 2024, there have been 451 additional arson incidents, which equates to an increase of 41 per cent. This was due to a prolonged and exceptionally dry and hot spring and summer.



4.4 Fire Deaths

Between April and September 2025, 0 people died in Accidental Dwelling Fires in our Service area, compared with three the previous year’s period. 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 9 (25% 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. Between April and September 2025, we attended 187 ADFs; this is an increase of 33 per cent from the previous 6 month period of 141 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). We therefore invest a large amount of our time in ensuring residents have a working smoke alarm and an escape plan. Between April and September 2025 we found that 81 per cent (152) of the homes where an accidental fire occurred had a smoke alarm fitted and 67 per cent of those smoke alarms activated during the fire.



4.7 Causes of Accidental Dwelling Fires (ADF)

The chart below shows that 22 per cent of the ADFs that we attended between April and September 2025 involved articles too close to a heat source and 21 per cent were cooking related. At 52 per cent, the kitchen is the place where most fires start.

Cause	April - September 2025	April - September 2024
Combustible articles too close to heat source (or fire)	47	37
Cooking - other cooking	40	24
Careless handling - due to careless disposal	23	16
Fault in equipment or appliance	18	18
Faulty fuel supply - electricity	13	10
Cooking - chip pan/deep fat fryer	11	9
Other intentional burning, going out of control	7	3
Overheating, unknown cause	7	10
Other	5	1
Natural occurrence	5	2

Cause	April - September 2025	April - September 2024
Accumulation of flammable material	5	2
Playing with fire (or heat source)	2	0
Bonfire going out of control	1	2
Faulty leads to equipment or appliance	1	1
Careless handling - due to knocking over	1	2
Careless handling - due to sleep or unconsciousness	1	1
Chimney fire	0	1
Negligent use of equipment or appliance (heat source)	0	1
Faulty fuel supply - gas	0	1

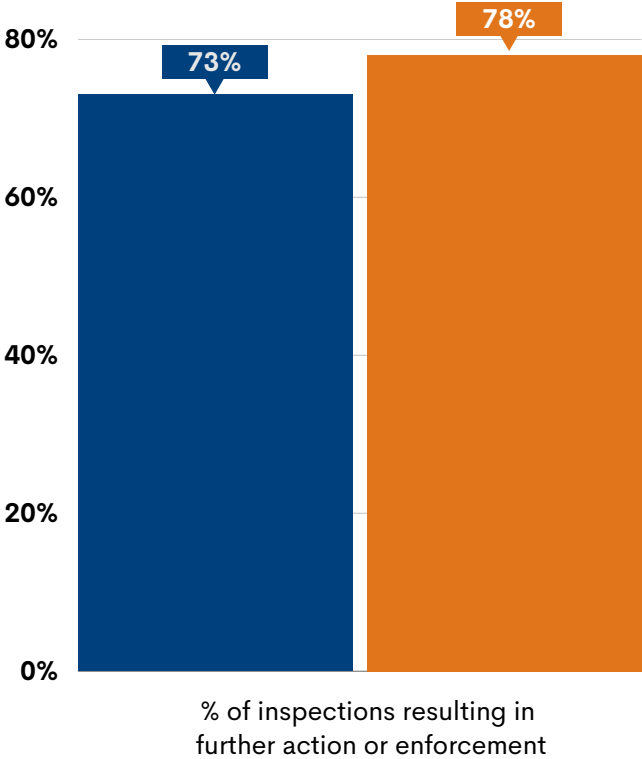
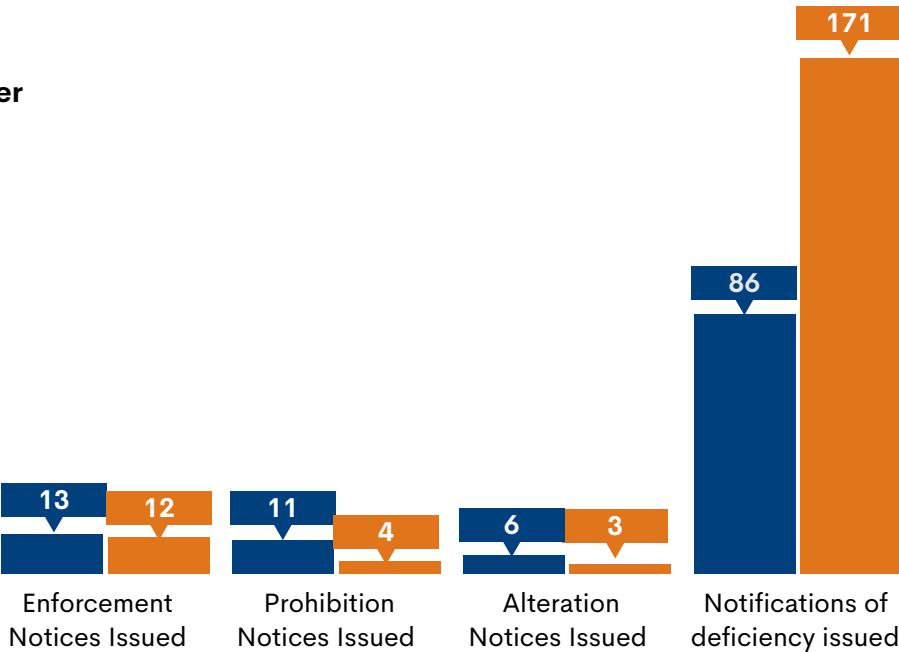
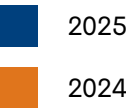
4.8 Protection

The Service implements 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 73 per cent of premises audited were found to be unsatisfactory. This indicates that our Risk Based Inspection Programme is directing our resources at the right premises.

Fire Safety Enforcement

April - September



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, we assess the number of households matching the highest-risk Fire Fatality Profile (FFP) within each square.

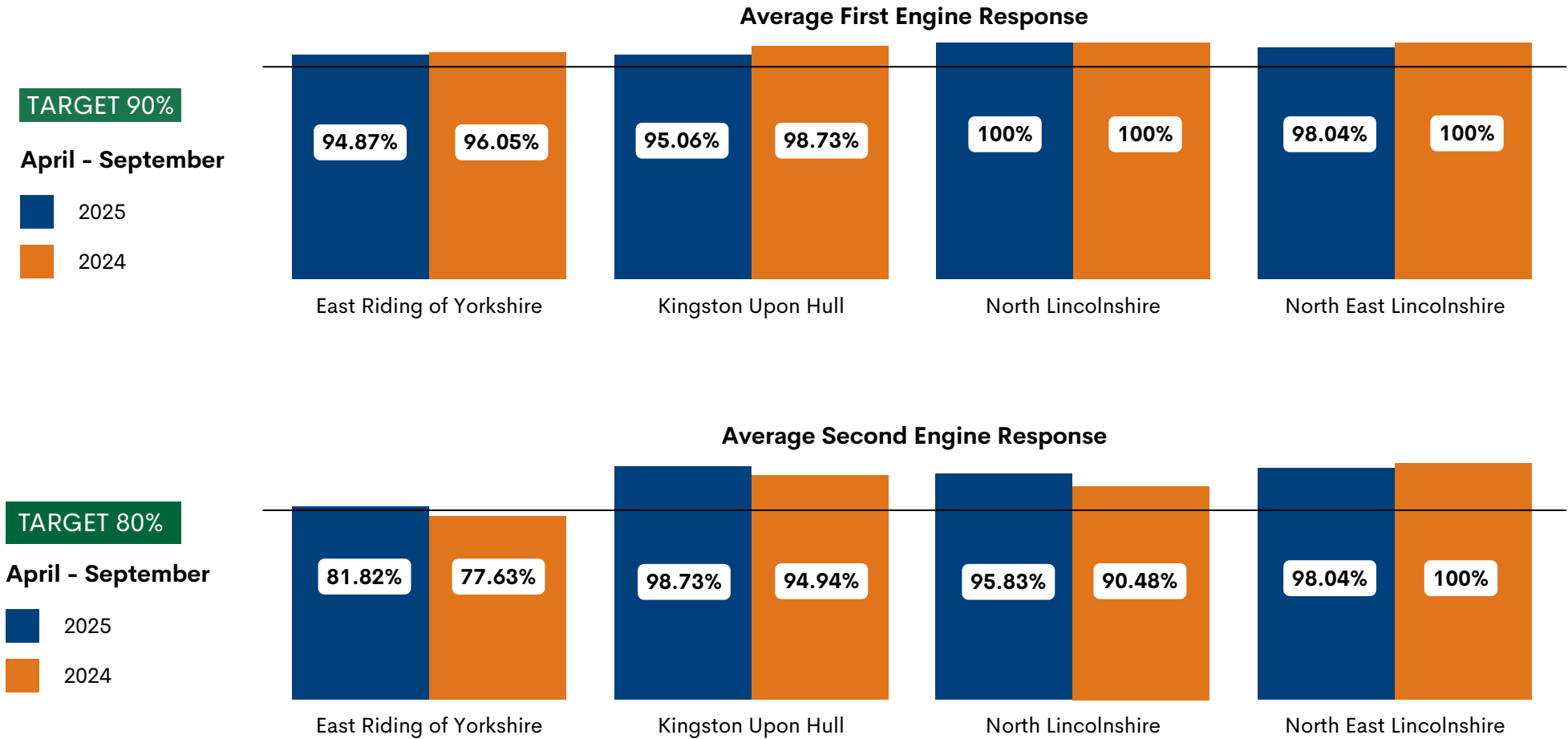
*The FFP identifies the common characteristics found in households where fire fatalities are most likely. It is reviewed regularly and includes factors such as living alone, being over 50, smoking, and having restricted mobility."

High Risk Area	8 Minutes
Medium Risk Area	12 Minutes
Low Risk Area	20 Minutes
Road Traffic Collision in any Risk Area	15 Minutes

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 first fire engine mobilised to a Dwelling Fire or Road Traffic Collision (RTC) aims to be in attendance within the specified times on a minimum of 80 per cent of occasions.

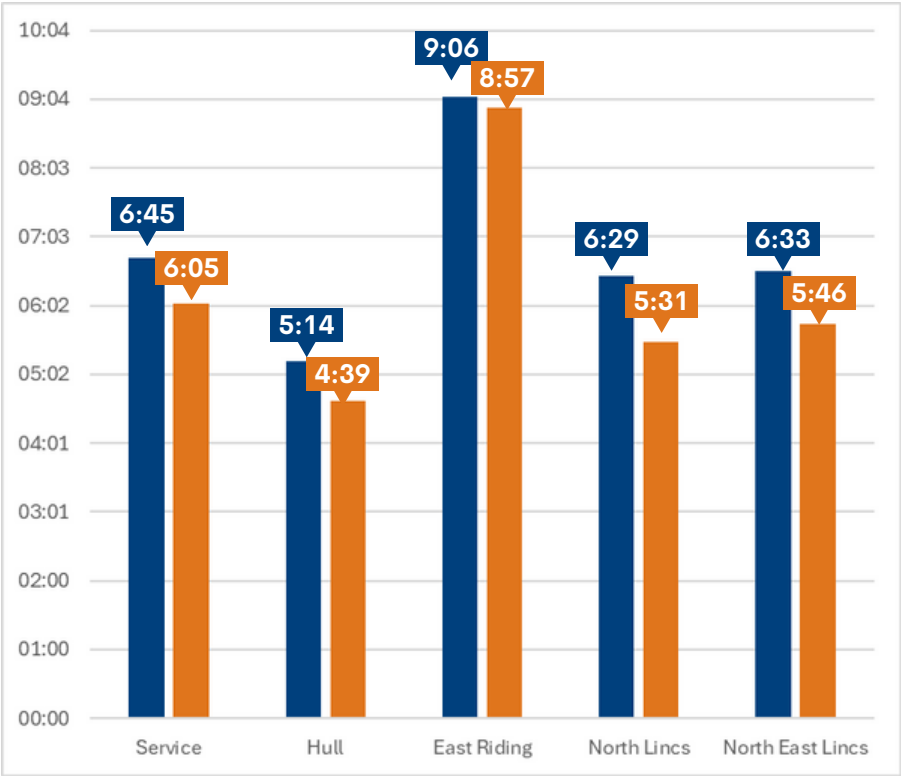
The second fire engine mobilised to a Dwelling Fire or Road Traffic Collision, aims to be in attendance within five minutes of the first fire engine arriving at the incident, on a minimum of 80 per cent of occasions. Despite the standards we set for attending incidents across the Service area being some 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.



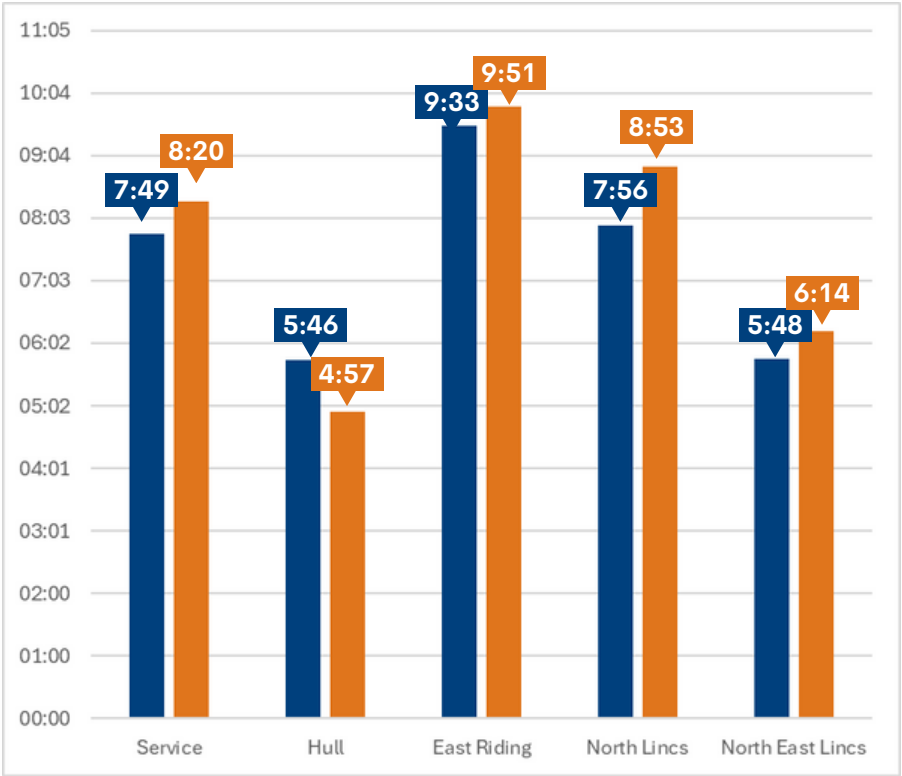
5.2 Attendance Times

Across the Service our average attendance time to Dwelling Fires is 6 minutes and 45 seconds between April to September 2025. The time taken to attend a Road Traffic Collision was 7 minutes 49 Seconds. Attendance times in the East Riding of Yorkshire and North Lincolnshire are slower than other areas that we cover, particularly for RTCs. 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.

Average Attendance Times (M:SS)



Dwelling Fire - 1st Appliance



RTC - 1st Appliance



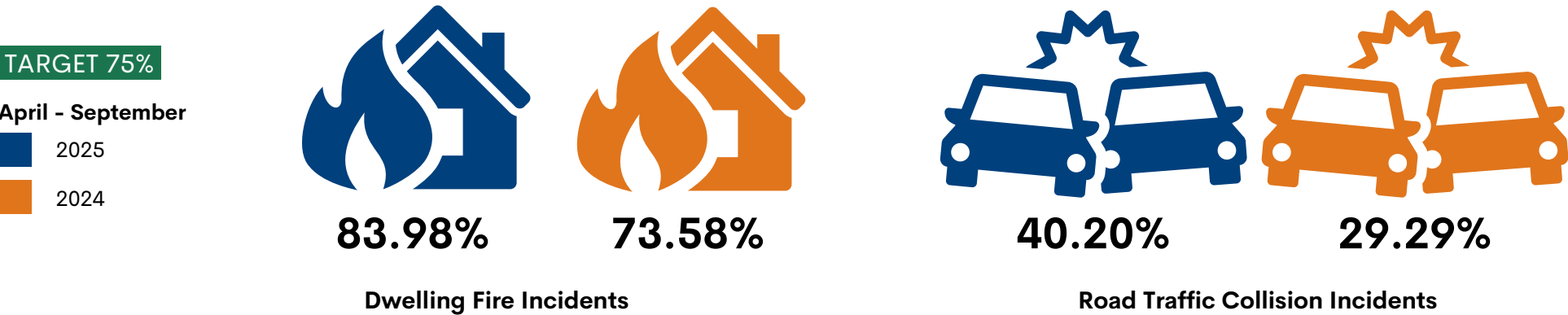
5.3 Emergency Call Handling

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 per cent 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.

Resources Mobilised within 0 to 90 Seconds

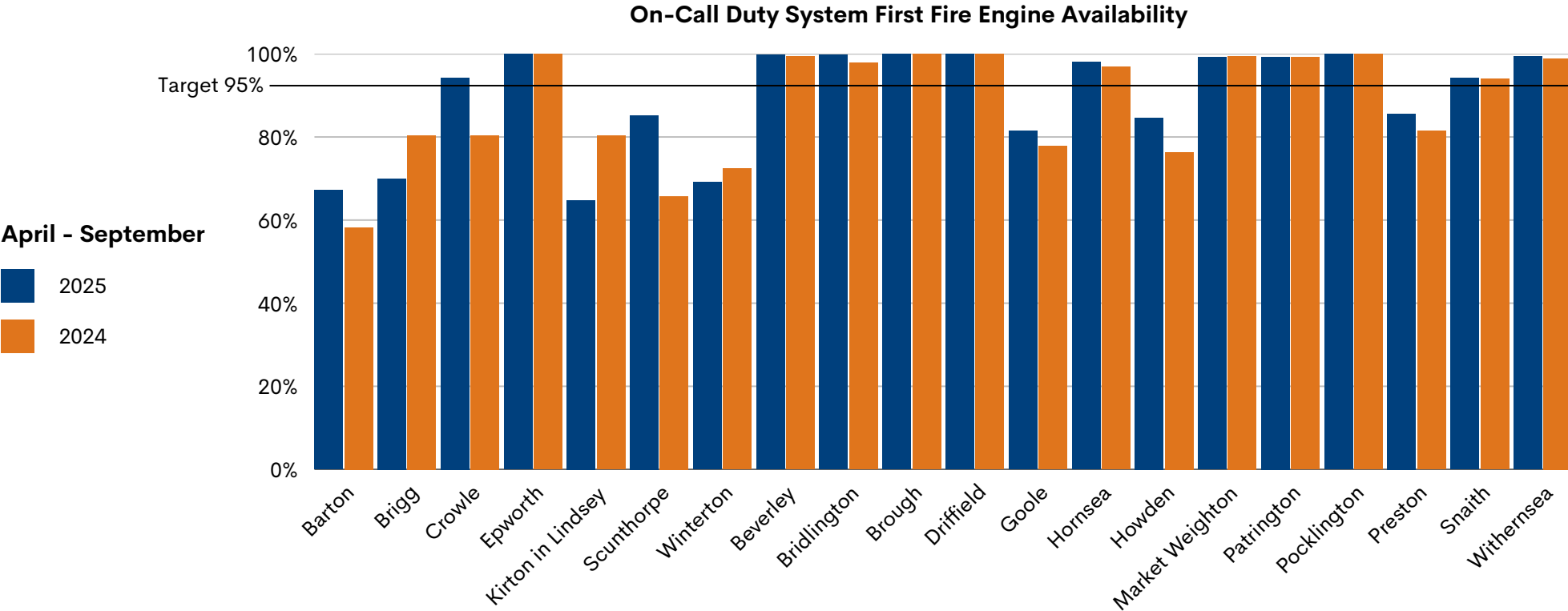


5.4 Availability of Fire Stations

Optimum Crewing Model – Our optimum crewing availability model is informed and managed against Service response standards which are: 100 per cent Full-Time, 95 per cent On-Call (First Fire Engine) and 80 per cent 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 per cent availability, this has been achieved by 11 of the 20 Fire Stations between April and September 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 647 more incidents from the previous year. This was almost exclusively down to a 49 per cent increase in all secondary fires during a prolonged warm and dry summer. Alarms due to Apparatus held at a consistent level due to ongoing robust call challenge of commercial premises.

Incident Type	April - September 2025	April - September 2024
Special Service	2368	2131
Fire (Secondary)	1688	1135
False Alarm Due to Apparatus (FADA)	904	915
Fire (Primary)	724	634
Special Service (Medical)	714	694
False Alarm Good Intent (FAGI)	711	577
Co Responder	305	693
False Alarm Malicious (FAM)	62	49
Fire Chimney	4	10
Over Border False Alarm	4	2
Over Border Fire	4	1
Over Border Special Service	3	5
Repeat	1	0
Special Service (Inspection)	1	0

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 between April and September 2025, 3112 were Special Service non-fire incidents. The highest percentage of these remained medical incidents, effect entry and Assist other agency – accounting for 60 per cent. The following table shows the variety of non-fire incidents that we attend in our communities.

Special Service Non-Fire Incidents

	2025	2024
Medical Incident – First responder	796	759
Effecting entry/exit	566	534
Assist other agencies	507	447
No action (not false alarm)	311	260
RTC	241	226
Advice Only	153	82
Removal of objects from people	134	138
Animal assistance incidents	80	84
Spills and Leaks (not RTC)	67	61

	2025	2024
Lift Release	60	25
Making Safe (not RTC)	51	63
Other rescue/release of persons	46	61
Other Transport incidents	34	24
Hazardous Materials incident	20	15
Suicide/attempts	19	20
Stand By	12	8
Rescue or evacuation from water	12	11
Flooding	3	7

5.6 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 may not be able to lift or move a patient.

	Incidents attended April – September 2025	Incidents attended April – September 2024
Falls / Medical Special Service	796 (of which 718 are Hull F.I.R.S.T.)	759 (of which 694 are Hull F.I.R.S.T.)
Emergency First Responder	308	692
		238

5.7 Rescues

Between April and September 2025 we rescued 806 people, with "assist other agencies" continuing to be the most frequent type.

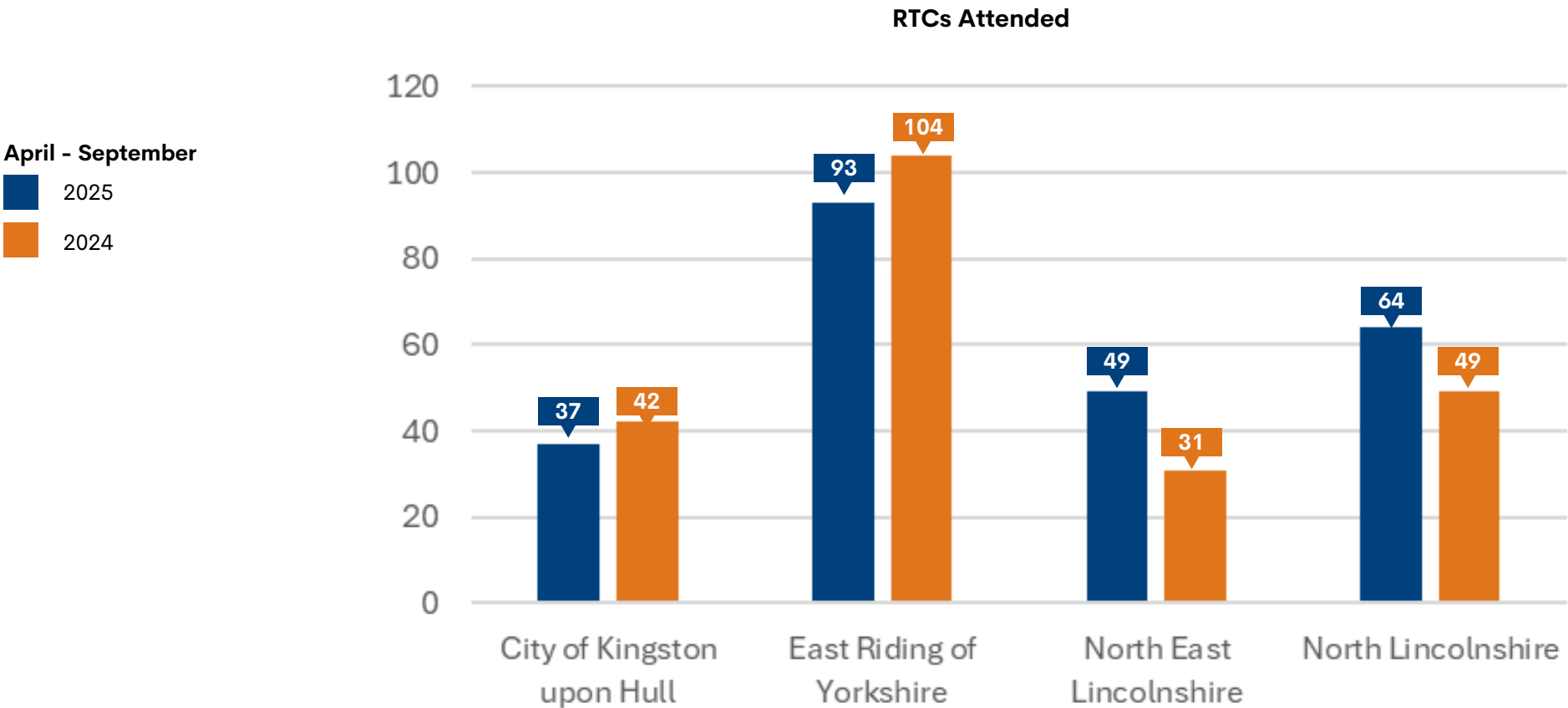
Number of People Rescued from Incidents

Incident Type	April - September 2025	April - September 2024
Assist other agencies	285	245
Effecting entry/exit	213	234
Removal of objects from people	74	90
Other rescue/release of persons	55	83
RTC	58	56
Medical Incident - First responder	52	48
Other Transport incidents	21	14
Rescue or evacuation from water	16	14
Suicide/attempts	10	12
Removal of people from objects	3	3
Lift Release	15	2
Medical Incident - Co-responder	0	1
Advice Only	2	0
Hazardous Materials incident	2	0

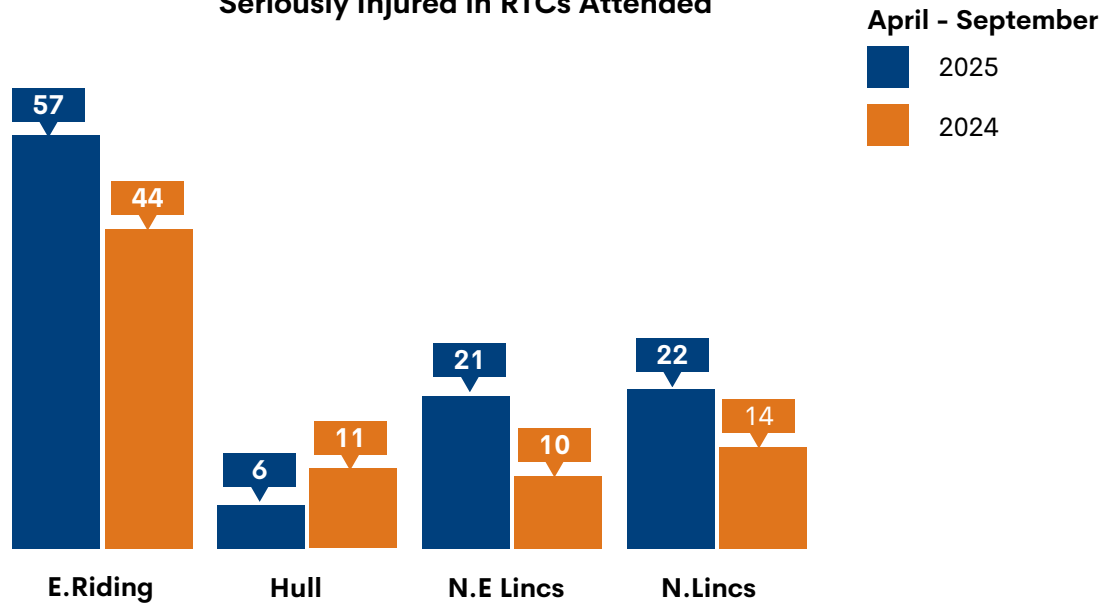
5.8 Road Traffic Collisions (RTC)

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. Between April and September 2025 the number of RTCs we attended was 243, which is a small increase of 8 per cent compared to the 226 we attended during the same period in 2024.

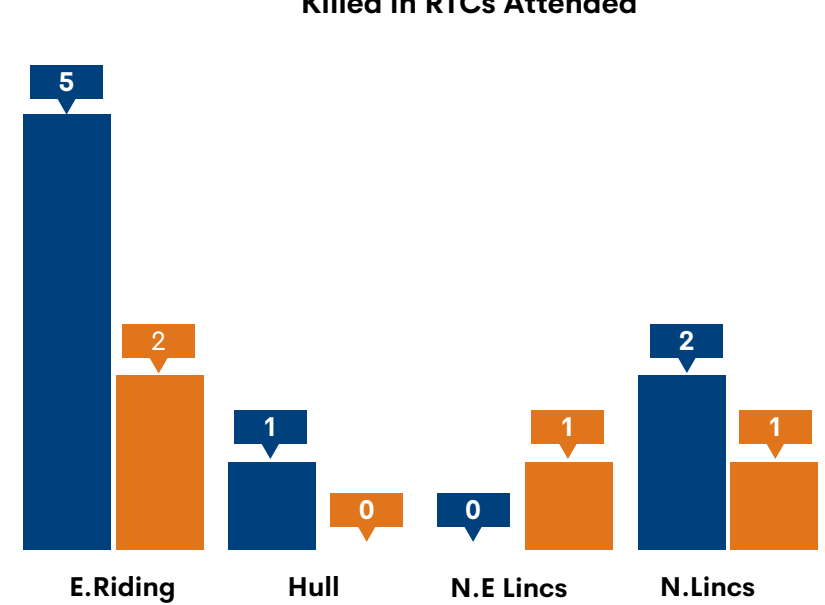
Sadly, the number of people killed in RTCs we attended between April and September 2025 increased to 8, double the amount for the same period in 2024. The total number of people injured increased from 79 in the 2024 period to 106 in the first half of 20256 (+34 per cent). We are not called upon to attend all RTCs, only those requiring our specialist intervention.



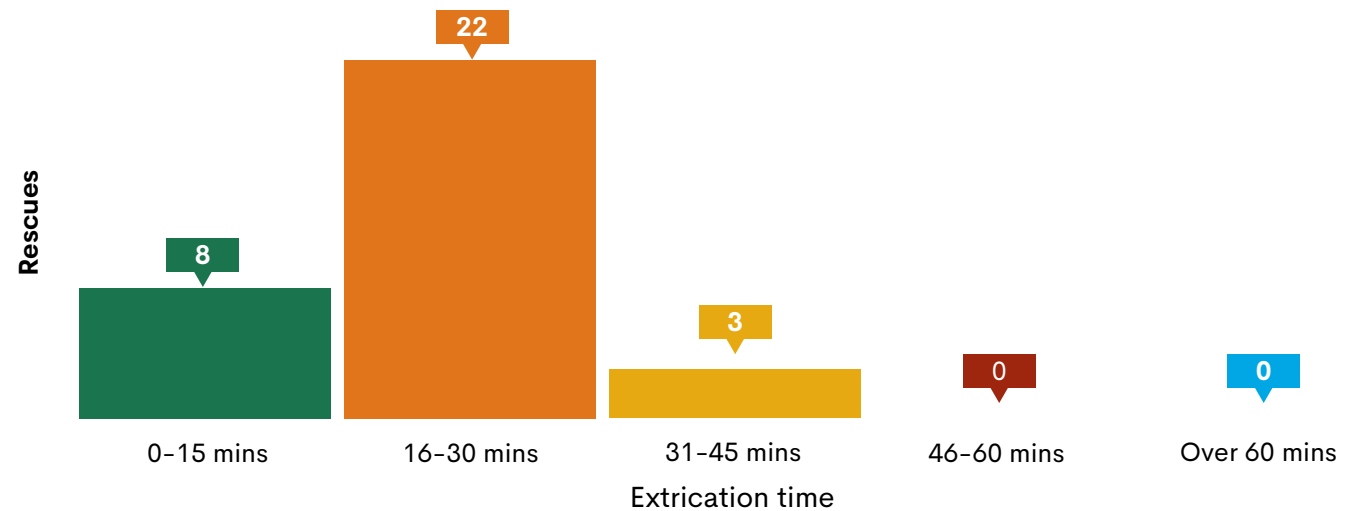
Seriously Injured in RTCs Attended



Killed 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 30 people freed from their vehicles within 30 minutes or less from our arrival at the incident between April and September 2025.

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.

	False Alarm due to Apparatus	False Alarm Good Intent	False Alarm Malicious	Chimney Fire	Primary Fire	Secondary Fire	Special Service (including medical incidents)	Total Incidents Attended
Hull	403	226	32	1	190	643	1414	2909
East Riding	345	208	5	2	260	391	793	2004
North Lincs	67	143	4	0	149	264	441	1068
North East Lincs	103	144	21	1	128	403	466	1266
Out of County								208
Total	918	721	62	4	727	1701	3114	7455

Local Authority area	Effecting Entry/Exit	No action taken (not false alarm)	Road Traffic Collision
Hull	216	101	37
East Riding	160	59	93
North Lincolnshire	70	55	62
North East Lincolnshire	120	66	49
Totals	566	281	241

7.

People

7.1 Establishment

As of 30 September 2025 the Service had 1,036 employees accounting for payments made to individuals of differing contract types, which exceeds the headcount figure of 911 (ie some individuals hold dual contracts).

Full-Time Duty System	On-Call	Control	Fire Staff	Total
446	332	34	224	1,036

7.2 Disciplinary and Grievances

Disciplinary Cases	
No case to answer	0
Written warning	1
Final warning	1
Dismissal	0
Resigned prior to formal action	1
Pending	1
Total	4

Grievance Cases	
Resolved informally	3
Upheld	0
Not upheld	1
Partially upheld	2
Withdrawn	0
Other	0
Total	6

Disciplinary Appeals *	
Upheld	1
Not upheld	1
Total	2

* Appeals against disciplinaries are heard by the Appeals Committee, made up of four Members of the Fire Authority



7.3 Attendance and Sickness Absence

There has been a decrease in the average number of days absence in three contract groups between April and September 2025 compared to the corresponding period in 2024, but an increase in one contract group (Control). Combined absence has seen 3,434 duty days lost which is a reduction of 34.36 per cent.

There has also been a decrease in long- and short-term sickness episodes between April and September 2025 compared to the corresponding period in 2024, with 114 fewer sickness episodes. This is a 21.47 per cent total decrease.

These reductions are a positive reflection on the work that is continually being undertaken by the Human Resources team, managers and the Occupational Health team to support and manage absences.

Contract Group	Attendance figures	
	April - September 2025	April - September 2024
Full-Time Duty System	95.88%	92.97%
Control	95.68%	97.25%
Fire Staff	96.65%	96.04%

Contract Group	Average days absence per person	
	April - September 2025	April - September 2024
Full-Time Duty System	3.77	6.43
Control	3.95	2.52
Fire Staff	4.38	5.17
On-Call	2.42	3.66

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.

Case Conferences, chaired by the Deputy Chief Fire Officer and attended by senior managers and members of the Human Resources team, ensure that complex matters relating to absence and sickness are discussed and managed in a supportive and timely manner.

Absence Categories	April - September 2025	April - September 2024
Mental Health Anxiety/Depression	665	1506
Musculoskeletal Back	576	411
Musculoskeletal Lower Limb	363	1064
Gastro Intestinal	270	273
Other	259	528
Respiratory Other	219	380
Musculoskeletal Other	186	167
Musculoskeletal Knee	179	15
Musculoskeletal Shoulders	161	184
Neurological	149	56
Cardiovascular Other	147	133
Musculoskeletal Upper Limb	119	289
Mental Health Other	53	84
Dermatological	27	17
Senses Vision	19	18
Musculoskeletal Neck	16	7
Reproductive	15	81
Endocrine	8	-
Senses Hearing	2	-
Urological	2	3
Coronavirus	-	16
Grand Total	3435	5232 245

Mental Health Anxiety/Depression, Musculoskeletal Back, and Musculoskeletal Lower Limb are the top three reasons for absence, accounting for 46.68 per cent of total reasons for absence.

While Mental Health Anxiety/Depression is the top reason for absence, it is pleasing to note that this category had the most significant reduction in the first 6 months of 2025, with a reduction of 840.96 duty days lost - a 56 per cent decrease compared to same period in 2024. This is as a result of managers, Human Resources and Occupational Health teams working closely together to provide a holistic approach to absence management.

The largest increase was in the Musculoskeletal Back category, accounting for 165.26 more absences compared to the same period in 2024. This is an increase of 40 per cent. As a result, Human Resources will be working with Occupational Health and line managers to collaborate on targeted interventions that aim to support employees and reduce absence in this category.

The other larger increases were in categories of Musculoskeletal Knee, and Neurological absence and again, targeted interventions will be implemented to support employees in this regard.

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

From April to September 2025, the Occupational Health and Wellbeing team has been firing on all cylinders, delivering a robust service that's driving down illness and injury across the Service. With every vacancy filled, our team is at full strength, powering the recent Firefighter recruitment drive. Our Occupational Health Technicians, Advisors, and Fitness Managers have teamed up with the People Directorate to deliver medical and fitness testing for all new recruits – full-time and on-call. We've taken this further, equipping recruits with essential health and wellbeing knowledge for their firefighting careers.

We're proud to be trailblazers; the Service led the way as the first Fire and Rescue Service to earn the Henpicked Friendly Menopause Accreditation in January. Thanks to years of dedication, we've now trained 16 Menopause Champions and set the standard for the sector. Menopause Awareness is now part of every recruit's journey, and our Voices for Women group has launched the Menopause Moments Channel to spark uplifting conversations and support.

Wellbeing is a strategic priority and our commitment shows. We've rolled out a new Private Health Care scheme for all staff, joining a small group of Fire and Rescue Services Nationally investing in their people with supplementary health care. Our Health and Wellbeing hub is a regular haven for staff to decompress, with group events like Yoga and Fire Fit Games.



Wellbeing Ambassadors receiving Mental health First Aid Qualification



Firefit games held for all staff in August 2025

Occupational Health and Wellbeing Activity

Activity	April - September 2025	April - September 2024
Management Referrals	101	129
Self-Referrals	19	44
Discharges	141	146
Ill Health Early Retirement	2	2
Critical Incident Stress Management Defusing/Debriefing	7	(data not available due to the new way in which it is now recorded)
Physio Referrals	21	51
Counselling Referrals	5	22
Employee Assistance Programme Contacts	24	42
Health Surveillance	470	1902
Service Fitness Tests	683	682
Return to work fitness tests	32	31

Health surveillance is on the rise, – up significantly from last year, our team is now delivering medicals not just at Beverley, but also at our brand-new South Bank clinic in Scunthorpe, expanding our reach and impact.

Did Not Attends (DNAs) continue in the department which likely reflects the spike in operational sickness and referrals. We're tackling this head-on: our admin team is actively refining how DNAs are flagged to managers, aiming to drive those numbers down.

Looking ahead, clinical appointments are set to drop as we roll out private health care and launch a robust peer support model. Wellbeing ambassadors have been trained to support colleagues early and signpost them to the right help.

Critical Incident Stress Management (CISM) debriefs are gaining momentum, thanks to ongoing education and new staff training. We're committed to breaking down barriers and destigmatising mental health support, progress that will only accelerate in the years to come.

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 an 11 per cent increase in total accidents year-on-year over the reported period, reflecting a potential rise in workplace hazards or unsafe behaviours; however, it also shows an improved reporting culture and awareness.

Overall, the data call for continuous reassessment of current safety measures, training programmes, and resource allocation, underpinned by targeted interventions and collaboration with operational teams and District management.

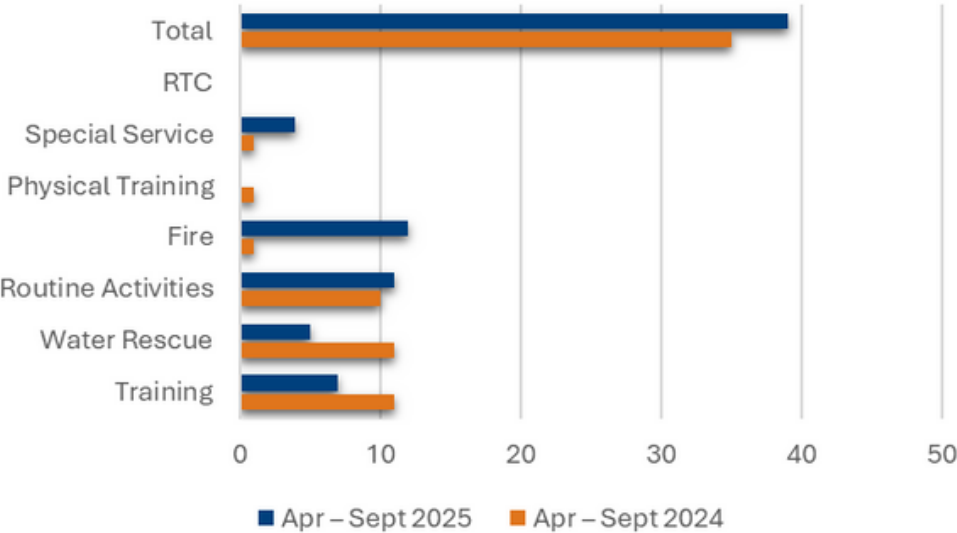
Near Miss reporting

	April - September 2025	April - September 2024
Near Miss reported	79	64

Near miss reports have increased by 15 compared to same period last year. While an increase in near-miss reporting can initially appear concerning, it reflects proactive safety engagement. Near misses are valuable indicators that help prevent actual incidents, and an increase in reporting can signal that employees are more vigilant and committed to maintaining a safe workplace. Notably, the number of near-miss reports exceeds the number of recorded accidents, with a near-miss-to-accident ratio of 2:1.

Analysing near-miss data helps the Service take proactive action, focus training needs, and allocate resources to prevent accidents before they occur.

Accident Reporting



8.2 Accidents by Cause

Category	April - September 2025	April - September 2024
Exposed to, or in contact with, a harmful substance	0	12
Musculoskeletal	7	4
Injured while handling, lifting or carrying	5	6
Slipped, tripped or fell on the same level	3	4
Other kind of safety incident	8	3
Hit by a moving, flying or falling object	2	1
Exposed to fire or heat	4	3
Hit something fixed or stationary	7	1
Fell from a height	0	2
Cut on/by sharp object	4	0
Contact with moving machinery	1	1
Contact with electricity or electrical discharge	0	0
Injured by an animal	0	0
RTC	0	0
Hit by a moving vehicle	1	0
Beathing apparatus malfunction or distress	1	0
Physically Assaulted by Person	1	0
	249	

Notably, "Other kind of incident" more than doubled, increasing from three to eight cases, suggesting a broader range of less-defined hazards may be emerging and warrant further investigation.

Going further, we see that "Exposed to, or in contact with, a harmful substance" saw a 100 per cent decrease, with no reported cases this period compared to 12 incidents in the same period last year.

Although "Injured while handling, lifting or carrying" and "Musculoskeletal injuries" showed mixed trends, reducing by one and increasing by three, respectively. They remain among the most common causes of injury.

These incidents typically arise from manual handling activities, which are prevalent in both training and operational environments, particularly during casualty rescues or equipment movements.

"Slipped, tripped or fell on the same level" decreased slightly, while "Exposed to fire or heat" rose marginally.

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	Number conducted April - September 2025	Number conducted April - September 2024
Hot Debrief	283	26
Structured Debrief - Operational	5	8
Structured Debrief - Corporate	0	2
Multi-Agency Debrief	1	3
Incident Monitoring	102	76

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	Number conducted April - September 2025	Number conducted April - September 2024
A - Animal Rescue	5	0
B - Fire	234	24
C - HazMat	3	0
D - Road Traffic Collision (RTC)	20	0
E - Special Service	1	1
F - Water/Mud/Ice	20	1
G - Other	0	0
Total	283	26

9.2 Structured Debrief – Operational

Event	Date	Details	Learning points identified	Good Practice identified
My Group Waste Recycling, Morley St Hull	13 May 2025	Commercial waste fire on Morley Street, Stoneferry area.	12	3
Enva Battery Recycling, Manby Rd, Immingham	31 May 2025	Seven fire engines were called to control a Lithium-Ion batteries fire at the recycling building.	2	3
Ermina, Hainton Ave, Grimsby, Special Service	25 June 2025	Crews attended to assist with the extrication of one female who had her hand trapped inside a meat mincing machine. This incident was also attended by Ambulance Crews and a doctor.	1	2
Cargo Vessel Altay, Hull Dock, Hull	27 June 2025	Crews attended a Cargo Vessel fire which was located at Albert Dock, Hull. Upon arrival crews were faced with a large quantity of scrap metal, within a hold located within the Vessel which was heavily involved in fire. This incident was protracted and was ongoing over several days.	5	1
Farrow & Sons, Pocklington	11 July 2025	Initially a TRV and two fire engines from Pocklington and Market Weighton were mobilised. As the scale of the fire escalated, further resources were dispatched accordingly.	7	6
Total			27	15

9.3 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.

Incident	Detail			
Exercise - Craven Park, East Hull, 16 July 2025	The exercise consisted of a two stage approach to a Hazmat incident with an Initial Operational Response phase, followed by Specialist Operational Response utilising appropriate assets from multi agency partners. The scenario was hazmat themed with a large number of casualties with varied injuries requiring decontaminating, triage and treatment.			
	<table><tr><td>Learning points identified:</td><td>8</td><td>Good Practice identified</td><td>3</td></tr></table>	Learning points identified:	8	Good Practice identified
Learning points identified:	8	Good Practice identified	3	

9.4 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.

Incident Monitoring Reports

Incident Monitoring / Incident Type	Learning Identified	No learning identified	Notable practice	Total
A – Animal Rescue	0	0	0	0
B – Fire	16	42	18	76
C – HazMat	1	2	0	3
D – Road Traffic Collision (RTC)	1	7	1	9
E – Special Service	4	7	2	13
F – Water/Mud/Ice	0	1	0	1
Total	22	59	21	102

If the Incident Monitoring Officer is satisfied that the performance of the Incident Commander and firefighters met the NOG guidance standards, they will record it as 'No learning identified' on the AMS debrief report.

If they identify an opportunity for development or good practice, they will record it as 'Learning Identified' on AMS with a narrative including any recommendations or actions required.

10. Corporate

10.1 His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS)

Between October 2023 and January 2024 HMICFRS carried out an inspection into the handling of misconduct in fire and rescue services (FRSs) in England.

The terms of reference were to carry out an inspection of the handling of misconduct in FRSs in England. This was to include examining:

- 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; and
- the role of fire and rescue authorities and other organisations in handling misconduct.

The Inspectorate selected 10 Fire and Rescue Services (FRS), of which Humberside Fire and Rescue Service was one, as a representative sample of FRS across England in terms of size, location, governance structures and performance, carrying out a three-week thematic inspection of those 10 services. As part of this piece of work the Inspectorate also analysed data provided by all 44 FRS in England about their grievance and discipline cases.

In August 2024, resulting from this piece of work HMICFRS published its report 'Standards of behaviour: The handling of misconduct in fire and rescue services' which contained 15 recommendations for all 44 FRS to action.

The Inspectorate set various deadlines against each recommendation; between April and September 2025 the Service met all reporting deadlines, completing 13 out of the 15 recommendations – the remaining two due for completion outside this reporting period.



10.2 Strategic Risk and Opportunity

Humberside Fire and Rescue Service (HFRS) operate a structured and systematic approach to risk and opportunity management, embedded across all directorates and projects. The framework ensures:

- **Comprehensive risk identification:** Risks are described, rated for likelihood and impact, and assigned clear ownership.
- **Prioritisation:** A risk matrix is used to focus resources on the most critical risks and opportunities, in line with the Service's risk appetite.
- **Treatment and control:** Each risk is assigned a treatment strategy (accept, treat, transfer, avoid) and control type (preventative, detective, directive). Controls are documented, tested, and regularly reviewed.
- **Residual risk monitoring:** Post-control risk ratings are monitored with set review frequencies (monthly, quarterly, bi-annually), and assurance activities track progress and emerging issues.
- **Opportunities:** The register captures not only threats but also opportunities, supporting strategic decision-making and enabling the Service to leverage positive outcomes.
- **Alignment with risk appetite and quality assurance:** All risks are managed in line with defined appetite statements (financial, people, environment, security), underpinned by audits and performance reviews for continuous improvement.

The following subject was deemed as a critical strategic risk between April and September 2025.

Critical Risk or Opportunity	Subject	Context	Risk Treatment
Risk	Financial Constraints Around National Grant Funding	Constraints in National Grant Funding and the capping of precept increases over the forthcoming Comprehensive Spending Review period reduce the level of funding available to the Authority. Impact: Funding reductions would require equivalent reductions in expenditure which is likely to significantly impact the Service.	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.

10.3 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 subject areas:

1. Multi-Agency Training (April 2025)
2. Workforce Planning Arrangements (July 2025)
3. Organisational Learning Governance (July 2025)
4. Confidence in using Staff Feedback Mechanisms (September 2025)

For each review an assessment of the combined effectiveness of the controls in mitigating the key control risks was provided and each review received an assurance rating, as indicated in the table

Assurance Rating	Assurance Assessments April - September 2025
Substantial Assurance	0
Reasonable Assurance	3
Limited Assurance	1
No Assurance	0

10.4 Reward and Recognition

The Service values and supports its staff, partner agencies and the communities within the Humber area and aspires to be an employer of choice. It believes in offering praise and gratitude to motivate and raise morale within the workplace and throughout the year puts on a series of events aimed at valuing and commending outstanding contributions by members of the Service.

Activity	Details of subject
Long Service Good Conduct Friday 16 May 2025	Number of Awards issued: 20 Year Fire Brigade Medal – 18. 20 Year Fire Staff Award – 1. 30 Year Long Service Clasp – 12. 30 Year Fire Staff Award – 2. 40 Year Long Service Clasp – 1. 50 Year Award – 2.
Pass Out Parades Tuesday 3 June 2025	Number of Recipients: On-Call Recruits – 19 Fire Staff – 6
Health & Wellbeing Conference Wednesday 30 April 2025	Topics: Private Health Care, Menopause, Men's Mental Health, The Fire Fighters Charity, Injury Rehabilitation, Nutrition Number of attendees (157): • Fire Staff – 63 • Full-Time Shift System – 39 • On-Call Shift System – 1 • Day Duty Shift System – 38 • External – 14 • Retired Staff – 2

Activity	Details of subject
Retired Network Tuesday 24 June 2025	Number of attendees: 31
Commendations / Appreciation Certificates Friday 16 May 2025 Wednesday 10 September 2025	Number of Chief's Commendation – 2 (to members of the Public)
Certificate of Appreciation	Number of Staff Appreciation Certificates – 21 Emergency Response – 10 Prevention – 5 Protection – 4 Occupational Health and Wellbeing – 1 Member of the Public – 1
Humberside Fire Fit Games Friday 22 August 2025	22 members of staff participated in a variety of fitness competitions.

10.5 Community Engagement

Station Open Days/Events	Proceeds raised
Calvert Lane Fire Station – Saturday 14 June 2025	£1,441.65 raised for The Fire Fighters Charity.
Brough Fire Station – Sunday 22 June 2025	£2,440 raised for Humber Wellbeing HUB and The Fire Fighters Charity.
Beverley Fire Station – Saturday 12 July 2025	Proceeds to British Red Cross and The Fire Fighters Charity (tbc).
Pocklington Fire Station – Sunday 3 August 2025	£342.91 raised for The Fire Fighters Charity.
Preston Fire Station – Saturday 21 June 2025	£600 raised for The Fire Fighters Charity.
Scunthorpe Fire Station – Friday 29 August 2025	£1,114 raised for The Fire Fighters Charity. Approx 2,000 people attended.
Peaks Lane Firefighters Fete – Saturday 12 July 2025	£14,500 raised for The Fire Fighters Charity/St Andrews Hospice. Approx 5,500 people attended.
Scunthorpe Fire Station, Coffee Morning – Friday 11 April 2025	£178.48 raised for The Fire Fighters Charity. Approx 250 people attended.
Fire Cadets	Tuesday 22 July 2025, 10 cadets completed training in Fire Aid/Fire Safety/Community Work/The Science of Fire/Water Safety.

10.5 Public Feedback

	April - September 2025	April - September 2024
Number of complaints received	20	30
Stage 1 completed within timescales	18	25
Stage 1 outcome - upheld	5	9
Stage 1 outcome - not upheld	15	21
Stage 2 (review) requests	6*	1
Stage 2 completed within timescales	5	1
Stage 2 outcome - Stage 1 decision upheld	4	1
Stage 2 outcome - Stage 2 decision overturned	1	0
Ombudsman referrals	2	0
Ombudsman Outcome - No case to answer	0	0
Ombudsman Outcome - Recommendation/ Action Required	2	0

* One case ongoing

	April - September 2025	April - September 2024
Number of compliments	60	49

10.6 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 (April - September 2025)	Number in Progress (April - September 2025)	Total
10 (10 Stage 1) (0 Stage 2)	38	48

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

Subject Access Requests (SARs)

UK GDPR provides individuals with the right to ask the Service if it is processing their data and to provide a copy of the personal data the Service holds on them; this is known as a Subject Access Request (SAR). The table below sets out number of such requests and response time-frames between April and September 2025 compared with the same period the previous year.

SARS	Requests Received April - September 2025	Requests Received April - September 2024	Responded to within Timescale April - September 2025	Responded to within Timescale April - September 2024
Total Number of SARs received	11	7	10	6
Total Number of exemptions (eg Police)	45	51	43	49

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).

	April - September 2025	April - September 2024
Reported breaches	16	8
Confirmed breach	11	2
Actions identified	24	10
Number of breaches reported to ICO	0	1

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.

Between April and September 2025 the Service processed 222 number of requests compared with the same period the previous year (244):

Requests processed	April - September 2025		April to September 2024	
	FOI	EIR	FOI	EIR
Number of requests	74	2	60	2
Number processed within statutory deadline	72	2	59	2
Request withdrawn/clarification not received	2	0	1	0
Number requiring extended deadline	0	0	0	0
Information granted in full	41	1	34	0
Exemption applied in full	0	0	3	2
Information accessible elsewhere (Full or Part)	12	0	12	0
Information partly refused	11	0	3	0
Information not held	4	1	7	2
Number of requests referred for internal review	0	0	0	0
Totals	216	6	238	6

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

10.7 Communications

We use different ways to keep in touch with our communities. One of the most effective is through digital channels, which help us share information timely and in ways that work for different people.

This report shows how our social media and website performed between 1 April and 30 September 2025. It includes how many people we reached (the number of people who saw our content) and how they interacted with our content. This is the first time we are reporting these figures on a biannual basis.

X (formerly Twitter) is not included in this report, as we only use it for urgent updates and warnings.

Period: 1 April – 30 September 2025

Instagram

- Total Followers: 5,300
- People Reached: 27,000

Website

- Top 3 Most Viewed Pages:
 - a. Incidents – 139,000 views
 - b. Homepage – 29,000 views
 - c. Vacancies – 19,000 views
- Total Unique Page Views: 289,500

Facebook

- Total Followers: 23,500
- People Reached: 817,000

TikTok

- Total Followers: 3,300
- Video Views: 22,000



11. Glossary

ADF	Accidental Dwelling Fire.	ICO	Information Commissioner's Office.
CISM	Critical Incident Stress Management.	ICT	Information and Communication Technology.
Co-Responder	Similar to a First Responder where an individual assists another agency who maybe cannot lift or move a patient.	IRS	Incident Recording System.
CRMP	Community Risk Management Plan – identifies and assesses all foreseeable fire and rescue related risks and sets out how we plan to mitigate them.	Make safe	Ensuring public safety, for example by isolating utility supplies until other agencies assist (water/electrics/gas). Securing/Removing Objects (roof tiles/signage/highway blockages).
DPIA	Data Protection Impact Assessment.	NOG	National Operational Guidance.
Effect entry/ exit	Forcing entry to a property using tools or ladders. For example forcing a lock/door, removing windows, or accessing higher windows using a ladder.	On-Call	Responds/crewed when required.
F.I.R.S.T.	Falls Intervention Response and Safety Team. An early response falls pick up team provided by competent firefighters in Hull.	Open Data Set	Data that is openly accessible and can be freely used.
First Responder	A member of staff (usually a firefighter) trained in emergency medical care who responds to medical emergencies in a bespoke vehicle.	PPE	Personal Protective Equipment.
FOI	Freedom of Information.	Property / Primary Fire	A fire involving property of high value or life risk i.e. dwelling, building or car.
Fire Staff	Non operational staff.	PSED	Public Sector Equality Duty.
Full-Time	Always crewed (Whole-time).	RTC	Road Traffic Collision.
GDPR	General Data Protection Regulation.	SAR	Subject Access Request.
HART	Hazardous Area Response Team (Ambulance Service).	Small / Secondary Fire	A fire involving property of lesser value i.e. wheelie bin, rubbish or tree.
HAZMAT	Hazardous materials.	SPI	Service Performance Indicators.
HFRS	Humberside Fire and Rescue Service.	Social Segmentation	Social, cultural, economic or lifestyle traits which can be determined by location, education, age and sex.
HMICFRS	His Majesty's Inspectorate of Constabulary and Fire & Rescue Services.	Special Service	Non-fire incident i.e. Lift Rescue, Road Traffic Collision or Water Rescue.
HR	Human Resources.	Standby	Attending an incident ground usually with other agencies who may need support with specialist equipment during their intervention, but no action taken
HRSP	HR Service Provider – provides dedicated HR support for Districts and teams within Humberside Fire and Rescue Service.	TRV	Tactical Response Vehicle.
		What3Words	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

Email us at:

consultation@humbersidefire.gov.uk

Postal Address

Service Headquarters
Summergroves Way
Kingston upon Hull
HU4 7BB

Tel: 01482 565333

Freedom of Information (FOI)

If you cannot find the information you require on our website, please email 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.

 www.facebook.com/humbersidefireandrescue

 www.instagram.com/humbersidefire

 www.linkedin.com/company/humbersidefire-rescue-service

 www.tiktok.com/@humbersidefirerescue

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 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, 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, 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.

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

	Agenda Item No. 18
Humberside Fire Authority 28 November 2025	Report by the Assistant Chief Fire Officer

WORKFORCE PLAN UPDATE (1 APRIL 2025 – 30 SEPTEMBER 2025)

1. SUMMARY

- 1.1 In September 2025 the Service Workforce Plan was reviewed to consider 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.hour shift system.
- 1.2 This Workforce Plan lays out the detail of the Service's position as at 30 September 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 also 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. In the future, these Board meetings will be chaired by the Service's Assistant Director of People and Culture. The Board currently 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 Strategic Leadership Team (SLT) to ensure they 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.

4. REPORT DETAIL

- 4.1 Progress between 1 April to 30 September 2025 includes:
 - 9 new Full Time Recruit Firefighters started a training course in September 2025, to be posted to stations in December 2025
 - 8 transferees (On-Call to FT or External) to be posted to positions by April 2026 and July 2026, subject to the retirement profile.

- 4.2 Promotion Processes from April 25 to September 2025 include:
- Area Manager (AM) Process – Advertised March 2025, 9 applications, 2 appointable, 1 temporary appointable
 - On-Call Watch Manager (WM) – Preston, July 2025
 - On-Call Crew Manager (CM) – Driffield and Preston, September 2025
- 4.3 Other developments over this period has seen:
- 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 programme (Rookie Reds) to equip underrepresented groups to undertake the selection process with more confidence. The programme is being fully supported by Stations across all Districts and is a joint collaboration between Emergency Response and Human Resources.
 - The use of the expressions of interest process 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.
- 4.4 A new development portfolio was introduced in September 2024 and formally rolled out across the Service in January 2025 and has continued to progress during this reporting period. 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. This process continues to be extremely well received by the workforce and individuals have already been successfully promoted as a result of having completed the process.
- 4.5 Promotion and recruitment cycles are planned throughout the year to align with retirement profiles and actual leavers to better anticipate skills and capacity gaps.
- 4.6 All operational roles are advertised internally and externally to allow for improved diversity balance and the intake of fresh talent.
- 4.7 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.
- 4.8 All roles are also advertised via websites who specialise in ex-military candidates seeking civilian employment as they leave the armed forces. As an Authority, we are signed up to the Armed Forces Covenant.

Financial Implications

- 4.10 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

- 4.11 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

- 4.12 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

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

	Agenda Item No. 19
Humberside Fire Authority 28 November 2025	Report by the Assistant Chief Fire Officer

COMMUNITY RISK MANAGEMENT PLAN (CRMP) UPDATE

1. SUMMARY

- 1.1 The Community Risk Management Plan (CRMP) is created in accordance with section 4.6 of the Fire and Rescue National Framework for England, which requires each Fire and Rescue Authority to produce and publish. The CRMP identifies the prevalent risks in our community and specifies the methods and resources we employ to mitigate them.
- 1.2 The CRMP is a dynamic document that undergoes continuous review and amendment as required.
- 1.3 One of the sections in the CRMP is dedicated to eight projects aimed at improving the effectiveness of our Service in key areas. These projects have been created following detailed analysis of incident data, which help us understand the resources we have and make sure we can respond effectively to specific risks. It is felt timely, now at the mid-point of the year, that Members receive an update on the current status of the CRMP Projects, as set out at Appendix 1.
- 1.4 With all eight projects having now concluded their first phase or been completed, it is felt that the some of the project scopes could be revised to reflect current progress and future direction, ensuring projects remain aligned with strategic priorities and community safety. Proposed scope changes are set out at Appendix 1.

2. RECOMMENDATIONS

- 2.1 It is recommended that the Fire Authority, in accordance with its constitutional role and responsibilities (as set out at Part 2 Article 4 of the Constitution):
 - (i) receives assurance over the progression of the Community Risk Management Plan (CRMP) projects, as set out at Appendix 1.
 - (ii) approves the proposed amendments to the CRMP project scopes, as set out at Appendix 1.

3. BACKGROUND

- 3.1 The Community Risk Management Plan (CRMP) is created in accordance with section 4.6 of the Fire and Rescue National Framework for England, which requires each Fire and Rescue Authority to produce and publish.
- 3.2 The CRMP identifies the prevalent risks in our community and specifies the methods and resources we employ to mitigate them. The Authority approved the CRMP 2025-28 at its meeting of 28 March 2025.
- 3.3 One of the sections in the CRMP is dedicated to eight projects aimed at improving the effectiveness of our Service in key areas. These projects have been created following detailed analysis of incident data, which helps us understand the resources we have and make sure we can respond effectively to specific risks. Each project is managed separately, but they are all interconnected and strengthen our ability to respond to future demands and risks.

4. REPORT DETAIL

- 4.1 Appendix 1 provides an update on the eight projects within the CRMP. These projects were designed to strengthen the Service's ability to manage risk and respond effectively to community needs. A summary of Appendix 1 depicts that:
- All projects have completed their initial options appraisal phase and now moving into implementation.
 - Several projects involve operational changes, such as new shift patterns for wholetime and Control Room staff, and repurposing Watch Manager roles to improve flexibility and efficiency.
 - Investment is being made in new resources, including nine Rapid Response Vehicles and enhanced specialist rescue equipment, supported by improved mobilisation arrangements.
 - Estate-related work is progressing, including the sale of Cromwell Road Fire Station and the completion of a data-driven estate review, which delivered a mapping tool to assess risk and demand.
 - On-call staffing arrangements are being reviewed to increase flexibility and improve availability across the Service.
- 4.2 Overall, Appendix 1 demonstrates that the CRMP is a dynamic plan, with projects evolving to meet the emerging risks and operational demands of the Service while maintaining a strong focus on efficiency, resilience, and service improvement.
- 4.3 Appendix 1 also proposes slight scope changes to Projects 1-5 and 8 to reflect the need to adapt to current progress and future direction, ensuring projects remain aligned with strategic priorities and community safety.

Communication

- 4.4 During Phase 1, each project held a series of staff engagement sessions and communication articles shared to provide assurance and share progress updates. Trade unions were kept informed throughout and consulted where appropriate.
- 4.5 In addition, after each monthly Executive Leadership Team meeting, the Assistant Chief Fire Officer briefs the Corporate Leadership Team on project progress and any decisions affecting them. This approach ensures clear, consistent communication across the workforce. A dedicated intranet page also provides staff with up-to-date information on each project.
- 4.6 As Phase 2 begins, communication efforts will continue through staff engagement sessions and regular communication updates. Trade unions will remain engaged and consulted as appropriate.

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.

6. CONCLUSION

- 6.1 Members can be assured that the CRMP remains a dynamic document, subject to ongoing review and updates as necessary.
- 6.2 Furthermore, Members should take confidence in the progress achieved across the eight projects, each designed to enhance the Service's effectiveness in key operational areas.

Officer Contact

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Background Papers

None

Update to CRMP Projects and Amendments to Scopes

The table below provides an update against the status of each CRMP project and proposes slight changes in scope.

Project scope	Update	Status	Revised scope	Reason for change
Project 1 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.	Phase 1 (options appraisal) complete. Phase 2 (implementation) will see the strategic repurposing of 8 Watch Managers within Hull District, transitioning them from traditional station-based roles to dedicated day-based functions.	Commence Phase 2 (implementation)	“We are reviewing and testing new ways to use Watch Managers so we can balance operational and corporate need without reducing response capability.”	After reviewing options, we’re moving forward with the preferred approach.
Project 2 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.	Phase 1 (options appraisal) complete. Phase 2 (implementation) will involve buying nine new seven-tonne Rapid Response Vehicles and reviewing how they’re deployed. We’ll also look at the vehicle replacement programme to make sure it meets future risks and demands.	Commence Phase 2 (implementation)	“We are reviewing the types of vehicles we use and trialling new, more effective options to support our response to incidents and future demand.”	Updated scope reflects the current stage and future direction.

Update to CRMP Projects and Amendments to Scopes

Project scope	Update	Status	Revised scope	Reason for change
Project 3 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 that continued consultation with staff on 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.	Phase 1 (options appraisal) complete. Phase 2 (implementation) will see trial a self-rostering system at a location(s) to be determined, commencing from the 1 January 2026. Consultation will also commence on 12-hour consecutive shifts, across all Full-Time stations, to support future shift system changes.	Commence Phase 2 (implementation)	“We are reviewing our wholetime shift system and trialling alternative shift patterns to improve workforce flexibility, effectiveness and wellbeing.”	Updated scope reflects the current stage and future direction.
Project 4 We are reviewing the shift system for Control Room staff. Using data and staff engagement, we would make sure there is no impact during peak times. Our goal is to create a system that offers more flexibility for Control Room staff while maximising time for essential training.	Phase 1 (options appraisal) complete. Phase 2 (implementation) will see the adjust policy around the four-watch system to boost productivity and reduce overtime costs. We will also review progress regularly to keep improvements on track.	Commence Phase 2 (implementation)	“We are reviewing our Control Room shift system and trialling alternative shift patterns to create a system that offers more flexibility for staff while maximising time for essential training.”	Updated scope reflects the current stage and future direction.

Update to CRMP Projects and Amendments to Scopes

Project scope	Update	Status	Revised scope	Reason for change
Project 5 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.	Phase 1 (options appraisal) complete. Phase 2 (implementation) will see: Enhanced capability - Peaks Lane and Goole - use of water and specialist response units to facilitate enhanced rescue equipment - Peaks Lane and Bransholme - use of water and specialist rescue units with enhanced bariatric equipment. - Brough - second drone to release pressure on Operational Support Group and Kirton Partnership working - Manitou and teleporter owners invited to join the community asset register to facilitate large animal rescues Mobilisation change - Boats dynamically held on standby at Peaks Lane and Goole, enabling local risk mobilisation - Rescue Support Unit and Level 2 Officer from the Pre-Determined Attendance of bariatric incidents removed, subject to key questions through the control operator	Commence Phase 2 (implementation)	"We will keep reviewing and adjusting where specialist vehicles, equipment, and staff are placed based on risk."	Updated scope reflects the current stage and future direction.

Update to CRMP Projects and Amendments to Scopes

Project scope	Update	Status	Revised scope	Reason for change
Project 6 We are reviewing unused assets to see whether repurposing or selling them could help fund improvements in other parts of the Service. Consultation feedback has strongly supported this approach to make sure we remain fit for the future.	The sale of Cromwell Road Fire Station progresses, having now been placed on the open market.	Ongoing	N/A	N/A
Project 7 Many of our projects rely on predictive data. Consultation has shown that our community believes we already have the tools for this and we are working with an external data company to help inform our decisions, considering factors like population growth and local demographics. This independent analysis will help make sure our fire stations are in the right places to serve our communities.	The Service employed an external specialist data analytics company to: • Check if our current estate meets demand and risk. • Find better ways to analyse resource use. • Plan future estate needs to keep up with changing demands. • Create a stronger system for risk and resource modelling. The project delivered a mapping tool that combines Service and local data to assess risk and demand. This achieved the goal of exploring external solutions, and the next steps are now being discussed	Complete	N/A	N/A

Update to CRMP Projects and Amendments to Scopes

Project scope	Update	Status	Revised scope	Reason for change
Project 8 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.	Phase 1 (options appraisal) now complete. Phase 2 (implementation) will focus on improving flexibility in how we use on-call staff across the whole service, not just during certain times.	Commence Phase 2 (implementation)	“On-call staff are vital to our response. We are looking at ways to make their use more flexible to improve availability.”	The project was too narrow before; now it will consider how we use on-call staff across the whole service, not just during certain times.

	Agenda Item No. 20
Humberside Fire Authority 28 November 2025	Report by the Monitoring Officer/ Secretary
AMENDMENTS TO THE CONSTITUTION	

1. SUMMARY

- 1.1 This report seeks approval from the Fire Authority to amend the Constitution to formally recognise the delegation of all powers and responsibilities of the Chief Fire Officer & Chief Executive to the Deputy Chief Fire Officer and, where appropriate, the Assistant Chief Fire Officer during periods of absence, whether short, medium or long-term.
- 1.2 The report also proposes the formalisation of the ability for the Secretary/Monitoring Officer to appoint a deputy, who in their absence, would assume the role and responsibilities of the Secretary/Monitoring Officer. Likewise the report also proposes to formally recognise the delegation of all powers and responsibilities of the S.151 Officer to the Deputy S.151 Officer during periods of absence, whether short, medium or long-term.
- 1.3 Article 2 'Members of the Humberside Fire Authority' of the Constitution sets out terms of office of Members. It is proposed to add an additional clause stating that a Member ceases to be a Member of the Authority with immediate effect when they change political allegiance.
- 1.4 Displayed in track changes, Appendix 1 sets out the proposed additions to Part 3, Section B 'Scheme of Delegation' and Appendix 2 sets out the proposed addition to Part 2, Article 2 of the Constitution.

2. RECOMMENDATIONS

- 2.1 It is recommended that the Fire Authority, in accordance with its constitutional role and responsibilities (as set out at Part 2, Article 2 and Part 3, Section A and B of the Constitution), approves the proposed amendments to the Constitution, as set out at Appendices 1 and 2.

3. BACKGROUND

- 3.1 The Chief Fire Officer & Chief Executive holds ultimate responsibility for the strategic leadership, operational command, and corporate governance of Humberside Fire and Rescue Service. While arrangements exist for continuity of leadership during periods of absence, the Constitution does not currently provide explicit authority for the Deputy Chief Fire Officer or Assistant Chief Fire Officer to exercise the full powers of the Chief Fire Officer & Chief Executive in their absence.
- 3.2 Likewise the current practice is that Secretary/Monitoring Officer can nominate a deputy to act in their absence but this is not explicit in the Constitution. Nor is it explicit in the Constitution that the Deputy S.151 Officer can assume the role and responsibilities of the S.151 Officer in their absence.
- 3.3 This lack of formal recognition presents a potential governance risk and may hinder operational effectiveness, particularly during periods of extended absence or in emergency situations requiring immediate senior decision-making.

4. REPORT DETAIL

- 4.1 It is proposed that Part 3, Section B 'Scheme of Delegation' of the Constitution be amended to include a provision that in the absence of the Chief Fire Officer & Chief

Executive, whether short-, medium-, or long-term, the Deputy Chief Fire Officer shall be authorised to exercise all powers and responsibilities of the Chief Fire Officer & Chief Executive. In circumstances where the Deputy Chief Fire Officer is also unavailable, the Assistant Chief Fire Officer shall assume this authority.

- 4.2 Likewise it is proposed that the Constitution formally recognises the Deputy S.151 Officer to exercise all powers and responsibilities of the S.151 Officer in the absence (whether short-, medium- or long-term).
- 4.3 It is also proposed that the Constitution formally recognises that the Secretary/Monitoring Officer may nominate a named deputy that will assume their role and responsibilities in their absence. The named deputy may deputise for the Secretary/Monitoring Officer at meetings of the HFA and its Committees.
- 4.4 Article 2 'Members of the Humberside Fire Authority' of the Constitution sets out terms of office of Members. It is proposed to add an additional clause stating that a Member ceases to be a Member of the Authority with immediate effect when they change political allegiance.
- 4.5 These amendments will:
- Ensure continuity of leadership and decision-making.
 - Provide legal and governance clarity.
 - Align with best practice in public sector leadership structures, in line with CIPFA, SOLACE and Local Government Association (LGA) good governance guidance.

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.

6. CONCLUSION

- 6.1 Members are requested to consider and approve the amendments to the Constitution as set out at Appendix 1 of the report.

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Background Papers

None

CONSTITUTION

PART 3: SECTION B – SCHEME OF DELEGATION

This Section B sets out the Scheme of Delegation. It should be read in conjunction with this Constitution generally and Section A of Part 3 particularly.

1. DELEGATION TO COMMITTEES

...

2. DELEGATION TO CHIEF FIRE OFFICER & CHIEF EXECUTIVE

...

3. DELEGATION TO THE CHIEF FIRE OFFICER & CHIEF EXECUTIVE AND THE SECRETARY

.....

4. DELEGATION TO THE DEPUTY CHIEF FIRE OFFICER

The Deputy Chief Fire Officer supports the Chief Fire Officer & Chief Executive in delivering the strategic and operational objectives of the Service.

Delegation in short-term absence

In the short-term absence (whether due to leave, illness, or other reasons) of the Chief Fire Officer & Chief Executive, the Deputy Chief Fire Officer is authorised to:

- Exercise all powers and responsibilities of the Chief Fire Officer & Chief Executive.
- Lead operational command and service delivery functions.
- Make decisions on behalf of the Chief Fire Officer & Chief Executive in urgent or time-sensitive matters.
- Report to the Fire Authority as required.
- Represent the Service in external forums and partnerships.

Delegation in medium to long-term absence

In the medium to long-term absence of the Chief Fire Officer & Chief Executive, the Deputy Chief Fire Officer shall:

- Assume the role of Acting Chief Fire Officer & Chief Executive with full delegated authority.
- Be recognised as the principal decision-maker for all operational and strategic matters.
- Report to the Fire Authority as required.
- Ensure continuity of leadership and compliance with statutory obligations.

This delegation shall remain in effect until:

- The Chief Fire Officer & Chief Executive resumes duties, or
- A permanent or interim Chief Fire Officer & Chief Executive is formally appointed by the Fire Authority.

5. DELEGATION TO THE ASSISTANT CHIEF FIRE OFFICER

The Assistant Chief Fire Officer supports the Chief Fire Officer & Chief Executive in delivering the strategic and operational objectives of the Service.

CONSTITUTION

PART 3: SECTION B – SCHEME OF DELEGATION

In the absence of the Chief Fire Officer & Chief Executive and Deputy Chief Fire Officer, the Assistant Chief Fire Officer will exercise all powers and responsibilities of the Chief Fire Officer & Chief Executive as set out above.

6. DELEGATION TO THE SECRETARY

- (a) The Secretary, Chief Fire Officer & Chief Executive or S.151 Officer are authorised to sign on behalf of the HFA any document or contract necessary to give effect to any resolution of the HFA or any committee or to the decision of any officer acting within powers delegated by the HFA.
- (b) The Secretary, Chief Fire Officer & Chief Executive or S.151 Officer are authorised to sign the following on behalf of the HFA:
 - (i) any document necessary in legal proceedings on behalf of the HFA; and
 - (ii) information and complaints and to lay them on behalf of the HFA for the purpose of Magistrates Court proceedings.

The Secretary may specifically authorise other persons to sign such documents under this paragraph.

Prior to the exercise of this delegated authority by the Chief Fire Officer & Chief Executive and S.151 Officer they shall seek and obtain the advice of the Secretary.

- (c) In consultation with the S.151 Officer, the power to exercise discretion as to when the fee can be waived, in respect of the right of access under Data Protection and Freedom of Information Law to disclosable information.
- (d) The Secretary/Monitoring Officer may nominate a named deputy that will assume the role and responsibilities of in their absence. The named deputy may deputise for the Secretary/Monitoring Officer at meetings of the HFA and its Committees.

7. DELEGATION TO THE S.151 OFFICER

The Deputy S.151 Officer supports the work of the S.151 Officer

In the absence (whether short-, medium- or long-term) of the S.151 Officer, the Deputy S.151 Officer will exercise all powers and responsibilities of the S.151 Officer.

**CONSTITUTION
PART 2: ARTICLE 2 – MEMBERS OF THE HUMBERSIDE FIRE
AUTHORITY**

2.1 TERM OF OFFICE

Members are appointed at the Annual General Meeting of the HFA which is normally held towards the end of May in each year. All Members serve until at least the fourth day after the local elections in any given year. The constituent authorities will nominate their representative Members annually in readiness for the HFA Annual General Meeting. The constituent authorities may choose to replace their representative members at any time provided that written notice is given to the Secretary and political proportionality is maintained. The constituent authorities are not permitted to use substitutes.

A Member who ceases to be a member of a constituent authority shall also cease to be a Member of the HFA.

A Member shall cease to be a Member of the HFA immediately upon changing political allegiance. The constituent authority must notify the Secretary of this change as soon as practicable. The constituent authority may reappoint the same individual under their new political allegiance, provided that political proportionality is maintained.

	Agenda Item No. 21
Humberside Fire Authority 28 November 2025	Report by the Assistant Chief Fire Officer

HMICFRS STANDARDS OF BEHAVIOUR: THE HANDLING OF MISCONDUCT IN FIRE AND RESCUE SERVICES – RECOMMENDATIONS UPDATE
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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 Services (HMICFRS) report titled 'Standards of Behaviour: The Handling of Misconduct in the Fire and Rescue Services'.
- 1.2 Members gained insight into the HMICFRS report, which outlines the recommendations that all Fire and Rescue Services (FRS) must consider, manage, complete, and provide evidence for.
- 1.3 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'
- 1.4 Some recommendations have multiple components, resulting in 35 actions needing evidence to demonstrate compliance or completion. Many of these actions align with existing Service practices.
- 1.5 The Service Improvement Plan (SIP) effectively addresses and manages the report's recommendations and associated actions, ensuring compliance with HMICFRS deadlines. The resulting narrative and supporting evidence are submitted onto HMICFRS monitoring portal.
- 1.6 This update concentrates on HMICFRS report recommendations 9 and 14. The deadlines 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.

2. RECOMMENDATIONS

- 2.1 It is recommended that the Fire Authority, in exercising its constitutional responsibilities (Part 2, Article 4), takes assurance that the Service has proactively managed each recommendation, ensuring they are completed on time and supported by documented evidence submitted onto HMICFRS monitoring portal.

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 FRS 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 FRS 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.

1st Line: Management Controls - i.e. application of internal controls, governance arrangements, policies and procedures

2nd Line: Management Activities - i.e. delivery plans and performance outputs

3rd Line: Independent Assurance - i.e. Internal audit, HMICFRS

- 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 9 - by 1 August 2025

Chief fire officers should introduce a case management system if they don't already have one. The case management system should allow data to be produced that will help them to better understand and oversee misconduct cases in their services.

1 st Line	2 nd Line	3 rd Line
▪ Disciplinary Policy ▪ Absence Management Policy ▪ Disciplinary Policy ▪ Grievance Policy ▪ Conduct Policy ▪ EDI Policy	▪ HR Tracker ▪ People Dashboard	▪ Monthly reporting to SLT

Recommendation 14 - by 1 November 2025

Chief fire officers should implement a process that makes sure they can oversee and scrutinise their services' performance relating to misconduct issues. This process should provide:

- *a strategic overview of performance and analysis of trends, including disproportionality;*
- *regular reporting of issues, outcomes and trends to the fire and rescue authority;*
- *identification of learning outcomes and how they will be shared with fire and rescue service staff, to prevent repeat behaviours.*

1 st Line (Enabler)	2 nd Line (Deliverables)	3 rd Line (Outcomes)
▪ Disciplinary Policy ▪ Absence Management Policy ▪ Disciplinary Policy ▪ Grievance Policy ▪ Conduct Policy ▪ Consultation and Engagement Policy ▪ Humberside Fire Authority Constitution Article 4,6	▪ HR Tracker ▪ People Dashboard ▪ FireWatch ▪ Assurance Management System (AMS)	▪ Monthly reporting to SLT ▪ Reports to HFA ▪ Minutes of HFA meetings ▪ Annual and Bi-Annual Performance Reports

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.

6. CONCLUSION

- 6.1 The Service will continue to work in accordance with the report recommendations.

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Background Papers

[Standards of behaviour: The handling of misconduct in fire and rescue services](#)

Glossary/Abbreviations

FRS	Fire and Rescue Services
HMICFRS	His Majesty's Inspectorate of Constabulary and Fire and Rescue Services
SIP	Service Improvement Plan
SLT	Strategic Leadership Team

	Agenda Item No. 22
Humberside Fire Authority 28 November 2025	Report by the Assistant Chief Fire Officer

HMICFRS STATE OF FIRE AND RESCUE 2024/25: HIGHLIGHTS AND RECOMMENDATIONS

1. SUMMARY

1.1 This report provides an overview of the key findings, recommendations, and positive references to Humberside Fire and Rescue Service from His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) Annual Assessment 2024/25. The report also outlines how the Service's current improvement plans and practices align with national expectations and sector-leading practice.

1.2 Areas of Service practice specifically referenced in the report includes:

- Outstanding Prevention Work
- Effective Use of Technology and Data
- Strong Governance and Continuous Improvement
- Promoting Diversity and Inclusion
- Staff Well-being Initiatives
- Alignment with Service Improvement Plan

2. RECOMMENDATIONS

2.1 It is recommended that the Fire Authority, in accordance with its constitutional role and responsibilities (as set out at Part 2 Article 4 of the Constitution):

- (i) Takes note of the key findings and recommendations from HMICFRS State of Fire and Rescue report 2024/25.
- (ii) Takes assurance that the Service is positively referenced for innovation, governance, diversity, and staff wellbeing.
- (iii) Continues to support the Service in addressing sector-wide challenges and implementing national recommendations.

3. BACKGROUND

3.1 The HMICFRS Annual Assessment 2024/25 evaluates the effectiveness and efficiency of fire and rescue services in England. The report draws on inspection findings, sector feedback, and national data, highlighting both progress and persistent challenges across the sector.

4. REPORT DETAIL

4.1 National Key Points

- **Sector Performance:** 73% of graded judgments were 'adequate', 'good', or 'outstanding', with 43% meeting or exceeding the benchmark for good performance. However, improvement remains inconsistent, especially in leadership, culture, and diversity.
- **Sector Reform:** The transfer of fire policy to the Ministry of Housing, Communities and Local Government in April 2025 is seen as a critical opportunity for overdue reform.
- **National Recommendations:** Seven national recommendations are highlighted, including clarifying roles, reforming pay and conditions, and establishing a College of Fire and Rescue. Some recommendations remain outstanding and are essential for further progress.

4.2 Recommendations for the Sector

- Address persistent challenges in leadership, culture, and on-call staffing.
- Implement national reforms, including operational independence for chief fire officers and a national College of Fire and Rescue.
- Ensure robust governance, effective workforce planning, and continuous improvement at all levels.

4.3 Positive References to Humberside Fire and Rescue Service

a) Outstanding Prevention Work

- Humberside is highlighted for its dedicated falls response team, developed in partnership with local health organizations. This initiative enables more people to live independently, reduces demand on health services, and directly supports the service's prevention objectives.
- From July 2023 to March 2024, the team responded to 969 falls, also providing home fire safety advice and installing smoke alarms during visits. This approach is recognized as outstanding and a model of promising practice.

b) Effective Use of Technology and Data

- The Service has invested in its data analysis team, employing a data scientist and deputy data scientist, and uses machine learning to profile fire risk and support safeguarding.
- Adoption of AI helps analyse data, inform risk profiles, and support agile decision-making, ensuring resources are targeted where most needed.

c) Strong Governance and Continuous Improvement

- Humberside is commended for its clear internal governance structure and robust service improvement plan. Regular strategic performance meetings ensure actions are monitored and managed effectively, supporting a culture of continuous improvement.

d) Promoting Diversity and Inclusion

- The Service runs the "Rookie Reds" pre-recruitment support programme, a ten-week initiative aimed at supporting people from under-represented groups interested in joining the fire and rescue service. Fifteen staff have been employed after completing the programme, demonstrating Humberside's commitment to building a more inclusive workforce.

e) Staff Wellbeing Initiatives

- Humberside has introduced two 30-minute wellbeing breaks per week for staff (one for part-time staff), which can be used for activities that promote health and wellbeing. Staff report feeling valued and see this as a significant employee benefit.

f) Alignment with Service Improvement Plan

- The Service Improvement Plan (SIP) continues to address and manage national recommendations and associated actions, ensuring compliance with HMICFRS deadlines. Evidence of completion is submitted to the HMICFRS monitoring portal, and ongoing improvement is embedded in the Service's governance framework.

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.

6. CONCLUSION

- 6.1 Humberside Fire and Rescue Service is recognised as a leader in prevention, innovation, governance, diversity, and staff well-being. These achievements benefit the local community and set a benchmark for best practice nationally.
- 6.2 The Service will continue to work in accordance with national recommendations and maintain its commitment to continuous improvement.

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Background Papers

[State of Fire and Rescue Report 2024 - 2025](#)

Glossary/Abbreviations

FRS	Fire and Rescue Services
HMICFRS	His Majesty's Inspectorate of Constabulary and Fire and Rescue Services