AGENDA

HUMBERSIDE
Fire Authority

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Date published: 19/11/2026

Meeting	**Humberside Fire Authority**
Date	**Friday, 27 November 2026**
Time	**10:30**
Location	**Humberside Fire & Rescue Service Headquarters, Summergroves Way, Hull, HU4 7BB**

Item Number	Item	Page Number	Lead	Decision required
1.	Apologies for absence		Monitoring Officer/ Secretary	To record
2.	Declarations of pecuniary, non-pecuniary or prejudicial interests		Monitoring Officer/ Secretary	To declare
3.	Minutes - Fire Authority 17 July 2026	3 - 11	Chairperson	To approve
4.	(i) Minutes - Governance, Audit & Scrutiny Committee 14 July 2026 (ii) Minutes - Governance, Audit & Scrutiny Committee 9 November 2026	12 - 24	Chair of GAS Committee	To receive and approve any recommendations
5.	Minutes - Appointments & Remuneration Committee 7 September 2026	25	Chair of Committee	To receive
6.	Minutes - Pension Board 14 September 2026	26 - 27	Chair of Pension Board	To receive
7.	Questions by Members		Monitoring Officer/ Secretary	To receive
8.	Communications		Chairperson	To receive
9.	External Audit - Completion Report 2025/26	28 - 77	Forvis Mazars	To receive
10.	External Audit - Draft Auditor's Annual Report 2025/26	78 - 103	Forvis Mazars	To receive
11.	Annual Statement of Accounts 2025/26 (Audited)	104 - 196	Executive Director of Finance/S.151 Officer	To approve
12.	Finance & Procurement Update – Period Ending 30 September 2026	197 - 198	Executive Director of Finance/S.151 Officer	To receive
13.	Treasury Management Mid-Year Update Report 2026/27	199 - 207	Executive Director of Finance/S.151 Officer	To receive
14.	Financial Outlook 2026/27 Onwards and Draft Medium-Term Resource Strategy 2028/29 – 2031/32	208 - 228	Executive Director of Finance/S.151 Officer	To receive
15.	Climate Change Impacts and Wildfire Response	229 - 233	Area Manager Emergency Response	To receive
16.	Capital Programme 2027/28 Onwards – Fleet, Estates & Digital Services	234 - 241	Area Manager Resilience & Public Safety	To approve

Item Number	Item	Page Number	Lead	Decision required
17.	CRMP Bi-Annual Performance Report (April – September 2026)	242 - 287	Area Manager Service Improvement	To receive
18.	Workforce Planning Bi-Annual Report (April – September 2026)	288 - 292	Assistant Director People & Culture	To receive
19.	HMICFRS Cybersecurity in Police Forces & Fire Services	293 - 298	Deputy Chief Fire Officer	To receive
20.	Chief Fire Office Update		Chief Fire Officer & Chief Executive	To receive

HUMBERSIDE FIRE AUTHORITY

FRIDAY, 17 July 2026

PRESENT:

Members

Representing East Riding of Yorkshire Council:

Councillors Cantrel, Cary, Gill, Heslop-Mullens and Sutton

Representing Hull City Council:

Councillors Healand, Juskey, McMurray, Neal and Nicola

Representing North East Lincolnshire Council:

Councillors Augusta, Boner, Freeston and Lindley

Representing North Lincolnshire Council:

Councillors Grant, Ogg, Sherwood and Vickers

Officers of Humberside Fire & Rescue Service

Phil Shillito - Chief Fire Officer & Chief Executive, Niall McKinry – Deputy Chief Fire Officer, Martyn Ransom - Executive Director of Finance/Section 151 Officer, Donna Chambers – Assistant Director of People and Culture, Richard Gibson – Area Manager Service Improvement, Jason Kirby - Area Manager of People and Culture, Steve Duffield - Area Manager Emergency Response, Dan Meeke – Area Manager of Resilience and Public Safety, Sara Laverack - Monitoring Officer/Secretary and Alison Finn - Committee Manager.

External Auditors

Rejoice Mapeto and Nicola Hallas were in (remote) attendance from Forvis Mazars for minute 67/26.

Internal Audit

David Robinson from TIAA was in attendance for minute 57/26.

The meeting was held at Service Headquarters, Hessle.

47/26 APOLOGIES FOR ABSENCE - Apologies for absence were submitted from Jonathan Evison (Police and Crime Commissioner) and Councillors Bovill, Dennis and Pickering.

48/26 DECLARATIONS OF INTEREST - There were no declarations of interest.

49/26 MINUTES OF THE APPOINTMENTS AND REMUNERATION COMMITTEE – Resolved – That the minutes of the meetings of the Committee held on 29 June 2026 be received and the minutes of the meeting held on 13 July 2026 be approved, and Jason Kirby be appointed as Assistant Chief Fire Officer, and the arrangements for a new Monitoring Officer be approved.

50/26 MINUTES - Resolved - That the minutes of the meeting of the Authority held on 6 June 2026 be approved as a correct record.

51/26 UPDATE FROM THE GOVERNANCE, AUDIT AND SCRUTINY COMMITTEE – The Chair of the GAS Committee provided Members with an update from the meeting held on 14 July 2026.

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52/26 QUESTIONS BY MEMBERS - There were no questions by Members.

53/26 COMMUNICATIONS – There were no communications.

54/26 ANNUAL STATEMENT OF ACCOUNTS 2025/26 (UNAUDITED) - The Executive Director of Finance/ S.151 Officer submitted a report detailing the unaudited Annual Statement of Accounts for 2025/26.

The report contained the Authority's full unaudited Statement of Accounts for 2025/26 and highlighted key aspects of revenue and capital outturn for the year. The Accounts covered by the report would be subject to audit by Forvis Mazars in their role as the Authority's external auditor. The draft unaudited Statement of Accounts for 2025/26 had been signed and published on the Authority's website on 26 June 2026, which was an excellent achievement.

The outturn position for the revenue budget for 2025/26 was a £0.053m overspend. That compared well to the February 2026 projection (£0.015m overspend) in the Quarterly Finance and Procurement Update.

The outturn for the Capital Programme showed a spend of £6.547m, 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: Beverley (£0.2m), Howden (£0.6m), Training Infrastructure (£1.3m) and other minor schemes (£0.3m)
- Vehicles: fleet replacement (£2.6m)
- Plant and Equipment: ICT (£0.8m), Operational Equipment (£0.6m) and Breathing Apparatus (£0.2m)

Resolved - (a) that the Statement of Accounts for 2025/26 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;

(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, and

(d) that, having considered the movement in reserves in paragraph 4.6 to maintain alignment and resilience with the Authority's strategic objectives and public value responsibilities, approves it.

55/26 TREASURY MANAGEMENT OUTTURN 2025/26 - The Executive Director of Finance/ S.151 Officer submitted a report detailing the Treasury Management Outturn 2025/26.

The Authority's temporary investments totalled £17.0m as at 31 March 2026.

Table 1 – Investment Income Earned 2025/26

Interest Earned 2025/26	Rate of Return 2025/26	Benchmark Return 2025/26	Difference (+ favourable)
£0.964m	4.73%	3.75%	0.98%

*Benchmark set as average SONIA rate for the year

Interest earned during 2025/26 was £0.214m higher than originally budgeted for in respect of investment activity during the year. That 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. The Authority did not undertake any short-term borrowing during the course of the year.

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 was a sustainable and affordable level of borrowing as an integral part of their Medium-Term Financial Planning processes.

The Authority's average level of borrowing was £15.4m for 2025/26, on which £0.6m of interest was payable. The Authority repaid £0.8m of PWLB debt upon maturity whilst taking no new borrowings during the year. Closing PWLB debt at 31 March 2026 was £15.0m.

Resolved - that the Treasury Management Outturn 2025/26 be received and assurance taken from the treasury management activities undertaken during 2025/26.

56/26 ANNUAL STATEMENT OF ASSURANCE 2025/26 - The Area Manager of Service Improvement submitted a report detailing the Annual Statement of Assurance 2025/26.

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.

This draft Statement was considered by the GAS Committee at its meeting of 14 July 2026 and endorsed its publication to the Authority.

Resolved - that the Annual Statement of Assurance 2025/26 be approved.

57/26 INTERNAL AUDIT – DIRECTOR OF AUDIT OPINION AND ANNUAL REPORT 2025/26 – David Robison, internal audit, submitted the audit opinion and annual report of TIAA.

The Annual Report summarised the work that internal audit (TIAA) had undertaken on the Service's framework of governance, risk management and control.

TIAA carried out ten reviews, which were designed to ascertain the extent to which the internal controls in the system were adequate to ensure that activities and procedures were operating to achieve Humberside Fire and Rescues Service's objectives.

TIAA was 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 annual report and audit opinion be received.

58/25 ANNUAL GOVERNANCE STATEMENT 2025/26 - The Area Manager of Service Improvement submitted a report detailing the Anti-Fraud and Corruption Statement 2025/26.

Humberside Fire Authority 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 was felt appropriate that the Authority specifically review the AGS separately from the Annual Accounts.

This draft AGS was considered by the GAS Committee at its meeting of 14 July 2026 and endorsed its publication to the Authority.

Resolved - that the Annual Governance Statement 2025/26 be approved.

59/26 ANTI-FRAUD AND CORRUPTION STATEMENT 2025/26 - The Area Manager of Service Improvement submitted a report detailing the Anti-Fraud and Corruption Statement 2025/26.

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 16 February 2026, 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 reported allegations of fraud bribery or corruption during the year.

Resolved - that the Anti-Fraud and Corruption Statement 2025/26 be approved.

60/26 MODERN SLAVERY STATEMENT 2025/26 - The Area Manager of Service Improvement submitted a report detailing the Modern Slavery Statement 2025/26.

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 2026.

Resolved - that the Modern Slavery Statement 2025/26 be approved.

61/26 CRMP REVIEW AND ANNUAL PERFORMANCE REPORT – The Area Manager of Service Improvement submitted a report detailing the annual review and performance report against the Community Risk Management Plan.

Under the Fire and Rescue National Framework for England, a Community Risk Management Plan (CRMP) should identify risks facing the community and describe how a fire and rescue authority would address those risks and prevent and respond to fires and other emergencies. The CRMP described the demand on the Service and outlined the key fire and rescue risks facing Humberside and how they propose to address them. As well as ways to plan to improve the service for communities through the proposals recently consulted upon.

The CRMP 2025-28 was developed following a public consultation and approved by the Fire Authority at its meeting of 28 March 2025.The Authority published an annual Performance Report, which details the Service's performance over the previous year. This year's report (as set out at Appendix 1) followed the structure of the CRMP to provide clearer reporting of performance outputs and outcomes against each section, linked to the relevant Strategic Plan objectives as approved by Members at the March 2026 meeting.

Overall, the Service had demonstrated strong performance in emergency response, organisational learning, partnership working, governance and public communication between April 2025 and March 2026.

- Emergency response: First and second appliance response performance exceeded targets, with strong attendance performance across dwelling fires and road traffic collisions.
- Operational demand: Total incidents attended increased, with notable demand from special service incidents, secondary fires and false alarms.
- Prevention: Activity continued to target those most at risk, with increased engagement with children and young people, although accidental dwelling fires rose.
- Protection: Fire safety inspections increased significantly, with enforcement and further action demonstrating a targeted risk-based inspection programme.

- Resilience and learning: Hot debriefs and incident monitoring increased, supporting a stronger culture of organisational learning and continuous improvement.
- Availability: Full-time and on-call appliance availability remains strong.
- Health, safety and wellbeing: Accident and near-miss reporting increased, while overall sickness absence reduced compared with 2024/25.
- Governance and assurance: The Service completed all HMICFRS misconduct recommendations and maintained a structured programme of internal audit, risk management and information governance activity.

Each year, the Service reviewed the CRMP to ensure it remained fit for purpose and that its content was current and relevant. The report provided a summary of the proposed changes to the CRMP 2025-28. The context and strategic direction of the CRMP remained unchanged and continued to align with the HFRS Analysis of Risk: Key Risks, which provided the underlying evidence base and data required to inform the effective prioritisation and allocation of Service resources.

Resolved - that the CRMP Review and Annual Performance Report 2025/26 be approved.

62/26 USE OF DELEGATED POWERS BY CHIEF FIRE OFFICER AND CHIEF EXECUTIVE - The Assistant Director of People and Culture submitted a report detailing the Use of Delegated Powers by the 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 2025/26 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 2025/26 be received.

63/26 INCLUSIVE WORKFORCE ANNUAL REPORT 2025/26 – The Assistant Director of People and Culture presented the Inclusive Workforce Annual Report 2025/26.

The Inclusive Workforce Annual Report provided transparency regarding workforce demographics, recruitment and progression data, pay gap reporting, community engagement activity and progress against the Service's EDI Priorities. The report also supported delivery of the Community Risk Management Plan, Strategic Plan and People Strategy by ensuring equality considerations remain embedded within organisational decision-making and service delivery

Key developments included the relaunch of the Senior Leadership Team Equality Ambassador Programme, introduction of the Service Anti-Racism Statement, establishment of an Equality Impact Assessment Insight Group and enhanced leadership development focused on EDI and psychological safety. Those initiatives strengthened leadership accountability and supported the further integration of EDI considerations into governance and decision-making processes.

The Service continued to develop workforce inclusion through the creation of the Neurodiversity Working Group, The Engine Room men's wellbeing network, Wellbeing Ambassadors and the delivery of Thriving Together workshops. Those initiatives have increased employee voice, peer support and organisational awareness of inclusion and wellbeing matters.

Positive attraction activity had continued through Rookie Reds, Fire Cadets, Women in the Fire Service engagement, careers fairs and community outreach activity. Analysis showed that workforce diversity remained an area requiring continued focus, particularly regarding female representation within operational roles and ethnic minority representation across the workforce. Recruitment data indicated that attraction rather than selection remained the most significant challenge in improving representation.

Resolved - That the Inclusive Workforce Annual Report 2025/26 be received.

64/26 WORKFORCE PLAN UPDATE (OCTOBER 2025 TO MARCH 2026) - The Assistant Director of People and Culture submitted a report detailing the Workforce Plan Update (October 2025 to March 2026).

In March 2026 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 2026 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 "living document" to enable continual evolution as the Service progresses but was formally updated on an annual basis.

Progress between 1 October 2025 and 31 March 2026 included:

- 9 new Full Time Recruit Firefighters started a training course in September 2025, and were posted to stations in December 2025
- 1 external transferee started January 2026
- Agreement that 7 On-Call to Full Time transferees to be posted to positions by January 2027, subject to the retirement profile and Service need.

Promotion Processes from 1 October 2025 and 30 March 2026 included:

- Ongoing portfolio process for Crew Manager, Watch Manager, and Station Manager levels. Promotions made via these processes in the above time frame:
    - FF to CM – 1
    - CM to WM – 1
    - WM to SM – 1
- Chief Fire Officer – Advertised December 2025, 2 applications, 1 appointed
- Deputy Chief Fire Officer- advertised March 2026, 3 applications, 1 appointed
- Watch Manager (Control) – Advertised February 2026, 4 applications, 2 appointed
- Crew Manager (Control) – Advertised February 2026, 8 applications, 2 appointed

Resolved - that the Workforce Plan Update (October 2025 to March 2026) 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.

65/26` HMICFRS RECOMMENDATIONS PROGRESS – The Area Manager for Service Improvement submitted a report showing progress against the HMICFRS recommendations.

The latest His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) inspection 2023–2025 assessed Humberside Fire and Rescue Service (HFRS) across 11 areas. The Service achieved a strong overall performance, receiving two 'Outstanding', eight 'Good' and one 'Adequate' ratings, demonstrating continued improvement, positioned as a high-performing service nationally.

Inspectors highlighted several key strengths, including an outstanding understanding of risk and prevention activity, supported by effective use of data and technology. The Service was also recognised for strong partnership working, particularly with health partners, and for maintaining robust governance and continuous improvement arrangements through its Service Improvement Plan.

The report identified four areas for improvement (AFI) focused primarily on people, culture and leadership. Those included improving leadership visibility and engagement, strengthening staff confidence in feedback mechanisms, enhancing workforce development and talent management processes, and further embedding a consistent organisational culture aligned to Service values. Each of the AFIs were formally recorded and managed via the Service Improvement Plan.

The report focused on the four AFIs and outlined the actions taken by the Service to address them ahead of the next inspection cycle, while ensuring those measures support sustained, long-term improvement. Those AFIs were –

- The service should assure itself that senior managers are visible and demonstrate service values through their behaviours.
- The service should monitor secondary contracts to make sure working hours are not exceeded.
- The service should assure itself that staff are confident using its feedback mechanisms, so these help the service gather valuable information.
- The service should put in place an open and fair process to identify, develop and support high-potential staff and aspiring leaders.

The Authority was assured that all four HMICFRS AFIs had been addressed through the effective application of the Three Lines Model, with coordinated activity and robust evidence in line with inspectorate expectations.

Resolved - That the HMICFRS Recommendations Progress report be received

66/26 PRODUCTIVITY AND EFFICIENCY PLAN 2026/27 - The Executive Director of Finance submitted a report detailing the Productivity and Efficiency Plan 2026/27.

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 2026/27 PEP had been submitted to the Home Office in advance of the 30 April 2026 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:

- The removal of previously established targets, including the Meet the 3 per cent increase in productivity and the 2 per cent non-pay efficiency savings,
- Inclusion of On-Call staff alongside wholetime personnel in the reporting of productivity performance and gains, with other staff groups no longer within scope, and
- Introduction of a Service Changes and Achievements category with a subset of three questions: What is the service doing differently this year? Why are these changes being made? What is the service's biggest success this year?

There had been sustained productivity growth across the Spending Review period, with total activity increasing from 31,241 in 2022/23 to 47,762 in 2025/26. That had been achieved alongside stable response standards, high On-Call availability and reduced unwanted fire signals through effective demand management and workforce utilisation.

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

67/26 EXTERNAL AUDIT ANNUAL STRATEGY MEMORANDUM 2026/27 - Forvis Mazars, the external auditor, submitted the Annual Strategy Memorandum for the Year Ending 31 March 2026.

The Auditor's Annual Strategy Memorandum summarised the work that would be undertaken as the auditor for Humberside Fire Authority ('the Authority') for the year ended 31 March 2026. The responsibilities were defined by the Local Audit and Accountability Act 2014 and the Code of Audit Practice ('the Code') issued by the National Audit Office ('the NAO').

The Audit would involve areas of risks such as –

- Management override of controls
- Net defined benefit liability valuation
- Valuation of land and buildings including right of use assets

Resolved - that the Annual Strategy Memorandum be received.

68/26 CONTROL UPDATE – The Area Manager of Emergency Response submitted a report detailing the Control 25 Programme Update.

In December 2023, the Authority approved investment to upgrade the ICT system that supported HFRS statute responsibilities in 999 call handling and mobilising resources to emergencies to support members of the public across the Humber area.

The Control 25 Programme commenced in April 2023, with the main purpose of procuring and implementing a new Computer Aided Dispatch (CAD) and an Integrated Communications Control System (ICCS) solution. The solution provided HFRS with advancements in technologies to enable the handling of 999 calls for emergency and mobilising fire engines and other resources to emergency incidents. HFRS successfully achieved 'Go-Live' on the new CAD and ICCS solution on Tuesday 2 June 2026.

The next phase of the project was to achieve 'steady state' on the new solution, implement the post Go-Live deliverables and commence decommissioning of the East Coast & Hertfordshire Control Room Consortium equipment. Further enhancements to the system would include improved resilience arrangements with other fire and rescue services operating on a similar system, to provide the ability to handle other Services' emergency calls and mobilise resources.

Resolved – that the Authority take assurance in the delivery of the Control 25 Programme to date and the now 'live' state of the new system, noting the enhancements to technology and planned improvements to resilience arrangements and improved service to the public.

69/26 ESTATES UPDATE – The Deputy Chief Fire Officer submitted a report giving an update on the Estates Capital Programme.

The report set out progress in developing the Service's estate in relation to the £23.469m capital funding approved by the Authority in November 2024, together with the further investment approved in November 2025, bringing the total allocation to £26.828m, in addition to £1.95m for the training estate.

HLM Architects had been procured as the Service's strategic estates partner. They brought significant experience in the fire and rescue estate sector, with an established track record in delivering modern, compliant fire stations and estate strategies across the UK and Eire.

A programme of condition surveys and six-facet assessments had established a clear picture of an ageing, largely post-war estate that remained broadly serviceable but was becoming increasingly constrained. The recurring limitations of the 1960s estate, including ageing building fabric, inefficient services and inflexible layouts, affected the Service's ability to meet modern standards relating to welfare, contamination control, accessibility and energy efficiency.

Based on HLM's assessment of the estate, five priority projects had been identified and endorsed by the Strategic Leadership Team for inclusion in the initial 2026/27 work programme. These were the delivery of new-build fire stations at Crowle, Pocklington and Driffield; the relocation of Calvert Lane Fire Station to the Service Headquarters site; and the progression of Peaks Lane Fire Station to RIBA Stage 2, reflecting the scale and complexity of that scheme. Those projects had been selected following a comprehensive estate-wide assessment, with priority given to those sites requiring the most significant investment and to securing an appropriate distribution of investment across the Authority area.

Resolved – that the Estates Update be received.

70/26 CHIEF FIRE OFFICER UPDATE – The Chief Fire Officer delivered a verbal update making the following points:

- By 14 July 2026, the Service had exceeded its 4-year average for fires in the open for 2026.
- 9 all-terrain vehicles were being procured.
- A consultation response had been submitted to the College of Fire.
- The new turntable ladder had been used to assist a fire response at Scunthorpe Recycling Plant.
- Recent communication had been released regarding Local Government reorganisation which could impact on the Service.
- Senior managers were undertaking visits to all fire stations.
- A passing out parade would be held on Friday 24 July 2026 that Members of the Fire Authority were invited to attend.

Resolved - that the Chief Fire Officer Update be received.

71/26 PRESENTATION TO CHIEF FIRE OFFICER ON RETIREMENT – At the close of the meeting, the Chair, on behalf of the Members of the Fire Authority presented the Chief Fire Officer, Phil Shillito with a retirement gift (this being the last Authority meeting before his retirement in October 2026).

HUMBERSIDE FIRE AUTHORITY

GOVERNANCE, AUDIT AND SCRUTINY COMMITTEE

14 JULY 2026

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

Officers Present: Matthew Sutcliffe – Assistant Chief Fire Officer, Antoinette Diovisalvi – Joint Deputy Chief Finance Officer/Deputy S.151 Officer, Donna Chambers – Assistant Director of People and Culture, Richard Gibson – Area Manager of Service Improvement, Dan Meeke – Area Manager of Resilience and Public Safety, Shaun Edwards – Head of Finance, Jamie Morris – Head of Corporate Assurance, Glyn Saunders – Head of Estates and Resilience, Sara Laverack – Deputy Monitoring Officer/Secretary, and Rob Close – Committee Manager.

Rejoice Mapeto – Forvis Mazars (External Auditor), and David Robinson – TIAA (Internal Auditor) were also in attendance.

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

26/26 APPOINTMENT OF THE CHAIR FOR 2026/27 – The Deputy Monitoring Officer/Secretary invited nominations for the appointment of the Chair of the Committee for the 2026/27 municipal year. Chris Brown was nominated by Gerry Wareham and seconded by Melissa Dearey, and the nomination was supported unanimously. No further nominations were received.

Resolved – That Chris Brown be appointed Chair of the Governance, Audit and Scrutiny Committee for the 2026/27 municipal year.

27/26 APOLOGIES FOR ABSENCE – No apologies for absence were received.

28/26 DECLARATIONS OF INTEREST – No declarations of interest were made with respect to any items on the agenda.

29/26 MINUTES – Resolved – That the minutes of the meeting held on 13 April 2026 be approved as a correct record.

30/26 ANNUAL STATEMENT OF ACCOUNTS (UNAUDITED) 2025/26 – The Committee received a report of the Deputy Chief Finance Officer/Deputy S.151 Officer presenting the Authority's full unaudited Statement of Accounts for 2025/26.

Members were advised that the draft unaudited Statement of Accounts had been signed and published on the Authority's website on 26 June 2026, ahead of the Government deadline of 30 June 2026 for sign-off by the S.151 Officer. The accounts were subject to audit by Forvis Mazars, the Authority's external auditor, whose work was expected to commence in the summer of 2026 with completion required by 31 January 2027. The accounts captured the financial impact of the Authority's activities during 2025/26 and presented a picture of robust finances despite the significant effects of pay and non-pay inflation. The Chair commended the Finance Team on the timely production of the accounts.

The Committee asked whether historical data, particularly around casualties, could be provided for comparison within the service performance summary, and queried the context for the deliberate fires figure. It was explained that the report provided a factual output and that, in future, a link to the biannual performance report could be included, which would offer comparative and contextual detail. On deliberate fires, the Service worked with the police, whilst its powers were limited, it was involved in investigation and prevention activity, and the vast majority of deliberate fires were low-level in nature.

In response to questions on the detail of the accounts, Members were advised that the content was consistent with previous years, that the £1.4m variance was correctly recorded as an overspend, met by a transfer from reserves, that the movement in the collection fund position reflected the Authority's share of the surplus or deficit reported by the billing local

authorities, and that the reserve figures were determined by an annual calculation, with the absence of movement reflecting that the Authority had managed within its existing budget. It was confirmed that no issues were anticipated with the forthcoming audit.

Asked whether depreciation and amortisation considerations would prompt a move towards smaller appliances, officers confirmed there were no concerns with the financial management of the fleet. Larger appliances costed in the region of £350,000 and smaller appliances closer to £200,000. The options were being considered, but the fleet needed to remain reflective of the risk carried by the Service, as determined by the Medium Term Resource Strategy (MTRS). Vehicles were maintained for up to 15 years before being auctioned or donated and were rotated between busier stations so that they depreciated at a consistent rate.

On the employment tribunal case, it was explained that the timescale for resolution was not known and that the item must remain in the accounts until the Authority was advised otherwise. The associated uncertainty around liabilities would be managed by amending the assumptions and adjusting the accounts in the following year.

Recommended to the Fire Authority – That the unaudited Statement of Accounts 2025/26 be endorsed to the Fire Authority for approval subject to a corrected date in the report.

31/26 TREASURY MANAGEMENT OUTTURN 2025/26 – The Committee received a report of the Deputy Chief Finance Officer/Deputy S.151 Officer reviewing the Authority's treasury management activity and Prudential Indicators for 2025/26, in accordance with the CIPFA Code of Practice on Treasury Management.

Members were informed that the Authority's temporary investments totalled £17.0m as at 31 March 2026, with interest earned of £0.964m representing a rate of return of 4.73 per cent against a benchmark of 3.75 per cent. Interest earned was £0.214m higher than budgeted, reflecting higher interest rates and higher cash balances than anticipated. No short-term borrowing had been undertaken during the year, the Authority repaid £0.8m of PWLB debt upon maturity and took no new borrowing, leaving closing PWLB debt of £15.0m at 31 March 2026. The Authority had operated wholly within its approved Prudential Indicators, and the under-borrowed position of £7.5m would save approximately £0.4m in interest each year until the borrowing was taken.

The Committee commended officers on the Authority's sound financial management. In response to a question on the effect of interest rates, it was explained that if rates were high the Authority would utilise short-term borrowing and keep its capital programme under review. On investments, it was confirmed that the cash balance held for investment had performed better than anticipated.

Recommended to the Fire Authority – That assurance be taken from the treasury management activities undertaken during 2025/26 and the Prudential Indicators, as detailed in the report and its Appendix 1.

32/26 EXTERNAL AUDIT – ANNUAL STRATEGY MEMORANDUM 2026/27 – The Committee received the Audit Strategy Memorandum of Forvis Mazars for the year ending 31 March 2026, setting out the planned scope, approach and timing of the external audit, the significant and enhanced audit risks identified, materiality, fees, and the auditor's consideration of its independence.

The external auditor confirmed that the significant audit risks remained consistent with the prior year, comprising the valuation of property, plant and equipment, management override of controls, and the valuation of the net defined benefit pension liability. Overall materiality was anticipated at £1.650m, with performance materiality of £1.320m and a specific materiality of £5,000 applied to senior officers' remuneration including exit packages.

In response to a question, the auditor advised that no issues were foreseen at present. The audit would commence in September 2026 and sufficient time was available ahead of the backstop deadline.

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

33/26 INTERNAL AUDIT: MONITORING OF SECONDARY EMPLOYMENT – RECOMMENDATIONS PROGRESS – The Committee received a report of the Assistant Director of People and Culture setting out the actions undertaken and planned to address the findings of His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) inspection and the recommendations of the internal audit review of the monitoring of working hours of employees with declared secondary employment.

Members were advised that arrangements now in place included targeted manager training and guidance issued in February 2026, routine discussion of secondary employment within On Call one-to-one meetings, more formalised 7-day and 56-day checks with reporting to senior officers, monthly HR-led dip sampling, an updated PDR form with a dedicated secondary employment section, an annual data cleanse, next due July 2026, and automated monitoring through the FireWatch system. Quarterly letters to the main secondary employer, HFRS Solutions, and quarterly HR meetings with Heads of Function would continue, and the Secondary Employment and Outside Interests Policy and associated EIA had been reviewed.

The Committee asked what could be done in respect of employees with external employment. It was acknowledged that the Service was reliant on individuals declaring their position through the annual data cleanse and PDR conversations, but that considerable due process now surrounded secondary employment. Hours were recorded daily within the FireWatch system, which contained inbuilt rotas and flagged where individuals exceeded their Working Time Regulations hours, enabling appropriate management action. A new governance structure was in place around the resulting reports, with internal staff supporting those roles and the Head of HR challenging managers on the content of the reports.

In relation to employees holding dual contracts, it was explained that On Call availability was recorded as rest time, given that the timing of emergencies could not be known, and that the command-and-control system would draw this information through into a single report. Members observed that the Service's responsibility in this area had its limits. It was noted that the objective was to provide assurance that the Service was doing the right thing. It was also confirmed that the wellbeing of staff with secondary employment was considered, particularly those running their own businesses, in relation to stress. The Committee confirmed that it was assured by the arrangements described.

Resolved – That assurance be taken from the actions outlined in response to the HMICFRS inspection finding.

34/26 INTERNAL AUDIT – JOINT ESTATES SERVICE – RECOMMENDATIONS PROGRESS – The Committee received a report of the Head of Estates and Resilience providing an update on the actions identified through the TIAA internal audit of the Joint Estates Service (JES) and how these had been addressed within the revised JES Collaboration Agreement, effective from 1 April 2026.

Members noted that five of the six audit recommendations were complete, with improvements embedded across governance (including the Joint Estates Board and escalation to the Transformation Board), an expanded KPI and performance framework, operational oversight, business continuity, and financial transparency through open-book accounting. One action remained in progress relating to the development of a statutory compliance register, which would be monitored through Joint Estates Board governance arrangements. The associated risk rating had been reduced from high to medium, with the next milestone in October 2026 to support implementation from April 2027.

In response to a question, it was confirmed that the outstanding recommendation would be completed within the current financial year. The Committee was advised that the revised agreement identified responsibilities and KPIs, the delivery of which could be monitored through the facilities management software. The JES was seeking a new system, and the Service was exploring bringing the facilities management system in-house within Humberside to offer an improved service to the end user, with a system having been onboarded by the

team. Whilst there was a clear risk in transferring the register in-house, the efficiency benefits were considered to outweigh it, with an in-house cost of approximately £10,000 compared with the Service's contribution to the joint system. It was further explained that the October 2026 milestone related to the review of the whole collaboration agreement with the police, with the annual review cycle running from October to April.

Resolved – That assurance be taken in the accuracy and completeness of the report and the progress made in addressing the findings of the TIAA audit of the Joint Estates Service.

35/26 INTERNAL AUDIT – DIRECTOR OF AUDIT OPINION AND ANNUAL REPORT 2025/26 – The Committee received the 2025/26 Internal Audit Annual Report of TIAA, summarising the outcomes of the reviews carried out on the Service's framework of governance, risk management and control.

The Internal Auditors' annual opinion was that, for the areas reviewed during the year, the Service had reasonable and effective risk management, control and governance processes in place. All 65 days of planned coverage had been delivered, comprising ten assurance reviews of which two received Substantial Assurance, five Reasonable Assurance, two Limited Assurance and one No Assurance (Monitoring of Working Hours). A total of 12 urgent, 24 important and 5 routine recommendations were made during the year, and all internal audit performance targets were met or exceeded.

The Committee observed that the compliance risk area stood out within the analysis of recommendations. Officers explained that audit coverage was deliberately directed at areas where issues were likely to be found, and that compliance findings were usually about the effective recording of information where activity required by policy was being undertaken but not always recorded. The Service was compliant with all legislation and significant work was underway to address recording practices. Contributing factors included the transient nature of some posts and shift rotation, meaning that keeping training records up to date could be a challenge, and a campaign was in progress to ensure policy was applied consistently. TIAA added that the number of recommendations had been driven largely by two audits, including Monitoring of Working Hours, which skewed the overall figures.

Asked whether policies were too demanding, TIAA advised that the issue was more one of staff awareness. Policies were driven by legislation, and record keeping was often the challenge. On the consequences of non-compliance, officers confirmed that the Service was alive to the issue, had met with Heads of Function, and had put in place additional measures and clarity.

The Committee sought further detail on the Limited Assurance opinion for Multi Agency Training and whether compliance applied there. TIAA confirmed the review had been reported to the Committee previously; five recommendations had been made, of which four related to compliance and three were priority two, typically concerning late renewal of training. Officers undertook to review the audit after the meeting and circulate additional information to Members. It was also noted that new exercises were held in the exercise hub with multi-agency partners, and that the Health and Safety team audited the exercises to ensure they remained reflective of the Service's risk.

Resolved – That the Internal Audit Director of Audit Opinion and Annual Report 2025/26 be received.

36/26 INTERNAL AUDIT REPORTS – The Committee received the Summary Internal Controls Assurance (SICA) report of TIAA, providing an update on emerging governance, risk and internal control issues and progress against the 2025/26 and 2026/27 Annual Plans.

Since the previous meeting, final reports had been issued in respect of Talent Development (Reasonable), Visibility of Senior Managers (Reasonable), ICT Management Controls (Substantial), Key Financial Controls (Substantial) and the year-end Follow Up, together with the first review of 2026/27, Project Management (Reasonable). No Priority 1

recommendations had been made since the previous SICA report, no changes had been made to the approved plan, and no frauds or irregularities had been notified.

In response to a question on project costs within the Project Management review, officers confirmed the finding had been addressed; it was a governance matter concerning a clearer line of reporting and was now complete.

On the Visibility of Senior Managers review, which stemmed from an HMICFRS Area for Improvement, officers explained that the perception of visibility related in practice to station managers rather than the Strategic Leadership Team. A range of activities had been undertaken in response, and a report detailing these would be presented to the Fire Authority. The three lines model was used to ensure governance was sustainable, encompassing SLT visits and the measurement of outputs and outcomes, recognising that Areas for Improvement of this kind were inherently subjective. The Service was also taking creative approaches to increase visibility across the organisation, including different types of briefings and guest speakers, and had reviewed how it communicated with staff on full-time shift systems. Internal audit coverage was deliberately directed at areas that might fall short of best practice, providing independent verification. Visibility would be measured through the staff survey and focus groups, taking place in August and September.

Members also queried whether the priority rating would now reduce, and the position of the recommendation. TIAA confirmed that the priority would drop if the audit were reperformed now, and that whilst some recommendations could be difficult to implement and embed, the recommendation in question was complete, with guidance and policies having been updated.

Resolved – That the Internal Audit reports be received**.**

37/26 ANNUAL STATEMENT OF ASSURANCE 2025/26 – The Committee received a report of the Area Manager of Service Improvement presenting the draft Annual Statement of Assurance 2025/26, produced in accordance with the Fire and Rescue National Framework for England.

The Statement provided assurance that robust arrangements were in place across financial, governance and operational matters, and that due regard had been paid to the expectations set out in the Community Risk Management Plan 2025-28 and the requirements of the National Framework. Members noted that the Service had completed all 15 recommendations of the HMICFRS thematic inspection into the handling of misconduct within the deadlines set.

Recommended to the Fire Authority – That the draft Annual Statement of Assurance 2025/26 be endorsed for approval by the Fire Authority.

38/26 ANNUAL GOVERNANCE STATEMENT 2025/26 – The Committee received a report of the Area Manager of Service Improvement presenting the draft Annual Governance Statement (AGS) 2025/26, providing an overall assessment of the effectiveness of the Authority's governance arrangements for the period 1 April 2025 to 31 March 2026, in compliance with the Accounts and Audit Regulations 2015 and informed by the CIPFA/Solace Delivering Good Governance in Local Government Framework (2016 Edition) and its May 2025 Addendum.

The review had concluded that governance arrangements were fit for purpose during 2025/26, that no significant governance failures had been identified, and that arrangements were in place and operating effectively across the seven principles of good governance, supported by a robust system of internal control and assurance.

Recommended to the Fire Authority – That the draft Annual Governance Statement 2025/26 be endorsed for approval by the Fire Authority.

39/26 ANTI-FRAUD AND CORRUPTION STATEMENT 2025/26 – The Committee received a report of the Area Manager of Service Improvement presenting the draft Anti-Fraud and

Corruption Statement 2025/26, setting out the arrangements in place to manage and counter the risk of fraud and corruption to the Authority.

Members noted that the Committee had reviewed the anti-fraud related policies at its meeting of 9 February 2026 and that its recommendations to enhance the policies had been implemented. Appropriate anti-fraud arrangements had been maintained during 2025/26 through regular policy review, whistleblowing mechanisms and the Service's relationship with Internal Audit, including participation in the Cabinet Office's National Fraud Initiative. No allegations of fraud, bribery or corruption had been reported during the year.

Recommended to the Fire Authority – That the draft Anti-Fraud and Corruption Statement 2025/26 be endorsed for approval by the Fire Authority.

40/26 USE OF REGULATION OF INVESTIGATORY POWERS ACT (RIPA) 2000 – ANNUAL REPORT 2025/26 – The Committee received a report of the Area Manager of Service Improvement on the Authority's use of powers under the Regulation of Investigatory Powers Act 2000 and the Investigatory Powers Act 2016 during 2025/26.

Members were advised that over the course of 2025/26 no covert surveillance, nor any requests for covert surveillance activity, had been undertaken, and that the Authority had not been subject to any investigation by the Investigatory Powers Commissioner's Office.

In discussion, it was confirmed that the Authority had never found it necessary to exercise its covert powers, and that if it ever did so it would be alongside police colleagues and it was difficult to envisage a situation in which the powers would be required. The power was delegated to the Chief Fire Officer, and annual reporting was required irrespective of use. Asked whether the powers had been considered for internal surveillance, officers explained that this had been considered but that surveillance was preferred to be used overtly, as a preventative measure.

Resolved – That the update be received.

41/26 ANNUAL REVIEW OF STRATEGIC LEADERSHIP TEAM REGISTER OF INTERESTS – The Committee received a report of the Area Manager of Service Improvement supporting its responsibility under the Constitution (Part 2, Article 6, Section 6.4.6(a)) to maintain oversight of Strategic Managers' registers of interests.

Members noted that the Strategic Leadership Team Register of Interests was reviewed at least annually and updated as necessary to reflect changes in personnel or declared interests, and was published on the Service's website in the interests of transparency and public accountability. The annual review had been completed. It was also noted that declarations of interests were examined by the external auditors as part of the audit process.

Resolved – That the contents of the report and the arrangements in place for the review and publication of the Strategic Leadership Team Register of Interests on the Service's website be noted.

42/26 SCRUTINY WORK PROGRAMME – The Committee received the Scrutiny Work Programme for 2026/27, setting out the topics, scope, sources and lead officers for scrutiny activity across the year, including Procurement and Commercial and Emergency Response Driving (9 November 2026), Responding to Fires and Other Emergencies and Health and Wellbeing of the Workforce (8 February 2027), and Communication and Engagement and Environmental Sustainability (8 March 2027).

Resolved – That the Scrutiny Work Programme be received.

PRESENT

Members
Chris Brown (Chair)
Karen Cowan
Melissa Dearey
Nigel Saxby
Gerry Wareham

Officers	Role
Jason Kirby	Assistant Chief Fire Officer (ACFO)
Martyn Ransom	Executive Director of Finance & Section 151 Officer
Donna Chambers	Assistant Director – People & Culture
Steve Duffield	Area Manager – Emergency Response
Richard Gibson	Area Manager – Service Improvement
Shaun Edwards	Head of Finance
Jamie Morris	Head of Corporate Assurance
Gareth Naidoo	Senior Corporate Assurance Officer
Steve Colakovic	Head of Training
Roger Burnham	Head of Procurement
Sara Laverack	Deputy Monitoring Officer & Secretary
Max Sleight	Committee Manager

Internal Audit (TIAA)
David Robinson

External Audit (Forvis Mazars)
Nicola Hallas
Rejoice Mapeto

43/26 - APOLOGIES FOR ABSENCE

None received.

44/26 - DECLARATIONS OF PECUNIARY, NON-PECUNIARY OR PREJUDICIAL INTERESTS

No declarations were made.

45/26 - MINUTES – GOVERNANCE, AUDIT & SCRUTINY COMMITTEE 14 JULY 2026

Resolved - That the minutes be approved.

Regarding clarification over the resolution of Minute 30/26, it was confirmed that the date was corrected at the meeting of the Fire Authority 17 July 2026

46/26 – EXTERNAL AUDIT COMPLETION REPORT 2025/26

The external auditor submitted the Service's Audit Completion Report (ACR) for the year ended 31 March 2026. The report summarised the audit findings and conclusions.

At the time of issuing the report and subject to the satisfactory conclusion of the remaining audit work, External Audit anticipated issuing an unqualified opinion, without modification, as set out at Appendix C of the report.

The audit work was progressing in line with the plan and there were currently no matters of which the auditors were aware that would require modification of its audit opinion, subject to the satisfactory resolution of the outstanding matters.

The auditor agreed to correct contradictory wording on the significant control deficiency statement before submission to the Fire Authority (noting that one had been identified further in the report). Outstanding work was not expected to materially affect the opinion or timetable; further reportable adjustments would be included in a follow-up letter.

Resolved - That the report be received.

47/26 – EXTERNAL AUDIT DRAFT ANNUAL REPORT 2025/26

The external auditor submitted the Auditor's draft Annual Report (AAR), summarising the work undertaken by the auditor for Humberside Fire Authority ('the Authority") for the year ended 31 March 2026.

The auditor had not identifed any significant weaknesses in the Authority's arrangements to secure economy, efficiency and effectiveness in its use of resources and whilst the auditor had not yet issued its audit report, based on work completed to date it expected to issue an unqualified opinion on the financial statements for the year ended 31 March 2026.

The audit certificate remained subject to the release of the National Audit Office (NAO) Group Audit Instructions.

Resolved - That the report be received.

48/26 – ANNUAL STATEMENT OF ACCOUNTS 2025/26 (AUDITED)

The Executive Director of Finance/S.151 Officer submitted a report that contained the Authority's full audited Statement of Accounts for 2025/26 (as set out in Appendix 1).

Mazars, the Authority's external auditor, had completed the audit work, and the Audit Assurance Report was expected by 30 November 2026.

The Government specified timescales for Annual Account sign-off by the S151 Officer of 30 June 2026 and deadline for the completion of the audit of 31 January 2027. The Authority would have delivered ahead of both of those deadlines.

The Committee considered the accounts, incorporating audit adjustments, and noted the officers' challenge of concurrent 2027/28 budget preparation against audit activity for 2025/26. Members discussed weather-related increases in secondary fires, wildfires and flooding. Officers outlined investment proposals, the use of incident thresholds to inform prevention, planning and equipment needs, and water safety education in schools.

Recommended to the Fire Authority – That the Authority takes assurance from the Accounts, as set out at Appendix 1 of the report, in conjunction with the Audit Completion Report provided by Forvis Mazars, and the Accounts be approved.

49/26 – FINANCE & PROCUREMENT UPDATE – PERIOD ENDING 30 SEPTEMBER 2026

The Executive Director of Finance/S.151 Officer submitted a report that highlighted the current financial position based on information to 30 September 2026.

The end of year projections were set out at section 4.1 of the report for the revenue budget, capital programme and pensions account.

CATEGORY	2026/27 OUTTURN PROJECTION
Revenue Budget	£0.80m underspend
Capital Programme	£6.099m spend against a £11.010m allocation
Pensions Account	£15.590m deficit

The projected revenue underspend in paragraph 4.1 of the report was corrected from £0.08m to £0.80m. Movements in Projected Variance since quarter 1 were included as previously requested by the Committee.

The Committee also discussed:

- Strategic contracts were being prioritised for monitoring; no formal completion target had been set.
- Increased incident demand which had raised fuel costs.
- No additional contingency to fund increase in wildfire incidents and associated fuel costs, which would be accounted as an overspend and funded from the reserves.
- Implementation support for replacement finance and payroll systems which was ongoing.
- Falls and first responder services operated on full external cost recovery, including administration and vehicles.

Recommended to Fire Authority - That the Authority takes assurance of the Service's financial position for the period ending 30 September 2026.

50/26 - TREASURY MANAGEMENT MID-YEAR UPDATE REPORT 2026/27

The Executive Director of Finance/S.151 Officer submitted a report that provided an update on the Authority's treasury management activities for the first half of the financial year 2026/27.

The Authority's temporary investments totalled £20.05m as at 30 September 2026.

Table 1 – Investment Income April to September 2026

Interest Earned April to September 2026	Rate of Return April to September 2026	Benchmark Return April to September 2026	Difference April to September 2026 (+ favourable)
£0.268m	3.84%	3.73%	0.11%

* Benchmark set as average SONIA rate for the year

During the first half of 2026/27, the Authority maintained a prudent approach to treasury management, operating wholly within its approved limits. Temporary investments totalled £20.05m at 30 September 2026, generating interest income of £0.268m. The investment return of 3.84% exceeded the benchmark return of 3.73%, demonstrating a favourable outcome for the reporting period.

No new short-term or long-term borrowing was undertaken during the period. Outstanding borrowing stood at £14.0m, with an average interest rate of 2.83%. External debt remained below the approved Operational Boundary and Authorised Limit, while the maturity structure of borrowing remained within the agreed upper and lower limits.

The S.151 Officer considered the current capital programme affordable and sustainable, with its revenue implications incorporated into the Medium-Term Resource Strategy; however, the future borrowing requirements and projected reduction in core funds, as set out at Appendix 1 of the

report, reinforced the importance of continued monitoring of cash flows, liquidity and financing costs. Although the revised liability benchmark indicated a reduced borrowing requirement for 2026/27, the Authority remained exposed to the risk that future borrowing might be required at interest rates above those budgeted.

Overall, the mid-year position provided assurance that treasury activities had remained within the Authority's approved framework. Continued review of borrowing and investment decisions would remain important to balance cost, risk and the availability of resources to support strategic priorities.

The Committee noted that cash balances funded capital investment, avoiding long-term borrowing at current rates. Neither the Operational Boundary nor the Authorised Limit had been breached. Borrowing requirements, cash balances and financing costs remained under review.

The Committee complimented the Finance team for its prudent financial management.

Recommended to Fire Authority - That the Authority takes assurance of the treasury management activities undertaken during the first half of 2026/27 and the Prudential Indicators as set out in the report.

51/26 - INTERNAL AUDIT REPORTS

The internal auditor submitted a summary internal controls assurance (SICA) report that provided the Committee with an update on the emerging Governance, Risk and Internal Control related issues and the progress against the Annual Plan as of 22 October 2026.

The table below set out details of audits finalised since the previous meeting of the Committee. The Executive Summaries for each of the finalised reviews were included at Appendix A of the report and there were no issues arising from those findings which would require the annual Head of Audit Opinion to be qualified. Appendix B of the report set out progress against the Annual Plan for 2026/27 and there had been no changes to the approved plan.

Audit Review	Assurance
Managerial Support and Direction for Watches	Substantial
Staff Competencies	Reasonable
Regulation of Fire Safety	Substantial
Responding to Fires and Other Emergencies	Substantial
Leading People	Reasonable
National Operational Guidance	Substantial

Internal Audit confirmed that no Priority 1 recommendations (i.e. fundamental control issue on which action should be taken immediately) had been made since the previous SICA. Annex A of the report set out the key findings against each audit.

The auditor confirmed the previous audit actions had now all been completed and were awaiting audit verification.

The Committee questioned officers on the actions being taken to address the inconsistencies in the completion of mandatory training finding in the Leading People Audit. Officers confirmed that improved governance and mitigations were now in place, including enhanced monitoring through a dashboard and the establishment of System reminders to alert employees when training records became outstanding. It was also noted that whilst the system might indicate a record may be outstanding, there was a grace period in which the training could be completed and therefore the system might provide a false picture of actual completion records. The Committee took assurance from the mitigations in place but determined to keep a watching brief via future audit updates.

Resolved – That the report be received.

52/26 - STRATEGIC RISK UPDATE

The Head of Corporate Assurance submitted a report that provided the Committee with an overview of the Service's approach to risk and opportunity management, the constitutional responsibilities for risk, and the evolving external inspection landscape. It was intended to support the Committee's scrutiny and assurance role, ensuring that governance, risk management, and internal controls remained robust and aligned with statutory and best practice requirements.

The report demonstrated that risk and opportunity management was effectively embedded and aligned with governance requirements, and that the Committee's work programme remained responsive to evolving standards, and assurance mechanisms, including risk registers and controls, are current and comprehensive.

Recommended to Fire Authority - That the Authority be assured that:

(a) The Service has a well embedded approach to risk and opportunity management in alignment with constitutional requirements.
(b) The Committee's annual work programme ensures it addresses the evolving inspection criteria and governance expectations.
(c) The risk registers, controls, and assurance activities are up to date and reflect both threats and opportunities.

53/26 – SCRUTINY ITEM: PROCUREMENT AND COMMERCIAL

The Head of Procurement submitted a report that addressed the following scope as set by the Committee with regards to the Authority's Procurement activity:

- Linked to wider Fire and Rescue Service goals and objectives.
- Conducted all commercial and procurement activity in compliance with relevant procurement legislation and any other statute, law, government policy notes.
- Defined those accountable and responsible for procurement and commercial activity and ensured sufficient capability and capacity to deliver and included ongoing training and continued professional development.
- Organisational decisions and the measures implemented supported equality, diversity, and inclusivity, were non-discriminatory with appropriate impact assessments undertaken.
- The procurement process included added value/social return on investment.

The report outlined how procurement and commercial activity supported the Authority's strategic objectives and Community Risk Management Plan (CRMP) priorities. It described the contribution of procurement to risk-based service delivery, operational readiness and frontline response through the acquisition of suitable vehicles, equipment, digital systems and specialist services. Effective supplier relationships, maintenance arrangements and supply-chain resilience were identified as important factors in maintaining service continuity and ensuring that critical resources remain available.

Governance arrangements supported lawful, transparent and consistent procurement decisions, that included the Procurement Policy, Constitution, Financial and Contract Procedure Rules and Scheme of Delegation. Accountability was described at both strategic and operational levels, supported by a dedicated Procurement Team, professional qualifications and continuing professional development. Procurement planning, risk assessment and ongoing contract management were presented as mechanisms for securing value for money, taking account of quality, reliability, safety, maintenance and support alongside price.

Also highlighted was the contribution of regional and national collaboration to reducing duplication, sharing knowledge and improving procurement efficiency. Equality, diversity and inclusion considerations were addressed through supplier requirements and Equality Impact Assessments

where appropriate. Social value considerations were incorporated into procurement planning and, where relevant, tender evaluation, with the aim of securing wider economic, social and environmental benefits while maintaining fair and transparent access to opportunities.

Overall, the the Authority's procurement arrangements complied with legislation, was responsible stewardship of public funds and delivered against the Service's strategic priorities.

The Committee questioned how framework agreements demonstrated value for money. Examples included the recent regional workwear procurement and estates work. It was explained that value for money was assessed on a contract-by-contract basis and could be demonstrated through financial gains or wider benefits, including community benefits, added social value, improved biodiversity and benefits from renewable energy sources.

Recommended to the Fire Authority - That Authority be assured that the Procurement Strategy is committed to conducting all procurement and commercial activity in compliance with relevant legislation, whilst delivering value for money against the Service's Community Risk Management Plan (CRMP) and Strategic Plan objectives.

54/26 – SCRUTINY ITEM: EMERGENCY RESPONSE DRIVING

The Head of Training submitted a report that provided assurance to Committee on the Service's arrangements for emergency response driving against the relevant Emergecny Response Driving Fire Standard, legislation and National Fire Chiefs Council (NFCC) guidance.

The scope of the report, as set by the Committee, explored the following areas:

- Legislation and regulations that apply to emergency response driving.
- Relevant National Guidance to support instructor and driver training, including the NFCC Emergency Response Driver and Instructor Framework.
- Record management of driver competency and revalidation training.
- Periodic independent quality assured driver training provision.

The report concluded that the Service had effective arrangements to provide a safe, competent and resilient emergency response driving capability aligned with its statutory duties, the CRMP, applicable road-traffic and health and safety requirements, the Emergency Response Driving Fire Standard and NFCC guidance.

Assurance was supported by the strategic framework and annual training needs analysis, a 32% driver resilience position, current revalidation records, qualified and registered instructors, established competency monitoring, accessible training and national and regional engagement.

Two improvement actions remained in progress: completion of the documented gap analysis against the updated NFCC instructor framework and implementation of reciprocal regional independent quality assurance. These were viewed as enhancements rather than material non-compliance, and the residual risk was assessed as low.

It was confirmed that all 339 response drivers held current revalidation, with provision approximately 32% above minimum requirements. The Service aimed for 36-month revalidation within the national 60-month framework, reflecting operational experience and emerging needs. Members discussed competency monitoring, shared facilities, regional collaboration, on-call training and licence checks.

Recommended to the Fire Authority -

(a) That the Authority be assured that the Service is meeting the applicable Emergency Response Driving Fire Standard requirements and has effective arrangements in place to provide a safe and competent emergency response driving capability.

(b) That the Authority recognises the following two areas for action and/or improvement identified to enhance compliance further with the Emergency Response Driving Fire Standard, accepting the risk as low and has confidence in the Service's proactiveness in identifying the respective area and acting accordingly:

(i) Complete a documented gap analysis on the Emergency Response Driving Instructor Framework.
(ii) Establish an agreement with the Yorkshire and Humber Fire and Rescue Services, to independently quality assure one another in the area of driver training.

55/26 – SCRUTINY WORK PROGRAMME

The Senior Corporate Assurance Officer provided an update on the Committee's Work Programme 2026/27. No changes to the Committee's work programme were proposed.

Resolved – That the update be received.

HUMBERSIDE FIRE AUTHORITY

APPOINTMENTS AND REMUNERATION COMMITTEE

7 SEPTEMBER 2026

MEMBERS PRESENT:

Councillors Sherwood (Chair), Augusta, Bonner and Sutton

Also in attendance:

Martyn Ransom - Executive Director of Finance/Section 151 Officer, Sara Laverack - Monitoring Officer/Secretary and Samm Campbell - Committee Manager.

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

26/26 DECLARATIONS OF INTEREST - There were no declarations.

27/26 MINUTES - Resolved - That the minutes of the meeting of the Appointments Committee held on 13 July 2026 be confirmed as a correct record.

28/26 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.

29/26 SENIOR OFFICERS PAY REVIEW - The Monitoring Officer/Secretary submitted a report on the senior officers pay review.

Resolved - That, in accordance with constitutional requirements and responsibilities (as set out at Part 2, Article 7, Section 7.1.2 of the Humberside Fire Authority Constitution), the Committee assure the Authority that the pay of senior officers has being reviewed and that there is no additional pay claim to be made.

HUMBERSIDE FIRE AUTHORITY

PENSION BOARD

14 SEPTEMBER 2026

PRESENT:

Employer representatives: Councillor Ogg and Steve Duffield (Director of Service Delivery)

Scheme Member representatives: Peter Wheldale (Firefighters' Pension Scheme Member)

Martyn Ransom - Executive Director of Finance/Section 151 Officer and Scheme Manager, Sarah Keyes – Senior Finance Officer, David Lofthouse - Head of Finance (Pensions), Shaun Edwards - Head of Finance, Emma Hextall - Monitoring Officer/Secretary and Samm Campbell - Committee Manager.

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

10/26 ELECTION OF THE CHAIRPERSON OF THE PENSION BOARD 2026/27 – **Resolved** –That Councillor Ogg be appointed Chairperson of the Pension Board until its Annual General Meeting in 2027.

Councillor Ogg took the chair.

11/26 APOLOGIES FOR ABSENCE - There were no apologies for absence.

12/26 DECLARATIONS OF INTEREST - There were no declarations of interest.

13/26 MINUTES OF THE MEETING OF 26 JANUARY 2026 - Resolved - That the minutes of the meeting of the Board held on 126 January 2026 be approved as a correct record.

14/26 CALENDAR OF BOARD MEETINGS 2024/25 – **Resolved** – That the calendar of Board meetings be received.

15/26 PENSION FUND ACCOUNT - The Head of Finance submitted the Pension Fund Account which had been included in the draft Annual Statement of Accounts.

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).

Resolved - That the Pension Fund Account be received.

16/26 REPORTING BREACHES - The Head of Finance (Pensions) informed the Board that there had been no new breaches since reported at the 26 January 2026 meeting. However there remained an ongoing breach in relation to the issuing of Annual Pension Statements/ Remedial Service Statements (ABS/RSS) which were required to be issued to members of the pension scheme affected by the age discrimination remedy. This had previously been reported to the Pension Board and The Pension Regulator (TPR).

All current employees had been issued with an ABS/RSS except for five complex cases which were where transfers in from other schemes had been received or pension sharing orders are in place. Contact was being made with the affected employees to explain any implications.

Resolved - That the update be received.

17/26 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.

54 complaints had been received around the production of ABS-RSS during the previous year, but none had so far been received in the financial year 2026/27. Most statements had been issued and the report summarised the cost-per-member of operating the Scheme, including comparators. West Yorkshire Pension Fund (WYPF) administered the Scheme and had recently increased its staffing (both permanent and temporary) to improve it's performance as it sought to deal with he work arising from the Matthews judgement and resulting legislation. An oversight board had been established to monitor the improvement of WYPF's performance. It had initially met weekly but had changed to bi-weekly in the light of the improvements made. The Risk Register identified the two most pressing risks as the security of members' data and legislative change.

Resolved - That the report be received.

18/26 MATTHEWS UPDATE - The Finance Officer updated the Board on the remedy process for the Matthews case.

Since the update received on 26 January 2026 (Minute 8/26 refers), the Service had engaged a person-tracking organisation to try and reach eligible ex-staff members whose contact details it had so far been unable to obtain. The Service had sent initial communications to 138 people in this way.

The processing backlog in relation to Matthews cases was decreasing and WYPF had continued to work through cases in the order they had been received, except for those which needed to be processed sooner owing to financial hardship. There was likely to be further legislation issues in relation to Matthews to account for ex-retained firefighters who ha then become full time fire fighters.

The Board enquired as to whether the Service was assured that it had used its 'best endeavours' to contact all eligible Scheme members and whether that phrase was defined in law or guidance. 'Best endeavours' had not been defined in law or guidance, but the Service was assured that it had made the same efforts as other services and there had been regional conversations on the matter.

Resolved - That the update be received.

19/26 ANY OTHER BUSINESS – There were no items.

A training session was held for Members following the meeting.



Audit Completion Report

Humberside Fire Authority

Year ended 31 March 2026

5 November 2026

forvis mazars

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

5 November 2026

Dear Committee members

I am pleased to present our Audit Completion Report ("ACR") for Humberside Fire Authority for the year ended 31 March 2026. 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.

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,

Signed by:
Nicola Hallas
25CD54C8EEA14C6...
Nicola Hallas

Forvis Mazars LLP

Leeds

Forvis Mazars LLP
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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 the Governance, Audit and Scrutiny Committee as the appropriate sub-committee charged with governance. 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.

01

Executive Summary

Executive summary

Scope

We have been engaged to audit the financial statements of Humberside Fire Authority for the year ended 31 March 2026 which are prepared in accordance with the 2025/26 Code of Practice on Local Authority Accounting.

We have conducted our audit in accordance with International Standards on Auditing (UK) ('ISAs'), relevant ethical and professional standards, our own audit methodology and an accordance with the Code of Audit Practice.

Audit status

Our audit procedures are progressing in line with our agreed timeline.

Please refer to the *'Status of our audit'* section for a list of audit matters outstanding at the date of this report. We will provide an update to you 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 you in our Audit Strategy Memorandum.

Our significant risks and other areas of focus are set out in the *'Audit approach and risk summary'* section, with a summary of our audit approach over those areas. Significant findings from our audit are set out in the *'Significant findings'* section.

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.

Significant control deficiencies

We identified significant deficiencies in internal control. Please refer to the 'Significant control deficiencies' section.

The non-significant control observations that we have identified to date are set out in *'Appendix A: Internal control conclusions'*.

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

Local Audit and Accountability Act 2014 ('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.

Qualitative aspects of the Authority's accounting practices

We have reviewed the Authority's accounting policies and disclosures and conclude that they comply with the 2025/26 Code of Practice on Local Authority Accounting, appropriately tailored to the Authority's circumstances.

Draft accounts were received from the Authority on 30 June 2026 and were of a good quality. Supporting work papers were of a good quality enabling the audit team to progress the audit with no significant difficulties.

Executive summary

Significant matters discussed with management

During our audit, we discussed the following significant matters with management:

Land and Buildings Valuations including indexation:

- During the audit, management confirmed that, following changes to the CIPFA Code, the Authority has revised its approach to property valuations and have followed the prescribed quinquennial valuation cycle. Assets that were previously subject to annual valuation based on materiality have been revalued in the current year as part of the transition to the revised approach. In future years, these assets will not be subject to annual revaluation and will instead be indexed between formal valuations in accordance with the Code. Our conclusions on the audit work are detailed in Section 04.

Fire Fighters Pension Scheme- Use of provisional pension valuation data (IAS19)

- We discussed with management the use of provisional membership data by the Government Actuary's Department (GAD) in preparing the Authority's 2025/26 IAS 19 pension disclosures, as validation of the 31 March 2024 valuation data had not been completed at the reporting date. We challenged management on the potential impact of the outstanding data checks and sought confirmation from GAD regarding the implications for the pension liability and related disclosures. We have received appropriate assurance from GAD that the data validation process is well advanced and, based on work completed to date, they do not expect the completion of the outstanding checks to result in a material impact on the 2025/26 IAS 19 disclosures. The disclosure within the financial statements fairly reflects the position.

Significant difficulties during the audit

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 you during our audit. All requested information and explanations were provided to us.

02

Status of the audit

Status of our audit

Our audit work is progressing in line with the plan. 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.

Item outstanding	Action to resolve	Forvis Mazars	Those Charged With Governance	Management
Net defined benefit Pension- Local government pension scheme.	We are awaiting assurance from the pension fund auditor for the Local Government Pension Scheme. 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 31 January 2027 to be able to issue our final audit opinion.	🔴		🔴
Net defined Benefit Pension –Fire Fighters Pension scheme.	We have a small number of queries outstanding as at the time of issuing this report in regard to membership data testing.	🔴		🔴
PPE Land and Buildings Valuations	We are concluding our work on testing of land and buildings valuations and indexation.	🟡		🟡
Related Parties	We are awaiting responses to the queries we have raised regarding the completeness of information disclosed in the accounts.	🟡		🟡
Payroll	Our work is ongoing on testing additional earnings for the items selected in our sample.	🟡		🟡
ITGC	User modification testing is ongoing at the time of drafting this report.	🟢		🟢
Receivables	Work is ongoing to complete our consideration of the expected credit loss amount.	🟡		🟡
Closing processes	We are in the process of completing our Internal review and closure processes.	🟡		🟡

Likelihood to result in a material adjustment or significant change to disclosures			Value For Money
Likely	Potentially	Not considered likely	Work on VFM arrangements
🔴	🟡	🟢	🔵

Status of our audit

Our audit work is progressing in line with the plan. 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.

Item outstanding	Action to resolve	Forvis Mazars	Those Charged With Governance	Management
Whole of Government Accounts	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.	●		
VFM	At the time of Issuing this report we have also issued our Draft Auditor's Annual Report which contains our VFM commentary. We will continue our assessment up to the date of the Audit Opinion on the financial statements.	●		
Subsequent events review	Completion of subsequent events review up to the date of signing the Audit Report	●		●
Financial Statements	Awaiting receipt of approved and signed Financial statements from the Humberside Fire Authority		●	●
Management Representation Letter	Awaiting receipt of the approved and signed Management representation letter.			●
Audit Report	To be issued on receipt of the signed financial statements.	●		

Likelihood to result in a material adjustment or significant change to disclosures			Value For Money
Likely	Potentially	Not considered likely	Work on VFM arrangements
●	●	●	●

03

Audit approach and risk summary

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 25 June 2026.

Materiality

Our provisional materiality at the planning stage of our audit was set at 2% of Gross revenue expenditure based on prior year financial statements.

Based on the final financial statement figures the basis of overall materiality we applied remained 2% of Gross revenue expenditure (final performance materiality £1,350k; final clearly trivial threshold: £50k).

The specific materiality level we set for Senior officer remuneration including exit packages was £5k.

	2025-26 per Final Accounts £'000s	2025-26 per Audit Strategy Memorandum £'000s
Overall materiality	£1,688	£1,650
Performance materiality	£1,350	£1,320
Clearly trivial	£50	£49
Specific materiality on Senior officer's remuneration including exit packages.	£5	£5

Audit approach and risk summary

	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	Management override of controls	●	●	○	●	○	○	○	Based on the work performed we have no matters to report.	14
	Net Defined Benefit liability valuation	○	●	●	●	○	○	○	We are still concluding our work on this area refer to the section titled ‘Status of our audit’ for more details.	15
	Valuation of Land and Buildings including Right of use Assets	○	●	●	●	○	○	○	We are still concluding our work in this area - refer to the section titled ‘Status of our audit’ for more details.	16

04

Significant findings

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** 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 are required by auditing standards to identify a significant risk of management override of controls on our audit.
	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 Our audit work has provided the assurance we sought and has not identified any material issues to bring to your attention.

Significant findings

Net Defined benefit liability valuation	**Description of the risk** The net pension asset/liability represents a material value within the Authority's balance sheet. The Authority's employees are members of the Local Government Pension Scheme and the Firefighters' Pension Fund, with the pension asset/liability determined using actuarial valuations of the respective schemes. The valuation of Pension schemes relies on a number of assumptions, most notably around the actuarial assumptions and actuarial methodology which results in the Authority's overall valuation. There are financial and demographic assumptions used in the calculation, such as the discount rate, inflation rates and mortality rates. The assumptions should also reflect the profile of the Authority's employees and should be based on appropriate data. The basis of the assumptions is derived on a consistent basis year to year, updated to reflect any changes. There is a risk that the assumptions and methodology used in valuing the pension obligation are not reasonable or appropriate to the Authority's circumstances. This could have a material impact on the net pension asset/liability in 2025/26.
	How we addressed this • evaluated the competency, objectivity and independence of the scheme actuaries; • liaised with the auditor of the East Riding Pension Fund to gain assurance over the design and implementation of controls in place to ensure data provided to the actuary by the pension fund for the purposes of the IAS 19 valuation is complete and accurate; • reviewed a summary of the work performed by the East Riding Pension Fund auditor on the Pension Fund investment assets, and evaluating whether the outcome of their work would affect our consideration of the Authority's share of Pension Fund assets; • obtained assurance from the Pension Fund auditor in relation to the data used for the triennial valuation; • reviewed membership data and test samples for the Firefighters' Pension Scheme; • reviewed the appropriateness of the pension asset/liability valuation methodologies applied by the actuaries and the key assumptions included within the valuations. This will include comparing them to expected ranges, utilising information from the consulting actuary engaged by the National Audit Office; and • agreed the data in the IAS 19 valuation reports provided by the actuaries for accounting purposes to the pension accounting entries and disclosures in the financial statements.
	Audit conclusion Our work on this significant risk remains on going. There are no significant matters to bring to your attention form the work performed to date.

Significant findings

Valuation of Land and Buildings including Right of use assets.	**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 engages 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 2025/26, the Code requires Authorities to apply an indexation to assets in the years between professional valuations in order to consider the relative change in value between valuations. The Code has not mandated the use of any particular index and it will require management's judgement to provide a reasonable estimate of the movement in value. We have therefore identified the valuation of land and buildings to be an area of significant risk.
	How we addressed this • Liaised with management to update our understanding on the approach taken by the Authority in its valuation of land and buildings. For assets that have been revalued in the year we: • Assessed the scope of terms of engagement of the valuer; • Assessed the competence, skills and objectivity of the valuer; For a sample of valuations, we: - tested the accuracy of the data used in the valuations; - challenged the assumptions applied by the valuer and the Authority; and - reviewed the appropriateness of the valuation methodology used. For assets that have been indexed in year we: • gained an understanding of the approach taken by the Authority; • assessed the relevance of the indices used; and • considered the reasonableness of these indices.
	Audit conclusion Our work in this area remains in progress. From the work performed, we have identified one internal control recommendation - see Appendix A for further details.

Significant findings

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 2025/26 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

Significant control deficiencies

Significant control deficiencies

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 you 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 your attention.

The significant deficiencies in the Authority's internal controls that we have identified as at the date of this report are in set out on the following pages.

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'*.

Significant control deficiencies

Significant deficiencies in internal control

In our view, the deficiencies in internal control set out in this section result in a potential for financial loss, damage to reputation, or a loss of information. This may have implications for the achievement of business strategic objectives. Our recommendations should be considered for immediate action.

Failure to Identify Material Debit Balance Within Creditors at Year End
Description of deficiency The controls over the year-end financial close process did not operate effectively to ensure all material journals were posted and significant balances within trade and other payables were reviewed for completeness and appropriate classification. As a result, an unposted pension journal led to a material balance being incorrectly presented within creditors
Potential effects Financial statement balances may be misstated and omitted journals or unusual balances may not be identified through the year-end financial reporting process.
Recommendation Management should strengthen the year-end financial reporting process by ensuring that all material journals are prepared, reviewed and posted prior to ledger close. A documented review of significant and unusual account balances should also be performed to identify potential misstatements or misclassifications before the financial statements are finalised.
Management response The year-end closedown process will be strengthened to ensure that all material journals are prepared, reviewed and posted before the ledger is closed. A documented review of significant and unusual balances will also be introduced, including debit balances within creditors and credit balances within debtors, to identify any omissions or potential misclassifications before the financial statements are finalised. These arrangements will be implemented for the 2026/27 year-end closedown.

06

Summary of misstatements

Summary of misstatements

Unadjusted misstatements

Our overall materiality, performance materiality, and clearly trivial (reporting) threshold were reported in our Audit Summary Memorandum, issued on 24 June 2026. Any subsequent changes to those figures are set out in the *'Executive 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.

Summary of misstatements

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 you should be made aware of.

Adjusted misstatements		Comprehensive Income and Expenditure Statement		Pension Fund		Balance Sheet	
Description	**Nature**	**Dr (£ '000)**	**Cr (£ '000)**	**DR (£'000)**	**CR (£'000)**	**Dr (£ '000)**	**Cr (£ '000)**
DR - Short term debtors	Actual					1,720	
DR – Expenditure		3					
DR - Pension payable				457			
DR Reserves						3	
CR –Pension Income					457		
CR - Short Term Creditors							1,723
Being the correcting journal to post the Month 12 pensions file that was missed during the Financial statement closing process.							
Aggregate effect of adjusted misstatements		**3**	**0**	**457**	**457**	**1,723**	**1,723**

Summary of misstatements

Disclosure misstatements

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

- **Note 1 – Accounting policies** - The Note has been updated to remove policies considered not material to the Authority.
- **Note 4 – Pensions** - a footnote has been added to explain the amounts going through Other Comprehensive income for the Fire Fighters Pension scheme.
- **Note 7 – Reserves held by the Authority -** The narrative for Useable Earmarked reserves has been updated to align figures with current year.
- **Note 15 – Officers emoluments –** The Note has been updated as the totals for the pension contributions columns were not arithmetically correct and the total amount differed to the elements in the table by £177k.
- **Note 15 – Officers emoluments -** The Note has been updated as the employee remuneration banding disclosure omitted one operational employee from the operational and overall totals.
- **Note 16 – Contingent liabilities** – The Note has been updated to disclose a contingent liability relating to the Matthews options for the Fire Fighters Pension scheme.
- The following Statements and Notes have had changes based on the material adjustment made – see page 23
    - Movement in reserves statement
    - Note 2 – Expenditure and Funding analysis
    - Note 9 – Other creditors and debtors
    - Pension Fund Account
- There have also been some minor presentational amendments to the financial statements.

We have not identified any disclosure misstatements, above our reporting threshold that have not been corrected by management

07

Fraud considerations

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 your 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 your active oversight.

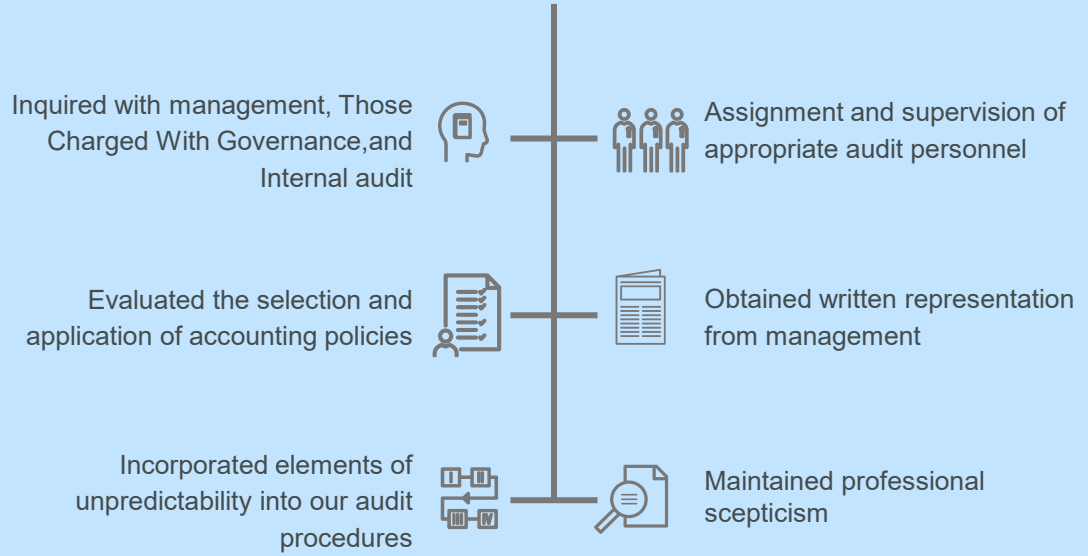
Our responsibilities

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 risk of fraud in management override of controls] was identified as a significant risk

Our overall approach to fraud



Our overall conclusion

We did not identify any actual or suspected fraud involving management, employees with significant roles in internal control or others, where the fraud resulted in a material misstatement in the financial statements.

08

Value for Money

Value for Money

Approach to Value for Money

We are required to form a view as to whether the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The NAO issues guidance to auditors that underpins the work we are required to carry out in order to form our view and sets out the overall criterion and sub-criteria that we are required to consider.

We have undertaken our value for money (VFM) work under the 2024 Code of Audit Practice ('the Code'). Our responsibility remains to be satisfied that the Authority has proper arrangements in place, and to report in the auditor's report where we are not satisfied that arrangements are in place. Where we have issued a recommendation in relation to a significant weaknesses this indicates we are not satisfied that arrangements are in place. Separately we provide a commentary on the Authority 's arrangements in the Auditor's Annual Report.

The Code requires us to issue our Auditor's Annual Report for the year ending 31st March 2026 to you in draft by the 30th November 2026. This is required whether our audit is complete or not. Should our work not be complete, we will report the status of our work and any findings to up to that point (and since the issue of our previous Auditor's Annual Report).

The Code requires us to structure our commentary to report under three specified criteria:

- **Financial sustainability** - How the Authority plans and manages its resources to ensure it can continue to deliver its services;
- **Governance** - How the Authority ensures that it makes informed decisions and properly manages its risks; and
- **Improving economy, efficiency and effectiveness** - How the Authority uses information about its costs and performance to improve the way it manages and delivers its services

At the planning stage of the audit, we undertake work to understand the arrangements that the Authority has in place under each of the reporting criteria and we identify risks of significant weaknesses in those arrangements. Although we describe this work as planning work, we keep our understanding of arrangements under review and update our risk assessment throughout the audit to reflect emerging issues that may suggest significant weaknesses in arrangements exist.

Where our risk-based procedures identify actual significant weaknesses in arrangements we are required to report these and make recommendations for improvement. Where such significant weaknesses are identified, we report these in the audit report by exception. We will also highlight emerging issues or other matters that do not represent significant weaknesses but still require attention from the Authority.

The primary output of our work on the Authority arrangements is the commentary on those arrangements that forms part of the Auditor's Annual Report. This commentary will provide a summary of the work we have undertaken and our judgements against each of the specified reporting criteria. We intend to issue the Auditor's Annual Report by 30 November 2026.

Status of our work

We have not yet finalised our work in respect of the Authority's arrangements for the year ended 31 March 2026. Based on the current work we have done we have not identified any significant weaknesses in arrangements that would require us to make a recommendation. Our draft audit report at Appendix C confirms that we have no matters to report in respect of significant weaknesses at this stage. Our commentary on the Authority's arrangements has been provided in the Draft Auditor's Annual Report. We will issue our final commentary together with the final Audit opinion.

Appendices

A: Internal control conclusions

B: Draft management representation letter

C: Draft audit report

D: Confirmation of our independence

E: Other communications

Appendix A: Internal control conclusions

Other deficiencies in internal control

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.

ITGC - Change Management
Description of deficiency Changes and updates to the Aptos finance system are not supported by formally documented change requests, evidence of initiation, or documented approval. Management confirmed that system changes are discussed and agreed verbally during meetings, for which no formal minutes or records are maintained. As a result, there is no documented audit trail demonstrating who requested, reviewed, or approved changes prior to implementation.
Potential effects In the absence of a documented record of authorised change requests and approval there is an increased risk that unauthorised changes could be implemented without detection and reduces accountability over changes affecting the integrity and accuracy of financial and system information.
Recommendation Management should ensure that system change records include details of the individual requesting or initiating the change, together with the date of the request and evidence of approval where appropriate.
Management response A formal record of changes to the Aptos finance system will be maintained going forward. This will record the nature of the change, the individual requesting or initiating the change, the date of the request and evidence of appropriate review and approval prior to implementation. This will formalise the existing change management arrangements and provide a clear audit trail demonstrating that system changes have been appropriately authorised.

Appendix A: Internal control conclusions

Other deficiencies in internal control -continued

Nil Net Book Value (NBV) Assets
Description of deficiency
As part of the review of assets held with a nil NBV, we identified assets with a total gross historical cost of £6.319m that were fully depreciated as at 31 March 2026 but remained in operational use. Much of the balance relates to Operational Vehicles (£6.070m). Sample testing confirmed that the selected assets remained in active use at the year end despite having a net book value of £nil. This suggests that the useful economic lives currently assigned to certain assets may not reflect their actual period of use and that the Authority's process for reviewing useful lives may not be operating effectively.
Potential effects
Useful economic lives may be underestimated, resulting in depreciation being charged over a shorter period than the assets' actual operational lives. This may lead to the overstatement of gross cost and accumulated depreciation balances and distort the timing of depreciation charges recognised in the financial statements.
Recommendation
Management should review the useful economic lives assigned to operational vehicles to ensure depreciation is charged over a period that reflects the assets' expected consumption of economic benefits.
Management response
The Authority undertook a review during the 2025/26 closedown process of the remaining useful lives of assets that would otherwise become fully depreciated during the year. This review identified a number of operational vehicles that were expected to remain in service beyond their existing accounting useful lives. However, the outcome of this review was not subsequently reflected in the fixed asset register. Management will ensure that the outcome of future useful-life reviews is appropriately reflected in the fixed asset register where a revision to an asset's expected useful life is identified. The 2026/27 review will also reconsider the remaining useful lives of operational vehicles still in use at nil NBV, taking account of their condition, usage and expected replacement dates.

Appendix A: Internal control conclusions

Other deficiencies in internal control -continued

Land and Buildings floor areas used in valuation
Description of deficiency For several assets tested as part of our valuations work, the floor areas used by the valuer differed from those recorded in the Authority's asset records, indicating that discrepancies between valuation data and underlying asset records had not been identified and resolved. Whilst the differences identified were not material to the valuation, inaccuracies in asset data increase the risk of valuation errors.
Potential effects Inaccurate or inconsistent asset data may result in valuation inaccuracies and increase the risk that errors in property valuations are not identified and corrected in a timely manner.
Recommendation Management should review property data by periodically validating key asset information and reconciling any differences identified between Authority records and the valuer's records.
Management response Arrangements will be put in place to ensure the most up to date floor plans are used by the valuers.

Appendix A: Internal control conclusions

Follow up on previous internal control points

We set out below an update on internal control points raised in prior periods.

Related Parties.

- We raised a control recommendation in 2024/25 in regard to related party declarations that were not received for several members. Our work is ongoing in regard to Related parties, we have not yet issued a conclusion on this matter.

Appendix B: Draft management representation letter

Forvis Mazars
5th Floor
3 Wellington Place
Leeds
LS1 4AP

[Date]

Dear Nicola,

Humberside Fire Authority - Audit for Year Ended 31 March 2026

This representation letter is provided in connection with your audit of the financial statements of Humberside Fire Authority for the year ended 31 March 2026 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 2025/26 (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 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.

Appendix B: Draft management representation letter

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 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 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 specialized 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;
- 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.

Appendix B: Draft management representation letter

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.

Appendix B: Draft management representation letter

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.

Appendix B: Draft management representation letter

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. Please make sure the appendix is attached to the letter and not cross-referenced to the appendix in the ACR.

Prior period adjustments
No prior period adjustments or restatements have been identified or made within the financial statements for the year.

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

Date: XXXX

Appendix C: Draft audit report

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 2026, which comprise the Movement in Reserves Statement, Comprehensive Income and Expenditure Statement, the Balance Sheet, the Cash Flow Statement, Fire Fighters Pension Fund Account 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 2025/26.

In our opinion, the financial statements:

- give a true and fair view of the financial position of the Authority as at 31st March 2026 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 2025/26.

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’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 2025/26, 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 with respect to going concern are described in the relevant sections of this report.

Appendix C: Draft audit 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 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 for the financial statements

As explained more fully in the Statement of the Executive Director of Finance's Responsibilities, the Executive Director of Finance 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 2025/26, and for being satisfied that they give a true and fair view. The Executive Director of Finance is also responsible for such internal control as the Executive Director of Finance 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 is required to comply with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26 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 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.

Appendix C: Draft audit report

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 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, Local Audit and Accountability Act 2014 and Accounts and Audit Regulations 2015.

Based on our understanding, we did not identify any laws and regulations that have an indirect effect on the preparation of the financial statements, where non-compliance might have a material effect on the financial statements.

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 Humberside Fire Authority 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 throughout 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.

Appendix C: Draft audit report

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, Head of Internal Audit and the Humberside Fire Authority 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 Humberside Fire Authority 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'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.

Appendix C: Draft audit 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 2026.

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 the Authority's 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 March 2026.

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 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.

Appendix C: Draft audit report

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 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 the National Audit Office has communicated the work we are required to undertake as component auditors for the Whole of Government Accounts.

[Signature]

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

5th Floor
3 Wellington Place
Leeds

[Date]

Appendix D: 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 remain available to the Those Charged with Governance to discuss any matters relating to our independence, should such a discussion be required.

Confirmation of independence

We confirm that the firm, Forvis Mazars LLP, and all covered persons remain independent of Humberside Fire Authority in accordance with the requirements of the FRC Ethical Standard.

Relationships disclosure

A review of relationships between the firm, covered persons, and Humberside Fire Authority, including its directors, senior management, affiliates, and connected parties, has identified no matters that bear on our integrity, objectivity, or independence during the engagement period.

Non-audit and additional services

The firm has not provided any non-audit or additional services to Humberside Fire Authority or its affiliates during the relevant period, and no fees have been charged in respect of such services.

Appendix D: Confirmation of our independence

Use of experts

We have used the work of external experts in the following area(s) of our audit:

- Valuation of the Defined benefit pension assets and liabilities -PWC, consulting actuary.

We confirm that we have received a confirmation from the external expert regarding their independence.

Appendix E: Other communications

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 have no matters to report based on the work performed to date, our work on related parties remains in progress. See section 2- Status of the audit. 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.
	**Going Concern**	We have not identified any evidence to cause us to disagree with the Executive Director of Finance / S151 Officer 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.

Appendix E: Other communications

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 a. they acknowledge their responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud; b. 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; c. they have disclosed to the auditor their knowledge of fraud or suspected fraud affecting the Authority involving: i. management; ii. employees who have significant roles in internal control; or iii. others where the fraud could have a material effect on the financial statements; and d. 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.

Appendix E: Other communications

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. We publish the details of our annual evaluation, and our conclusion, in our Transparency Report, which can be accessed on our website at: https://www.forvismazars.com/uk/en/who-we-are/corporate-publications/transparency-reports.

Contact

Forvis Mazars

Nicola Hallas
Key Audit Partner
Tel: +44 (0)113 394 5331
Nicola.Hallas@mazars.co.uk

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Auditor's Annual Report (DRAFT)
Humberside Fire Authority
Year ended 31 March 2026

17 November 2026

forvis mazars

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01

Introduction

Introduction

Purpose of the Auditor's Annual Report

Our Auditor's Annual Report (AAR) summarises the work we have undertaken as the auditor for Humberside Fire Authority ('the Authority) for the year ended 31 March 2026. Although this report is addressed to the Authority it is designed to be read by a wider audience including members of the public and other external stakeholders.

Our responsibilities are defined by the Local Audit and Accountability Act 2014 and the Code of Audit Practice ('the Code') issued by the National Audit Office ('the NAO'). The remaining sections of the AAR outline how we have discharged these responsibilities and the findings from our work. These are summarised below.



Opinion on the financial statements
We have not yet issued our audit report. Based on work to date we expect to issue an unqualified audit opinion on the financial.



Reporting to the group auditor
Our work has not yet been completed as we have not yet received group audit instruction from the NAO.



Wider reporting responsibilities
We have not reported any matters by exception and have not exercised our statutory powers as per the Local Audit and Accountability Act 2014.



Value for Money arrangements
We did not identify any significant weaknesses in the Authority's arrangements to secure economy, efficiency and effectiveness in its use of resources. Section 3 provides our commentary on the Authority's arrangements.

02

Audit of the financial statements

Audit of the financial statements

Our audit of the financial statements

Our audit was conducted in accordance with the requirements of the Code, and International Standards on Auditing (UK) ("ISAs"). The purpose of our audit is to provide reasonable assurance to users that the financial statements are free from material error. We do this by expressing an opinion on whether the statements are prepared, in all material respects, in line with the financial reporting framework applicable to the Authority and whether they give a true and fair view of the Authority's financial position as at 31 March 2026 and of its financial performance for the year then ended. We have not yet issued our audit report, based on work completed to date we expect to issue an unqualified opinion on the financial statements for the year ended 31 March 2026.

Other reporting responsibilities

Reporting responsibility	Outcome
Narrative Report	We did not identify any significant inconsistencies between the content of the Narrative Report and our knowledge of the Authority.
Annual Governance Statement	We did not identify any matters where, in our opinion, the Governance Statement did not comply with the Delivering Good Governance in Local Government: addendum guidance issued by CIPFA/Solace. We also did not identify any matters where, in our opinion, the Governance Statement is misleading or is not consistent with our knowledge of the Authority and other information of which we are aware from our audit of the financial statements.

03

Our work on Value for Money arrangements

VFM arrangements

Overall Summary



VFM arrangements – Overall summary

Approach to Value for Money arrangements work

We are required to consider whether the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The NAO issues guidance to auditors that underpins the work we are required to carry out and sets out the reporting criteria that we are required to consider. The reporting criteria are:



Financial sustainability - How the Authority plans and manages its resources to ensure it can continue to deliver its services.



Governance - How the Authority ensures that it makes informed decisions and properly manages its risks.



Improving economy, efficiency and effectiveness - How the Authority uses information about its costs and performance to improve the way it manages and delivers its services.

Our work is carried out in three main phases.

Phase 1 - Planning and risk assessment

At the planning stage of the audit, we undertake work so we can understand the arrangements that the Authority has in place under each of the reporting criteria; as part of this work we may identify risks of significant weaknesses in those arrangements.

We obtain our understanding of arrangements for each of the specified reporting criteria using a variety of information sources which may include:

- NAO guidance and supporting information
- Information from internal and external sources including regulators
- Knowledge from previous audits and other audit work undertaken in the year
- Interviews and discussions with staff and directors

Although we describe this work as planning work, we keep our understanding of arrangements under review and update our risk assessment throughout the audit to reflect emerging issues that may suggest there are further risks of significant weaknesses.

We outline the risks that we have identified and the work we have done to address those risks on page 16.

Phase 2 - Additional risk-based procedures and evaluation

Where we identify risks of significant weaknesses in arrangements, we design a programme of work to enable us to decide whether there are actual significant weaknesses in arrangements. We use our professional judgement and have regard to guidance issued by the NAO in determining the extent to which an identified weakness is significant.

VFM arrangements – Overall summary

Phase 3 - Reporting the outcomes of our work and our recommendations

We are required to provide a summary of the work we have undertaken and the judgments we have reached against each of the specified reporting criteria in this Auditor's Annual Report. We do this as part of our Commentary on VFM arrangements which we set out for each criteria later in this section.

We also make recommendations where we identify weaknesses in arrangements or other matters that require attention from the Authority. We refer to two distinct types of recommendation throughout the remainder of this report:

- **Recommendations arising from significant weaknesses in arrangements -** We make these recommendations for improvement where we have identified a significant weakness in the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources. Where such significant weaknesses in arrangements are identified, we report these (and our associated recommendations) at any point during the course of the audit.
- **Other recommendations -** We make other recommendations when we identify areas for potential improvement or weaknesses in arrangements which we do not consider to be significant, but which still require action to be taken.

The table on the following page summarises the outcomes of our work against each reporting criteria, including whether we have identified any significant weaknesses in arrangements or made other recommendations.

VFM arrangements – Overall summary

Overall summary by reporting criteria

Reporting criteria	Commentary page reference	Identified risks of significant weakness?	Actual significant weaknesses identified?	Other recommendations made?
Financial sustainability	12	No	No	No
Governance	15	No	No	No
Improving economy, efficiency and effectiveness	19	No	No	No

VFM arrangements

Financial Sustainability

How the body plans and manages its resources to ensure it can continue to deliver its services



VFM arrangements – Financial Sustainability

Risks of significant weaknesses in arrangements in relation to Financial Sustainability

We have not identified any risks of significant weaknesses in arrangements.

Overall commentary on Financial Sustainability

Overall responsibilities for financial governance

We have confirmed the Authority's governance framework has not significantly changed during the year and continues to include regular reporting to the Authority and the Governance, Audit and Scrutiny Committee (GAS), including the Annual Governance Statement and the Annual Report and Accounts for 2025/26.

Our review of minutes and attendance of meetings confirms that the Authority has set strategic aims and objectives, approved budgets and monitored financial performance against budgets and plans. Our review confirmed the Authority receives assurance on aspects of financial management and operational performance through reports to the GAS Committee.

The role of the GAS committee includes:

- Providing independent assurance on governance arrangements;
- Overseeing risk management, internal controls and financial and operational performance;
- Reviewing financial reporting and audit matters;
- Considering significant financial and operational and material transaction risks and providing feedback and recommendations through the scrutiny programme.

Our review has not identified any matters to indicate a significant weakness in arrangements.

How the Authority ensures that it identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them.

The Authority identifies financial pressures through its annual budget-setting process, Medium Term Resource Strategy (MTRS), budget monitoring arrangements and risk management processes. Budget preparation commences annually and incorporates known expenditure pressures, funding assumptions, inflationary impacts, pay awards and emerging operational requirements. The MTRS is reviewed annually and is underpinned by workforce planning, capital investment requirements and risks identified through the Community Risk Management Plan.

Our review of the MTRS, finance reports and committee papers identified that financial pressures had been incorporated into the Authority's planning assumptions. We also noted that the Authority undertakes sensitivity analysis to assess the impact of changes in key assumptions. Pay costs, which represent approximately 85% of net expenditure, are identified as a key financial sensitivity and the Authority has modelled the impact of changes in pay assumptions within its medium-term financial planning.

How the Authority plans to bridge its funding gaps and identifies achievable savings

The Authority's MTRS identifies forecast funding gaps across the planning period and sets out the savings and other measures required to maintain a balanced financial position. Prior to savings delivery and the planned use of reserves, forecast funding gaps range from £0.1m to £3.0m over the period to 2030/31.

We reviewed the Authority's savings delivery arrangements and noted that planned savings were achieved in full during each year from 2021/22 to 2025/26. During 2025/26, the Authority achieved savings of approximately £0.8m against a target of £0.4m. We also reviewed Quarter 1 monitoring reports for 2026/27 and noted that the Authority had identified approximately £1.5m of savings against an annual target of £1.2m, of which approximately £1.0m were recurring in nature. The savings identified arose from budget challenge exercises, organisational reviews and vacancy management initiatives. These measures were developed in response to the anticipated reduction in funding arising from the Fair Funding Review, which is expected to reduce non-Council Tax funding by approximately £2.7m over the three years to 2028/29. The savings identified exceed the recurring savings requirement included within the MTRS for the period to 2028/29 and demonstrate proactive management of the forecast funding gap.

VFM arrangements – Financial Sustainability

Overall commentary on the Financial Sustainability reporting criteria – continued

How the Authority plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities.

The Authority's financial planning arrangements are designed to support delivery of its strategic priorities and operational objectives. We reviewed the Authority's key financial and operational plans and noted that resource decisions continued to support agreed strategic priorities. During the year, the Authority continued to progress its approved Estates Capital Programme, which includes significant estate investment and rationalisation projects. We confirmed that the programme had been incorporated within the MTRS and that the associated funding requirements had been reflected within the Authority's medium-term financial plans. We also noted that the 2025/26 outturn position was stronger than forecast, with reserve utilisation significantly below budgeted levels.

How the Authority ensures that its financial plan is consistent with other plans such as workforce, capital, investment and other operational planning which may include working with other local public bodies as part of a wider system.

The Authority develops its financial plans alongside its strategic, workforce and operational planning processes. The MTRS is underpinned by workforce planning, capital investment requirements and service priorities.

We reviewed the Community Risk Management Plan, Strategic Plan, Workforce Plan, Capital Programme and Medium Term Resource Strategy and found them to be aligned. Service priorities identified within the Community Risk Management Plan are reflected within workforce, capital and financial planning documents, with investment and resource decisions supporting agreed operational objectives. No significant inconsistencies were identified between the plans reviewed.

How the Authority identifies and manages risks to financial resilience, including challenge of the assumptions underlying its plans

The Authority monitors financial resilience through budget monitoring, treasury management reporting, reserve monitoring and use of the CIPFA financial resilience indicators. The Authority also undertakes sensitivity analysis and scenario planning as part of its medium-term financial planning process.

We reviewed the six CIPFA financial resilience indicators reported within the MTRS. These indicators consider funding gaps, savings delivery, budgetary control, reserve levels, reliance on council tax funding and borrowing. Our review noted that the indicators did not identify any significant or unexpected deterioration in the Authority's financial resilience. The Authority has consistently delivered planned savings and maintained expenditure broadly in line with approved budgets.

We noted that the General Fund balance reduced to £5.805m at 31 March 2026, marginally below the Authority's risk-assessed prudent minimum level of £6.0m. Members subsequently approved a transfer from earmarked reserves and the latest MTRS forecasts that General Fund balances will remain above the prudent minimum level throughout the planning period.
We also reviewed treasury management reporting and borrowing forecasts. Borrowing is forecast to increase from £15.0m in 2025/26 to £24.0m by 2030/31 to support delivery of the approved capital programme. The associated financing costs and affordability implications have been incorporated into the Authority's medium-term financial plans and continue to be monitored through regular treasury management reporting to Members.

Conclusion

Our work has not identified any evidence of a significant weakness in the Authority's arrangements in relation to financial sustainability reporting criteria.

VFM arrangements

Governance

How the body ensures that it makes informed decisions and properly manages its risks



VFM arrangements – Governance

Risks of significant weaknesses in arrangements in relation to Governance

We have not identified any risks of significant weaknesses in arrangements.

Overall commentary on Governance

How the body monitors and assesses risk and how the body gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud

The Authority's risk management arrangements are supported by a Strategic Risk and Opportunity Register, with oversight provided through the Strategic Leadership Team. Our review of the Authority's Strategic Risk and Opportunity Register confirmed that it is actively maintained and updated. The register records strategic risks, associated mitigating actions and risk assessments, and demonstrates clear links to the Authority's Strategic Aims. Management confirmed that the Strategic Leadership Team reviews the register regularly and undertakes horizon scanning to identify emerging risks and opportunities. The GAS Committee is responsible for reviewing the effectiveness of the Authority's risk management framework and associated control environment. Internal audit services are provided by TIAA. The annual Internal Audit Plan and Head of Internal Audit Opinion are reviewed by GAS to ensure internal audit activity is aligned to the Authority's risks and priorities. The 2025/26 Internal Audit Plan was presented to GAS in February 2025 and progress against the Plan was reported throughout the year. The Head of Internal Audit Opinion was presented to GAS in July 2026 and concluded that the Authority has reasonable and effective risk management, control and governance processes in place.

Internal Audit completed ten assurance reviews during 2025/26. Of these, one received a No Assurance opinion, two received Limited Assurance opinions and the remaining reviews received either Reasonable or Substantial Assurance opinions. We reviewed the reports resulting in No Assurance and Limited Assurance opinions to assess whether the findings were indicative of significant weaknesses in the Authority's governance arrangements.

The No Assurance review related to monitoring working hours associated with secondary employment. We reviewed reports presented to GAS and the Fire Authority which set out management's proposed actions in response to the findings and recommendations. These actions were approved by Members, providing evidence that the matter had been recognised and was being actively addressed.

The two Limited Assurance reviews related to Joint Estates and Multi-Agency Training. We noted that recommendations arising from these reviews, together with management responses, were subject to oversight and challenge through the Authority's governance arrangements. Our review of the Service Improvement plan confirmed that actions relating to both reviews were marked complete as at 15 October 2026. We did not identify evidence that the findings represented wider weaknesses in governance arrangements.

Through our attendance at GAS meetings, we confirmed that Members challenge management on internal audit findings and, where appropriate, request attendance from management to discuss the actions being taken in response to recommendations. The Authority also has an Anti-Fraud and Corruption Policy in place and has outsourced local counter-fraud work to TIAA, who report progress through internal audit reporting arrangements. Based on our review, we identified no evidence of a significant weakness in the Authority's risk management and internal control arrangements.

How the body approaches and carries out its annual budget setting process

The Authority's MTRS provides the financial framework for budget setting, financial planning and precept decisions. Budget preparation commences during the summer and is led by the Section 151 Officer in conjunction with the Strategic Leadership Team. Budget assumptions are updated for known changes in expenditure, funding, inflation and precept levels, whilst growth requirements, savings opportunities and financial risks are considered as part of the process.

The Authority approved a balanced budget for 2025/26 and the latest MTRS forecasts a balanced position over the medium term through a combination of planned savings, reserve utilisation and ongoing financial management actions. Our review of budget-setting documentation and committee reports identified no evidence of significant weaknesses in the Authority's budget-setting arrangements.

VFM arrangements – Governance

Overall commentary on the Governance reporting criteria – continued

How the body ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information (including non-financial information where appropriate); supports its statutory financial reporting requirements; and ensures corrective action is taken where needed

Budget monitoring procedures are in place which define the responsibilities of budget holders and require explanations for significant budget variances. Budget holders have access to financial information throughout the year and formal monitoring arrangements are supported through regular reporting to Members.

We confirmed that quarterly finance and procurement reports, treasury management reports and forecast outturn reports were presented to both GAS and the Fire Authority throughout the year. These reports included analysis of financial performance against budget, movements in forecast positions, explanations of significant variances and updates on key financial risks and objectives. The quarterly and year-end reports provided evidence of ongoing financial monitoring and enabled Members to consider the actions being taken in response to emerging issues. Our review did not identify any evidence of significant weaknesses in the Authority's monitoring, reporting and budgetary control arrangements.

Our audit of the 2025/26 financial statements identified matters requiring amendment by management. These matters were addressed during the audit process and did not indicate a significant weakness in the Authority's arrangements for preparing financial information or financial statements.

The Authority's arrangements for performance management also support the communication of non-financial information. Performance is monitored against objectives established within the Community Risk Management Plan and reported regularly to Members. An Annual Performance Report is published each year and bi-annual performance reports are presented to the Fire Authority during the year to support accountability and oversight.

How the body ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency. This includes arrangements for effective challenge from those charged with governance/audit committee

The Authority has an established governance framework which is summarised within the Annual Governance Statement and set out in the Constitution. The Constitution is reviewed annually and includes a scheme of delegation which assigns responsibilities to the Strategic Leadership Team, the Fire Authority and its Committees. During 2025/26 the Authority continued to operate through the Fire Authority, Governance, Audit and Scrutiny Committee and Pension Board.

Terms of Reference are in place for the Authority's Committees and our review of committee papers confirmed that reports clearly set out the purpose of the report, key considerations, recommendations, financial implications and action points. Through our attendance at meetings and review of minutes, we observed evidence of challenge and scrutiny by Members.

Membership of GAS includes Independent Members who contribute additional skills and experience to the scrutiny process. We attended meetings held during the reporting period and found the Committee to be effective in providing challenge to management, internal audit and external audit. We observed Members requesting additional information, challenging assumptions and seeking assurance regarding management's response to identified issues.

The Authority publishes agendas and minutes of Fire Authority and GAS meetings on its website, supporting transparency and public accountability. The Constitution also includes arrangements for complaints and comments from members of the public.

Based on our review of Authority reports, committee papers and minutes, we identified no evidence of significant weaknesses in the Authority's arrangements for informed decision-making, challenge and transparency.

VFM arrangements – Governance

Overall commentary on the Governance reporting criteria – continued

How the body ensures it makes properly informed decisions

Membership of the GAS Committee includes independent Members, who are recruited and trained to provide a range of skills and collectively provide effective scrutiny. We have attended the meetings held in the reporting period and deem them to be effective and well represented, and we have found that the Committee provided appropriate challenge to Management and Internal and External Audit. The Terms of Reference of the GAS Committee are detailed in the Constitution, and we have identified no evidence to indicate they are not being delivered.

The Authority publishes on its website minutes and agendas for all GAS Committee and Fire Authority meetings. This ensures transparency in decision-making and allows for public scrutiny as well. The Authority also has a documented procedure for complaints and comments from members of the public included within its Constitution.

We have reviewed Authority reports and minutes throughout the year and have not identified any evidence of a significant weaknesses in the arrangements outlined in this report.

How the Authority monitors and ensures appropriate standards are met

The Authority's Constitution is reviewed annually with the latest review in September 2025. The Constitution sets out how the Authority operates, how decisions are made and the rules and procedures which are followed to ensure that these are efficient and transparent to local people.

The Constitution, Section 5, includes a Code of Conduct for Members and Officers. Several officers, by law, have specific duty to ensure that the Authority acts within the law and uses its resources wisely. These Officers include the Head of Paid Service, Monitoring Officer, and the Section 151 Officer. Based on review, we are not aware of any evidence that these roles are not being fulfilled throughout the reporting period.

A register of interests is maintained for Members and is available to view on the Authority's website.

Members are required to declare relevant interests, with declarations recorded and monitored through the Authority's governance arrangements. The financial statements also include disclosures relating to senior officers' remuneration and Members' allowances.

We have confirmed that contract procedures are in place and are designed to require procurement decisions to comply with appropriate standards. The Authority also has a contract register available to view on its website.

These arrangements promote transparency and accountability and support the Authority's wider governance framework.

Conclusion

We have identified no evidence to indicate a significant weaknesses in the Authority's arrangements in relation to the governance reporting criteria.

VFM arrangements

Improving Economy, Efficiency and Effectiveness

How the body uses information about its costs and performance to improve the way it manages and delivers its services



VFM arrangements – Improving Economy, Efficiency and Effectiveness

Risks of significant weaknesses in arrangements in relation to Improving Economy, Efficiency and Effectiveness

We have not identified any risks of significant weaknesses in arrangements.

Overall commentary on Improving Economy, Efficiency and Effectiveness

How financial and performance information has been used to assess performance to identify areas for improvement

The Authority publishes an Annual Performance Report which provides an overview of performance against the objectives set out within its Community Risk Management Plan and Strategic Plan. The Authority also publishes an Annual Statement of Assurance, Annual Governance Statement and key financial planning documents, including the MTRS and Productivity and Efficiency Plan. These documents support the Authority's governance, performance management and strategic planning arrangements.

Through our attendance at GAS Committee (GAS) and Fire Authority meetings, together with our review of committee papers and minutes, we confirmed that performance information is reported and scrutinised regularly. Performance reports were considered by GAS and subsequently reported to the Fire Authority. We observed Members providing challenge to management on performance outcomes and receiving updates on actions being taken where improvements were required.
As part of our work, we compared the Authority's reported performance against available national and sector performance information. This comparison indicated that operational performance remained resilient despite increased incident demand. Whilst primary fires and accidental dwelling fires increased during the year, the Authority continued to achieve its emergency response standards and reported that the majority of its key performance measures were within established thresholds. Fire-related injuries and accidental dwelling fire fatalities also reduced compared with the previous year.

How the body evaluates the services it provides to assess performance and identify areas for improvement

The Authority operates a structured scrutiny programme through GAS. During 2025/26, the Committee considered reviews covering Prevention Strategy, Protection Engagement, Joint Exercise Programme, the Manchester Arena Inquiry and Performance Development Reviews. These reviews were supported by defined scopes and reporting arrangements and demonstrated a risk-based approach to assessing service delivery and improvement activity. We observed Members providing appropriate challenge and oversight through this process.
The Authority maintains a Service Improvement Plan (SIP) which is used to record, manage, monitor and track actions arising from external inspections, national inquiries, internal audit reviews and other improvement activity. The SIP identifies responsible officers, target completion dates, progress updates and supporting evidence for each action. We reviewed the SIP and confirmed that it is actively maintained and monitored.

The Authority has completed actions arising from the Manchester Arena Inquiry and Grenfell Tower Inquiry Phase 1 recommendations, whilst actions relating to Grenfell Tower Inquiry Phase 2 recommendations continue to be monitored through the SIP. The Governance, Audit and Scrutiny Committee receives reports on progress against significant improvement actions. In addition, the SIP is used to monitor the implementation of internal audit recommendations and wider organisational improvement activity.

The Authority also demonstrates a commitment to organisational learning and continuous improvement through the use of debriefs, monitoring reviews and service improvement activity. Productivity and efficiency initiatives are monitored through strategic projects designed to support operational effectiveness and long-term service sustainability.

The HMICFRS conducts routine inspections of fire and rescue services focusing on the areas of Effectiveness, Efficiency and People. Following its most recent inspection, published in February 2025, the Authority was assessed as 'Outstanding' in two areas, 'Good' in eight areas and 'Adequate' in one area. Whilst changes to the inspection framework limit direct comparison with previous inspections, the results demonstrate that the Authority achieved a strong level of performance across the inspection criteria.

VFM arrangements – Improving Economy, Efficiency and Effectiveness

Overall commentary on the Improving Economy, Efficiency and Effectiveness reporting criteria – continued

How the body ensures it delivers its role within significant partnerships and engages with stakeholders it has identified, in order to assess whether it is meeting its objectives

The Authority continues to utilise partnership working and collaborative arrangements to support efficiency, productivity and service delivery objectives. Key examples include shared fleet management through Emergency Services Fleet Management (Humberside) Ltd, the jointly governed Estates Service, shared Health and Safety resources and shared senior finance leadership arrangements with Humberside Police and the Office of the Police and Crime Commissioner.

Through our review of committee papers, strategic documents and internal audit reports, we confirmed that collaborative arrangements are subject to governance and oversight and that the Authority monitors the benefits arising from partnership activity. Reported benefits include reduced duplication, improved organisational resilience, procurement efficiencies, enhanced performance oversight and improved value for money.

The Authority also continues to assess opportunities for further collaboration where financial, operational or service delivery benefits can be demonstrated.

Where the body commissions or procures services, how it assesses whether it is realising the expected benefits

The Authority receives regular finance and procurement reporting through its governance arrangements. We reviewed committee papers and noted evidence that procurement activity and collaborative procurement opportunities were subject to Member oversight and scrutiny through regular reporting. The Authority uses procurement and collaborative purchasing arrangements to support efficiency and value for money objectives. Through our review of committee papers, internal audit reports and procurement updates, we noted that arrangements are in place to monitor procurement activity and assess whether expected operational and financial benefits are being delivered. Examples identified included collaborative procurement and shared service arrangements designed to improve efficiency, resilience and value for money.

Conclusion

We have not identified any evidence of a significant weaknesses in the Authority's arrangements in relation to the improving economy, efficiency and effectiveness reporting criteria

04

Other reporting responsibilities

Other reporting responsibilities

Wider reporting responsibilities

Matters we report by exception

The Local Audit and Accountability Act 2014 provides auditors with specific powers where matters come to our attention that, in their judgement, require specific reporting action to be taken. Auditors have the power 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 the law; and
- issue an advisory notice.

We have not exercised any of these statutory reporting powers. 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. We did not receive any such objections or questions.

Reporting to the group auditor

Whole of Government Accounts (WGA)

The National Audit Office (NAO), as group auditor for the WGA, requires us to carry out work and provide a WGA Assurance Statement in respect of the Council's consolidation data. We have been unable to conclude our work as the NAO have not yet issued their Group Audit Instructions.

05

Audit Fees and Other Services

Audit fees and other services

Fees for our work as the Authority's auditor

We reported our proposed fees for the delivery of our work under the Code in our Audit Strategy Memorandum presented to the Humberside Fire Authority on 17 July 2026. Having substantially completed our work for the 2025/26 financial year, we can confirm that our fees are as follows.

Area of audit work	2025/26 fees	2024/25 fees
Planned fee in respect of our work under the Code of Audit Practice	£107,605	£104,673
Additional fees in respect of additional work relating to the new standard implementation – IFRS 16.	£0	£9,000
Additional fees in respect of additional work on the Membership data for the Fire Fighters Pension Scheme.	£4,500	£0
Total fees	**£112,105**	**£113,673**

Fees for other work

We confirm that we have not undertaken any non-audit services for the Authority in the year.

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	Agenda Item No. **11**
Humberside Fire Authority **27 November 2026**	**Report by the Executive Director of Finance/S.151 Officer**

ANNUAL STATEMENT OF ACCOUNTS (AUDITED) 2025/26

1. SUMMARY

1.1 This report contains the Authority's full audited Statement of Accounts for 2025/26 (see Appendix 1).

1.2 The Accounts covered by this report in Appendix 1 have been subject to audit by Forvis Mazars in their role as the Authority's external auditor.

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2. RECOMMENDATIONS

2.1 It is recommended that the Fire Authority takes assurance from the Accounts, as set out at Appendix 1 of the report, in conjunction with the Audit Completion Report provided by Forvis Mazars, and approve the Accounts.

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3. BACKGROUND

3.1 The production of the Annual Accounts is a key task for the Finance Team.

3.2 The 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 Forvis Mazars (the Authority's External Auditors) have been very supportive throughout the process and have participated in regular meetings during the period.

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4. REPORT DETAIL

4.1 The audited Statement of Accounts for 2025/26 are included in Appendix 1.

4.2 Mazars have completed the audit work, and the Audit Assurance Report is expected by 30 November 2026.

4.3 The Government specified timescales for Annual Account sign-off by the S151 Officer of 30 June 2026 and deadline for the completion of the audit of 31 January 2027. The Authority will have delivered ahead of both of these deadlines.

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5. EQUALITY, DATA PROTECTION AND 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.

5.2 Associated risks have been duly assessed and are captured on the Risk and Opportunity Register as a Strategic risk (Reference 2023/24 – 01 Financial Constraints Around National Grant Funding).

---

6. CONCLUSION

6.1 This report captures the financial impact of the Authority's activities during the 2025/26 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

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Background Papers

2025/26 Annual Accounts

Glossary/Abbreviations

S.151	Section 151 Local Government Act 1972

2025/26

HUMBERSIDE
Fire & Rescue Service

Humberside Fire Authority Annual Accounts 2025/26

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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 2026. These accounts have been prepared in accordance with the requirements of the Code of Practice on Local Authority Accounting in the United Kingdom 2025/26 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: 54 (43 frontline and 11 reserve)
- Number of specialist emergency response vehicles: 14
- Number of Flexible Duty System vehicles: 32
- Number of Co-Responding and F.I.R.S.T (Falls, Intervention Response, Safety Team) vehicles: 11
- Number of staff: 914 (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.



On-Call
Whole-Time
Combined (Whole-Time and On-Call)

Community Risk Management Plan (CRMP) and Strategic Plan 2025 - 2028

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 at least 90% of occasions. In 2025/26 the first engine exceeded these standards achieving 97% 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 2025/26 the second engine exceeded these standards achieving 92% on all occasions.

Service Performance Summary 2025/26

Service Performance Indicator (SPI)	Service Target	Actual Performance
SPI 1 Total Fatalities	Aspirational Zero	3
SPI 1.1 Total Casualties	Aspirational Zero	25

The preceding data is a breakdown of the total number of key incidents across 2025/26. 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	35	31	45	53	69	32	28	29	23	17	21	35	418
SPI 2.3 Accidental Dwelling Fires	31	28	38	23	34	34	27	30	36	43	35	39	298
SPI 2.4 Deliberate Secondary Fires	224	279	235	183	245	105	143	78	50	64	56	102	1764
SPI 2.5b False Alarm Non -Domestic	21	26	31	48	34	27	22	36	30	31	27	20	353
Total	311	364	349	307	382	198	220	173	139	155	139	196	2933

More detailed information on each of the above SPIs can be found in our Annual or Bi-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 2025/26 are set out on pages 1-68 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 2026.

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.

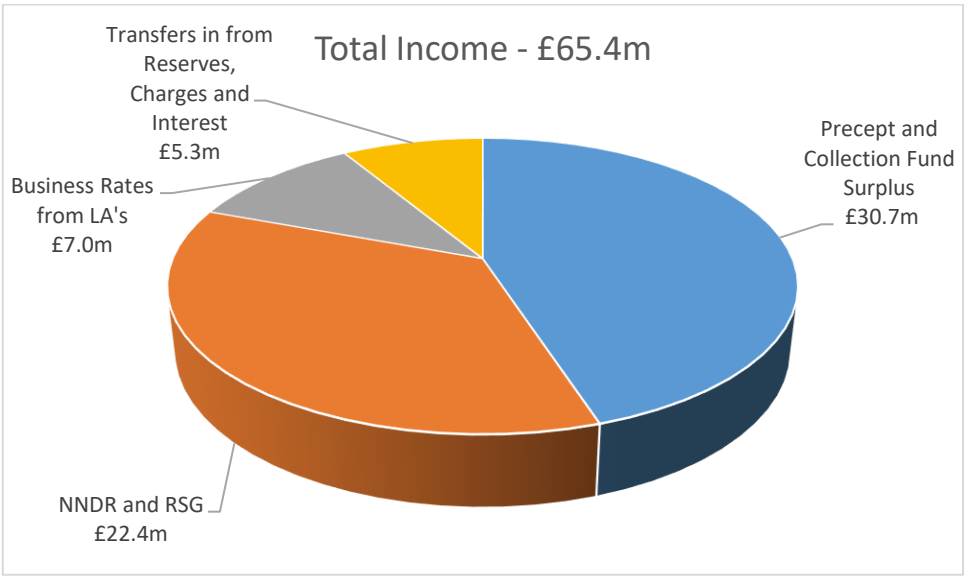
2025/26 Financial Year

Despite significant financial challenges over recent years the Authority has managed to contain its expenditure in line with its available budget.

The 2025/26 financial year has seen the Authority deliver a balanced budget position indicating good financial management given increased cost pressures.

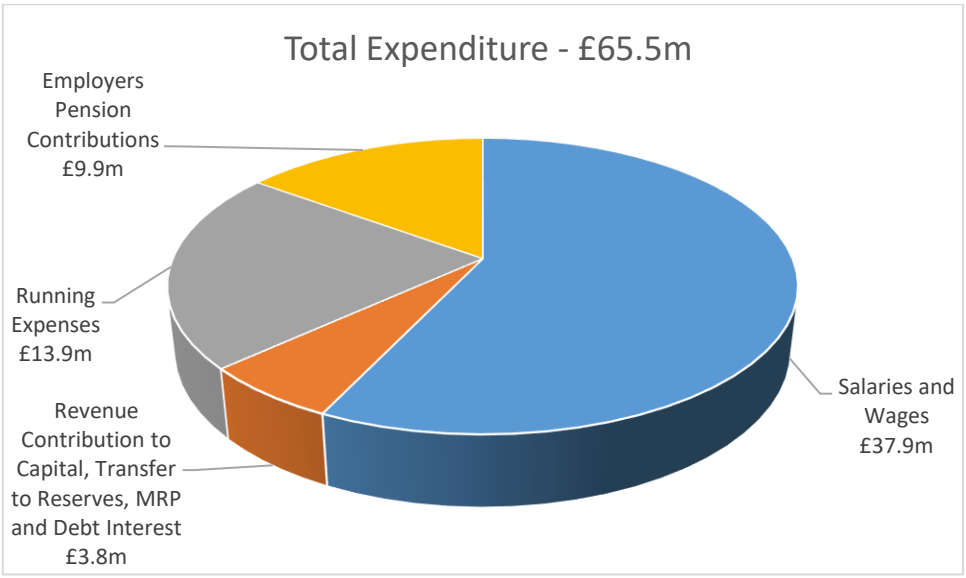
Future reductions in funding are anticipated from 2026/27 onwards following the fair funding review. The Authority will work hard to find the required efficiencies while ensuring little or no impact on the communities of Humberside.

Income



In 2025/26, 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 2025/26 was £30.29m (2024/25 was £28.33m) which equated to a Council Tax Band D Equivalent of £102.93 (2024/25 was £97.94).

Expenditure



Budget Outturn Position

Income of £65.455m was received by the Authority of which £65.508m was incurred on expenditure during 2025/26 leaving a deficit of £0.053m (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 2025/26, the overall variance across all non-pay budgets was an overspend of £1.4m. This was primarily a combination of :

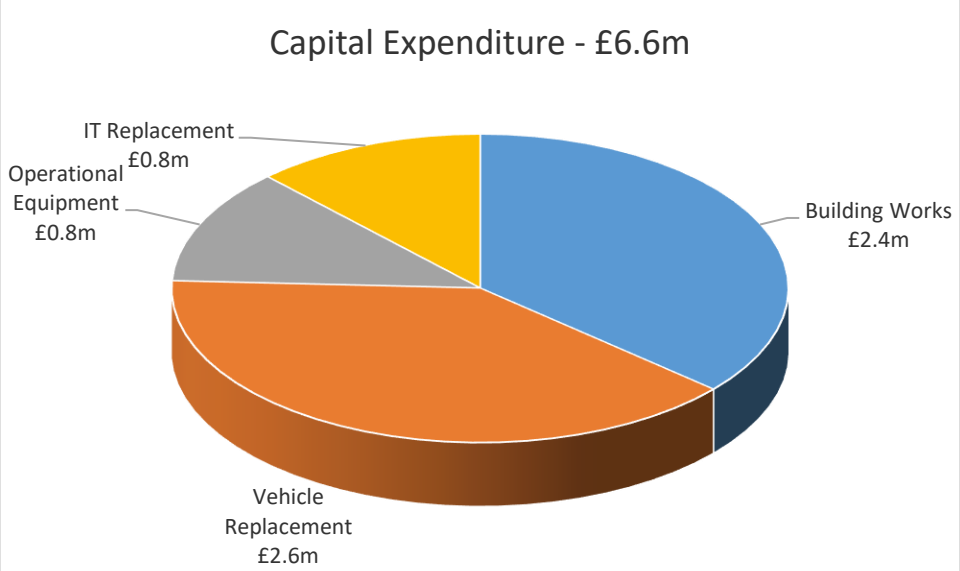
- lower estates running cost due to lower unit costs on utilities than budgeted for and the implementation of energy efficient items that has reduced the energy usage;
- delays in Services exiting the East Coast Consortium Control Room, which reduced the level of costs that were allocated to the remaining Fire and Rescue Services
- the transfer form earmarked reserves was not needed during the year due to the underspends on pay and the above non pay.

Income

During 2025/26 the Authority received £0.5m additional income relating mainly to additional ringfenced Government grants, staff secondments, funding of the Road Safety team and income in relation to Mutual Aid Assistance. In addition to this the Authority received additional investment income of £0.2m due to higher cash balances and interest rates.

Capital Expenditure

During 2025/26, £6.6m was invested in capital projects against a budget of £8.2m due to a number of schemes that are expected to be completed during 2026/27. 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 2025 stood at £15.679m. By deducting the deficit for the year of £53k and the transfer from reserves during the year of £142k, reserve balances at 31 March 2026 now stand at £15.484m (exclusive of the ESFM (Humberside) Ltd Reserve).

Future Spending Plans

The Authority has published a Medium-Term Resource Strategy for 2026/27 – 2030/31 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 £16.564m. 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 2025).

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 £0.026m (2024/25 was an asset of £0.029m) and the liability on the Firefighters' Pension Scheme is £466.930m (2024/25 was £475.570m). 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 2025/26.

Significant Change in Accounting Policies

There have been no significant changes to the accounting policies used by the Authority.

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 2026/27 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 2026

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I confirm that these accounts were approved at the Fire Authority meeting held on 27 November 2026.

Signed	**Date**

Executive Director of Finance and Section 151 Officer Responsibilities

The Executive Director of Finance and Section 151 Officer is responsible for the preparation of the Authority's Statement of Accounts which, in accordance with the *Code of Practice on Local Authority Accounting in Great Britain* (the 'Code of Practice'), issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) is required to present fairly the financial position of the Authority at the accounting date, and its income and expenditure for year ended 31 March 2026.

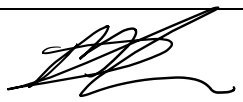
In preparing this Statement of Accounts, the Executive Director of Finance/Section 151 Officer has:

- 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 2026 and its income and expenditure for the year

Signed 	**Date** **26th June 2026**

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.

2025/26	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 2025	10,238	5,971	**127**	**16,336**	(475,609)	14,237	21,596	624	(287)	**(423,103)**
Surplus or (Deficit) on Provision of Services (accounting basis)		(19,283)		**(19,283)**						**(19,283)**
Other Comprehensive Income and Expenditure				**-**	25,925		4,848			**30,773**
Total Comprehensive Income and Expenditure	**-**	**(19,283)**	**-**	**(19,283)**	**25,925**	**-**	**4,848**	**-**	**-**	**11,490**
Adjustments between Accounting Basis & Funding Basis under Regulations (Note 11)		18,940	(14)	**18,926**	(17,262)	(105)	(475)	(976)	(108)	**-**
Net Increase / (Decrease) before transfers to Earmarked Reserves	-	(343)	(14)	**(357)**	8,663	(105)	4,373	(976)	(108)	**11,490**
Transfers to / (from) Earmarked Reserves	(174)	174		**-**						**-**
Increase / (Decrease) in Year	**(174)**	**(169)**	**(14)**	**(357)**	**8,663**	**(105)**	**4,373**	**(976)**	**(108)**	**11,490**
Balance at 31 March 2026	**10,064**	**5,802**	**113**	**15,978**	**(466,946)**	**14,131**	**25,970**	**(352)**	**(395)**	**(411,613)**

The accompanying notes form part of these Financial Statements.

MOVEMENT IN RESERVES STATEMENT

2024/25

	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 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 11)		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.

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 2025					Year ended 31 March 2026		
£'000	£'000	£'000			£'000	£'000	£'000
Gross Expenditure	Gross Income	Net Expenditure		Note(s)	Gross Expenditure	Gross Income	Net Expenditure
3,506	(431)	**3,075**	Community Fire Safety		3,380	(425)	**2,955**
35,410	(645)	**34,765**	Fire Fighting & Rescue Operations *		33,948	(589)	**33,359**
19,986	(1,327)	**18,659**	Management and Support		20,719	(1,211)	**19,508**
128	-	**128**	Corporate and Democratic Core		136	-	**136**
99	-	**99**	Corporate Management		122	-	**122**
177	-	**177**	Non Distributed Cost/(Income)		-	-	**-**
59,306	**(2,403)**	**56,903**	**Cost of Services**		**58,305**	**(2,225)**	**56,080**
-	(109)	**(109)**	Other Operating Income and Expenditure		654	(677)	**(23)**
24,469	(1,191)	**23,278**	Financing and Investment Income and Expenditure		25,476	(964)	**24,512**
-	(60,405)	**(60,405)**	Taxation and Non-Specific Grant Income		-	(61,288)	**(61,288)**
		19,666	**(Surplus) or Deficit on Provision of Services**				**19,283**
		1,773	(Surplus) or Deficit on Revaluation of Non Current Assets				(4,848)
		(68,696)	Remeasurement of the net defined liability / (asset)				(25,925)
		(66,923)	**Other Comprehensive Income and Expenditure (Surplus)/Deficit**				**(30,773)**
		(47,257)	**Total Comprehensive Income and Expenditure (Surplus)/Deficit**				**(11,490)**

* 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 2025			31 March 2026
£'000		Note(s)	
57,897	Property, Plant & Equipment	5	65,350
132	Intangible Assets	5	106
58,029	**Long-Term Assets**		**65,456**
621	Inventories		674
24,988	Short-Term Investments	8	17,051
8,432	Short-Term Debtors	9	8,215
74	Cash and Cash Equivalents	17	57
34,115	**Current Assets**		**25,997**
(18,367)	Short-Term Creditors	9	(19,292)
(170)	Short-Term Provisions		(200)
(5,053)	Short-Term Borrowing	8	(1,125)
(23,590)	**Current Liabilities**		**(20,618)**
(15,000)	Long-Term Borrowing	8	(14,000)
(476,656)	Other Long-Term Liabilities	4/8	(468,447)
(491,656)	**Long-Term Liabilities**		**(482,447)**
(423,103)	**Net Assets/(Liabilities)**		**(411,613)**
16,336	Usable Reserves	2/7	15,978
(439,438)	Unusable Reserves	4/7	(427,591)
(423,103)	**Total Reserves**		**(411,613)**

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 2025 £'000		Note(s)	31 March 2026 £'000
(19,666)	Net Surplus or (Deficit) on the Provision of Services	2	(19,283)
35,440	Adjust Net Surplus or Deficit on the Provision of Services for Non Cash Movements	17	20,891
(33)	Adjust for items included in the Net Surplus or Deficit on the Provision of Services that are Investing and Financing Activities	17	(676)
15,741	Net Cash Flows from Operating Activities		932
(18,787)	Investing Activities	17	3,033
3,039	Financing Activities	17	(3,982)
(8)	**Net Increase or (Decrease) in Cash and Cash Equivalents**		**(17)**
82	**Cash and Cash Equivalents at the Beginning of the Reporting Period**	**17**	**74**
74	**Cash and Cash Equivalents at the End of the Reporting Period**	**17**	**57**
(8)	**Total Movement**		**(17)**

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 2025/26. 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 principally by the measurement of certain property, plant and equipment and financial instruments on the bases required by the Code.

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 Authority's accounting policies, management has made judgements, other than those involving estimations, that have a significant effect on the amounts recognised in the financial statements. The significant judgements in preparing the Statement of Accounts are set out below.

- **Group Relationships**
  The Authority has considered its relationship with Emergency Services Fleet Management (Humberside) Ltd and has determined that it exercises joint control of the company with the Humberside Police and Crime Commissioner. The Authority has therefore accounted for its interest in accordance with the group accounting requirements of the Code.

- **Valuation of Specialised Operational Properties**
  The Authority has determined that its fire stations are specialised operational properties for which there is no readily available market evidence of current value. These properties are therefore measured using the depreciated replacement cost approach, representing the current cost of replacing their remaining service potential.

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
Property, plant and equipment is initially measured at cost, comprising the purchase price and any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management

Following initial recognition, property, plant and equipment is measured in accordance with the following:

- 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 measured at current value are subject to a full revaluation every five years, with annual indexation applied during the intervening years using the best appropriate index available. Where an appropriate index is not available, the asset is subject to a desktop revaluation in year three and a full revaluation in year five. Out-of-cycle revaluations are undertaken where there is an indication of impairment requiring the recoverable amount of the asset to be reassessed.

The current value of land and buildings is determined by professionally qualified valuers. Revaluations are applied prospectively and assets are carried at their revalued amount, less subsequent accumulated depreciation and impairment losses.

Assets under construction are carried at historical cost less any impairment losses until they are available for use. Costs include expenditure directly attributable to bringing the asset to the location and condition necessary for its intended use. Borrowing costs are recognised as an expense in the period in which they are incurred. Depreciation commences when an asset is available for use.

Revaluation increases are recognised in the Revaluation Reserve and reported in Other Comprehensive Income and Expenditure, except to the extent that they reverse a previous revaluation decrease or impairment loss on the same asset that was previously recognised in the Surplus or Deficit on the Provision of Services.

Revaluation decreases are recognised against any available credit balance in the Revaluation Reserve relating to the asset, with any excess recognised in the Surplus or Deficit on the Provision of Services. Impairment losses are accounted for separately in accordance with the Authority's impairment accounting policy.

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 identifiable non-monetary assets without physical substance that are controlled by the Authority as a result of past events and from which future economic benefits or service potential are expected to flow to the Authority.

Expenditure on an intangible asset is recognised as an asset where it is probable that the expected future economic benefits or service potential attributable to the asset will flow to the Authority, the cost of the asset can be measured reliably, and the cost meets the Authority's capitalisation threshold of £6,000.

Intangible assets recognised by the Authority principally comprise purchased IT software systems. Software that is integral to the operation of related hardware, such as an operating system, is accounted for as part of the relevant item of property, plant and equipment. Software that is not integral to the operation of hardware, such as application software, is accounted for as an intangible asset.

Separately acquired intangible assets are initially measured at cost.
Internally generated intangible assets are recognised only where the relevant recognition criteria are met. Expenditure is capitalised from the date those criteria are first satisfied. Expenditure incurred before the recognition criteria are met is charged to expenditure and is not subsequently reinstated as part of the cost of the asset

Measurement
Following initial recognition, intangible assets are carried at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets with finite useful lives are amortised on a systematic basis over their estimated useful lives from the date they are available for use. The Authority's IT software assets are normally amortised on a straight-line basis over five years, reflecting their expected useful lives. The useful life and amortisation method are reviewed at each financial year-end and revised where appropriate.

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 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 2025 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 if 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 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
- Pay and Prices Reserve
- Strategic Transformation Fund Reserve
- East Coast & Hertfordshire Control Room Consortium 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.

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:

- Amendments to FRS 102 The Financial Reporting Standard (Heritage assets)
- Amendments to the Classification and Measurement of Financial Instruments (IFRS9 and IFRS7)
- Annual improvements to IFRS accounting standards – volume 11
- Contracts Referencing Nature-dependent Electricity (Amendments to IFRS9 and IFRS7)

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 2025					Year ended 31 March 2026		
£'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		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
3,194	119	**3,075**	Community Fire Safety	11	3,149	194	**2,955**
35,315	550	**34,765**	Fire Fighting & Rescue Operations	11	36,174	2,815	**33,359**
18,748	89	**18,659**	Management and Support	11	20,203	694	**19,508**
128	-	**128**	Corporate and Democratic Core	11	136	-	**136**
99	-	**99**	Corporate Management	11	122	-	**122**
-	(177)	**177**	Non Distributed Cost	11	-	-	**-**
57,484	**581**	**56,903**	**Net Cost of Services**		**59,785**	**3,703**	**56,080**
(56,230)	(18,993)	**(37,237)**	Other Income and Expenditure	11	(59,616)	(22,817)	**(36,799)**
1,254	**(18,412)**	**19,666**	**(Surplus) or Deficit**		**169**	**(19,114)**	**19,283**
7,225			**Opening General Fund Balance**		**5,971**		
1,254			**Less/Plus (Surplus) or Deficit on the General Fund in the Year**		169		
5,971			**Closing General Fund Balance at 31 March**		**5,802**		

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, and changes in retirement and mortality assumptions. The Authority receives actuarial advice in relation to the Firefighters' Pension Schemes.	The opening balance on the Firefighters' pension Liabilities at 1 April 2025 was £475.580m. 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 £29m. 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 assumptions and the valuation of scheme assets. The Authority receives actuarial advice in relation to the Local Government Pension Scheme.	The opening balance on the Local Government pension Liabilities at 1 April 2025 was £36.213m (The opening balance on scheme Assets was £59.939m). 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 £3.600m. 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 £515k. The carrying value of Property, Plant and Equipment is £65.382m. 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 £1.053m. The Depreciation charge is £3.788m.

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% 37.6%	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	1/60th for 20 years 2/60th for 20+ years up to a maximum of 30 years	1/60th	1/45th	1/59.7th	1/49th

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	
	2025/26 £'000	2024/25 £'000	2025/26 £'000	2024/25 £'000	2025/26 £'000	2024/25 £'000	2025/26 £'000	2024/25 £'000
Net Cost of Service								
Current Service Cost	(80)	(160)	-	40	(1,180)	(2,360)	(1,036)	(1,414)
Unfunded Benefits	-	-	-	-	-	-	-	-
Past Service Costs	-	-	-	-	-	-	-	-
Net Operating Expenditure								
Interest Cost	(24,380)	(22,320)	(1,220)	(1,140)	(700)	(1,060)	(2,106)	(2,014)
Expected Return on Assets in the Scheme	-	-	-	-	-	-	3,496	2,761
Retirement costs included in the Comprehensive Income and Expediture Statement	**(24,460)**	**(22,480)**	**(1,220)**	**(1,100)**	**(1,880)**	**(3,420)**	**354**	**(667)**

In addition to the recognised gains and losses included in the Comprehensive Income and Expenditure Account (shown in the table above), actuarial gains of £25.925m were included in the Statement of Comprehensive Income and Expenditure (£68.696m for 2024/25).

The estimated contributions payable to the Authority's pension schemes for 2026/27 is £10.189m (£9.944m for 2025/26).

Actuarial gains and losses comprise:

a) Experience adjustments (the effects of differences between the previous actuarial assumptions and what has actually occurred), and
b) 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 Assets/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	
	2025/26 £'000	2024/25 £'000	2025/26 £'000	2024/25 £'000	2025/26 £'000	2024/25 £'000	2025/26 £'000	2024/25 £'000	2025/26 £'000	2024/25 £'000	2025/26 £'000	2024/25 £'000
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)		(8,920)
Opening Position as at 31 March	**-**	**-**	**(433,410)**	**(470,630)**	**(433,410)**	**(470,630)**	**-**	**-**	**(7,930)**	**(8,920)**	**-**	**(8,920)**
Service Cost												
Current Service Cost	-	-	-	(60)	-	(60)	-	-	(80)	(100)	(80)	(100)
Past Service Cost (inc curtailments)	-	-	-	-	-	-	-	-	-	-	-	-
Effect of Settlements	-	-	-	-	-	-	-	-	-	-	-	-
Total Service Cost	**-**	**-**	**-**	**(60)**	**-**	**(60)**	**-**	**-**	**(80)**	**(100)**	**(80)**	**(100)**
Net Interest												
Interest income on plan assets	-	-	-	-	-	-	-	-	-	-	-	-
Interest cost on defined benefit obligation	-	-	(23,940)	(21,900)	(23,940)	(21,900)	-	-	(440)	(420)	(440)	(420)
Impact of asset ceiling on net interest	-	-	-	-	-	-	-	-	-	-	-	-
Total net interest	**-**	**-**	**(23,940)**	**(21,900)**	**(23,940)**	**(21,900)**	**-**	**-**	**(440)**	**(420)**	**(440)**	**(420)**
Total defined benefit cost recognised in Income and Expenditure	**-**	**-**	**(23,940)**	**(21,960)**	**(23,940)**	**(21,960)**	**-**	**-**	**(520)**	**(520)**	**(520)**	**(520)**
Cashflows												
Plan participants' contributions	-	-	-	-	-	-	-	-	-	-	-	-
Employer Contributions	-	-	-	-	-	-	-	-	-	-	-	-
Contributions in respect of unfunded benefits	-	-	-	-	-	-	-	-	-	-	-	-
Benefits paid	(19,850)	(19,570)	19,850	19,570	-	-	(450)	(460)	450	460	-	-
Unfunded benefits paid	-	-	-	-	-	-	-	-	-	-	-	-
Expected closing position	**(19,850)**	**(19,570)**	**(437,500)**	**(473,020)**	**(457,350)**	**(492,590)**	**(450)**	**(460)**	**(8,000)**	**(8,980)**	**(8,450)**	**(9,440)**
Remeasurements												
Changes in demographic assumptions	-	-	-	780	-	780	-	-	-	-	-	-
Changes in financial assumptions *	19,850	19,570	10,500	38,490	30,350	58,060	450	460	160	640	610	1,100
Other experience	-	-	21,840	340	21,840	340	-	-	630	410	630	410
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	**19,850**	**19,570**	**32,340**	**39,610**	**52,190**	**59,180**	**450**	**460**	**790**	**1,050**	**1,240**	**1,510**
Exchange differences	-	-	-	-	-	-	-	-	-	-	-	-
Effect of business combinations and disposals	-	-	-	-	-	-	-	-	-	-	-	-
Fair Value of employer assets	-	-	-	-	-	-	-	-	-	-	-	-
Present value of funded liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Present value of unfunded liabilities	-	-	(405,170)	(433,410)	(405,170)	(433,410)	-	-	(7,210)	(7,930)	(7,210)	(7,930)
Closing position as at 31 March	**-**	**-**	**(405,170)**	**(433,410)**	**(405,170)**	**(433,410)**	**-**	**-**	**(7,210)**	**(7,930)**	**(7,210)**	**(7,930)**

**there are no Firefighter Pension Scheme assets so the changes in financial assumptions under assets is the balancing figure of the benefits paid and the contributions into the scheme to net the assets to zero..*

Period ended 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	
	2025/26 £'000	2024/25 £'000	2025/26 £'000	2024/25 £'000	2025/26 £'000	2024/25 £'000	2025/26 £'000	2024/25 £'000	2025/26 £'000	2024/25 £'000	2025/26 £'000	2024/25 £'000
Fair value of employer assets	-	-	-	-	-	-	-	-	-	-	-	-
Present value of funded liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Present value of unfunded liabilities	-	-	(21,820)	(24,140)	(21,820)	(24,970)	-	-	(12,410)	(22,560)		(22,560)
Opening Position as at 31 March	**-**	**-**	**(21,820)**	**(24,140)**	**(21,820)**	**(24,970)**	**-**	**-**	**(12,410)**	**(22,560)**	**-**	**(22,560)**
Service Cost												
Current Service Cost	-	-	-	-	-	-	-	-	(1,180)	(2,360)	(1,180)	(2,360)
Past Service Cost (inc curtailments)	-	-	-	-	-	-	-	-	-	-	-	-
Effect of Settlements	-	-	-		-	-	-	-	-	-	-	-
Total Service Cost	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(1,180)**	**(2,360)**	**(1,180)**	**(2,360)**
Net Interest												
Interest income on plan assets	-	-	-	-	-	-	-	-	-	-	-	-
Interest cost on defined benefit obligation	-	-	(1,220)	(1,140)	(1,220)	(1,140)	-	-	(700)	(1,060)	(700)	(1,060)
Impact of asset ceiling on net interest	-	-	-	-	-	-	-	-	-	-	-	-
Total net interest	**-**	**-**	**(1,220)**	**(1,140)**	**(1,220)**	**(1,140)**	**-**	**-**	**(700)**	**(1,060)**	**(700)**	**(1,060)**
Total defined benefit cost recognised in Income and Expenditure	**-**	**-**	**(1,220)**	**(1,140)**	**(1,220)**	**(1,140)**	**-**	**-**	**(1,880)**	**(3,420)**	**(1,880)**	**(3,420)**
Cashflows												
Plan participants' contributions	-	-	-	-	-	-	2,970	2,900	(2,970)	(2,900)	-	-
Employer Contributions	-	-	-	-	-	-	8,441	8,189	-	-	8,441	8,189
Contributions in respect of unfunded benefits	-	-	-	-	-	-	-	-	-	-	-	-
Benefits paid	(480)	(450)	480	450	-	-	(4,110)	(5,900)	4,110	5,900	-	-
Unfunded benefits paid	-	-	-	-	-	-	-	-	-	-	-	-
Expected closing position	**(480)**	**(450)**	**(22,560)**	**(24,830)**	**(23,040)**	**(25,280)**	**7,301**	**5,189**	**(13,150)**	**(22,980)**	**(5,849)**	**(17,791)**
Remeasurements												
Changes in demographic assumptions	-	-	-	80	-	80	-	-	-	280	-	280
Changes in financial assumptions *	480	450	590	2,750	1,070	3,200	(7,301)	(5,189)	1,960	8,880	(5,341)	3,691
Other experience	-	-	750	180	750	180	-	-	(22,130)	1,410	(22,130)	1,410
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	**480**	**450**	**1,340**	**3,010**	**1,820**	**3,460**	**(7,301)**	**(5,189)**	**(20,170)**	**10,570**	**(27,471)**	**5,381**
Exchange differences												
Effect of business combinations and disposals	-	-	-	-	-	-	-	-	-	-	-	-
Fair Value of employer assets	-	-	-	-	-	-	-	-	-	-		
Present value of funded liabilities	-	-	-	-	-	-	-	-	-	-		
Present value of unfunded liabilities	-	-	(21,220)	(21,820)	(21,220)	(21,820)	-	-	(33,320)	(12,410)	(33,320)	(12,410)
Closing position as at 31 March	**-**	**-**	**(21,220)**	**(21,820)**	**(21,220)**	**(21,820)**	**-**	**-**	**(33,320)**	**(12,410)**	**(33,320)**	**(12,410)**

**there are no Firefighter Pension Scheme assets so the changes in financial assumptions under assets is the balancing figure of the benefits paid and the contributions into the scheme to net the assets to zero.*

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 Assets		Local Government Pension Scheme Liability		Local Government Pension Scheme Net (Obligation) / Surplus	
	2025/26 £'000	2024/25 £'000	2025/26 £'000	2024/25 £'000	2025/26 £'000	2024/25 £'000
Fair value of employer assets	59,939	56,527	-	-	59,939	56,527
Present value of funded liabilities	-	-	(36,184)	(41,061)	(36,184)	(41,061)
Present value of unfunded liabilities	-	-	(29)	(32)	(29)	(32)
Opening Position as at 31 March	**59,939**	**56,527**	**(36,213)**	**(41,093)**	**23,726**	**15,434**
Service Cost						
Current Service Cost	-	-	(1,036)	(1,414)	(1,036)	(1,414)
Past Service Cost (inc curtailments)	-	-	-	(177)	-	(177)
Effect of Settlements	-	-	-	-	-	-
Total Service Cost	**-**	**-**	**(1,036)**	**(1,591)**	**(1,036)**	**(1,591)**
Net Interest						
Interest income on plan assets	3,496	2,761	-	-	3,496	2,761
Interest cost on defined benefit obligation	-	-	(2,106)	(2,014)	(2,106)	(2,014)
Impact of asset ceiling on net interest	-	-	-	-	-	-
Total net interest	**3,496**	**2,761**	**(2,106)**	**(2,014)**	**1,390**	**747**
Total defined benefit cost recognised in Income and Expenditure	**3,496**	**2,761**	**(3,142)**	**(3,605)**	**354**	**(844)**
Cashflows						
Plan participants' contributions	537	534	(537)	(534)	-	-
Employer Contributions	1,498	1,539	-	-	1,498	1,539
Contributions in respect of unfunded benefits	5	5	-	-	5	5
Benefits paid	(1,357)	(1,202)	1,357	1,202	-	-
Unfunded benefits paid	(5)	(5)	5	5	-	-
Expected closing position	**64,113**	**60,159**	**(38,530)**	**(44,025)**	**25,583**	**16,134**
Remeasurements						
Changes in demographic assumptions		-	38	73	38	73
Changes in financial assumptions		-	1,687	7,362	1,687	7,362
Other experience	(694)	-	(4,082)	377	(4,776)	377
Return on assets excluding amounts included in net interest	3,244	(220)	-	-	3,244	(220)
Total remeasurements recognised in Other Comprehensive income	**2,550**	**(220)**	**(2,357)**	**7,812**	**193**	**7,592**
Exchange differences						
Effect of business combinations and disposals						
Fair Value of employer assets	66,663	59,939	-	-	66,663	59,939
Present value of funded liabilities	-	-	(40,861)	(36,184)	(40,861)	(36,184)
Present value of unfunded liabilities	-	-	(26)	(29)	(26)	(29)
Closing position as at 31 March	**66,663**	**59,939**	**(40,887)**	**(36,213)**	**25,776**	**23,726**
Effect of Asset Ceiling						
Effect of the Asset Ceiling B/Fwd	(23,755)	(15,466)	-	-	(23,755)	(15,466)
Changes to the Asset Ceiling in Year	(2,047)	(8,289)	-	-	(2,047)	(8,289)
Effect of the Asset Ceiling C/Fwd	**(25,802)**	**(23,755)**	**-**	**-**	**(25,802)**	**(23,755)**
Closing Position as at 31 March (Incl. Asset Ceiling)	**40,861**	**36,184**	**(40,887)**	**(36,213)**	**(26)**	**(29)**

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 2026 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 2026, resulting in an adjustment that has floored the pension plan asset to nil.

Reconciliation of opening and closing surplus/(deficit):

Scheme History

	2021/22 £'000	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000
Present Value of Liabilities					
Local Government Pension Scheme	(59,849)	(40,101)	(41,093)	(36,213)	(40,887)
Firefighters' 1992 Pension Scheme	(591,350)	(470,800)	(470,630)	(433,410)	(405,170)
Firefighters' Injury Awards	(12,230)	(9,340)	(8,920)	(7,930)	(7,210)
Firefighters' 2006 Pension Scheme	(32,650)	(23,310)	(24,140)	(21,820)	(21,220)
Firefighters' 2015 Pension Scheme	(65,160)	(18,530)	(22,560)	(12,410)	(33,320)
Fair Value of Assets					
Local Government Pension Scheme	50,475	47,040	41,061	36,184	40,861
Firefighters' 1992 Pension Scheme	-	-	-	-	-
Firefighters' Injury Awards	-	-	-	-	-
Firefighters' 2006 Pension Scheme	-	-	-	-	-
Firefighters' 2015 Pension Scheme	-	-	-	-	-
Surplus/(Deficit) in the Scheme					
Local Government Pension Scheme	(9,374)	6,939	(32)	(29)	(26)
Firefighters' 1992 Pension Scheme	(591,350)	(470,800)	(470,630)	(433,410)	(405,170)
Firefighters' Injury Awards	(12,230)	(9,340)	(8,920)	(7,930)	(7,210)
Firefighters' 2006 Pension Scheme	(32,650)	(23,310)	(24,140)	(21,820)	(21,220)
Firefighters' 2015 Pension Scheme	(65,160)	(18,530)	(22,560)	(12,410)	(33,320)
	(710,764)	(515,041)	(526,282)	(475,609)	(466,946)

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 £466.946m (£475.609 in 2024/25) has a substantial impact on the net worth of the Authority as recorded in the Balance Sheet, resulting in a negative overall balance of £411.610m (£423.103m in 2024/25). 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 2025.

The principal assumptions used by the actuaries have been:

	Local Government Pension Scheme		Firefighters' Pension Schemes	
	2025/26	2024/25	2025/26	2024/25
Longevity at 65 for current pensioners:				
Males	21.1	20.5	21.3	21.3
Females	24.0	23.5	21.3	21.3
Longevity at 45 for future pensioners:				
Males	21.9	21.2	22.8	22.7
Females	25.4	25.0	22.8	22.7
Rate of Inflation	3.0%	2.8%	3.0%	2.7%
Rate of increase in salaries	3.0%	2.8%	3.7%	3.5%
Rate of increase in pensions	3.0%	2.8%	3.0%	2.7%
Rate for discounting scheme liabilities	6.3%	5.8%	6.1%	5.7%
Take-up of option to convert annual pension into retirement lump sum	65.0%	65.0%	20.0%	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:

2025/26

	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	180
0.5% increase in pensions increase rate	6.0	28,000	10.0	3,420
0.5% decrease in discounting of liabilities rate	6.0	29,000	10.0	3,600
1 year increase in member life expectancy rate	2.5	12,000	4.0	1,635

2024/25

	Firefighters' Pension		Local Government	
	%	£'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

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:

	Period Ended 31 March 2026				Period Ended 31 March 2025			
Asset Category	**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	0.0	0.0	0%
Manufacturing	0.0	0.0	0.0	0%	0.0	0.0	0.0	0%
Energy and Utilities	0.0	0.0	0.0	0%	0.0	0.0	0.0	0%
Financial Institutions	0.0	0.0	0.0	0%	0.0	0.0	0.0	0%
Health and Care	0.0	0.0	0.0	0%	0.0	0.0	0.0	0%
Information Technology	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%
Debt Securities:								
Corporate Bonds (investment grade)	0.0	0.0	0.0	0%	0.0	0.0	0.0	0%
Corporate Bonds (non-investment grade)	1,307.3	2,193.4	3,500.7	5%	1,175.5	1,972.2	3,147.7	5%
UK Government	1,152.8	0.0	1,152.8	2%	1,036.5	0.0	1,036.5	2%
Other	540.7	0.0	540.7	1%	486.1	0.0	486.1	1%
Private Equity:								
All	781.7	3,375.7	4,157.4	6%	702.8	3,035.2	3,738.0	6%
Real Estate:								
UK Property	691.1	4,848.1	5,539.2	8%	621.4	4,359.2	4,980.6	8%
Overseas Property	0.0	0.0	0.0	0%	0.0	0.0	0.0	0%
Investment Funds and Unit Trusts:								
Equities	33,395.0	0.0	33,395.0	50%	30,026.6	0.0	30,026.6	50%
Bonds	5,186.7	552.9	5,739.6	9%	4,663.6	497.1	5,160.7	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	506.0	4,109.6	4,615.6	7%	454.9	3,695.0	4,149.9	7%
Other	4,996.2	2,291.5	7,287.7	11%	4,492.3	2,060.4	6,552.7	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	734.3	0.0	734.3	1%	660.2	0.0	660.2	1%
Totals	**49,292**	**17,371**	**66,663**	**100.00%**	**44,320**	**15,619**	**59,939**	**100.00%**

The Actuarial Gains identified as movements on the Pensions Reserve in 2025/26 can be analysed into the following categories, measured as a percentage of Assets or Liabilities at the 31 March 2026:

	2021/22 %	2022/23 %	2023/24 %	2024/25 %	2025/26 %
Local Government Pension Scheme					
Difference between the expected and actual return on assets	7.01	(1.86)	3.46	(0.39)	5.41
Experience gains and (losses) on liabilities	1.54	2.33	6.15	6.72	9.65
Firefighters' Pension Scheme 1992					
Experience gains and (losses) on liabilities	2.20	22.50	0.60	8.42	7.46
Firefighters' Injury Awards					
Experience gains and (losses) on liabilities	(9.83)	24.45	5.03	11.77	9.96
Firefighters' Pension Scheme 2006					
Experience gains and (losses) on liabilities	2.85	36.42	-	12.47	6.14
Firefighters' Pension Scheme 2015					
Experience gains and (losses) on liabilities	(8.71)	60.35	(10.26)	46.87	(162.66)

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.

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 2025 with implementation of the results planned for 2026/27 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 2025	**47,685**	**17,969**	**6,960**	**72,614**	**165**	**1,693**	**875**	**75,347**
Additions/Enhancement	1,802	1,222	1,570	4,594		1,953		6,547
Donated/Other Additions		50		50				50
Revaluation increases / (decreases) to Revaluation Reserve	1,493			1,493			6	1,499
Revaluation increases / (decreases) to Comprehensive Income and Expenditure Statement	(489)			(489)				(489)
Derecognition - Disposals		(455)	(2,405)	(2,860)			(525)	(3,385)
Other movements	916	1,960		2,876		(1,960)		916
At 31 March 2026	**51,407**	**20,746**	**6,125**	**78,278**	**165**	**1,686**	**356**	**80,485**
Depreciation/Impairment								
1 April 2025	**2,018**	**11,584**	**3,743**	**17,345**	**33**	**0**	**27**	**17,406**
Charge for the year	1,589	1,131	1,027	3,747	26		15	3,788
Depreciation written out to the Revaluation Reserve	(3,349)			(3,349)				(3,349)
Derecognition - Disposals		(417)	(2,272)	(2,689)			(42)	(2,731)
At 31 March 2026	258	12,298	2,498	15,054	59	0	0	15,114
Net Book Value								
1st April 2025	**45,667**	**6,386**	**3,217**	**55,270**	**132**	**1,693**	**848**	**57,935**
31 March 2026*	**51,149**	**8,448**	**3,627**	**63,224**	**106**	**1,686**	**356**	**65,367**

*£89k is included in non-current assets (on the Balance Sheet) that are owned by ESFM (Humberside) Ltd, please see note 13 for details.

2024/25 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 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.

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 2026	No. Held 31 March 2025
Operational Land & Buildings		
Service Headquarters	1	1
Fire Stations	30	30
Other Offices	2	2
Operational Vehicles		
Fire Appliances	65	61
Lorries	1	1
Vans	56	52
Cars	107	81
Others	5	5
New Dimensions Assets	6	6

Capital Financing Requirement

Movements in the Capital Financing Requirement for the year 2025/26 are shown in the table below:

	2025/26 £'000	2024/25 £'000
Opening Capital Financing Requirement	20,914	18,499
Capital Investment		
Operational Assets	5,972	2,878
Non Operational Assets	575	1,693
Right of Use Assets	551	443
Sources of Finance		
Capital Receipts	(691)	-
Minimum Revenue Provision	(1,177)	(999)
Revenue Contributions to Capital Outlay	(2,087)	(1,600)
	24,057	**20,914**
Explanation of Movements in Year		
Increase/(Decrease) in the Underlying Need to Borrow Unsupported by Government Financial Assistance	3,143	2,415
	3,143	**2,415**

Capital Commitments

The Authority had outstanding commitments under capital contracts as at 31 March 2026 to the value of £1.988m which will take place during 2026/27.

Valuation of Property carried at Current Value

The Authority's property assets carried at current value are subject to a programme of valuation to ensure that their carrying amounts do not differ materially from current value at the reporting date. The Authority's property valuations are undertaken by Clark Weightman Ltd, independent external valuers.

Properties are subject to a full revaluation at least every five years, with annual indexation applied in the intervening years using the best appropriate index available. Where an appropriate index is not available, a desktop revaluation is undertaken in year three and a full revaluation in year five. The basis of valuation for each class of asset is set out in Note 1, Accounting Policies.

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2025/26

	Other Land & Buildings			
	Operational	Non Operational		
	Assets	Surplus Assets	Assets Under Construction	Total
	£'000	£'000	£'000	£'000
Value at Current Value with				
Formal valuation in 2025/26	23,516			23,516
Indexed in 2025/26 with formal valuation in				
2024/25	7,946	356		8,302
2023/24	1,644			1,644
2022/23	5,079			5,079
2021/22	12,964			12,964
Value at Historical Cost			940	940
Value as at 31 March 2026	**51,149**	**356**	**940**	**52,445**
Nature of asset holding				
Leased	2,337			**2,337**
Owned	48,812	356	940	**50,108**
	51,149	**356**	**940**	**52,445**

Note: the above valuations as at 31 March 2026 are net of accumulated Depreciation to that date.

6. Leases

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 2025/26 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 2025/26:

	Land	Buildings	Vehicles	Plant and Equipment	Total
	£'000	£'000	£'000	£'000	£'000
Balance as at 1 April 2025	**340**	**1,508**	**32**	**-**	**1,880**
Additions	-	551	-	-	**551**
Revaluations	85	-	-	-	**85**
Depreciation	-	(147)	(32)	-	**(179)**
Disposals	-	-	-	-	**-**
Balance as at 31 March 2026	**425**	**1,912**	**-**	**-**	**2,337**

- Lease Liabilities

The table below shows the movement in both long- and short-term liabilities with leases held by the Authority in 2025/26:

	Short Term Lease Liabilities £'000	Long Term Lease Liabilities £'000
Balance as at 1 April 2025	**79**	**1,047**
Additions	-	-
Remeasurements	34	517
Disposals	-	-
Repayment of Principal	(113)	-
Transfer from Long to Short Term Liability	63	(63)
Balance as at 31 March 2026	**63**	**1,501**

- Transactions Under Lease

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

	2025/26 £'000
Comprehensive Income and Expenditure Statement	
Interest expense on lease liabilities	87
Expense relating to short-term leases	113
Expense relating to exempt leases of low-value items	-
Income from Sub-Letting right-of-use asset	-
Gains or losses arising form sale and leaseback transactions	-
Cash Flow Statement	
Total cash outflow for leases	200

- 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 2026 £'000	31st March 2025 £'000
No later than one year	63	79
Later than one year and not later than five years	286	125
Later than five years	1,215	922
Total Undiscounted Liabilities	**1,564**	**1,126**

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 £10.064m (£10.238m at the end of 2024/25). Please see the description of each reserve below.

31 March 2025 £'000	Earmarked Reserves	31 March 2026 £'000
500	Resilience Reserve	500
5,335	Capital Funding Reserve	5,335
500	Insurance Reserve	500
1,000	National Flood Resilience Centre Reserve	1,000
528	Share of ESFM (Humberside) Ltd Net Assets	384
500	Strategic Transformation Fund	500
1,245	East Coast & Herfordshire Control Room Consoritum Reserve	1,245
600	Pay and Prices Reserve	600
30	Environmental Reserve	-
10,238	**Total Earmarked Reserves**	**10,064**

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.

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.

	2025/26 £'000	2024/25 £'000
Net Book Value of Assets disposed of	654	271
Depreciation	3,808	3,963
Impairments	124	1,252
Compensatory adjustment from the Revaluation Reserve to convert current value depreciation debits to historical cost.	(475)	(434)
Deferred Grants and Contributions applied	(2,829)	(1,940)
Provision for Repayments of External Loans (MRP)	(1,177)	(999)
Total Movement on Reserve	105	2,113
Balance Brought Forward 1 April	(14,237)	(16,348)
Balance Carried Forward at 31 March	(14,131)	(14,237)

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.

	2025/26 £'000	2024/25 £'000
Gains on Revaluation of Non Current Assets	(6,588)	(1,421)
Losses on Revaluation of Non Current Assets	1,739	3,193
Compensatory adjustment from the Revaluation Reserve to convert current value depreciation debits to historical cost.	475	434
Total Movement on Reserve	(4,374)	2,206
Balance Brought Forward 1 April	(21,596)	(23,802)
Balance Carried Forward at 31 March	(25,970)	(21,596)

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.

	2025/26 £'000	2024/25 £'000
Balance at 1 April	(624)	(576)
Amount by which council tax income credited to the Comprhensive Income and Expenditure Statement is different from Council Tax and Non-Domestic Rate	976	(48)
Balance at 31 March	**352**	**(624)**

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.

	2025/26 £'000	2024/25 £'000
Balance at 1 April	287	180
Settlement or cancellation of accrual made at the end of the preceding year	(287)	(180)
Amounts accrued at the end of the current year	395	287
Balance at 31 March	**395**	**287**

8. Borrowing and Investments

Long Term Liabilities

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

	2025/26			2024/25		
	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	15,062	1,062	14,000	15,894	894	15,000
Leases	1,564	63	1,501	1,126	79	1,047
Other Borrowing	-	-	-	4,080	4,080	-
Pension Liability - Firefighters' Pension Fund	466,920	-	466,920	475,580	-	475,580
Pension Liability - Local Government Pension Scheme	26	-	26	29	-	29
	483,572	**1,125**	**482,447**	**496,709**	**5,053**	**491,656**

The outstanding borrowings of the Authority at 31 March 2026 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 2026 £'000	Amount Outstanding at 31 March 2025 £'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
Public Work Loans Board	3.75	1,000	1,000
Public Work Loans Board	3.88	1,000	1,000
Public Work Loans Board	4.55	3,000	3,000
		14,000	15,000

Loans analysed by maturity are as follows:

	31 March 2026 £'000	31 March 2025 £'000
Maturing in 1-2 Years	1,000	1,000
Maturing in 2-5 Years	5,000	5,000
Maturing in 5-10 Years	6,000	6,000
Maturing in More Than 10 Years	2,000	3,000
	14,000	15,000

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 £17.051m as at 31 March. (2024/25 was £24.988m).

9. Other Creditors and Debtors

- Long-Term Creditors
  There are no long-term creditors as at 31 March 2026.

  Short-Term Creditors

  Analysis of short-term creditors is as follows: -

	31 March 2026 £'000	31 March 2025 £'000
Central Government Bodies	7,255	9,656
Other Local Authorities	3,075	1,338
NHS Bodies	-	100
Bodies External to General Government	8,962	7,273
	19,292	**18,367**

*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 2026.

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

	31 March 2026 £'000	31 March 2025 £'000
Central Government Bodies	320	1,830
Other Local Authorities	293	688
NHS Bodies	6	-
Bodies External to General Government	7,596	5,914
	8,215	**8,432**

*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 31 March		Current 31 March	
	2026 £'000	2025 £'000	2026 £'000	2025 £'000
Investments at Amortised Cost				
Loans and Receivables at Amortised Cost			17,051	24,988
Total Investments at Amortised Cost	**-**	**-**	**17,051**	**24,988**
Debtors				
Financial Assets (including Trade Debtors and General and Other Debtors and Long Term Debtors)			1,969	1,908
Total Debtors	**-**	**-**	**1,969**	**1,908**
Borrowings at Amortised Cost				
Financial Liabilities at Amortised Cost	(15,051)	(16,047)	(1,125)	(5,053)
Total Borrowings at Amortised Cost	**(15,051)**	**(16,047)**	**(1,125)**	**(5,053)**
Creditors				
Financial Liabilities Carried at Contract Amount			(2,807)	(3,982)
Total Creditors	**-**	**-**	**(2,807)**	**(3,982)**

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

	31 March 2026 £'000	31 March 2025 £'000
Financial Liabilities		
Current		
Creditors	(2,807)	(3,982)
Public Works Loans Board Loans and Leases	(1,125)	(973)
Borrowing from other Local Authorities	-	(4,080)
	(3,932)	(9,035)
Long Term		
Public Works Loans Board Loans	(14,000)	(15,000)
Leases	(1,501)	(1,047)
	(15,501)	(16,047)
	(19,433)	(25,082)
Financial Assets		
Current		
Debtors	1,969	1,908
Investments	17,051	24,988
	19,020	26,896

Gains and losses recognised in the Comprehensive Income and Expenditure Account for 2025/26 in relation to financial instruments are made up as follows:

	2025/26				2024/25			
	Financial Liabilities	Financial Assets		Total	Financial Liabilities	Financial Assets		Total
	Measured at amortised cost	Loans and Receivables	Available for sale Assets		Measured at amortised cost	Loans and Receivables	Available for sale Assets	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Interest Expense	(566)	-	-	**(566)**	(696)	-	-	**(696)**
Loss on derecognition	-	-	-	**-**	-	-	-	**-**
Impairment losses	-	-	-	**-**	-	-	-	**-**
Interest payable and similar charges	(566)	-	-	**(566)**	(696)	-	-	**(696)**
Interest income	-	964	-	**964**	-	1,191	-	**1,191**
Losses on revaluation	-	-	-	**-**	-	-	-	**-**
Amounts recycled to the Income and	-	-	-	**-**	-	-	-	**-**
Expenditure Account after impairment	-	-	-	**-**	-	-	-	**-**
Interest and investment income	-	964	-	**964**	-	1,191	-	**1,191**
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	(566)	964	-	**398**	(696)	1,191	-	**495**

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 MUFG, 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. MUFG 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 2026, 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 126/26. 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 2026		31 March 2025	
	Carrying Amount £'000	Fair Value £'000	Carrying Amount £'000	Fair Value £'000
Financial Liabilities	(15,000)	(12,981)	(15,828)	(13,731)
Loans and Receivables	(16,965)	(16,965)	(24,650)	(24,650)

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 2026	Historical experience of default	Historical experience adjusted for market conditions at 31 March 2026	Estimated maximum exposure to default and uncollectability 31 March 2026
	£'000	%	%	£'000
Deposits with banks and financial institutions	16,965	0.00	0.00	-
Bonds	-	0.00	0.00	-
Customers	166	0.11	0.11	-
	17,131			-

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 £92k of the £166k balance is past its due date for payment. The past due amount can be analysed by age as follows:

	31 March 2026 £'000	31 March 2025 £'000
Less than three months	60	25
Three to six months	32	26
Six months to one year	-	-
More than one year	-	-
	92	51

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 2026, if interest rates had been 1% higher with all other variables held constant, the financial effect would be:

	31 March 2026 £'000	31 March 2025 £'000
Increase in Fair Value of fixed rate borrowing liabilities	(642)	(701)

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 2025					Year ended 31 March 2026			
£'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)	124		119	Community Fire Safety		194		194
(4,628)	5,178		550	Fire Fighting & Rescue Operations	(3,456)	6,271		2,815
(546)	635		89	Management and Support	(489)	1,183		694
	(177)		(177)	Non Distributed Cost				-
(5,179)	**5,760**	**-**	**581**	**Net Cost of Services**	**(3,945)**	**7,648**	**-**	**3,703**
3,015	(23,773)	1,764	(18,994)	Other Operating Expenditure	3,351	(24,910)	(1,258)	(22,817)
(2,164)	**(18,013)**	**1,764**	**(18,413)**	**Difference between General Fund surplus or deficit and Comprehensive Income and Expenditure Statement Surplus or Deficit on the Provision of Services**	**(594)**	**(17,262)**	**(1,258)**	**(19,114)**

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

	2025/26	2024/25
Other Operating Expenditure	**£000s**	**£000s**
(Profit)/Loss on the disposal of assets	(23)	(109)
Total Other Operating Expenditure	**(23)**	**(109)**
Financing and Investment Income and Expenditure		
Interest Payable	566	696
Interest Receivable	(964)	(1,191)
Net interest cost on the net defined pension liability		
- Firefighters' Pension Scheme	26,300	24,520
- Local Government Pension Scheme	(1,390)	(747)
Total Financing and Investment Income and Expenditure	**24,512**	**23,278**
Taxation and Non Specific Grant Income		
Council Tax Payers	29,940	28,665
General Government Grants (See breakdown below)	2,093	1,922
Localised Business Rates	7,003	6,761
National Non Domestic Rates and Revenue Support Grant	22,202	22,717
Recognised Capital Grant - Right of use Asset	50	340
Total Taxation and Non Specific Grant Income	**61,288**	**60,405**
General Government Grants		
Additional Pensions Grant	1,725	1,833
National Insurance Grant	368	-
Services Grant	-	89
	2,093	**1,922**

Precepts

The Authority, at its meeting on 14 February 2025, set a precept for 2025/26 equivalent to a Band D Council Tax of £102.93. Precepts and Collection Fund balances received from the four constituent Authorities for 2025/26 are as follows:

	Precepts 2025/26	Collection Fund Surplus/(Deficit) Residual 2025/26	31 March 2026	Total 2025/26
	£'000	£'000	£'000	£'000
Kingston upon Hull City Council	6,846	33	(18)	**6,861**
East Riding of Yorkshire Council	13,213	2	158	**13,373**
North East Lincolnshire Council	4,859	(28)	(22)	**4,809**
North Lincolnshire Council	5,370	13	(59)	**5,324**
	30,288	**20**	**59**	**30,367**

	Precepts 2024/25	Collection Fund Surplus/(Deficit) Residual 2024/25	31 March 2025	Total 2024/25
	£'000	£'000	£'000	£'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**

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: Linda Bayram, John Bovill, Carolyn Cantrell, Derek Cary, John Dennis, Coleen Gill, Mike Heslop-Mullens, Margot Sutton.

Kingston upon Hull City Council: Alison Collinson, Sharon Hofman, Tracey Henry, Shane McMurray, Tracey Neal, Rosie Nicola.

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

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 2025/26 is shown in Note 14. During 2025/26 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 2025/26 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 and Crime Commissioner), undertook any declarable related party transactions with the Authority. One Senior Officer's close relations undertook 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 Area Manager Dan Meeke). 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 2025/26 with a value of £1.7m (£1.4m during 2024/25) 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 2025/26 with a value of £4.5m (£3.7m during 2024/25). The Authority supplied goods and services to Humberside Police during 2025/26 with a value of £0.3m (£0.4m during 2024/25).

One officers spouse (Executive Director/S.151 Officer Martyn Ransom) works for NEC Software Solutions. NEC Software Solutions supplied goods and services to the Authority during 2025/26 with a value of £1.3m (£0.8m during 2024/25).

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 2025/26 are £0.4m (£0.5m 2024/25) 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 2026.

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 2025/26 was £131,858 (2024/25 was £126,121).

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					
	2025/26			2024/25		
	Operational	Non Operational	Total	Operational	Non Operational	Total
£195-199,999	1	-	**1**	-	-	**-**
£190-194,999	-	-	**-**	-	-	**-**
£185-189,999	-	-	**-**	-	-	**-**
£180-184,999	-	-	**-**	1	-	**1**
£175-179,999	-	-	**-**	-	-	**-**
£170-174,999	-	-	**-**	-	-	**-**
£165-169,999	1	-	**1**	-	-	**-**
£160-164,999	-	-	**-**	-	-	**-**
£155-159,999	1	-	**1**	1	-	**1**
£150-154,999	-	-	**-**	-	-	**-**
£145-149,999	-	-	**-**	1	-	**1**
£140-144,999	-	-	**-**	-	-	**-**
£135-139,999	-	1	**1**	-	-	**-**
£130-134,999	-	-	**-**	-	-	**-**
£125-129,999	-	-	**-**	-	2	**2**
£120-124,999	-	-	**-**	-	-	**-**
£115-119,999	2	-	**2**	-	-	**-**
£110-114,999	2	-	**2**	1	-	**1**
£105-109,999	-	-	**-**	-	-	**-**
£100-104,999	-	-	**-**	-	-	**-**
£95-99,999	-	-	**-**	1	-	**1**
£90-94,999	-	-	**-**	-	-	**-**
£85-89,999	3	-	**3**	2	-	**2**
£80-84,999	5	-	**5**	6	-	**6**
£75-79,999	2	-	**2**	3	-	**3**
£70-74,999	9	2	**11**	4	-	**4**
£65-69,999	25	-	**25**	18	1	**19**
£60-64,999	23	10	**33**	27	9	**36**
£55-59,999	37	1	**38**	39	5	**44**
£50-54,999	54	8	**62**	53	6	**59**
	165	**22**	**187**	**157**	**23**	**180**

The increase in number of officers shown in the bands above is primarily due to pay awards that were agreed nationally for the 2025/26 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 2025/26

Post Title	Salary (Including fees & Allowances)	Benefits in Kind (e.g. Car Allowance)	Total Remuneration excluding employer's pension contributions 2025/26	Employer's pension contributions 2025/26	Total Remuneration including employer's pension contributions 2025/26
Chief Fire Officer & Chief Executive - Phil Shillito	195,857	-	**195,857**	73,545	**269,403**
Deputy Chief Fire Officer & Executive Director of Service Delivery - Niall McKiniry	166,259	-	**166,259**	62,514	**228,773**
Assistant Chief Fire Officer & Executive Director of Corporate Services - Matthew Sutcliffe	156,479	-	**156,479**	58,836	**215,315**
Director of Service Improvement (1 April 2025 to 31 May 2026)	18,284	-	**18,284**	6,875	**25,159**
Director of Service Improvement (1 June 2025 to 31 March 2026)	99,349	-	**99,349**	26,077	**125,426**
Director of Prevention, Protection, Fleet and Estates (1 April 2025 - 31 May 2025)	18,284	-	**18,284**	5,069	**23,353**
Director of Resilience and Public Safety (1 June 2025 - 31 March 2026)	99,349	-	**99,349**	37,355	**136,705**
Director of Emergency Response	118,258	-	**118,258**	44,465	**162,723**
*** Executive Director of Finance and Section 151 Officer**	136,920	1,568	**138,488**	25,330	**163,818**
Executive Director of People and Development (1 April 2025 - 5 May 2025)	12,287	120	**12,407**	2,273	**14,680**
Director of People & Service Improvement (1 June 2025 to 31 March 2026)	99,974	-	**99,974**	37,590	**137,565**
Assistant Director of People & Culture (10 November 2025 to 31 March 2026)	32,682	518	**33,199**	6,046	**39,245**
	1,153,984	**2,205**	**1,156,189**	**385,976**	**1,542,165**

* This post is shared with Humberside PCC

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

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:

	2025/26				2024/25			
Exit Package Cost Band	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
£40,001 - £60,000	-	-	-	-	-	1	**1**	47
£20,001 - £40,000	-	-	-	-	-	-	-	-
£0 - £20,000	-	-	-	-	-	1	-	11
Total Cost in Bandings	**-**	**-**	**-**	**-**	**-**	**3**	**2**	**119**

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.

Royal Ascent was passed on 29th April 2026 but uncertainty remains as to whether any additional liabilities might arise, and if they were, how they would be reliably measured.

Matthews Pensions Remedy

Following the Matthews judgment, eligible retained firefighters are able to purchase additional pension benefits in respect of historic service. The Authority has recognised a liability in respect of eligible individuals who had made an election under the Matthews options exercise by 31 March 2026.

The options exercise remains open until 31 March 2027 and, consequently, further eligible individuals may make an election after the reporting date. The Authority therefore has a potential additional liability in respect of eligible individuals who had not made an election at 31 March 2026.

The extent of any additional liability cannot presently be determined with sufficient reliability, as it will depend upon the number of eligible individuals who ultimately make an election, their eligible service and pay history and the level of take-up before the options exercise closes.

Any additional pension costs arising from elections made under the Matthews remedy will be accounted for through the Firefighters' Pension Fund arrangements and are not expected to result in an equivalent direct cost to the Authority's General Fund.

Accordingly, no provision has been recognised at 31 March 2026 in respect of individuals who had not made an election by that date and the potential obligation is disclosed as a contingent liability.

Exceptional Items

There are no exceptional items.

Material Items of Income and Expenditure

There were no material items of income and expenditure during 2025/26 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 2025/26 the Authority incurred £108k in Audit fees (£105k in 2024/25) 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 2026 £'000	31 March 2025 £'000	Movement £'000
Bank In Hand/(Overdrawn)	57	74	(17)
	57	**74**	**(17)**

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

	£'000	£'000
Depreciation/Amortisation & Impairment	3,932	5,215
Increase/(decrease) in Creditors	(1,337)	12,218
(Increase)/decrease in Debtors	469	640
(Increase)/decrease in Inventories	(53)	(52)
Increase/(decrease) in Provisions	30	(170)
Movement in Pension Liability	17,246	18,006
Carrying amount of non-current assets held for sale, sold or de-recognised	654	(76)
Right of use Asset	(50)	(340)
	20,891	35,441

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

	2025/26 £'000	2024/25 £'000
Proceeds from short-term and long-term investments	-	-
Proceeds from the sale of Property, Plant and Equipment and Intangible Assets	(676)	(33)
Any other items for which the cash effects are investing or financing cash flows	-	-
	(676)	(33)

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

	2025/26 £'000	2024/25 £'000
Interest Received	(964)	(1,191)
Interest Paid	566	696
	(398)	(495)

Cash Flow Statement – Cash Flows from Investing Activities

	2025/26 £'000	2024/25 £'000
Payments to acquire property, plant and equipment, investment property and intangible assets	(7,098)	(4,570)
Opening Capital Creditors	(781)	(560)
Closing Capital Creditors	1,999	781
Purchase of short term investments	-	(14,575)
New Leases	551	103
Proceeds from the sale of property, plant and equipment, investment property and intangible assets	677	33
Proceeds from short-term and long-term investments	7,685	-
Net cash flows from investing activities	3,033	(18,788)

Cash Flow Statement – Financing Activities

	2025/26 £'000	2024/25 £'000
Cash receipts of short and long-term borrowing	-	4,000
Appropriation to/from Collection Fund Adjustment Account	976	(48)
Repayments of short and long-term borrowing	(4,844)	(841)
Principal on Finance Leases	(113)	(72)
Net cash flows from financing activities	(3,982)	3,039

Government Grants

An analysis of other Government grants received during 2025/26 is given in note 12 of the notes to the Financial Statements.

2025/26

HUMBERSIDE
Fire & Rescue Service

Humberside Fire Authority Pension Fund Account 2025/26

FIREFIGHTERS' PENSION FUND ACCOUNT

The following table analyses movements on the Fund for the year 2025/26

2024/25 £'000s		2025/26 £'000s
	Contributions receivable:	
(8,303)	Employers' contributions receivable	(8,470)
(2,870)	Firefighters' contributions	(4,305)
(11,173)		(12,775)
(123)	Transfers in from other authorities	(39)
	Benefits payable:	
22,402	Pensions	23,310
5,381	Commutations & lump sum retirement benefits	3,541
27,783		26,851
	Payments to and on account leavers	
-	Transfers out to other authorities	-
16,487	**Net amount payable for the year**	**14,037**
(16,487)	Top-up grant receivable to the Firefighters' Pension Fund	(14,037)
-	**Fund Account balance**	**-**

Net Assets Statement

2024/25		2025/26
	Current Assets	
1,675	Pensions Paid in Advance	1,731
7,169	Humberside Fire Authority	8,563
	Current Liabilities	
(1,493)	Pensions owing to members (See Matthews note)	(2,055)
(1,675)	Humberside Fire Authority	(1,731)
(5,676)	Home Office Grant creditor	(6,508)
-		**-**

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 37.6% for the 2015 FPS.

The membership for the pensions fund is as follows;

Category of Member	31/3/2026 1992 FPS	31/3/2026 2006 NFPS	31/3/2026 Modified Pension Scheme	31/3/2026 2015 FPS	31/3/2025 1992 FPS	31/3/2025 2006 NFPS	31/3/2025 Modified Pension Scheme	31/3/2025 2015 FPS
Contributors	-	-	-	785	-	-	-	754
Deferred Pensioners	41	154	19	238	37	96	4	248
Pensioners	947	36	83	133	961	28	92	103

Matthews Pensions Remedy

Following the Matthews judgment, eligible retained firefighters are able to purchase additional pension benefits in respect of historic service. The Authority has recognised a liability in respect of eligible individuals who had made an election under the Matthews options exercise by 31 March 2026.

The options exercise remains open until 31 March 2027 and, consequently, further eligible individuals may make an election after the reporting date. The Authority therefore has a potential additional liability in respect of eligible individuals who had not made an election at 31 March 2026.

The extent of any additional liability cannot presently be determined with sufficient reliability, as it will depend upon the number of eligible individuals who ultimately make an election, their eligible service and pay history and the level of take-up before the options exercise closes.

Accordingly, no provision has been recognised at 31 March 2026 in respect of individuals who had not made an election by that date and the potential obligation is disclosed as a contingent liability.

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 2026 and the Comprehensive Income and Expenditure for the year ended 31 March 2026.

.....

Niall McKiniry – 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

2024/25		2025/26		
		Revised Estimate	Actual	Variance
£'000	**Expenditure**	**£'000**	**£'000**	**£'000**
48,370	Employees	50,035	50,097	**62**
3,305	Premises	3,903	3,292	**(611)**
2,048	Transport	2,284	2,233	**(51)**
5,625	Supplies and Services	6,507	5,691	**(816)**
377	Support Services	347	365	**18**
3,943	Capital Charges	1,959	3,423	**1,464**
63,668	**Total Expenditure**	**65,035**	**65,101**	**66**
(2,403)	**Income**	(1,633)	(2,134)	**(501)**
61,265	**Net Expenditure**	**63,402**	**62,967**	**(435)**
696	Interest Payable	608	566	**(42)**
(1,191)	Interest Receivable	(750)	(964)	**(214)**
(1,344)	Accounting Adjustments	1,394	(159)	**(1,553)**
621	Contributions to / (from) Reserves	(2,430)	(143)	**2,287**
60,047	**Net Budget Requirement**	**62,224**	**62,267**	**43**
(1,922)	General Government Grant	(2,093)	(2,093)	**-**
(6,779)	Business Rates	(7,013)	(7,003)	**10**
(22,717)	NNDR	(22,424)	(22,424)	**-**
(28,600)	Precepts	(30,694)	(30,694)	**-**
29	**Net (Surplus)/Deficit**	**-**	**53**	**53**

£'000	**Movement on the General Fund**	**£'000**
29	(Surplus)/Deficit as above	53
1,225	Reserve Movements as per Fire Authority	(30)
-	Budgeted Transfer (To)/From General Reserve	143
1,254	**(Surplus)/Deficit on the General Fund in the Year**	**166**

A breakdown of major variances is as follows:

	Overspend / (Underspend) £'000
Premises a) lower utility usage and unit rates b) less spend on repairs following statutory servicing	(611)
Supplies and Services a) delays in all Services exiting the East Coast Consortium Control Room, which has reduced the level of costs reallocated to remaining Fire and Rescue Services (offset with Contribution from Reserves note) b) a slight delay in the implemntation of the new Control system that will be used to mobilise appliances	(816)
Capital Charges Impairment and depreciation of the estate has caused this variance (offset with accounting adjustment note)	1,464
Income a) Additional ringfenced grant income received from Government b) Additional income in relation to Mutual Aid to other Fire and Rescue Services c) Additional income in relation to staff secondments	(501)
Interest Receivable This is due to higher interest rates on our investments	(214)
Accounting Adjustments a) Impairment and depreciation of the estate (offset with asset rental interest note) b) Lower Minimum Revenue Provision charge following lower capital spend and additional revenue contributions during the previous financial year	(1,553)
Contributions from Reserves a) The Earmarked Reserve Funding relating to the East Coast Consortium was no longer required (see Supplies and Servcies note) b) The Earmarked Reserve Funding relating to Revenue Contribution of Capital Outlay was no longer required due to the variances on all of the lines above	2,287

Appendix 2

Capital Expenditure Breakdown and Variance Analysis

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

Project	2025/26		
	Revised Estimate £'000	Actual £'000	Variance £'000
Buildings			
Howden	1,435	575	(860)
Beverley	200	231	31
Epworth	36	4	(32)
Training Infrastructure	875	1,295	420
Immingham East	475	40	(435)
Stores	750	-	(750)
Electric Vehicle Charging Points	40	6	(34)
Headquarters	100	86	(14)
Winterton	-	2	2
Fire Station External Works	100	128	28
Bridlington	415	9	(406)
Vehicles			
Operational	1,544	1,392	(152)
Support	886	1,208	322
Plant & Equipment			
IT Equipment	750	771	21
Equipment	400	563	163
Breathing Apparatus	150	237	87
	8,156	**6,547**	**(1,609)**

Analysis of the most significant capital variances:

	Overspend/ (Underspend) £'000
Howden	(860)
This work is expected to be completed during 2026/27	
Training Infrastructure	420
Additional construction due to revised plans across the Service's Training Infrastructure, to ensure the safety of the site and our Firefighters	
Immingham East	(435)
The planned works at Immingham East didn't commence during 2025/26	
Stores	(750)
The planned works for the new stores facility didn't commence during 2025/26	
Bridlington	(406)
The planned works at Bridlington didn't commence during 2025/26	
Vehicles	170
The Service made significant investments to stenghthen the vehicle capabilities of its Incident Commanders across intermediate, advanced and strategic levels	
Equipment	163
Additional equipment purchased during 2025/26	

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 2025/26
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 2027 into the 2026/27 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?

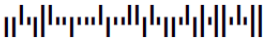
Yes ☐ No ☐

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

Executive Summary

This Annual Governance Statement (AGS) provides an overall assessment of the effectiveness of the governance arrangements of Humberside Fire Authority (the Authority) for the period 1 April 2025 to 31 March 2026. It is informed by an annual review of governance undertaken in line with the principles of good governance as set out in *Delivering Good Governance in Local Government: Framework* (2016 Edition) and *Addendum, covering the annual review of governance and the annual governance statement* (May 2025) by the Chartered Institute of Public Finance and Accountancy (CIPFA) and Society of Local Authority Chief Executives (SOLACE).

The Authority is satisfied that its governance arrangements were fit for purpose during 2025/26 and supported the delivery of its strategic objectives, statutory responsibilities and value for money duties. No significant governance failures were identified during the year. Arrangements were in place and operating effectively across the key principles of good governance, supported by a robust system of internal control and assurance.

The Authority remains committed to continuous improvement and recognises the importance of ensuring that governance arrangements remain resilient and responsive to future challenges. Key areas of focus for 2026/27 include responding to the evolving national policy and devolution landscape, maintaining financial sustainability, and strengthening organisational capacity and culture.

Our Review of Effectiveness

How the review was conducted

The Authority has a responsibility under The Accounts and Audit Regulations 2015 in relation to the publication of an Annual Governance Statement.

There is a requirement to undertake an annual review of the effectiveness of its governance framework, including the system of internal control. The review for 2025/26 was coordinated by senior officers and informed by multiple sources of assurance gathered throughout the year, rather than solely at year-end.

The review drew on:

- The current Governance framework.
- Assurances provided by statutory officers and senior management on the effectiveness of governance arrangements within their areas of responsibility.
- The annual opinion of the Head of Internal Audit which was satisfied that, for the areas reviewed during the year, the Service had reasonable and effective risk management, control and governance processes in place.
- Performance and financial monitoring reports considered by the Fire Authority and the Governance, Audit and Scrutiny (GAS) Committee.
- The Strategic Risk and Opportunity Register and associated risk management processes.
- Findings, reports and feedback from external audit and external inspection bodies.

- Outcomes from GAS Committee scrutiny activity and Authority Member engagement.

This evidence was considered collectively to form an overall assessment of whether governance arrangements were adequate, operating effectively, and aligned to the seven principles of good governance.

Review Outcome

The key elements of the Authority's governance framework included:

(1) The Constitution of the Authority which includes:

- Committee Membership and Terms of Reference.
- Designation of Statutory Officers
- Scheme of Delegation to Officers.
- Financial Procedure Rules.
- Contract Procedure Rules.
- Members' Code of Conduct.
- Employees' Code of Conduct.
- Protocol for Member and Officer relationships.
- Code of Corporate Governance.

(2) The GAS Committee, as well as the Authority itself, received regular reports on the Service's performance arrangements.

(3) An approved Corporate Risk and Improvement Framework Policy which includes risk management and the regular monitoring and review of the Strategic Risk and Opportunity Register.

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

(5) The designation of the Chief Fire Officer as Chief Executive responsible to the Authority for all aspects of operational management.

(6) 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).

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

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

(9) Finance Planning process.

- The production of quarterly Finance and Procurement Updates which are distributed to all members of SLT and are considered at the GAS Committee and Authority meetings.
- The production of a Medium Term Resource Strategy.
- The production of an annual Productivity and Efficiency Plan.

(10) Strategic Planning process.

- The Community Risk Management Plan (CRMP) 2025-28 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 Authority on 28 March 2025 following a public consultation and is reviewed annually.

- The Strategic Plan 2025-28 included strategic objectives and Directorate responsibilities. The Strategic Plan was approved by the Authority on 28 March 2025.

(11) Financial crime management and speaking up provision.

- The Service is committed to the highest possible standards of integrity, openness, fairness, inclusivity, probity and accountability. The Authority 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 on the website, and associated data under its data transparency section.
- 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.

(12) 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.

(13) Member and Officer Development Programmes.

- During 2025/26 Officers undertook facilitated supportive leadership development sessions. 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.

(14) Scheduled Member Days throughout the year support Member development and awareness of developing agenda for the Service and across the Sector as a whole.

(15) An approved Treasury Management Strategy with Prudential Indicators.

(16) A Protective Marking Scheme (based upon the His Majesty's Government Security Framework).

(17) In line with the Equality Act 2010, the publication of Equality, Diversity and Inclusion Priorities.

(18) 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.

(19) Bi-Annual Performance Reports to the Authority are published on our website.

(20) 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 2025/26.

(21) Regular Joint Consultative Committee meetings attended by all Representative Bodies to discuss any matters relating to staff terms and conditions.

(22) 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.

(23) Public consultation on our Council Tax Precept allowing Authority Members to make an informed decision on the setting of the precept.

(24) A Service or Local Level Serious Incident Review (SIR) conducted within 30 days of a serious incident. The purpose of the SIR is to investigate an incident that has led to the serious injury or death of a person(s). This inclusive process enables the Service, along with partners and stakeholders, to come together and identify, develop, implement, and embed learning opportunities.

- One Service Level SIR has been conducted over the past twelve-month period, which resulted in one male fatality.
- Over the same twelve-month period two local level reviews were conducted.
- All learning from these reviews has been communicated and shared at the Regional Prevention Performance Meeting and the National NFCC Safeguarding Practitioners Meeting.

(25) In line with legislative requirements the Authority published its Gender, Ethnicity and Disability Pay Gap Report by the end of March 2026.

(26) 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).

(27) Policies relating to compliance, management and administration of information governance, under the General Data Protection Regulation (GDPR) are published on the website.

(28) The Service has appropriate arrangements in place should the 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 2025/26.

Partnership Working

(29) The Police & Crime Act 2017 places a statutory duty upon Fire and Rescue, Police and Ambulance services to collaborate. We continue to proactively identify collaborative opportunities with the Police, Ambulance services and other bodies. This has included:

- The provision of S151 and Deputy S.151 officer function to Humberside PCC.
- A joint Emergency Service Fleet Management workshop with the Humberside Police.
- A Joint Estates Service 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).
- The Hull 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.

Review Conclusion

- Governance arrangements were adequately aligned to support delivery of the Authority's Community Risk Management Plan, mission, vision and strategic objectives, while meeting best value and stewardship responsibilities.
- The Authority had appropriate arrangements in place to support each of the seven principles of good governance, including ethical standards, openness and engagement, strategic planning, performance management, risk management and accountability.

- Core arrangements set out in the CIPFA/Solace Framework and Addendum were in place and operating effectively, including the roles of statutory officers, financial management arrangements, risk and assurance frameworks, internal audit and member oversight.
- Internal Audit concluded that the Authority had reasonable and effective risk management, control and governance processes for the areas reviewed during the year.

The overall conclusion that governance arrangements were fit for purpose was agreed by the Strategic Leadership Team and considered by the GAS Committee as part of its scrutiny role.

Where Our Governance Needs to Improve

The review did not identify any significant governance failures during 2025/26. However, governance is not static and the Authority recognises that continuous improvement remains essential.

Areas for ongoing attention and improvement include:

- Ensuring governance arrangements remain sufficiently flexible and resilient to respond to emerging national developments, including legislative change and devolution proposals.
- Maintaining strong oversight of financial sustainability in the context of ongoing uncertainty around national funding and cost pressures.
- Continuing to strengthen leadership capacity, workforce development and organisational culture to support ethical behaviour, openness and high performance in line with the National Fire Chiefs Council (NFCC) Core Code of Ethics.

Progress against these areas will be monitored through existing performance management, risk management and committee reporting arrangements.

How We Have Improved Our Governance Arrangements in 2025/26

During 2025/26 the Authority continued to strengthen its governance framework through a range of actions, including:

- Ongoing development and scrutiny of the Service Improvement Plan, including actions arising from His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) inspection activity.
- Continued use of Internal Audit as a source of independent assurance to support improvement in targeted areas.
- Enhanced leadership and management development activity to support organisational capacity, capability and culture.

- Regular review of strategic risks and opportunities through the Strategic Risk and Opportunity Register and reporting to Members.

Governance improvements implemented during the year will continue to be embedded and monitored where actions extend beyond the AGS period.

Forward Look on Governance

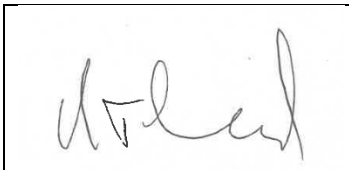
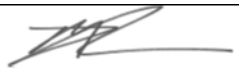
Looking ahead, the Authority recognises that governance arrangements will need to continue to evolve to meet future challenges and opportunities. Key areas likely to impact governance over the medium term include:

- Potential changes arising from national devolution policy and any future structural or accountability reforms affecting fire and rescue governance.
- Continuing financial pressures and the need to sustain robust financial planning, reserves management and value for money arrangements.
- Increasing complexity of partnership and collaborative working, requiring clear accountability, transparency and assurance arrangements.
- The ongoing requirement to ensure governance arrangements support organisational resilience, performance and public confidence.

The Authority will keep governance under regular review to ensure that arrangements remain fit for purpose and support the achievement of its strategic outcomes.

Approval and Signatures

The Annual Governance Statement was approved by the Fire Authority at its meeting of 17 July 2026 following consideration by the Governance, Audit and Scrutiny Committee at its meeting of 6 July 2026.

 Councillor Nigel Sherwood Chair of the Fire Authority	 Phil Shillito Chief Fire Officer & Chief Executive
 Martyn Ransom Section 151 Officer	 Lisa Dixon Monitoring Officer to the Fire Authority

	Agenda Item No. **12**
Humberside Fire Authority **27 November 2026**	**Report by the Executive Director of Finance/S.151 Officer**

FINANCE AND PROCUREMENT UPDATE 2026/27 FOR THE PERIOD ENDING 30 SEPTEMBER 2026

1. SUMMARY

1.1 This report highlights the current financial position based on information to 30 September 2026.

1.2 The end of year projections are set out at section 4.1 for the revenue budget, capital programme and pensions account.

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2. RECOMMENDATIONS

2.1 It is recommended that the Fire Authority:

(i) takes assurance of the Authority's financial position for the period ending 30 September 2026; and

(ii) approves the following virements:

From	To	Amount £'000	Reason
Pay	Non-Pay Efficiency Savings	939	Transfer of efficiency savings identified to offset the efficiency savings target.
	Capital – New Stores Facility	400	To increase the capital budget for the new Stores facility to fund additional requirements identified through detailed design development, including new storage system and improvements to the facility's operational resilience and environmental performance*

*this additional capital expenditure will be funded from the forecast revenue underspend through revenue contribution to capital. This contribution has already been reflected in the forecast revenue position as at the end of September 2026.

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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 2026

4.1 The summary estimated outturn position for the current financial year, based on information to 30 September 2026, is as follows;

CATEGORY	2026/27 OUTTURN PROJECTION
HFA	
Revenue Budget	£0.008m underspend
Capital Programme	£6.099m spend against a £11.010m allocation
Pensions Account	£15.590m deficit

4.2 Further details on these areas are available electronically alongside the agenda papers on the Fire Authority's website at www.humbersidefire.gov.uk/about-us/fire-authority.

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5. EQUALITY, DATA PROTECTION AND 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.

5.2 Associated risks have been duly assessed and are captured on the Risk and Opportunity Register as a Strategic risk (Reference 2023/24 – 01 Financial Constraints Around National Grant Funding).

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6. CONCLUSION

6.1 Members should take assurance from this report and the Authority's financial position for the period ending 30 September 2026.

6.2 Members are also requested to approve the virements that are listed in paragraph 2.1 of this report.

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

2026/27 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 **27 November 2026**	**Report by the Executive Director of Finance/S.151 Officer**

TREASURY MANAGEMENT MID-YEAR UPDATE REPORT 2026/27

1. SUMMARY

1.1 This report provides an update on the Authority's treasury management activities for the first half of the financial year 2026/27.

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2. RECOMMENDATIONS

2.1 It is recommended that the Fire Authority takes assurance of the treasury management activities undertaken during the first half of 2026/27 and the Prudential Indicators as set out in the report.

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3. BACKGROUND

3.1 Treasury Management, as defined by the Chartered Institute of Public Finance and Accountancy (CIFPA) 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 27 March 2026 approved the annual 2026/27 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.

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4. PERIOD ENDING 30 SEPTEMBER 2026

INVESTMENT ACTIVITY

4.1 The Authority's temporary investments totalled £20.05M as at 30 September 2026.

Table 1 – Investment Income April to September 2026

Interest Earned April to September 2026	Rate of Return April to September 2026	Benchmark Return April to September 2026	Difference April to September 2026 (+ favourable)
£0.268m	3.84%	3.73%	0.11%

*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 2026.

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 £14.0m as at 30 September 2026, with an equated average rate of interest payable at 2.83%. An expected £529k of interest is projected to be payable on external debt for 2026/27.

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 2026/27 and the actual figures for the same period.

4.8 During the period April to September 2026, the Authority operated wholly within the limits approved.

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 2026 was £19.5m below the agreed Operational Boundary for 2026/27. The maturity structure for both borrowing and investments remain within the approved upper and lower limits. 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 £10.8m at September 2026.

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.

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5. EQUALITY, DATA PROTECTION AND 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.

5.2 Associated risks have been duly assessed and are captured on the Risk and Opportunity Register as a Strategic risk (Reference 2023/24 – 01 Financial Constraints Around National Grant Funding).

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6. CONCLUSION

6.1 Members are requested to consider the treasury management activities undertaken during the first half of 2026/27 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 2026/27 and Minimum Revenue Provision (MRP) for 2026/27 - Report to Fire Authority March 2026
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

Appendix 1

Prudential Indicators as at 30 September 2026

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	2025/26 Actual £m	2026/27 Estimate £m	2026/27 Revised £m	2027/28 Estimate £m	2028/29 Estimate £m	2029/30 Estimate £m
Total	6.547	11.010	6.099	5.076	11.957	9.823

Indicator 2 - Capital Financing Requirement

The capital financing requirement for 2026/27 and estimates for future years are as follows:

	Actual 31/03/26 £m	Estimate 31/03/27 £m	Estimate 31/03/28 £m	Estimate 31/03/29 £m	Estimate 31/03/30 £m
Underlying Capital Financing Requirement	22.493	24.841	27.060	35.024	41.179
Other Long-Term Liabilities	1.564	1.501	1.435	1.366	1.293
Total Capital Financing Requirement	**24.057**	**26.342**	**28.495**	**36.390**	**42.472**

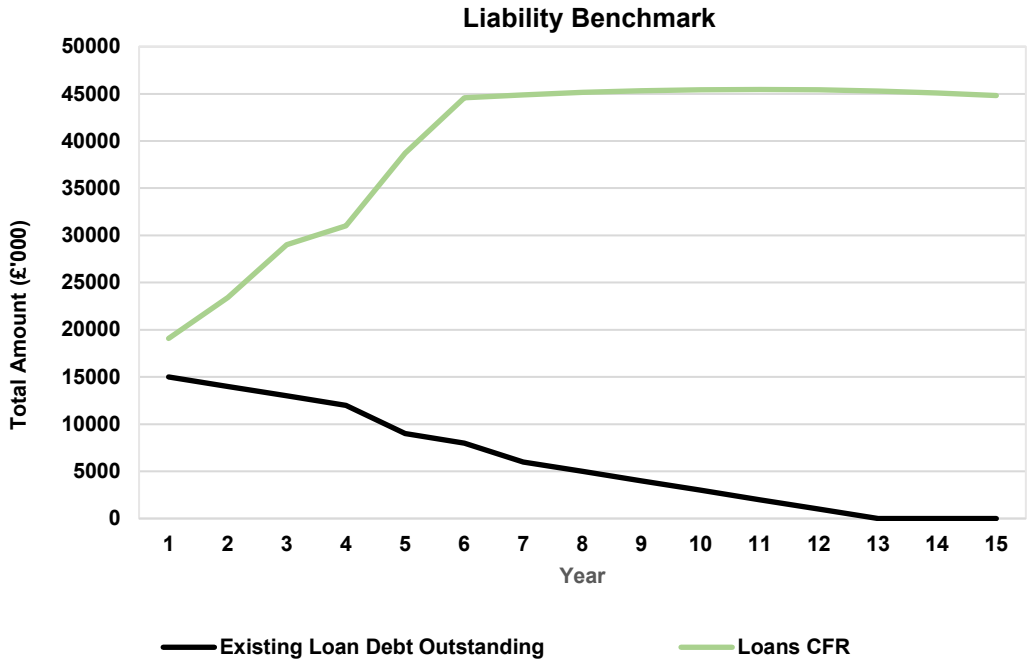
The capital financing requirement measures the Authority's need to borrow for capital purposes. In accordance with best professional practice, the Authority does not associate borrowing with particular items or types of expenditure. The Authority has, at any point in time, a number of cash flows both 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".

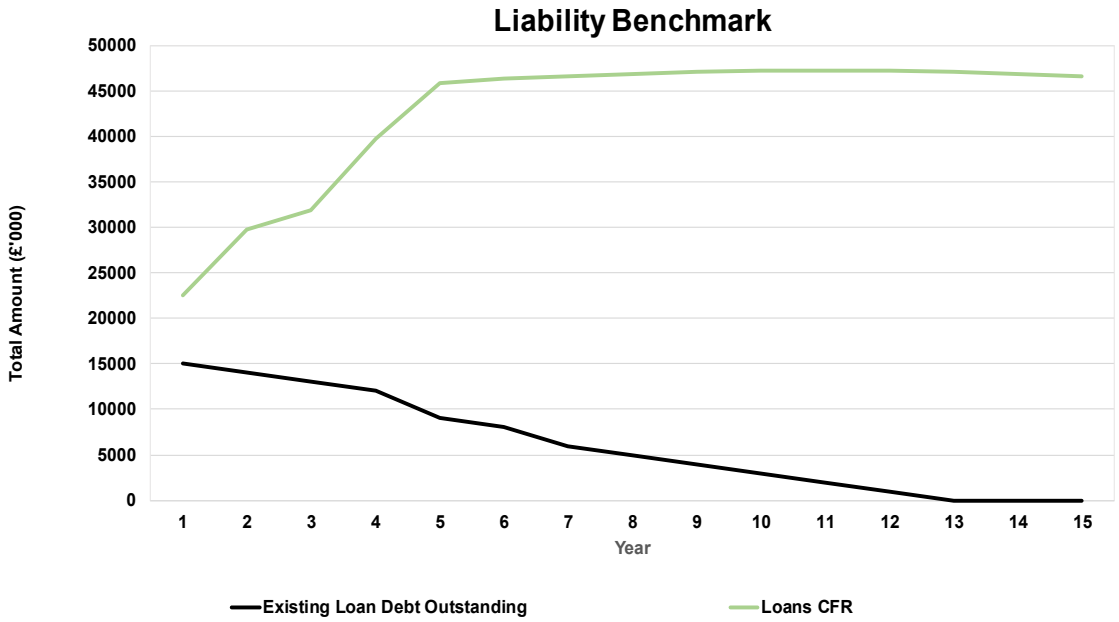
The S.151 Officer reports that the Authority has had no difficulty meeting this requirement during the course of this financial year and no difficulties are envisaged in future years. This takes into account current commitments, existing plans and the proposals contained in the Medium-Term Resource Strategy.

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 2026/27 onwards as set in the Treasury Management Strategy 2026/27:



The following graph has been updated to show the revised estimate of 2026/27 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 2026/27 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 2026/27 and future years are as follows:

Year End Resources £m	**Original 31/03/27 £m**	**Revised 31/03/27 £m**	**Estimate 31/03/28 £m**	**Estimate 31/03/29 £m**	**Estimate 31/03/30 £m**
Total core funds	*14.110*	*14.913*	*14.150*	*12.284*	*10.997*
Expected investments	*(2.564)*	*2.102*	*(0.410)*	*(9.240)*	*(15.182)*

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	**2026/27 Authorised Limit £m**	**2026/27 Actual as at 30/09/26 £m**	**2027/28 Authorised Limit £m**	**2028/29 Authorised Limit £m**	**2029/30 Authorised Limit £m**
Borrowing	31.500	14.000	36.500	41.500	46.500
Other Long-Term Liabilities	3.500	1.501	3.500	3.500	3.500
Total	**35.000**	**15.501**	**40.000**	**45.000**	**50.000**

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 2026/27 and subsequent three-year period as approved by Members compared to the actual level of borrowing as at 30 September 2026.

Authorised limit £m	**2026/27 Authorised Limit £m**	**2026/27 Actual as at 30/09/26 £m**	**2027/28 Authorised Limit £m**	**2028/29 Authorised Limit £m**	**2029/30 Authorised Limit £m**
Borrowing	36.500	14.000	41.500	46.500	51.500
Other Long-Term Liabilities	3.500	1.501	3.500	3.500	3.500
Total	**40.000**	**15.501**	**45.000**	**50.000**	**55.000**

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: -

%	**2025/26 Actual %**	**2026/27 Estimate %**	**2027/28 Estimate %**	**2028/29 Estimate %**	**2029/30 Estimate %**
Ratio of Financial Costs to Net Revenue Stream	1.30	2.00	3.11	3.50	4.04

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 30/09/26	Upper Limit	Lower Limit
	%	%	%
Under 12 Months	*7.14*	*15*	0
12 months and within 24 months	*7.14*	*25*	0
24 months and within 5 years	*35.71*	*50*	0
5 years and within 10 years	*35.71*	*60*	0
10 years and above	*14.30*	*80*	0

The S.151 Officer confirms that the maturity structure of external debt as at 30/09/2026 is within the upper and lower limits approved by the Authority.

	Agenda Item No. 14
Humberside Fire Authority **27 November 2026**	**Report by the Executive Director of Finance/S.151 Officer**

FINANCIAL OUTLOOK 2026/27 AND DRAFT MEDIUM TERM RESOURCE STRATEGY 2027/28 – 2031/32

1. SUMMARY

1.1 This report considers the Financial Outlook for the Authority and a draft Medium-Term Resource Strategy (MTRS) for the years 2027/28 to 2031/32 (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) 2027/28 – 2031/32 (Appendix 2) and the Authority's medium-term financial position, prior to approval at the 19 February 2027 meeting and approves the Prudent General Minimum Reserve (Appendix 1).

3. BACKGROUND

3.1 During 2026/27 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 2025/26 delivered an overspend of £0.053m (0.08%) and a closing level of total Revenue Reserves of £15.5m.

4.2 The Authority has set a balanced budget for 2026/27 and the last budget monitoring to 30 September 2026 sets out a slight underspend 0f £0.008m

4.3 Pay awards in the current year have been agreed at 3.8% for grey book staff and 3.3% fir green book staff.

Medium-Term Resource Strategy 2027/28 to 2031/32

4.4 Following the Local Government Fair Funding Review 2.0 the Service is required to save £1.2m per year for 2027/28 and 2028/29. Savings of £1.2m have been achieved in 2026/27.

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:

	2027/28	2028/29	2029/30	2030/31	2031/32
Surplus/(Deficit) (£k)	(1,318)	(1,569)	(540)	(466)	(525)
Savings Required (£k)	(1,170)	(1,182)	(394)	(408)	(423)
Reserves (£m)	12.5	10.3	8.6	7.4	7.3
Precept Assumption	£4.99	£4.99	2.99%	2.99%	2.99%

4.6 It would not be financially sustainable to utilise reserves to fund the resulting deficits, and therefore there is pressure on the Authority to deliver savings.

4.7 The current MTRS incorporates savings requirements of c.£1.2m per annum for the period 2026/27 to 2028/29, and funding from reserves of £0.8m to deliver a balanced budget position over the medium term.

Pay Inflation

4.8 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 2027/28 are 3%, any pay award above this would cost £0.5m per 1% of additional award.

4.9 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.

4.10 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

4.11 The Fair Funding review reduced the funding available to HFRS, the funding formula is under further review with an updated formula expected at the end of this CSR period in 2028/29.

4.12 HFRS receives £2.4m in grant funding for the funding floor until 2029/30, should this funding be withdrawn then additional savings will be required.

4.13 The reduction in Government grant is underpinned by an assumption that the £5 precept flexibility will be available 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).

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5. EQUALITY, DATA PROTECTION AND 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.

5.2 Associated risks have been duly assessed and are captured on the Risk and Opportunity Register as a Strategic risk (Reference 2023/24 – 01 Financial Constraints Around National Grant Funding).

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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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Background Papers

Budget report to HFA February 2026

Glossary/Abbreviations

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

MEDIUM TERM FINANCIAL PLAN 2027/28 TO 2031/32
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)	£0.340M per 1% reduction	0.340	25%	0.085	3	Reserves	0.255
	Return to Recession	Lower collection of Council Tax (less able to pay)	£0.340M per 1% reduction	0.340	30%	0.102	3	Reserves	0.306
	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 £14M 1%=£0.140M	0.140	75%	0.105	3	Reserves	0.315
	Additional Costs due to higher insurance costs	Increase in revenue costs	20% of £700k	0.140	20%	0.028	5	Reserves	0.140
	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	£0.227M per 1%;assess risk of further 2.5% reduction	0.568	50%	0.284	3	Reserves	0.851
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 Contributiuon Increases	Higher annual revenue costs	£0.070M per annum per 1% increase	0.350	10%	0.035	3	Reserves	0.105
	Prolonged Period of Industrial Action	Additional pressure on Revenue Budget	£1.2 per annum	1.200	30%	0.360	1	Reserves	0.360
	Changes to Firefighters Terms and Conditions	Increase in revenue costs	£0.3m per 1% increase. Risk of Government not funding all of the increase	1.500	30%	0.450	1	Reserves	0.450
General	Capital Overspends	Fund from revenue (no capital resources	One-off	1.000	50%	0.500	1	Reserves	0.500
	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									**6.020**

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 2027/28 – 2031/32

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1. 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 2027/28 – 2031/32 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.

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(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 to pursue the fair and equitable funding of Humberside Fire Authority.

4. Reviewing the Strategy

4.1 The Authority's MTRS review for 2027/28 to 2031/32 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.

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6. Financial Context

6.1 **Funding Formula** – The Fire and Rescue Service relative needs formula (RNF), is used to distribute Grant between Fire and Rescue Services, 2026/27 marked the first full financial year of the updated formula. The aim of the review was to ensure that funding distribution more accurately reflects up-to-date data on need, risk, and cost, and that the method used to allocate resources is transparent, robust, and aligned to the current operational environment of the Fire and Rescue Service. These assumptions have been modelled in this MTRS.

6.2 **Local Government Finance Settlement and Council Tax Precept** – The Autumn Statement was announced on the 28th October 2026. Following this announcement amendments to grant and council tax assumptions were made. The Provisional Local Government Finance Settlement and Council Tax referendum rules were announced on 17 December 2026.

6.3 This MTRS as presented includes an increase in the precept of £4.99 for a Band D property for the period 2027/28 – 2028/29. An increase of 2.99% has 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 2027/28 this is £5.

6.5 The Authority has run a public consultation on the level of Council Tax Precept for 2027/28. There have been X,XXX responses with XX% of these agreeing with an increase.

7. Current 2026/27 Financial Position

7.1 The Authority's budget for 2026/27 is £62.089m. The quarter two revenue monitoring report shows a projected budget underspend of £0.008m as at 30 September 2026.

2026/27 Revenue Monitoring – Quarter 2 Position			
	Current Budget 2026/27	**Projected Outturn 2026/27**	**Variance 2026/27**
Financial Position	**£m**	**£m**	**£m**
Fire Response and Protection	59.600	59.373	(0.227)
Capital Financing	3.069	3.288	0.219
Net Expenditure	**62.669**	**62.661**	**(0.008)**
Central Government Grant	25.282	25.282	-
Business Rates	4.517	4.517	-
Council Tax Precept	32.290	32.290	-
Central Grant and Precept Total	**62.089**	**62.089**	**-**
Appropriations (to) / from reserves	**0.580**	**0.580**	**-**
Net Position	**-**	**(0.008)**	**(0.008)**

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 £0.008m.

7.4 The forecast closing position on reserves for 2026/27 is £14.913m.

8. Medium Term Budget Pressures in Humberside

8.1 When calculating the medium-term budget projections for Humberside consideration has been given to several 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 2027/28 to 2031/32 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 2027/28, 2.5% in 2028/29 and 2% in each of the years 2029/30 to 2031/32.

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. The Authority has produced a Productivity and Efficiency Plan which is published on the Authority's website. Productivity and Efficiency Plan 2026-2027

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10. Capital Estimates and Financing

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

Capital Estimates	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	2031/32 £m	Total £m
Major and Minor Building Schemes	11.651	7.525	1.557	8.910	1.020	30.663
Information Technology	0.570	0.350	0.350	0.350	0.300	1.920
Vehicles and Equipment	3.582	4.437	4.584	4.230	4.028	20.861
Total	**15.803**	**12.312**	**6.491**	**13.490**	**5.348**	**53.444**

10.2 Key areas to note in the proposed programme are:

(i) **Building Schemes** - Estates refurbishment and replacement 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	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	2031/32 £m	Total £m
Forecast Expenditure	15.083	12.312	6.491	13.490	5.348	53.444
Financed by:						
Grants and Contributions	2.580	1.842	1.773	1.814	2.045	10.054
Prudential Borrowing	13.223	10.470	4.718	11.676	3.303	43.390
Total Financing	**15.803**	**12.312**	**6.491**	**13.490**	**5.348**	**53.444**

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 2027/28 to 2031/32

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 2027/28. The MTRS includes a precept increase of £4.99 built into the funding for each of the years 2027/28 and 2028/29, with a 2.99% increase in future years.

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

MTRS Budget Forecast	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	2031/32 £m
Base budget	**62.670**	**63.395**	**64.120**	**65.544**	**67.148**
Budget pressures					
Pay Related Increases / (Savings)	(0.830)	1.155	1.007	1.222	1.041
Non-Pay Inflation	0.407	0.386	0.418	0.455	0.497
Budget pressures / (Savings)	1.579	0.155	0.200	0.050	-
Revenue Impact of Capital Financing	0.739	0.211	0.193	0.285	(0.133)
Total budget pressures	**1.895**	**1.907**	**1.818**	**2.012**	**1.405**
Efficiency Savings Requirement	(0.370)	(0.382)	(0.394)	(0.408)	(0.423)
Additional Savings Requirement	(0.800)	(0.800)	-	-	-
Net Budget Requirement	**63.395**	**64.120**	**65.544**	**67.148**	**68.130**
Central Government Grant Income	20.850	19.195	19.578	19.970	20.369
Funding Floor	1.833	2.398	2.442	2.490	2.538
Business Rates Received from Local Authorities	4.569	4.654	4.741	4.833	4.927
Business Rates – Collection Fund Surplus / (Deficit)	(0.300)	(0.300)	(0.300)	(0.300)	(0.300)
Council Tax Precept Income	33.779	35.694	37.194	38.688	40.244
Council Tax Precept - Collection Fund Surplus / (Deficit)	0.250	0.250	0.250	0.250	0.250
Total Income	**60.981**	**61.891**	**63.905**	**65.931**	**68.028**
Funding Gap / (Surplus) Before Reserves	**2.414**	**2.229**	**1.639**	**1.217**	**0.102**
Planned use of reserves:					
Transfer (from)/to Earmarked Reserves	(2.266)	(1.842)	(1.493)	(1.159)	-
Transfer (from)/to General Reserves	(0.148)	(0.387)	(0.146)	(0.058)	(0.102)
Funding gap / (surplus) after use of reserves	-	-	-	-	-

11.3 The deficits resulting from changes in the Fire Funding Formula, have meant that additional savings of £0.8m per year for the years 2026/27 to 2028/29 are required. Should the Funding Floor Grant be removed in subsequent years then further savings requirements of £2.4m will be needed from 2029/30.

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

Humberside Fire Authority	2027/28 £M	2028/29 £M	2029/30 £M	2030/31 £M	2031/32 £M
Fire Response and Protection	59.486	59.950	60.981	62.250	63.366
Capital Financing	3.909	4.170	4.563	4.898	4.764
Total	63.395	64.120	65.544	67.148	68.130

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 recommend 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

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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 2027 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 2026/27 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 2027 £m	At 1 April 2028 £m	At 1 April 2029 £m	At 1 April 2030 £m	At 1 April 2031 £m	At 1 April 2032 £m
Earmarked Reserves						
Capital Programme Funding	6.760	4.494	2.652	1.159	-	-
Business Continuity	0.500	0.500	0.500	0.500	0.500	0.500
Pay and Prices	0.600	0.600	0.600	0.600	0.600	0.600
Strategic Transformation Fund	0.500	0.500	0.500	0.500	0.500	0.500
Insurance	0.500	0.500	0.500	0.500	0.500	0.500
Total Earmarked Reserves	**8.860**	**6.594**	**4.752**	**3.259**	**2.100**	**2.100**
General Reserves	6.053	5.905	5.517	5.371	5.313	5.211
Total Reserves	**14.913**	**12.499**	**10.269**	**8.630**	**7.413**	**7.311**

12.10 The Authority retains £8.860 Earmarked reserves for the following purposes:

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

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 2027/28. 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	High	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.

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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 2027/28, 2.5% in 2028/29, and 2% in each of the years 2029/30 to 2031/32.

(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 £0.5m 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 2027/28 %	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:

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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.

	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	2031/32 £m
NRE	64.565	65.302	65.938	67.556	68.553
Estimated Funding Gap	3.584	3.411	2.033	1.625	0.525
Gap as a % of NRE	**5.55%**	**5.22%**	**3.08%**	**2.41%**	**0.77%**
Savings Required	1.170	1.182	0.394	0.408	0.423
Use of Earmarked Reserves	2.266	1.842	1.493	1.159	-
Unidentified Gap as a % of NRE	**0.23%**	**0.59%**	**0.22%**	**0.09%**	**0.15%**

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.

	2022/23 £m	2023/24 £m	2024/25 £m	2025/26 £m	2026/27 £m
MTRS Savings Planned	0.240	0.280	0.285	0.379	1.166
MTRS Savings Achieved	0.240	0.280	0.285	0.379	1.166
% 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.

	2022/23 £m	2023/24 £m	2024/25 £m	2025/26 £m	2026/27* £m
NRE	47.614	52.127	58.082	60.131	62.669
Over/(Under)spend	(0.448)	(0.277)	0.029	0.053	0.034
Over/(Under)spend as a % of NRE	**(2.19%)**	**(0.94%)**	**(0.53%)**	**0.09%**	**0.05%**

*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.

	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	2031/32 £m
NRE	47.614	52.127	58.082	60.131	62.669	63.395	64.120	65.544	67.148	68.130
Resource Reserves										
General	6.946	6.000	6.001	6.005	6.007	5.905	5.517	5.371	5.313	5.211
Earmarked	7.865	9.090	9.680	9.480	7.573	6.594	4.752	3.259	2.100	2.100
Resource Reserves as a % of NRE	**31.1%**	**28.6%**	**27.0%**	**25.8%**	**21.7%**	**19.7%**	**16.0%**	**13.2%**	**11.0%**	**10.7%**
Change in %	**0.7%**	**(2.5%)**	**(1.6%)**	**(3.5%)**	**(1.8%)**	**(2.0%)**	**(3.7%)**	**(2.8%)**	**(2.2%)**	**(0.3%)**

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.

	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	2031/32 £m
Precept	25.312	27.055	28.326	30.288	32.019	33.779	35.694	37.194	38.688	40.244
Total Financing	47.614	52.127	58.082	60.131	62.089	60.981	61.891	63.905	65.931	68.028
Precept as a % of Total Financing	**53.2%**	**51.9%**	**48.8%**	**50.4%**	**51.6%**	**55.4%**	**57.7%**	**58.2%**	**58.7%**	**59.2%**

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.

	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	2031/32 £m
NRE	47.614	52.127	58.082	60.131	62.669	63.395	64.120	65.544	67.148	68.130
Borrowing	18.169	16.669	15.828	15.000	14.000	21.000	24.000	25.000	24.000	26.000
MRP	0.818	0.955	0.963	1.266	1.241	1.366	1.764	2.043	2.285	2.549
Interest	0.358	0.510	0.364	0.608	0.663	0.677	0.915	1.076	1.054	1.216
Cost of Borrowing as a % of NRE	**2.5%**	**2.8%**	**2.3%**	**3.1%**	**3.0%**	**3.2%**	**4.2%**	**4.8%**	**5.0%**	**5.5%**
Level of Debt	18.169	16.669	15.828	15.000	14.000	21.000	24.000	25.000	24.000	26.000
Level of Debt as a % of NRE	**38.2%**	**31.6%**	**27.2%**	**24.9%**	**22.3%**	**33.1%**	**37.4%**	**38.1%**	**35.7%**	**38.2%**

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 Public procurement is an important means of delivering value for money and supporting wider economic, social and environmental outcomes. We will have regard to the Government's current National Procurement Policy Statement where applicable and consider how procurement can support relevant national and local priorities, including economic growth, opportunities for small and medium-sized enterprises and social enterprises, innovation, environmental sustainability and community benefit.

15.5 As a public sector contracting authority, Humberside Fire Authority is subject to the Procurement Act 2023, the Procurement Regulations 2024 and other applicable legislation and statutory requirements governing public procurement. We will conduct procurement in accordance with these requirements and the Authority's principles of integrity, fairness, transparency and accountability. Procurements commenced under previous legislation will continue to be managed under the applicable transitional arrangements.

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.

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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 Our approach to procurement is brought together through the following five strategic objectives. These provide a concise, single-page summary of our Procurement Strategy and establish the key principles that will guide procurement decisions and activity across the Authority.

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

We will undertake procurement in accordance with the Procurement Act 2023, Procurement Regulations 2024 and other applicable legislation, statutory guidance and transparency requirements. Our procurement activity will be conducted with integrity and appropriate regard to fairness, transparency, competition, conflicts of interest and the statutory procurement objectives.

Objective 4 – Work in support of the wider Public Value

Procurement is an important means of supporting wider economic, social and environmental outcomes. In accordance with applicable legislation and the National Procurement Policy Statement, we will consider relevant and proportionate opportunities to deliver social value, support SMEs and other local and diverse suppliers, promote innovation, reduce environmental impacts and contribute to sustainable economic growth and community wellbeing.

Objective 5 – Promote Professional Standards

Our procurement activity will be founded upon high professional and ethical standards. Integrity, fairness, transparency and accountability are central to our approach and align with the Authority's values. We will continue to invest in the professional development and commercial capability of staff involved in procurement and contract management, ensuring they have the skills, knowledge and commercial awareness necessary to secure effective outcomes and manage public money responsibly.

16. Conclusion

16.1 The overall financial position for Humberside Fire Authority is sustainable over the medium term. However, this position relies on annual council tax increases of £4.99 on a Band D property in 2027/28, savings of £2.4m need to be achieved during 2027/28 and 2028/29. 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 2027/28.

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	Agenda Item No. 15
Humberside Fire Authority **27 November 2026**	**Report by the Area Manager of Emergency Response and Training**

CLIMATE CHANGE IMPACTS AND WILDFIRE RESPONSE

1. SUMMARY

1.1 This report provides members with an overview of the increasing wildfire risk across Humberside and the work being undertaken to keep the Service prepared, resilient and able to respond. Wildfires and other outdoor fires can place sustained demands on crews, particularly during hot, dry weather. They can involve difficult access, limited water supplies and prolonged exposure to heat and smoke.

1.2 In 2022, the Service recorded 770 secondary fires in the open and 25 wildfire incidents. Following lower totals in 2023 and 2024, the figures rose to 582 and 10 respectively in 2025. In 2026 (figures to October), 498 secondary fires in the open and 20 wildfires were recorded.

1.3 National evidence and climate projections point to hotter, drier summers and a greater likelihood of extreme heat, although conditions will continue to vary from year to year. Therefore, the service needs to continue to prepare for prolonged periods of demand to such incidents

1.4 The Service has created wildfire plans which ensure the service is compliant with operational guidance while investing in wildfire response vehicles. Plans consider firefighter welfare, access to water, equipment mobility and the ability to maintain emergency cover during periods of high demand.

1.5 Current work is ongoing to assess how we improve our overall response to such incidents including lighter or multifunctional personal protective equipment (PPE), improving firefighter welfare. Enhanced portable equipment and improved water delivery. Separate workstreams cover bulk water provision and provision of a terrain fire engines, with nine all terrain fire engines being delivered into the service from 2027 to 2029.

1.6 A wildfire summit was held by the Prime Minister on 23 October 2026, following significant national incidents during the summer of 2026. Funding has been identified to improve the UK resilience and response to wildfire incidents. This will include government funding for new national resources such as air support. Further details will follow.

2. RECOMMENDATIONS

2.1 It is recommended that the Fire Authority:

(i) notes wildfire's growing operational and organisational significance,
(ii) supports its continued management through the Service risk framework and;
(iii) endorses ongoing research into suitable Personal Protective Equipment (PPE), equipment and capability to inform an evidence-based business case through established governance.

3. BACKGROUND

3.1 Wildfire is an increasing operational risk, driven by climate change and extreme weather, which can expose firefighters to prolonged activity, difficult terrain, heat, smoke and limited vehicle access. HFRS already has established plan and guidance, as well as six Wildfire Response Vehicles.

3.2 A wildfire is defined within the National Fire Chiefs Council (NFCC) as:

- An affected geographical area of at least one hectare, equivalent to 10,000 square metres.
- Sustained flame length greater than 1.5 metres.
- A committed response of at least four fire and rescue service appliances/resources.
- Resources committed for at least six hours.
- A serious threat to life, the environment, property and infrastructure

Only one criterion needs to be met to classify an incident as a wildfire.

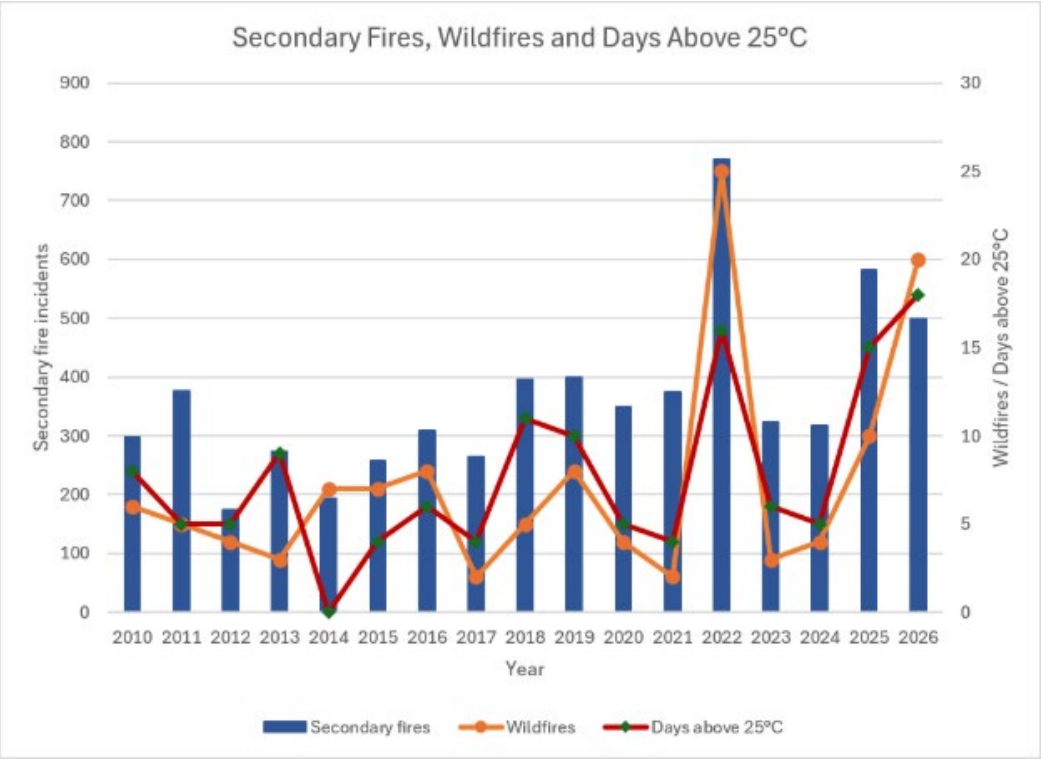
3.3 Whilst separate from recorded wildfires, secondary fires in the open are seen to increase significantly with prolonged periods of hot, dry weather.

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4. REPORT DETAIL

4.1 Wildfire is being recognised as an emerging operational risk within the Service's risk management framework. Existing plans, vehicles, equipment, training and procedures remain important controls and formal inclusion will support consistent review of their effectiveness and any capability gaps. It will also link operational experience, national learning, climate-related challenges, firefighter safety and future investment to a clearly defined risk.

4.2 Seasonal incident data demonstrates marked peaks in secondary fires in the open, alongside increased recorded wildfire activity, during years where hotter and drier weather has been recorded.



4.3 The November 2026 Member Day received further data in relation to the emergent risk of climate change and specifically, hotter and drier weather.

4.4 Secondary fires in the open more than doubled from 375 in 2021 to 770 in 2022, an increase of approximately 105%. Following lower totals in 2023 and 2024, incidents increased from 317 in 2024 to 582 in 2025, approximately 84%. The 2026 summary records a further 498 incidents and 20 wildfires, demonstrating substantial continuing outdoor fire demand linked to hotter, drier summer periods. These figures indicate pronounced peaks rather than an uninterrupted year-on-year increase however, frequency of years recorded with hotter, drier summer periods is becoming more common within the data.

4.5 In three of the last five years, 2022, 2025 and 2026, more than 15 days with temperatures above 25°C were recorded. Between 2010 and 2021, only 2018 and 2019 recorded more than 10 such days. This indicates that sustained periods of hot and dry weather are becoming more frequent.

4.6 National data evidences further changing conditions. The Met Offices' September 2025 assessment identified summer 2025 as the warmest UK summer in its series beginning in 1884. Summer 2022 was also among the five warmest in that assessment and included the UKs record temperature of 40.3°C. This illustrates the importance of both sustained seasonal warmth and short periods of exceptional heat.

4.7 Higher temperatures can contribute to outdoor fire incidents by increasing evaporation and drying grass, crops and other vegetation, particularly when combined with prolonged low rainfall and low humidity. Once ignition occurs, dry fuels can support more sustained burning, while wind can accelerate fire spread. Heat should therefore be understood as a contributing risk factor, both with spikes in temperatures and prolonged consecutive days of high temperatures. Accidental and deliberate ignition, vegetation condition, land management and weather all influence the resulting demand on the Service.

4.8 Future climate projections indicate that the Service should prepare for a greater likelihood of high-temperature conditions rather than regard recent hot years as isolated exceptions. The Met Offices' UK climate projections indicate hotter, drier summers and more frequent and intense extremes, while retaining substantial year-to-year variability. A Met Office study published in June 2025 estimated a 50% chance of another UK day exceeding 40°C within the following 12 years, approximately by 2037, and found that temperatures several degrees above those experienced in July 2022 are possible in the current climate.

4.9 For capability planning, these findings support assessment of scenarios involving repeated outdoor fires, concurrent incidents and prolonged periods of operational activity during hot, dry conditions. Such scenarios will consider firefighter heat exposure and recovery, access to water, rural access, equipment portability and the resilience of wider emergency cover.

4.10 Research is assessing whether lighter or multifunctional Personal Protective Equipment (PPE), or alternative workwear, could provide a better balance of protection, comfort and operational effectiveness during prolonged wildfire activity, given the weight and thermal limitations of structural firefighting kit. Any recommendation will be based on national standards and developments, firefighter welfare, contamination risks and whole-life cost.

4.11 Research is also considering a coordinated package of portable equipment and improved water-delivery capability to enhance firefighter safety, mobility and effectiveness at prolonged or difficult to access incidents. Options will undergo evaluation, operational trials and assurance prior to implementation.

4.12 This work complements existing workstreams on bulk water provision and 'A' class fire engines with 4x4 offroad capability, with nine being procured and delivered during 2027-29. These vehicles are included in the current capital expenditure plan.

4.13 As an early outcome of a wildfire summit held by the Prime Minister on 23 October 2026, a commitment of £45 million for specialist teams and wildfire PPE, alongside a planned national aerial capability as part of 'Englands' Wildfire Action Plan' has been communicated, with further information to follow on how funding will be locally allocated.

4.14 The National Fire Chiefs Council have welcomed the announcements as a first step, while stressing that long-term funding is still needed for staffing, training, specialist capability and reliable water supplies.

Financial/Resourcing/Value for Money Implications

4.15 The proposed development of wildfire capability links directly to the HFA capital expenditure plan, which includes provision for 'A' class fire engines, wildfire PPE and associated equipment. This allows investment to be considered alongside the wider vehicle and equipment replacement programme and the Medium-Term Resource Strategy. Final specifications, costs, funding and delivery arrangements will remain subject to evaluation and the appropriate approval process.

4.16 Value for money will be assessed over the full life of each option. Business cases will consider operational benefit, training, maintenance, cleaning, storage, replacement and any continuing staffing or support costs. Equipment that can safely support more than one type of incident may offer wider benefits, where justified by the assessment.

4.17 Any national wildfire funding confirmed will be considered alongside existing capital provision.

Impact on Service Delivery or Communities

4.18 Wildfires can threaten homes, farms, businesses, utilities, transport routes and other critical infrastructure. They can damage crops and habitats, restrict public access and cause smoke-related health impacts. Within Humberside, the risk is particularly relevant where farmland, woodland, heathland and other open land interface with residential areas, industrial sites and transport infrastructure.

4.19 Prolonged or simultaneous outdoor fires commit crews for extended periods. The capability work is intended to improve firefighter safety and operational effectiveness while supporting wider emergency cover. Prevention messages, community preparedness and coordinated work with local authorities, landowners and other partners remain important alongside the operational response, helping to reduce avoidable fires and limit disruption when incidents occur.

Linkages to CRMP/Strategic Plan/Plans/Policies

4.20 The Community Risk Management Plan (CRMP) identifies an increased risk of weather-related incidents, including wildfires, flooding and extreme weather. Supporting CRMP work on alternative vehicles recognises the growing frequency and severity of climate-related incidents and the need to match resources to changing local risks. The local incident evidence in this report reinforces the need to plan for more frequent periods of heightened wildfire risk.

4.21 Reviewing wildfire PPE, water delivery, portable equipment and vehicle capability supports the CRMP's approach of using evidence to direct prevention, protection and response resources where they are most needed. It also supports the Strategic Plan's objectives of putting communities first, providing an effective and efficient service, and driving continuous improvement. Linking this work to the Service risk

framework, fleet and equipment planning and the capital expenditure plan provides a clear connection between the identified risk, the proposed response and future investment decisions.

5. EQUALITY, DATA PROTECTION & RISK IMPLICATIONS

5.1 Any future PPE or equipment considerations will be supported by appropriate workforce engagement and Equality Impact Assessment. Fit, sizing, comfort and usability will form part of the evaluation alongside technical compliance with relevant standards. This will help ensure that any future solution is appropriate for the diversity of the operational workforce and does not introduce unintended barriers.

5.2 It is confirmed that the associated risks have been duly assessed and entered onto the Risk and Opportunity Register as a Strategic risk (Reference 2025/2026 - CLI(a) Climate Change and Increasing Environmental Emergencies: Wildfire and Flooding).

6. CONCLUSION

6.1 Wildfire represents a developing operational risk for HFRS. Local incident data and national climate evidence support preparation for more frequent periods of heightened demand, including repeated and concurrent outdoor fires during hot and dry conditions.

6.2 Continued work on PPE, vehicles, water delivery and portable equipment will continue through established research, assurance and governance arrangements. Any future investment proposal will be risk-led, evidence-based, affordable and subject to formal approval.

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Background Papers

None

Abbreviations

CRMP	Community Risk Management Plan
HFA	Humberside Fire Authority
HFRS	Humberside Fire and Rescue Service
NFCC	National Fire Chiefs Council
PPE	Personal Protective Equipment

	Agenda Item No. 16
Humberside Fire Authority **27 November 2026**	**Report by the Area Manager of Resilience and Public Safety and the Area Manager of Service Improvement**

CAPITAL PROGRAMME 2027/28 ONWARDS – VEHICLES, ESTATES, AND DIGITAL SERVICES

1. SUMMARY

1.1 This report seeks approval for a five-year capital programme of £53.444m for 2027/28 to 2031/32, covering fleet and equipment, estates and digital services.

1.2 Proposed investment comprises £20.861m for fleet and equipment, £30.663m for land and buildings and £1.920m for digital services. Priorities include planned vehicle replacement and specialist capability, station rebuilds and refurbishment, estate condition and sustainability improvements, and the renewal of digital infrastructure and operational technology.

1.3 Investment decisions will be guided by operational need, firefighter safety, accessibility, affordability and value for money. Approval is sought to incorporate the programme into the Medium-Term Resource Strategy 2027/28 to 2031/32. Appendix 1 sets out the proposed allocations and indicative estates costs.

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2. RECOMMENDATION

2.1 It is recommended that the Fire Authority approves the proposed capital programme for vehicles, estates and digital services for 2027/28 to 2031/32, as set out at Appendix 1, for incorporation into the Medium-Term Resource Strategy 2027/28 to 2031/32.

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3. BACKGROUND

3.1 The report sets out the Service's capital requirements to maintain and enhance the vehicles, estate, equipment and digital services needed to keep communities and firefighters safe, while supporting national fire and rescue capability.

3.2 The five-year programme brings together planned asset replacement, operational capability requirements and investment in the condition and suitability of the estate and digital infrastructure. It draws on the Service's Community Risk Management Plan (CRMP), fleet replacement planning and estates condition and sustainability evidence to inform priorities. This coordinated approach supports the effective management of assets over their working life, balancing operational need, firefighter safety and service resilience with affordability and value for money.

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4. REPORT DETAIL

Research and Development Plan 2027/32

4.1 The Service's aspiration is to maintain a planned replacement cycle, with light vehicles replaced every three years and heavy vehicles every fifteen years. Fleet rotation will support effective utilisation, whole-life asset management and resale value. Specialist vehicles and assets will continue to be reviewed through the Research and Development Plan, including bulk water provision following recent

periods of high summer demand and the effective use of similar vehicles on the Community Asset Register.

4.2 The Fleet Strategy uses a planned replacement model for light vehicles to minimise whole-life costs and maximise capital receipts. By purchasing vehicles through discounted frameworks and disposing of them after three years, the Service typically recovers around 90% of the original purchase price. This approach provides a cost-effective way of maintaining a modern fleet while protecting the value of the Service's investment.

4.3 Community Risk Management Plan (CRMP) Project 2 reviewed operational response requirements against changing risk, incident demand and future service delivery expectations. It identified the need for a more flexible and proportionate fleet to support effective emergency response and evidence-led vehicle investment.

4.4 The Flexible Duty System (FDS) officer car fleet has been fully replaced with Skoda Kodiaqs, providing a standardised vehicle platform that supports deployment, fleet management and value for money through consistent procurement, servicing and maintenance arrangements.

4.5 CRMP Project 5 reviewed specialist operational capability and identified areas where targeted investment will improve response, firefighter safety and resilience. This includes access to specialist equipment and technology aligned to identified risk and future service delivery requirements.

4.6 Investment in Water and Specialist Response Units at Bransholme, Goole, Peaks Lane and Scunthorpe, with an additional training and resilience vehicle, has strengthened water and mud rescue, boat deployment and national flooding response. The units also support local risk capability, including large animal rescue, enhanced road traffic collision, electric vehicle fire and bariatric response capability.

4.7 The new 42-metre turntable ladder has been received at Scunthorpe, strengthening high-reach capability and operational resilience across the Service area. The appliance provides enhanced access for rescues and firefighting at height, supported by articulated reach, computerised stabilisation, an integrated rescue cage, camera systems and a water monitor. Its introduction supports a more flexible aerial appliance fleet, improves firefighter safety and provides additional resilience for incidents involving high-rise buildings, complex industrial sites and locations with difficult access.

4.8 Personal Protective Equipment (PPE) provision will be reviewed for incidents that do not involve structural firefighting, including wildfire. Investment in lighter fire kit, helmets and replacement fire boots will ensure crews have appropriate protection that reflects incident risk, firefighter welfare and operational requirements.

4.9 The vehicle hub system provides strategically located vehicles to support operational demand, resilience and planned maintenance. This will improve fleet utilisation, reduce downtime and support more efficient service delivery.

4.10 Investment in asset and fleet management systems will improve the quality and visibility of fleet data. This will support more efficient planning, maintenance, utilisation and replacement decisions, improving assurance and alignment of fleet and equipment resources to operational need.

4.11 Operational vehicles will continue to be procured in line with clean cab principles to reduce contaminant exposure and improve firefighter safety. Investment over the next five years will support appliances being brought to a consistent standard for firefighters.

4.12 Continued investment in hybrid technology for light vehicles will support a more efficient and sustainable fleet, reducing fuel consumption and emissions where operationally appropriate while maintaining service delivery requirements.

4.13 Research and procurement activity will assess options for providing an enhanced water-carrying capability with a light vehicle support unit to meet emerging operational risks. This will include offsetting the requirement against existing assets to identify the most effective and financially sustainable solution. The work will explore opportunities to adapt specialist vehicles for multiple uses, improving fleet efficiency and overall value for money.

Estates Plan 2027-2032

4.14 A condition and sustainability survey has been completed across the estate, identifying priority areas relating to building condition, ageing infrastructure, welfare provision, compliance and sustainability. The survey provides the evidence base for future estates investment and will be refreshed on a three-year cyclical basis as a revenue cost.

4.15 A new Service Estates Manager post has been created and filled to provide technical oversight, client-side assurance and programme support across the Estates portfolio.

4.16 The procurement of estates software will support users across the Service to report, track and manage estate-related issues more effectively. This will improve visibility of defects, support timely resolution and provide better management information to inform prioritisation within the Estates Plan.

4.17 The Estates Plan will support a move towards a corporate landlord model, providing clearer governance, a standard design guide and defined responsibilities for estate users. This approach will improve consistency across the estate, support better use of resources and drive greater standardisation and efficiency in the planning, delivery and management of estate works.

4.18 HLM Architects, supported by Edge, are contracted as principal designers and master planners to develop a twenty-year Estates Plan. This will draw together condition survey evidence, operational requirements, sustainability and affordability to inform a prioritised programme aligned to the Service's strategic aims and CRMP.

4.19 Crowle, West Hull and Pocklington are currently the major project focus within the Estates Plan, with Driffield and Peaks Lane identified as the next priority schemes.

4.20 Epworth is identified as a priority for significant refurbishment within the Estates Plan, reflecting the need to address station condition, operational suitability and welfare provision.

4.21 The new Howden fire station opened on 2 October 2026, providing a modern facility to support local firefighters and service delivery to the community.

4.22 The new Stores building has been completed, with transition planning and occupation scheduled in November 2026.

4.23 A technical condition survey of the operational training estate is being undertaken to inform future investment requirements and ensure training facilities remain fit for purpose.

4.24 Capital Investment is planned to update equipment within existing Occupational Health and Wellbeing facilities across the estate. This will deliver improvements to current equipment for all staff.

4.25 Indicative estates costs are set out in Appendix 1 and will be reviewed through the twenty-year Estates Plan, taking account of condition, operational need,

sustainability, affordability and construction sector pressures. The Estates Plan will remain responsive to changing requirements, evidence-led and subject to monthly progress reporting to the Executive Board.

Digital Services Programme 2027/2028 onwards

4.26 In 2026/27, Digital Services capital funding was used to modernise infrastructure, improve organisational resilience and support the Service's wider transformation priorities.

4.27 Investment in Microsoft Azure has enabled the development of a data warehouse, which will further support data-driven decision-making and streamline workflows across departments.

4.28 Legacy applications continue to be replaced with more efficient systems to improve workflows and support established digital transformation practice. This investment supports more effective use of resources and enables Digital Services to respond to changing organisational requirements.

4.29 Data centre and core network infrastructure will require regular upgrades through the planned maintenance programme to address cybersecurity risks, maintain operational resilience and provide sufficient capacity for critical business functions. Cloud-hosting options are increasingly prioritised, while some on-premises capability remains necessary for specific, sensitive applications. The programme will also invest in operational hardware, including Mobile Data Terminals and other critical devices, to support mobile working.

4.30 Digital Services is assessing how existing systems and targeted investment in unified devices can support mobile working and operational response. Additional funding of £30,000 will be requested to equip all operational appliances with vehicle-mounted routers, improving the resilience of mobile connectivity during mobilisation, transit and incident ground operations. This investment will improve access to operational systems, mobilising information and risk data, and support future digital capabilities. The estimated cost is approximately £500 per vehicle, including installation. Installation through the procurement programme is expected to reduce costs compared with separate fitting, which is estimated at £250–£300 per appliance in addition to hardware costs. The programme will provide a platform for future operational technologies and support evidence-led decision-making.

4.31 Additional funding of £240,000 is required for an Operational Radio Replacement Programme. The Service's operational handheld radio fleet is approaching the end of its effective operational lifespan and requires replacement to maintain operational resilience, firefighter safety and reliable communications across frontline and specialist functions. The proposal will provide a standardised digital radio platform for hazardous environments, retaining compatibility with existing charging infrastructure to minimise implementation costs. Collaborative procurement with West Yorkshire Fire and Rescue Service is expected to reduce unit costs and support value for money.

4.32 The proposed Digital Services capital programme is outlined in Appendix 1.

Financial implications

4.33 The Service will continue to prioritise value for money in the procurement of vehicles, equipment, estates works and digital services, ensuring investment decisions are efficient, effective and aligned to operational requirements.

4.34 The proposals require capital investment of £53.444m over the five-year period. Subject to approval, the financial implications will be incorporated into the Authority's revenue and capital plans for 2027/28 onwards.

4.35 The table below summarises the proposed capital programme by portfolio and financial year for 2027/28 to 2031/32.

	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	2031/32 £m	Total £m
Fleet and Equipment	3.582	4.437	4.584	4.230	4.028	20.861
Land and Buildings	11.651	7.525	1.557	8.910	1.020	30.663
Digital Services	0.570	0.350	0.350	0.350	0.300	1.920
Total Capital Programme	**15.803**	**12.312**	**6.491**	**13.490**	**5.348**	**53.444**

4.36 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

4.37 The Service will ensure its fleet, estate and digital services continue to meet the needs of firefighters and communities in line with changing risk and the Community Risk Management Plan.

Health and Safety implications

4.38 Health and safety considerations remain central to the capital programme. The Authority will continue to provide suitable and sufficient vehicles, equipment and facilities to support safe and effective service delivery.

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5. EQUALITY, DATA PROTECTION AND RISK IMPLICATIONS

5.1 An equality impact assessment (EIA/Service Delivery/11-2022/2) has been completed for the overarching Capital Programme 2027/28 and has identified positive impacts. Individual schemes and projects within the programme are subject to more detailed equality impact assessments to identify specific improvements and any actions required.

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, including reduced height through air suspension, improves accessibility, functionality and ease of use. Equipment is ergonomically designed and sourced in consultation with staff. A wider range of rescue and response equipment supports the needs of vulnerable people in the community, including provision for falls and bariatric incidents.
(iii) Digital Services – Investment supports flexible working, reasonable adjustments and accessibility in recruitment and continued employment. The programme includes the development of websites, platforms and systems, with accessibility incorporated into their design and delivery.

---

6. CONCLUSION

6.1 This report summarises the capital requirements for vehicles, estates and digital services for 2027/28 to 2031/32. It is proposed that the Authority approves the programme for inclusion within the Medium-Term Resource Strategy.

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Area Manager of Resilience and Public Safety

Richard Gibson
Area Manager of Service Improvement

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Background Papers

- Fleet Research and Capability Plan
- Resilience and Estate Plan
- HFRS Medium Term Estates Plan 2027-2032
- HFRS Research and Development Plan 2027-2028

Abbreviations

Acronym	Meaning
CRMP	Community Risk Management Plan
EIA	Equality Impact Assessment
FDS	Flexible Duty System
HFRS	Humberside Fire and Rescue Service
HLM	HLM Architects (Principal Designers/Master Planners)
PPE	Personal Protective Equipment
RIBA	Royal Institute of British Architects

CAPITAL PROGRAMME 2027/28 ONWARDS

FINANCIAL OVERVIEW

The total planned capital spend for the five-year period from 2027/28 onwards is summarised in the tables below.

Fleet and Equipment

	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	2031/32 £m	Total £m
Heavy Vehicles	1.452	2.285	2.249	2.316	1.432	9.734
Specialist Vehicles	0.198	0.660	0.912	0.450	0.851	3.071
Light Vehicles	0.536	0.830	0.938	0.887	1.137	4.328
Equipment	1.396	0.662	0.485	0.577	0.608	3.728
Total	3.582	4.437	4.584	4.230	4.028	20.861

Estates Overview

	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	2031/32 £m	Total £m
Land and Buildings	11.651	7.525	1.557	8.910	1.020	30.663

Estates Capital Spending – Rebuild and Major Refurbishment

Station / project	Type	Planned year	Programme cost from 1 April 2027 £m
Crowle	New build	Year 1	3.372
West Hull	New build	Year 1	4.662
Epworth	Major refurbishment	Year 1	1.700
Year 1			9.734
Pocklington	New build	Year 2	5.681
Brigg (Contaminants only)	Minor refurbishment	Year 2	0.108
Barton (Contaminants only)	Minor refurbishment	Year 2	0.135
Year 2			5.924
Grimsby RIBA Stage 2 fees	Fees only	Year 3	0.300
Year 3			0.300
Driffield	New build	Year 4	6.089
Withernsea	Refurbishment	Year 4	1.500
Year 4			7.589
		Total	**23.547**

Estates Condition and Sustainability – Annual Allocations

Annual totals for Condition and Sustainability spending	**Programme cost from 1 April 2027 £m**
Year 1	1.919
Year 2	1.601
Year 3	1.257
Year 4	1.321
Year 5	1.020
Total	**7.118**

Estates Condition and Sustainability – Station Allocations (total planned works over 1-5 years)

Station	Spend (£m)	Planned year	Station	Spend (£m)	Planned year	Station	Spend (£m)	Planned year
Barton	0.061	1-5	Beverley	0.195	1-5	Bransholme	0.264	1-5
Bridlington	1.161	1-5	Brigg	0.206	1-5	Brough	0.023	1-5
Calvert Lane, Hull	0.000	1-5	Central, Hull	0.031	1-5	Cleethorpes	0.229	1-5
Clough Road, Hull	0.141	1-5	Cromwell Road	0.000	1-5	Crowle	0.000	1-5
Driffield	0.000	1-5	East Hull	0.000	1-5	Epworth	0.000	1-5
Goole	0.470	1-5	Service Headquarters	0.899	1-5	Hornsea	0.230	1-5
Howden	0.000	1-5	Immingham East	0.452	1-5	Immingham West	0.498	1-5
Kirton-in-Lindsey	0.295	1-5	Market Weighton	0.121	1-5	Patrington	0.084	1-5
Peaks Lane, Grimsby	0.702	1-5	Pocklington	0.000	1-5	Preston	0.119	1-5
Scunthorpe	0.459	1-5	Snaith	0.105	1-5	Waltham	0.096	1-5
West Hull	0.000	1-5	Winterton	0.071	1-5	Withernsea	0.206	1-5

Digital Services

	2027/28 £m	**2028/29 £m**	**2029/30 £m**	**2030/31 £m**	**2031/32 £m**	**Total £m**
Core Replacement Programme	0.470	0.250	0.250	0.250	0.200	1.420
Data Centre Hardware Upgrade	0.100	0.100	0.100	0.100	0.100	0.500
Total	0.570	0.350	0.350	0.350	0.300	1.920

	Agenda Item No. 18
Humberside Fire Authority **27 November 2026**	**Report by the Area Manager of Service Improvement**

CRMP BI-ANNUAL PERFORMANCE REPORT 1 APRIL – 30 SEPTEMBER 2026

1. SUMMARY

1.1 The Authority publishes an annual and bi-annual Performance Report, which details the Service's performance over the previous year against its Community Risk Management Plan (CRMP).

1.2 This bi-annual report (as set out at Appendix 1) covers the period 1 April to 30 September 2026 and follows the structure of the CRMP to provide clearer reporting of performance outputs and outcomes against each section, linked to the relevant Strategic Plan objectives.

1.3 Over the period April to September 2026 the Service has demonstrated strong performance against its core duties of emergency response, prevention and protection, along with other areas of work.

- Emergency response exceeded the attendance targets for dwelling fires and road traffic collisions: first-engine performance achieved 96.97% against a 90% target, while second-engine performance achieved 84.47% against an 80% target.
- Crews carried out 898 rescues across all incident types, compared with 806 in the same period in 2025.
- Home Fire Safety Visits increased to 5,047, compared with 4,992 in the same period in 2025. Prevention activity also included 3,007 smoke and sensory alarms.
- Fire safety inspections increased to 1,095, compared with 1,062 in the same period in 2025, with 674 inspections resulting in further action or enforcement.
- Primary and secondary arson incidents reduced to 1,318, compared with 1,536 in the same period in 2025.
- Injuries from fire-related incidents reduced to 11, compared with 13 in the same period in 2025.
- Resources were mobilised to dwelling fires within 90 seconds in 85.31% of cases, exceeding the 75% target and improving on 83.98% in the same period in 2025.

1.4 These achievements highlight the dedication of our staff and the breadth of our work to protect communities across Humberside. Increased home safety visits and fire safety inspections, alongside response performance above the stated attendance targets, demonstrate positive delivery across prevention, protection and response. The reductions in arson incidents and fire-related injuries are also welcome. Together, these results provide a strong foundation for continued progress against our CRMP, with community safety remaining at the heart of our work.

2. RECOMMENDATION

2.1 It is recommended that the Fire Authority approves the publication of the CRMP Bi-Annual Performance Report April to September 2026, as set out at Appendix 1.

3. BACKGROUND

3.1 Under the Fire and Rescue National Framework for England, each fire and rescue authority must produce a Community Risk Management Plan (CRMP) which should identify risks facing the community and describe how the authority will address those risks and prevent and respond to fires and other emergencies.

3.2 The Authority's CRMP 2025-28 describes the demands on the Service and outlines the key fire and rescue risks facing Humberside and how we propose to address them.

3.3 The CRMP 2025-28 was developed following a public consultation and approved by the Fire Authority at its meeting of 28 March 2025.

3.4 The Authority publishes an annual and bi-annual Performance Report, which details the Service's performance over the previous year against its CRMP. This bi-annual report (as set out at Appendix 1) covers the period 1 April to 30 September 2026 and follows the structure of the CRMP to provide clearer reporting of performance outputs and outcomes against each section, linked to the relevant Strategic Plan objectives.

---

4. REPORT DETAIL

4.1 The CRMP Bi-Annual Performance Report, as set out at Appendix 1, reports on the following areas of activity between 1 April and 30 September 2026:

- What is a Community Risk Management Plan (CRMP)?
- Your Fire and Rescue Service
- Increased Risk of Weather-Related Incidents
- Our Operational Demand
- Prevention
- Protection
- Response
- Resilience
- Our Projects
- Emergency Call Handling
- Availability of Fire Stations
- Mutual Aid / Over Border Incidents
- Recovery
- Developing Our Organisation
- Health and Safety
- Occupational Health & Wellbeing
- Governance

4.2 A detailed breakdown of each of the above sections is provided within each section of the CRMP Bi-Annual Performance Report set out at Appendix 1.

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5. EQUALITY, DATA PROTECTION AND 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.

5.2 Upon review, no risk implications have been identified in relation to this subject, and no further action is deemed necessary.

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6. CONCLUSION

6.1 The CRMP Bi-Annual Performance Report for April to September 2026 demonstrates positive delivery across prevention, protection and emergency response. Attendance performance exceeded the stated targets, home fire safety visits and fire safety inspections increased, and both arson incidents and fire-related injuries reduced compared with the same period in 2025. These results provide assurance of progress against the CRMP and relevant Strategic Plan objectives, while continued monitoring remains important to assess whether improvements are sustained.

6.2 Members are requested to note the performance reported, take assurance from the progress demonstrated and approve publication of the CRMP Bi-Annual Performance Report April to September 2026, as set out at Appendix 1.

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Area Manager Service Improvement

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Background Papers

None

Glossary/Abbreviations

CRMP	Community Risk Management Plan
HMICFRS	His Majesty's Inspectorate of Constabulary and Fire & Rescue Services

HUMBERSIDE FIRE & RESCUE SERVICE

Community Risk Management Plan (CRMP)

Bi-Annual Performance Report (1 April - 30 September 2026)



Access statement

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> "This Bi-Annual Performance Report provides an overview of how the Service has performed and delivered against its CRMP between 1 April to 30 September 2026."

1. Foreword

Our Community Risk Management Plan (CRMP) sets out how Humberside Fire and Rescue Service will understand and manage risk, prevent emergencies, protect people and places, and respond effectively when our communities need us most. Shaped through consultation with the public, our staff and partners, it provides the strategic direction for delivering a modern, resilient and trusted fire and rescue service.

This Bi-Annual Performance Report explains the progress made against the CRMP between 1 April and 30 September 2026. It brings together key performance information, operational activity and updates on the work under way to improve our Service. In doing so, it provides transparent assurance about our achievements, the challenges we face and the areas where we will continue to learn and improve.

Key Performance Areas 1 April – 30 September 2026

- Emergency response exceeded the attendance targets for dwelling fires and road traffic collisions: first-engine performance achieved 96.97% against a 90% target, while second-engine performance achieved 84.47% against an 80% target.
- Crews carried out 898 rescues across all incident types, compared with 806 in the same period in 2025.
- Home Fire Safety Visits increased to 5,047, compared with 4,992 in the same period in 2025. Prevention activity also included 3,007 smoke and sensory alarms.
- Fire safety inspections increased to 1,095, compared with 1,062 in the same period in 2025, with 674 inspections resulting in further action or enforcement.
- Primary and secondary arson incidents reduced to 1,318, compared with 1,536 in the same period in 2025.
- Injuries from fire-related incidents reduced to 11, compared with 13 in the same period in 2025.
- Resources were mobilised to dwelling fires within 90 seconds in 85.31% of cases, exceeding the 75% target and improving on 83.98% in the same period in 2025.

These achievements highlight the dedication of our staff and the breadth of our work to protect communities across Humberside. Increased home fire safety visits and fire safety inspections, alongside response performance above the stated attendance targets, demonstrate positive delivery across prevention, protection and response. The reductions in arson incidents and fire-related injuries are also welcome. Together, these results provide a strong foundation for continued progress against our Community Risk Management Plan, with community safety remaining at the heart of our work.



Niall McKiniry
Chief Fire Officer



Councillor Nigel Sherwood
Chair of Humberside Fire Authority

2. What is a Community Risk Management Plan (CRMP)



A Community Risk Management Plan (CRMP) explains how a fire and rescue service identifies, assesses and manages the risks facing its communities. In line with the Fire and Rescue National Framework for England, it sets out how those risks will be reduced and how the Service will prevent, prepare for and respond to fires and other emergencies.

Our CRMP brings together evidence about local risk, changing demand and the needs of the communities we serve. It describes the principal fire and rescue risks across Humberside, how our resources and activities are aligned to address them, and the improvements we will make following consultation with our communities, staff and partners.

3. Your Fire and Rescue Service

Humberside Fire and Rescue Service serves a diverse area encompassing urban centres, rural communities, coastline and major industrial sites. We use evidence-led, risk-based planning, drawing on local and national risk registers, incident data and community intelligence to ensure our people, stations and specialist resources are aligned to the risks our communities face.

The area's principal risks include major industrial hazards, particularly at sites regulated under the Control of Major Accident Hazards (COMAH) Regulations, as well as incidents involving water, road traffic and severe or emerging societal threats. We continually review risk and demand data, adapting our prevention, protection and response arrangements as circumstances change, while working closely with partners through the Local Resilience Forum.

How the service is funded

The 2025/26 budget requirement for Humberside Fire Authority is £60.131 million. There are three main sources of funding that the Service relies on to deliver its services to the community:

- The precept, which is the element of council tax raised locally
- Grant funding from central government
- Our share of Business Rates collected locally in Humberside.

For more information on how the Service manages its finance, visit Financial Information | Humberside Fire on our website.



4. Increased Risk of Weather-Related Incidents

Climate change is driving an increase in extreme weather events such as flooding, storms and wildfires. These risks are expected to intensify over time, requiring enhanced planning, training and equipment.

The Service works collaboratively with partners through resilience arrangements, invests in specialist vehicles and equipment, and supports communities to better prepare for weather-related emergencies.

Strategic Objective: 3.3 Ensure operational practices that minimise our environmental impact and support the sustainability of the Service.

Spate condition/climate related incidents

There were no specific spate conditions between 1 April - 30 September 2026 that stand out, 2022 being most significant when spate conditions in July recorded temperatures nearing 40°C resulting in many rural fires.

	1 April - 30 September 2026
Wild Fire (Official)	20*
Fire - Secondary - Grassland / Woodland / Crops	408
Flooding	3

*As defined under NFCC Criteria.

Utility and Fleet usage

Usage	1 April - 30 September 2026	1 April - 30 September 2025
Electricity	£623,590.36*	£629,524.23
Gas	£111,987.90*	£121,354.97
Water	£102,662.94*	£45,653.58**
Vehicle fuel (litres)	140,641 litres	171,190 litres
Litres of fuel drawn externally	46,836 litres	55,081 litres
Total fleet mileage	**567,454 miles**	**564,043 miles**

*April to August 2026

** Error in billing from water companies, not all estate billed for during this period (subsequently being rectified)

5. Our Operational Demand

The types of incidents we respond to have changed over time. While fire-related incidents have decreased, other emergencies are rising, reflecting broader societal challenges and operational changes. Increased working with other emergency services highlights the evolving role of the fire and rescue service.

The Service uses a risk matrix to assess trends and prioritise resources, identifying key risks such as vulnerable populations, health inequalities, deliberate fires and environmental hazards. These insights inform planning and service delivery priorities.

Strategic Objective: 1.5 Deliver exceptional emergency response and availability standards, helping our communities during their most urgent times of need.

Response

Response	Target	1 April - 30 September 2026	1 April - 30 September 2025
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%	**96.97%**	96.5%
Second fire engine mobilised to a Dwelling Fire or a Road Traffic Collision (RTC) is in attendance within 5 minutes of the first fire engine arriving at the incident.	80%	**84.47%**	92.94%
Mobilising our resources to Dwelling Fires within 90 seconds of receiving an emergency call.	75%	**85.31%**	83.98%
Emergency First Responder		**407**	308
Hull F.I.R.S.T		**690**	718
Rescues from all incident types.	-	**898**	806
Total number of incidents attended.	-	**7819**	7666

*Reduction due to re-negotiation of contract provision

Incident data

Incident data	Threshold	1 April - 30 September 2026	1 April - 30 September 2025	Within threshold
Automatic fire alarm activations in non-domestic premises	Between 138 and 216	**165**	187	Yes
Number of Accidental Dwelling Fires	Between 162 and 240	**217**	187	Yes
Number of high severity Accidental Dwelling Fires*	Between 4 and 14	**8**	5	Yes
Number of other accidental fires	Between 92 and 150	**180**	147	No
Number of deliberate small fires	Between 635 and 1129	**1105**	1271	Yes
Number of deliberate property fires (excludes prisons)	Between 170 and 249	**216**	264	Yes
Number of fatalities from Accidental Dwelling Fires	Aspirational 0	**2**	0	-
Total injuries from fire related incidents	Aspirational 0	**11**	13	-
Fire deaths	Aspirational 0	**2**	0	-

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

Deliberate Fires (Arson)

Primary arson has remained relatively stable over the long term, whilst secondary arson has shown more variation. The two most frequently ignited property types in deliberate secondary fires between 1 April and 30 September 2026 were loose refuse and vegetation, accounting for 77 percent of all deliberate secondary fires. Compared to 1 April to 30 September 2025, there were 218 fewer primary or secondary arson incidents, a decrease of 14 percent.

Arson incidents	1 April - 30 September 2026	1 April - 30 September 2025
Primary arson	**213**	265
Secondary arson	**1105**	1271
Total	**1318**	1536

Incident Activity by Unitary Authority

Incident Type	East Riding	Hull	North East Lincs	North Lincs	Out of County	Grand Total
Chimney Fires	3	1	0	2	0	6
Emergency First Responder	191	0	0	109	107	407
False Alarm - Apparatus	382	383	129	76	2	972
False Alarm - Good Intent	302	277	201	187	12	979
False Alarm - Malicious	9	56	17	8	0	90
Primary - Accidental Dwelling Fires	57	77	47	36	0	217
Primary - Deliberate Dwelling Fires	2	11	4	4	0	21
Primary - Other	197	117	77	105	3	499
RTCs	99	35	37	61	5	237
Secondary - Accidental Fires	160	109	89	111	3	472
Secondary - Deliberate Fires	172	482	287	164	8	1113
Special Service - Falls Visits	131	559	0	0	0	690
Special Service - Other	637	696	441	315	3	2092
Grand Total	**2342**	**2803**	**1329**	**1178**	**143**	**7795**



Special Service

Special services means work the Service carries out outside its core emergency duties, such as fighting fires and responding to road traffic collisions. In simple terms, they are usually non-fire incidents or support activities where firefighters use their skills, equipment, or specialist training to protect people, property, animals, or the environment. Examples can include:

- Rescuing people from lifts, machinery, height, water, or confined spaces
- Animal rescues
- Flooding incidents
- Making structures safe after storms, crashes, or damage
- Hazardous materials incidents
- Assisting other emergency services, such as the police or ambulance service
- Gaining entry to premises where there is concern for a person's welfare
- Rescue from water or mud
- Incidents involving chemicals, fuel, or environmental risks

Special Service – Non-Fire	1 April - 30 September 2026	1 April - 30 September 2025
Advice Only	**154**	153
Animal Assistance Incident	**111**	80
Assist Other Agencies	**369**	507
Effect Entry/Exit	**521**	566
Evacuation (no fire)	**1**	0
Hazardous Materials Incident	**25**	20
Lift Release	**51**	60
Make Safe	**50**	51
Medical Incident – First Responder	**765**	796
Not required	**318**	311
Other Rescue/Release	**76**	46
Other Transport Incidents	**49**	34
Removal of Objects from People	**146**	134
Rescue/Evacuation from Water	**23**	12
Road Traffic Collision	**232**	241
Spills, Leaks and Flooding	**79**	67
Standby	**17**	12
Suicide	**24**	19

6. Prevention

Our prevention work aims to stop fires and other emergencies before they happen, reducing harm through education, engagement and targeted intervention. Using risk and intelligence, we focus our resources on the people and places most likely to need support, particularly those affected by age, isolation, disability, health conditions or other complex needs.

This work includes Home Fire Safety Visits, fire and road safety education, youth engagement and targeted campaigns. We also work with partners across health, social care, policing and the voluntary sector to identify vulnerability, coordinate support and address wider risks, including water safety and those associated with a changing climate.

Strategic Objective:	1.1 Deliver a Service that works with other agencies to help reduce injuries and save lives. 1.2 Deliver intelligence-led activities to prevent fires and other emergencies.

Prevention Activity

Home Fire Safety Visits are carried out by operational crews and Prevention Advisors to reduce the risk of fire in people's homes. Trained staff assess the property, identify hazards, provide practical advice, check or install smoke alarms where appropriate and help residents plan how to escape safely. Visits can also identify wider concerns, including limited mobility, smoking, cooking and electrical risks, or hoarding, and lead to referrals for additional support from partner agencies.

Our school education and youth engagement programmes help young people understand fire, road and water safety. We target activity using local risk information and adapt our messages to reflect emerging issues, including trends on social media. We provide teachers with accessible fire safety resources, respond to requests for advice and support, and operate Fire Cadet units for young people aged 13 to 17 across all four local authority areas.



Activity	1 April - 30 September 2026	1 April - 30 September 2025
Home Fire Safety Visits	**5,047**	4,992
Fire Education	**90**	129
Fire Setter Intervention	**74**	61
Youth Engagement	**272**	326
Number of children engaged (schools)	**12,560**	33,639
Hotshot/Arson Leaflet drop	**1,105**	1,347
Number of Fire Cadets (six units across the four local authority areas)	**152**	93
Other prevention activity*	**1,128**	1,688
Smoke and Sensory Alarms	**3,007**	3,155

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

Accidental Dwelling Fires (ADF)

Between 1 April and 30 September 2026, 22% of the accidental dwelling fires attended by the Service involved combustible items being placed too close to a heat source, while 20% were cooking-related, including incidents involving chip pans. The kitchen remained the most common room of origin, accounting for 52% of accidental dwelling fires.

	1 April - 30 September 2026	1 April - 30 September 2025
Combustible articles too close to heat source (or fire)	48	47
Cooking (other)	37	40
Fault in equipment or appliance	29	23
Smoking Related	20	18
Faulty fuel supply – electricity	9	13
Overheating – unknown cause	16	7
Cooking – chip pan/deep fat fryer	6	11
Other	6	5
Careless handling – due to careless disposal	33	23
Accumulation of flammable material	8	5

7. Protection

Our protection work helps keep people safe in buildings and premises covered by fire safety legislation. Through a risk-based inspection programme, we focus our activity on premises where the potential impact of fire is greatest, including high-rise buildings, industrial sites and sleeping accommodation.

We combine inspection and enforcement with advice, education and partnership working. This approach supports those responsible for premises to understand and meet their legal duties, addresses non-compliance proportionately and reduces the risk of fire and harm to occupants.

Strategic Objective:

1.3 Deliver regulated activities to protect the public from fires and other risks, using enforcement actions when needed.

3.2 Ensure effective and transparent governance arrangements open to scrutiny and accountability.

Protection Activity

In line with national and regional good practice, an audit is graded as unsatisfactory where any contravention of the Fire Safety Order is identified, including minor breaches. More than 90% of premises audited during the reporting period were graded unsatisfactory. This reflects the targeted nature of the Risk-Based Inspection Programme, which directs resources towards premises most likely to require intervention.

Activity	1 April - 30 September 2026	1 April - 30 September 2025
Number of inspections	**1,095**	1,062
Number of inspections resulting in further action or enforcement	**674**	775
Fire safety enforcement notices issued	**7**	13
Prohibition notices issued	**17**	11
Alteration notices issued	**6**	6
Notices of deficiency issued	**83**	86



8. Response

Our emergency response arrangements are designed to deliver the right resources quickly and effectively, based on the risks our communities face. Trained operational personnel, modern equipment and specialist capabilities enable us to respond to fires, rescues, hazardous materials incidents, flooding and other emergencies. Close collaboration with partner agencies locally, regionally and nationally strengthens our readiness and ensures a coordinated response when it is needed most.

Strategic Objective: 1.5 Deliver exceptional emergency response and availability standards, helping our communities during their most urgent times of need.

Rescues

Number of People Rescued from Incidents	1 April - 30 September 2026	1 April - 30 September 2025
Assist other agencies	**318**	285
Effecting entry/exit (to children, elderly and medical cases)	**183**	213
Removal of objects from people (excluding rings and handcuff removals)	**97**	74
Road Traffic Collision	**54**	58
Other rescue/release of persons (e.g. from height, in machinery etc.)	**84**	55
Primary Fire	**16**	18
Other transport incidents (e.g. people locked in vehicles)	**40**	21
Rescue or evacuation from water	**20**	16
Suicide attempts	**11**	10
Lift release (of children/elderly and medical cases)	**15**	15
Removal of people from objects	**1**	3
Advice only	**0**	2
No action (not false alarm)	**0**	0
Evacuation (no fire)	**0**	0



Road Traffic Collisions (RTC)

Area	1 April - 30 September 2026	1 April - 30 September 2025
East Riding of Yorkshire	**99**	93
Kingston upon Hull	**35**	37
North Lincolnshire	**61**	49
North East Lincolnshire	**37**	64
Service wide	**232**	243

Killed or Seriously Injured in RTCs Attended

Area	1 April - 30 September 2026		1 April - 30 September 2025	
	Injured	Killed	Injured	Killed
East Riding of Yorkshire	25	2	57	5
Kingston upon Hull	8	0	6	1
North Lincolnshire	21	1	21	0
North East Lincolnshire	8	0	22	2
Service wide	62	3	106	8

RTCs Persons Trapped Extrication Times

Extrication time	1 April - 30 September 2026	1 April - 30 September 2025
0-15 minutes	**15**	8
16-30 minutes	**14**	22
31-45 minutes	**1**	3
46-60 minutes	**1**	0
Over 60 minutes	**0**	0

Average First Engine Response

Area	Target	1 April - 30 September 2026 (%)	1 April - 30 September 2025 (%)
East Riding of Yorkshire	90 %	**94.12**	94.87
Kingston upon Hull		**96.47**	95.06
North Lincolnshire		**98.25**	100
North East Lincolnshire		**100.00**	98.04
Total Average		**95.42**	96.99

Average Second Engine Response

Area	Target	1 April - 30 September 2026 (%)	1 April - 30 September 2025 (%)
East Riding of Yorkshire	80 %	**75.00**	81.82
Kingston upon Hull		**94.12**	98.73
North Lincolnshire		**80.70**	95.83
North East Lincolnshire		**85.19**	98.04
Total Average		**85.62**	93.61

Attendance Times – Dwelling Fires

Area	1 April - 30 September 2026 (minutes)	1 April - 30 September 2025 (minutes)
East Riding of Yorkshire	**08:33**	9:06
Kingston upon Hull	**05:12**	5:14
North Lincolnshire	**07:36**	6:29
North East Lincolnshire	**05:39**	6:33
Service Wide	**06:19**	6:45

Attendance Times – Road Traffic Collision

Area	1 April - 30 September 2026 (minutes)	1 April - 30 September 2025 (minutes)
East Riding of Yorkshire	**09:43**	9:33
Kingston upon Hull	**05:54**	5:46
North Lincolnshire	**08:38**	7:56
North East Lincolnshire	**05:39**	5:48
Service Wide	**08:37**	7:49

9. Resilience

The Service strengthens its resilience through joint planning, training and exercises with partner agencies, supported by national standards for interoperability. Learning from incidents and exercises is used to improve operational capability, coordination and readiness for major, complex or sustained emergencies.

Strategic Objective:

4.1 Enhance a culture of continued learning and improvement.

4.3 Enhance collaborations locally, regionally and nationally leading on sector reforms and improvements.

Organisational learning helps us turn experience into practical improvement. We capture learning and notable practice from incidents, exercises, evaluations and staff feedback, share it across the Service and monitor the actions taken. This supports safer and more effective operations and strengthens future service delivery.

The Assurance Management System (AMS) provides a consistent way to record, share and track learning across the organisation. It helps teams embed agreed improvements, recognise effective practice and provide assurance that lessons have led to meaningful change.



Organisational Learning Activity	1 April - 30 September 2026	1 April - 30 September 2025
Hot Debrief	**195**	283
Structured Debrief	**2**	5
Multi-Agency Debrief	**1**	1
Incident Monitoring	**109**	102

Hot Debrief

Hot Debriefs enable incident commanders to record immediate learning and notable practice in AMS following operational incidents. A report is required where two or more appliances attend, a specialist team or appliance is deployed, or a person is reported or trapped. The information is reviewed and used to identify actions, share learning and improve future operational performance.

Hot Debrief Categories	1 April - 30 September 2026	1 April - 30 September 2025
A - Animal Rescue	**3**	5
B - Fire	**120**	234
C – HazMat	**2**	3
D – Road Traffic Collision	**25**	20
E – Special Service	**35**	1
F – Water/Mud/Ice	**12**	20

Structured Debrief

Event	Date	Details	No. of Learning Points Identified	No. of Good Practice Identified
Operational Debrief – Hutton Cranswick	29/04/2026	Terraced house fire	4	2
Operational Debrief – Balmoral Hotel, Bridlington	21/06/2026	Derelict building fire	6	4
Multi-agency debrief – Exercise P&O Ferries	02/07/2026	Hazmat exercise	14	8

Incident Monitoring

Category	Learning Identified	No learning identified	Notable Practice
Fire	20	51	10
Road Traffic Collision	4	6	4
Special Service	9	29	3
Animal Rescue	0	0	0
HazMat	0	3	0
Water/Mud/Ice	2	3	0

10. Our Projects



The Service has developed a programme of strategic projects aimed at improving operational efficiency, workforce flexibility and resource deployment.

These projects focus on areas such as fleet modernisation, workforce planning, optimisation of control room operations and data-driven decision-making to ensure the Service remains fit for the future.

Strategic Objective:

4.2 Enhance communications and change management.

4.4 Enhance a culture of innovation to advance Service policies, processes and personnel development.

Project scope	Status
Project 1 We are reviewing and testing new ways to use Watch Managers so we can balance operational and corporate need without reducing response capability.	**Complete:** 8 Watch Managers within Hull District, have been strategically repurposed from traditional station-based roles to dedicated day-based functions.
Project 2 We are reviewing the types of vehicles we use and trialling new, more effective options to support our response to incidents and future demand.	**Ongoing:** Work continues on procuring the nine 7-tonne Rapid Response Vehicles (RRVs) between 2026 and 2029. A stakeholder group is overseeing the specifications of the vehicles and tender exercise. Work also is progressing to look at the vehicle replacement programme to make sure it meets future risks and demands.
Project 3 We are reviewing our wholetime shift system and trialling alternative shift patterns to improve workforce flexibility, effectiveness and wellbeing.	**Ongoing:** The flexible-rostering trial at Goole Fire Station commenced on 1 March 2026 and moved from development into operational testing. On completion of the trial an evaluation will be undertaken to consider whether this could be rolled out further across stations.
Project 4 We are reviewing our Control Room shift system to create a system that offers more flexibility for staff while maximising time for essential training.	**Ongoing:** The review of Control shift system is moving forward, and our engagement with staff continues to grow. Following the successful transition to Vision 5, this project will look to gather pace.
Project 5 We will keep reviewing and adjusting where specialist vehicles, equipment, and staff are placed based on risk.	**Ongoing:** On 4 August 2026 the following was implemented: **Brough** • Introduction of a new drone capability. **Goole** • Upskilling in Large Animal Rescue (LAR) and enhanced Road Traffic Collision (RTC) response. • Additional RTC and Electric Vehicle (EV) equipment has been introduced. **Bransholme** • Upskilled to Bariatric Level 2 capability providing enhanced bariatric response across the Hull district. **Peaks Lane** • Upskilled to Bariatric Level 2 capability. • Enhanced RTC and EV response equipment introduced to support operational effectiveness. **Community Asset Register** • Development of the Community Asset Register which highlights assets available within the community that may support operational incidents, including lifting and recovery resources.

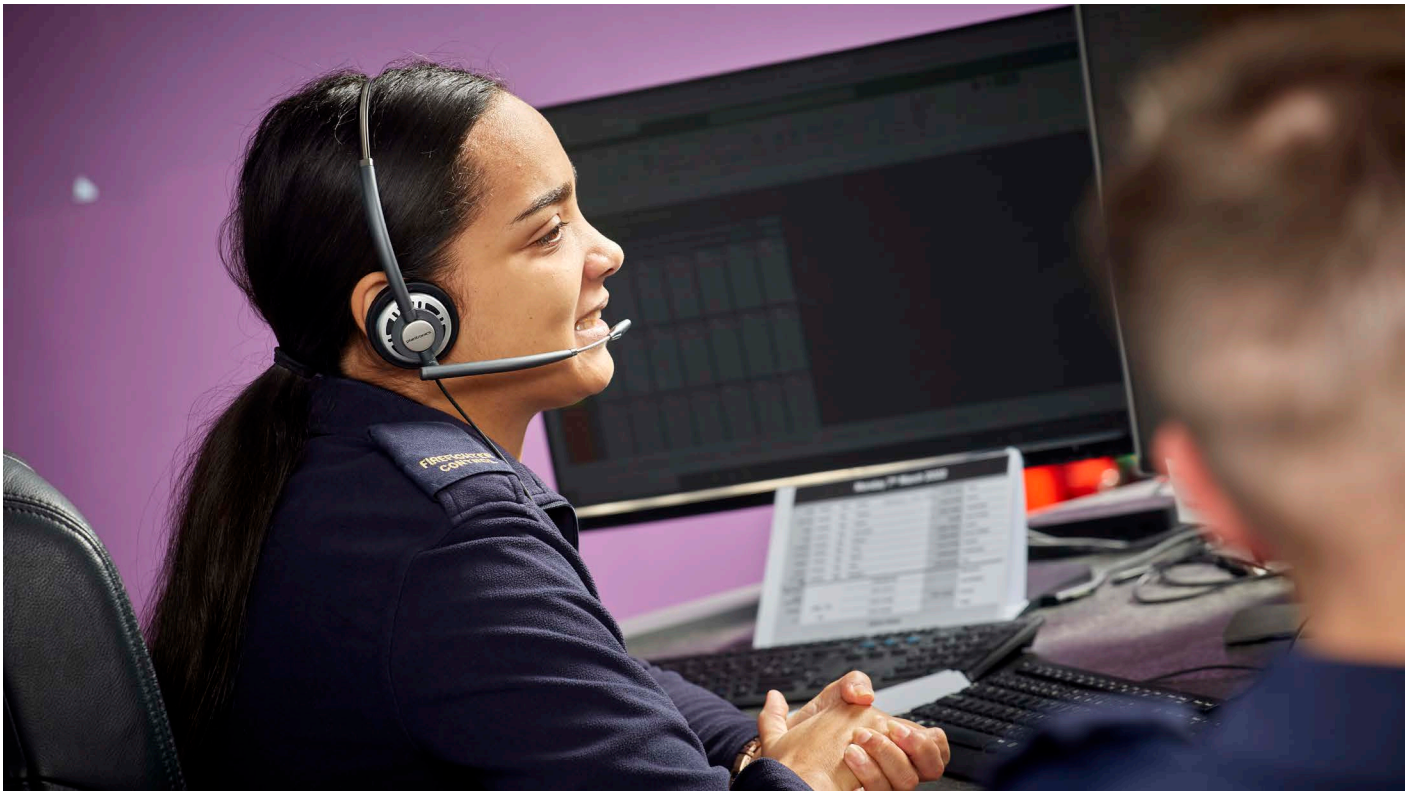
Project scope	Status
Project 6 We are reviewing unused assets to see whether repurposing or selling them could help fund improvements in other parts of the Service. Consultation feedback has strongly supported this approach to make sure we remain fit for the future.	**Complete:** The sale of Cromwell Road Fire Station completed in September 206.
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. Project now complete.	**Complete:** The Service employed an external specialist data analytics company (Parallel) 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.
Project 8 On-Call staff are vital to our response. We are looking at ways to make their use more flexible to improve availability.	**Ongoing:** The project continues to develop and implement the following objectives: **Objective 1** – Incident Support Teams and Combined Crewing: Policies, mobilisation guidance and training are now in place. **Objective 2** – Hub-based availability model: The initial hub concept has been developed with Cleethorpes and Waltham crews. **Objective 3** – Data strategy: The on-call performance data strategy is complete and will now be developed into a functional reporting system. **Objective 4** – Additional on-call cover and recognition/remuneration: Research underway and staff engagement planned through focus groups, webinars and manager forums. **Objective 5** – Recruitment and training efficiency: Alignment with the wider training review.

11. Emergency Call Handling

The Control Room is the first point of contact for emergency calls and plays a critical role in mobilising resources efficiently. Investment in technology, training and systems ensures accurate call handling, improved collaboration with partners and enhanced situational awareness for operational crews.

Strategic Objective: 1.4 Deliver a control room with the highest standards of communication, organisation, and empathy, providing critical support to our communities in times of need.

Resources mobilised within 0 to 90 seconds	Target	1 April - 30 September 2026 (%)	1 April - 30 September 2025 (%)
Dwelling Fire Incidents	75 %	**85.31**	83.98
Road Traffic Collision Incidents		**35.35**	40.20



12. Availability of Fire Stations

The Service maintains defined availability and response standards to ensure appropriate coverage across the region. Performance is measured against response times and appliance availability targets, reflecting the need to align resources with risk and ensure timely attendance at incidents.

Strategic Objective:	1.5 Deliver exceptional emergency response and availability standards, helping our communities during their most urgent times of need. 3.4 Ensure resources are effectively managed.

Availability of On-Call Fire Stations

Optimum Crewing Model - Our optimum crewing availability model is informed and managed against Service response standards which are: 100 % Full-Time, 95 % On-Call (First Fire Engine) and 80 % On-Call (Second Fire Engine).

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.



On-Call First Fire Engine Availability

On-Call First Fire Engine Availability	Target	1 April - 30 September 2026 (%)	1 April - 30 September 2025 (%)
Beverley	95 %	**99.7**	99.8
Bridlington		**100**	99.8
Brough		**100**	100
Driffield		**100**	100
Goole		**81.5**	81.7
Hornsea		**97.2**	98.1
Howden		**90.7**	85.1
Market Weighton		**98.8**	99.3
Patrington		**99.7**	99.5
Pocklington		**100**	100
Preston		**89.8**	85.9
Snaith		**82.4**	94.4
Withernsea		**98.6**	99.4
Barton		**58.4**	66.5
Brigg		**60.6**	70.9
Crowle		**87.9**	94.5
Epworth		**100**	99.9
Kirton in Lindsey		**67.2**	64.7
Scunthorpe		**87.4**	85.5
Winterton		**66.4**	70.2

13. Mutual Aid / Over Border Incidents

Mutual aid arrangements enable the Service to support and receive support from neighbouring fire and rescue services during large-scale or high-demand incidents. These agreements ensure resilience across regional and national emergency response frameworks.

Strategic Objective: 4.3 Enhance collaborations locally, regionally and nationally leading on sector reforms and improvements.

Over Border Activity

Over Border Area	Activity Category			Emergency First Responder	Total
	Fire	False Alarm	Special Service (mostly RTCs)		
Lincolnshire	5	10	4	0	19
Norfolk	0	0	0	0	0
North Yorkshire	6	0	2	69	77
South Yorkshire	2	3	2	35	42
Grand Total	**13**	**13**	**8**	**107**	**141**

Within these 3 grouped categories the top four incidents attended were:

Type	Total
RTC Persons Trapped Small Vehicle	149
Fire In Open Small	3588
Building Fire Domestic	567
Building Fire Commercial/Industrial	214

Joint exercise/Training 1 April - 30 September 2026

Type of exercise	Number of exercises
Neighbouring FRSs	11
Multi-Agency	26
National resilience training	4

14. Recovery

Recovery activity focuses on supporting individuals and communities affected by emergencies. The Service works alongside partner organisations, including voluntary agencies, to provide humanitarian assistance, advice and support to help people recover from incidents such as fires and flooding.



Strategic Objective:	1.1 Deliver a Service that works with other agencies to help reduce injuries and save lives.

No significant recovery operations requiring a coordinated HFRS recovery presence between 1 April and 30 September 2026 were needed. The Service continues to support partners and communities during the transition from response to recovery where appropriate.

15. Developing Our Organisation

Organisational development focuses on workforce competence, leadership and continuous improvement. The Service invests in training, learning frameworks and professional development aligned to national standards. A strong focus on ethics, equality, diversity and inclusion supports a positive workplace culture and enables the Service to meet the needs of its communities effectively.

Strategic Objective:

2.1 Enable and nurture a positive, inclusive workplace culture guided by our Core Code of Ethics.

2.4 Enable the recruitment and retention of a highly trained, skilled and diverse workforce.

Summary of promotion, recruitment and workforce development activity undertaken between 1 April and 30 September 2026:

- 4 On-Call to Full-Time transferees were posted to positions during July 2026, reflecting the retirement profile and ensuing Service need.
- 3 further On-Call to Full-Time transferees have been posted to positions, joining their watches from 1 October 2026.
- Ongoing portfolio process for Firefighter to Crew Manager (1), Crew Manager to Watch Manager (1), Watch Manager to Station Manager (3) levels.
- 1 Group Manager process commenced in September 2026, with the outcome to be reported in the next reporting period.
- Following the appointment of a new Chief Fire Officer, promotion processes for both Appointment to posts of Deputy Chief Fire Officer and Assistant Chief Fire Officer (internal candidates successful in both processes).
- 18 Green Book recruitment processes advertised with 12 candidates appointed to positions so far. This has covered departments including but not limited to Health and Safety, Organisational Development, Human Resources, and Protection.



16. Health and Safety

The Service is committed to maintaining a safe working environment through robust health and safety systems, continuous learning and strong governance.

An integrated approach ensures risks are minimised and supports both operational effectiveness and staff wellbeing, alongside a commitment to environmental sustainability.

Strategic Objective:

2.3 Enable the Health, Safety, and Wellbeing of our staff at all times.

3.3 Ensure operational practices that minimise our environmental impact and support the sustainability of the Service.

Incidents	Target	1 April - 30 September 2026	1 April - 30 September 2025
Number of work-related accidents	Aspirational reduction to 0	**21**	39
Number of reported near misses	Aspirational increase	**67**	79

Accident Reporting	1 April - 30 September 2026	1 April - 30 September 2025
Training	3	7
Routine Activities	8	11
Water Rescue	4	5
Fire	4	12
Physical Training	2	0
Road Traffic Collision	0	0
Special Service	0	4
Total	**21**	**39**

Accidents by Cause	1 April - 30 September 2026	1 April - 30 September 2025
Exposed to, or in contact with, a harmful substance	3	0
Musculo Skeletal	3	7
Injured while handling, lifting or carrying	2	5
Slipped, tripped or fell on the same level	2	3
Other kind of safety incident	5	8
Hit by a moving, flying or falling object	2	2
Exposed to fire or heat	1	4
Hit something fixed or stationary	5	7
Fell from a height	0	0
Cut on/by sharp object	3	4
Contact with moving machinery	0	1
Contact with electricity or electrical discharge	0	0
Injured by an animal	0	0
RTC	0	0
Hit by a moving vehicle	0	1
Breathing apparatus malfunction or distress	0	1
Physical assault	0	1

*Please note that some accidents fall under multiple categories



17. Occupational Health & Wellbeing

Occupational Health and Wellbeing provision supports staff through health monitoring, mental health services and welfare initiatives. The Service promotes wellbeing through structured programmes, support services and continuous improvement aligned to national frameworks and internal priorities.

Strategic Objective: 2.3 Enable the Health, Safety, and Wellbeing of our staff at all times.

Occupational Health Activity

Activity	1 April - 30 September 2026	1 April - 30 September 2025
Counselling Referrals	**13**	5
Critical Incident Stress Management Defusing/ Debriefing	**8**	7
Discharges	**83**	141
Employee Assistance Programme Contacts	**52**	24
Health Surveillance	**317**	470
Ill Health Retirement	**5**	2
Management Referrals	**88**	101
Physio Referrals	**5**	21
Return to work fitness tests	**26**	32
Self-referrals	**25**	19
Service Fitness Tests	**609**	683

Attendance and Sickness Absence

Attendance figures	1 April - 30 September 2026	1 April - 30 September 2025
Whole-time duty system	**93.58%**	95.88%
Control	**93.95%**	95.68%
Fire Staff	**96.13%**	96.65%

Average days' sickness absence per employee	1 April - 30 September 2026	1 April - 30 September 2025
Whole-time duty system	**5.87**	3.77
On-Call	**3.41**	2.42
Control	**5.53**	3.95
Fire Staff	**5.05**	4.44
Total Average	**4.86**	3.45

Sickness absence categories	Duty Days Lost 1 April - 30 September 2026	Duty Days Lost 1 April - 30 September 2025
Cancer	**72**	0
Cardiovascular other	**183**	147
Coronavirus	**0**	0
Dermatological	**19**	27
Endocrine	**93**	8
Gastro Intestinal	**376**	270
Mental Health	**1269**	730
Musculo Skeletal - Back	**271**	575
Musculo Skeletal - Knee	**799**	176
Musculo Skeletal - Lower Limb	**729**	362
Musculo Skeletal - Neck	**25**	16
Musculo Skeletal – Other	**48**	186
Musculo Skeletal - Shoulders	**44**	161
Musculo Skeletal - Upper Limb	**133**	119
Neurological	**105**	149
Other	**200**	264
Reproductive	**112**	15
Respiratory other	**225**	218
Senses – Hearing	**5**	2
Senses – Vision	**23**	19
Urological	**67**	2
Total	**4798**	3445

18. Governance

Strong governance frameworks ensure accountability, transparency and effective decision-making. The Service aligns with the Fire and Rescue National Framework for England, is subject to independent inspection, and operates robust audit and scrutiny arrangements to support continuous improvement and public assurance.

Strategic Objective:	3.2 Ensure effective and transparent governance arrangements open to scrutiny and accountability. 4.5 Enhance the Service by continuing to work against and achieve performance benchmarks and professional standards.

His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS)

The Service was inspected by HMICFRS between July and September 2024 and rated 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.

The inspection report identified only four Areas for Improvement (AFIs), and between 1 April and 30 September 2026, the Service continued to address them to ensure that the necessary improvements were made.



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)
5. Monitoring of Working Hours (October 2025)
6. Joint Estates (November 2025)
7. Visibility of Senior Managers (December 2025)
8. Talent Development (February 2026)
9. Key Financial Controls (March 2026)
10. ICT Controls (March 2026)

Fire Standards

The Fire Standards provide a national framework of professional standards for fire and rescue services in England. They support the continued improvement and professionalism of the sector by setting out clear expectations across key areas of service delivery, leadership, governance, prevention, protection, response, people and organisational learning.

The Service continues to work in compliance with the 19 approved Fire Standards through established governance, performance and assurance arrangements. Relevant standards are reviewed at least bi-annually by the appropriate departments and aligned to existing strategies, policies, procedures and improvement plans. Where gaps are identified, actions are recorded, monitored and progressed through the Service's governance framework to ensure there is clear ownership and accountability.

This work is not treated as a one-off assessment, but as part of the Service's wider approach to continuous improvement. Progress against the Fire Standards is considered alongside learning from inspection, audit, organisational learning and national sector developments. This helps ensure the Service remains aligned to recognised professional standards and continues to strengthen the way it prevents, protects and responds to risk across its communities.



Public Feedback

	1 April - 30 September 2026	1 April - 30 September 2025
Number of compliments	**40**	60
Number of complaints	**17**	20
Stage 1 acknowledged receipt within timescales	**17**	20
Stage 1 completed within timescales	**17**	18
Stage 1 outcomes		
• Upheld	**8**	5
• Partially upheld	**1**	0
• Not upheld	**8**	15
Stage 2 (review) requests	**3**	5
Stage 2 acknowledged receipt within timescales	**3**	5
Stage 2 completed within timescales	**3**	5
Stage 2 outcomes		
• Decision upheld	**3**	4
• Decision partially upheld	**0**	0
• Decision overturned	**0**	1
Ombudsman referrals	**0**	2
No case to answer/investigation	**0**	0
Recommendations/Actions	**0**	2

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 Regulation (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 DPIAs completed	Number in progress	Total
Stage 1: 0	21	21
Stage 2: 0	12	12

Subject Access Requests (SARs)

The regulations provide individuals with the right to ask the Service if it is processing their data and to provide a copy of all the personal data about them which the Service holds. This is known as a Subject Access Request (SAR). In the last year, the Service has received a number of such requests, and responded to them within the one-month timeframe, as follows:

	1 April - 30 September 2026		1 April - 30 September 2025	
	Requests received	Responded to within timescale	Requests received	Responded to within timescale
Total number of SARs received	16	15	11	10
Total number of exemptions	39	37	45	43

Data Breaches

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).

	1 April - 30 September 2026	1 April - 30 September 2025
Reported breaches	14	16
Confirmed breaches	6	11
Actions identified	18	24
Number of breaches reported to the ICO	0	0

Freedom of Information (FOI) and Environmental Information Regulations (EIR)

The Freedom of Information Act 2000 and Environmental Information Regulations 2004 provide general access to information held by public authorities. It does this in two ways:

- Public authorities are obliged to publish certain information about their activities; and
- Members of the public are entitled to request information from public authorities.

Requests processed	1 April - 30 September 2026		1 April - 30 September 2025	
	FOI	**EIR**	FOI	EIR
Number of requests	**78**	**1**	74	2
Number processed within statutory deadline	**75**	**0**	72	2
Request withdrawn/clarification not received	**0**	**0**	2	0
Number requiring extended deadline	**0**	**0**	0	0
Information granted in full	**43**	**0**	41	1
Exemption applied in full	**2**	**0**	0	0
Information accessible elsewhere (Full or Part)	**8**	**0**	12	0
Information partly refused	**2**	**0**	11	0
Information not held	**13**	**0**	4	1
Number of requests referred for internal review	**4**	**0**	0	0
Totals	**225**	**1**	**216**	**6**

Corporate Risk & 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 subjects were the highest rated strategic risks between 1 April and 30 September 2026.

Risk or Opportunity	Subject	Context	Risk Treatment
Risk (High)	Financial Constraints: National Grant Funding	Significant pressures driven by inflation, pay awards and rising demands on our services. Alongside this, the Government's Fair Funding reduces grant allocation from April 2026. Consequence: Use of £3.5 million from the reserves and identify savings of approximately £3.6 million, to balance its budget over the next three years.	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, Financial Sustainability Project launched (Mar 26) in accordance with MTFS and informed aims / objectives
Risk (High)	Climate Change and Increasing Environmental Emergencies: Wildfire and Flooding	Climate change will increase the frequency, severity and complexity of incidents across the Humberside area.	Risk assessments informed by weather forecasts and partner intelligence, wildfire and flood response plans, trained personnel, specialist equipment and business continuity arrangements. Staff welfare measures, climate adaptation embedded in resource and infrastructure planning, and environmental sustainability work support resilience while managing risks from decarbonisation and new energy technologies.

Disciplinary and Grievances

Disciplinary Cases	1 April - 30 September 2026	1 April - 30 September 2025
No case to answer	1	0
Written warning	2	1
Final warning	1	1
Dismissal	0	0
Total	4	2

Appeals Against Dismissal *	1 April - 30 September 2026	1 April - 30 September 2025
Upheld	0	1
Not Upheld	0	2
Total	0	3

*Up until 5 June 2026 Appeals were heard by the Appeals Committee made up of four Fire Authority councillors

Grievance Cases	1 April - 30 September 2026	1 April - 30 September 2025
Resolved informally	0	3
Upheld	0	0
Not Upheld	4	1
Partially Upheld	0	2
Withdrawn	1	1
Other	1	0
Total	6	7

Communications

The Service uses various ways to communicate with its communities. By using different digital tools, it can share information in clear and accessible formats that meet both individual and group needs.

Website		Facebook	
1 April - 30 September 2026	561,520 total page views	**1 April - 30 September 2026**	28,392 total followers 5,131,299 people reached
1 April - 30 September 2025	289,500 total page views	1 April - 30 September 2025	23,500 total followers 817,000 people reached
Instagram		**TikTok**	
1 April - 30 September 2026	6,147 total followers 667,783 people reached	**1 April - 30 September 2026**	3,369 total followers 14,900 videos viewed
1 April - 30 September 2025	5,300 total followers 27,00 people reached	1 April - 30 September 2025	3,300 total followers 22,000 videos viewed

'Reached' is the total number of people who see the content.

Abbreviations and Glossary

This table explains key abbreviations and terms used throughout the report.

Abbreviation / Term	Meaning / Explanation
AFA	Automatic Fire Alarm; an alarm activation, often used in relation to non-domestic premises.
ADF	Accidental Dwelling Fire; a fire in a home that was not started deliberately.
Alteration Notice	A fire safety notice requiring the responsible person to notify the fire and rescue authority before making specified changes to premises.
AMS	Assurance Management System; the system used to record, share and monitor organisational learning.
Bariatric equipment	Specialist equipment used to support the safe movement or rescue of people with higher body weight or specific mobility needs.
COMAH	Control of Major Accident Hazards; regulations covering sites with significant industrial hazards.
Control Room	The function that receives emergency calls, gathers information and mobilises appropriate resources.
CRMP	Community Risk Management Plan; the Service's strategic plan for identifying and managing risks to communities.
Deficiency Notice / Notice of Deficiency	A notice identifying fire safety failings that need to be addressed.
DPIA	Data Protection Impact Assessment; an assessment used to identify privacy risks when processing personal data.
EAP	Employee Assistance Programme; confidential support available to staff.
Enforcement Notice	A formal notice requiring improvements where fire safety law has not been complied with.
EDI	Equality, Diversity and Inclusion; work to support fairness, representation and inclusion across the Service.
EIR	Environmental Information Regulations; legislation giving public access to environmental information held by public authorities.
FOI	Freedom of Information; legislation giving public access to information held by public authorities.
Fire Safety Order	The Regulatory Reform (Fire Safety) Order 2005; the main fire safety law covering non-domestic premises in England and Wales.
Full-Time Duty System	A duty system where stations are staffed by full-time firefighters.
FRS	Fire and Rescue Service.
HazMat	Hazardous Materials; incidents involving substances that may present a risk to people, property or the environment.

Abbreviation / Term	Meaning / Explanation
HFRS	Humberside Fire and Rescue Service.
HFSC	Home Fire Safety Check; a visit or check to help reduce fire risk in the home.
HMICFRS	His Majesty's Inspectorate of Constabulary and Fire and Rescue Services; the inspectorate that assesses police and fire and rescue services.
Hot Debrief	A short debrief held soon after an incident to capture immediate learning.
ICO	Information Commissioner's Office; the UK regulator for data protection and information rights.
Incident Monitoring	The process of reviewing incidents to identify learning, good practice or assurance issues.
KSI	Killed or Seriously Injured; used in road traffic collision reporting.
kWh	Kilowatt hour; a unit used to measure electricity usage.
l	Represents litres
LRF	Local Resilience Forum; a multi-agency partnership that supports emergency planning and resilience.
Multi-Agency	Involving more than one organisation, such as fire, police, ambulance, local authorities or partner agencies.
MTRS / MTFS	Medium-Term Resource Strategy / Medium-Term Financial Strategy; planning tools for managing resources and finances over several years.
On-Call	Firefighters who respond when alerted, usually from home or work, rather than being based at a station full time.
Optimum Crewing Model	The model used to assess and manage appliance availability against agreed service standards.
PDA	Pre-Determined Attendance; the standard response sent to a particular incident type.
Prevention	Work to reduce the likelihood of fires and other emergencies, often through education, visits and targeted interventions.
Primary Fire	Serious fire involving a building, vehicle, or outdoor structure, or any fire resulting in casualties, rescues, fatalities, or significant operational resources. Primary fires are those most likely to cause harm to people, property, or the environment.
Protection	Work to improve fire safety in buildings and ensure compliance with fire safety legislation.
Prohibition Notice	A formal notice restricting or prohibiting use of premises where there is a serious fire safety risk.
RIDDOR	Reporting of Injuries, Diseases and Dangerous Occurrences Regulations; health and safety reporting requirements.
Responsible Person	The person or organisation legally responsible for fire safety in non-domestic premises.
Risk Based Inspection Programme	A programme that targets fire safety inspections towards higher-risk premises.
RRV	Rapid Response Vehicle; a smaller response vehicle used to support operational deployment.

Abbreviation / Term	Meaning / Explanation
RTC	Road Traffic Collision.
SAR	Subject Access Request; a request by an individual to access personal data held about them.
Secondary Fire	A generally smaller fire that does not meet the criteria of a primary fire, typically involving grass, refuse, heathland, woodland, or other outdoor materials. While usually lower risk, secondary fires can spread and place demands on Service resources.
Smoke and Sensory Alarms	Alarms used to alert people to fire, including specialist alarms for people with sensory needs.
Special Service	Non-fire incidents attended by the Service, such as rescues, flooding, hazardous materials or assisting other agencies.
Structured Debrief	A more formal debrief used to review incidents and identify learning or good practice.
TIAA	The internal audit provider commissioned to support the Service's audit programme.
UK GDPR	UK General Data Protection Regulation; legislation governing the use of personal data.
Unitary Authority	A local authority responsible for services in its area; in this report, areas such as Hull, East Riding, North Lincolnshire and North East Lincolnshire.
Wholetime Duty System	A duty system where fire stations are crewed by full-time firefighters on a continuous basis.

	Agenda Item No. 18
Humberside Fire Authority	**Report by the Assistant Director of People & Culture**

WORKFORCE PLAN UPDATE (1 April 2026 – 30 September 2026)

1. SUMMARY

1.1 The Service's Workforce Plan has been reviewed to consider current staffing levels and the retirement profile. The Plan reflects how the Service meets its obligations under the Community Risk Management Plan (CRMP) and ensures the use of the 24-hour shift system is optimised.

1.2 This Workforce Plan lays out the detail of the Service's position as at 30 September 2026 in relation to the Establishment, its vacancies and recruitment plans, with consideration being given to potential retirements and subsequent recruitment. The Plan is designed to be a "living document" to enable continual evolution as the Service progresses but is also formally updated on an annual basis.

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 The Workforce Planning Board is jointly chaired by the Head of HR and the Head of Training. The Service's Assistant Director of People & Culture has oversight of the Board's decisions and has access to the Service's live retirement profile. This is updated each time a retirement or resignation is received and also retains historic data so that the Service's ability to anticipate its accuracy in this regard can be monitored. The Board currently consists of the Chair of the Postings & Transfers Board, the Head of Pensions, the Group Manager with responsibility for Organisational Development (encompassing Culture), a Service Delivery Group Manager with knowledge Full-Time stations, a Service Delivery Group Manager with knowledge of On Call stations, the Service's EDI Officer and a Data Analyst.

3.2 Meeting monthly, the Board reviews local planned and unplanned attrition rates and developments. Any urgent workforce planning issues are then able to be discussed at the monthly Corporate Leadership Team (CLT) meetings. Minutes of the meeting are shared with the Assistant Director for People & Culture to ensure they are kept sighted on emerging issues and decisions made. A skills gap analysis will also be reported upon to further enhance the way in which operational training and decisions associated with the same are provided across the organisation.

3.3 The agenda for the monthly Workforce Planning meetings consider the whole workforce. Although the attrition rate among this staff group remains low the service has further invested by developing a bespoke retirement profile supporting a greater understanding around workforce planning in this area

3.4 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.

3.5 All information is triangulated with station and section profiles, the retirement profile and financial budgeting information.

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4. REPORT DETAIL

4.1 Progress between 1 April 2026 and 30 September 2026 includes:

- 4 On-Call to Full-Time transferees were posted to positions during July 2026, reflecting the retirement profile and ensuing Service need.
- 3 further On-Call to Full-Time transferees have been posted to positions, joining their watches from 1 October 2026.

4.2 Promotion Processes from 1 April and 30 September 2026 include:

- Ongoing portfolio process for Crew Manager, Watch Manager, and Station Manager levels. Promotions made via these processes in the above time frame:
    - FF to CM – 0
    - CM to WM – 1
    - WM to SM – 3

- A Group Manager process commenced in September 2026, with the outcome to be confirmed.

- Following the appointment of a new Chief Fire Officer, promotion processes for both Deputy Chief Fire Officer and Assistant Chief Fire Officer positions have taken place, with internal candidates appointed to both.

4.3 Between 1 April and 30 September 2026, the Service has advertised 18 Green Book recruitment processes with 12 candidates appointed to positions so far. This has covered departments including but not limited to Health and Safety, Organisational Development, Human Resources, and Protection.

4.4 Other developments over this period are as follows:

- The remit of the Community Interview Panel, established in 2024, has broadened significantly, with its members now contributing to Service consultation groups on key initiatives, including the flexible rostering shift system and the design of the new Service uniform. Reflecting this expanded scope, the Panel has been renamed the Community Engagement Committee. Notwithstanding this change, members continue to play a consistent and active role in all recruitment and promotion processes. This approach enables the Service to demonstrate its commitment to transparency and fairness, while also facilitating enhanced scrutiny, constructive challenge and meaningful feedback from the community it serves. Consequently, decision-making is strengthened by being informed by both the workforce and the wider community.

- Inclusive recruitment and community engagement initiatives, including the collection of electronic expressions of interest, continue to support the Service in attracting applications from a broad range of under-represented groups. This approach is undertaken as lawful positive action where appropriate and is further strengthened through planned engagement activity, such as a recent event carried out in partnership with a community-led organisation supporting refugees, asylum seekers and migrants to settle and thrive within the Service's area.

- The Rookie Reds programme, reinvigorated in 2025, continues to support individuals from under-represented groups in developing the confidence and skills required to successfully undertake the Wholetime Firefighter recruitment

and selection process. The programme has been supported and embraced by Stations across all Districts and represents a collaborative initiative between Emergency Response and Human Resources. Levels of interest have been notably strong, reflecting the effectiveness and relevance of the programme.

- The use of the 'expressions of interest' process continues to support targeted recruitment efforts, particularly in relation to attracting individuals to On-Call Firefighter roles within rural areas where geographical constraints present challenges in meeting the required response time. As part of this approach, individuals who have previously expressed an interest in the Rookie Reds programme are being provided with information about On-Call Firefighter opportunities where these may align with their interests, availability and local community needs. This supports informed choice, widens awareness of different routes into the Service, and contributes to workforce sustainability in harder-to-recruit locations.

- All recruitment and selection decisions continue to be made on merit, using fair, transparent and role-related criteria. Inclusive recruitment activity is undertaken to widen awareness, improve access to information and support lawful positive action where appropriate.

4.4 The development portfolio introduced in September 2024 and formally implemented across the Service in January 2025, is now firmly embedded in the organisation and continues to support the development of a consistent pipeline of individuals prepared for promotion across key roles. This includes Firefighter to Crew Manager, Crew Manager to Watch Manager, and Watch Manager to Station Manager. The programme provides a comprehensive framework, alongside clear guidance and structured support for individuals seeking progression. It is designed to offer flexibility, enabling completion at a pace aligned with individual circumstances. This initiative has been very positively received by the workforce, with 17 number of individuals already achieving successful promotion as a direct result of completing the development 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. External advertisement includes:

- HFRS website
- Indeed
- Asian Fire Service Association (AFSA)
- National Fire Chiefs' Council (NFCC)
- Women in the Fire Service (WFS)

All roles are shared with members of the Community Engagement Committee so that they may circulate the advertisements amongst their own communities.

4.7 The Service is signed up to the Armed Forces Covenant, recently attaining the gold award, the highest level. Military jobs boards support candidates seeking civilian employment as they leave the armed forces, the services use of these boards is a reflection of its commitment to this community, recognising the valuable transferrable skills that they bring to the organisation.

Financial Implications

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

Legal Implications

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

Risk Implications

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

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5. EQUALITY, DATA PROTECTION AND 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 considerations are embedded in recruitment, promotion and workforce planning.

5.2 Associated risks have been duly assessed and the subject was previously entered onto the Risk and Opportunity Register as a Directorate risk (Reference 2023/24 – 01 Succession Planning Key Roles). Subsequently this entry has now closed as it was felt current mitigations and testing were sufficient to minimise the risk.

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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.

6.2 Overall, the activity outlined above demonstrates that workforce planning arrangements remain active, evidence-led and responsive to both planned and emerging workforce risks. The combination of retirement profiling, recruitment and promotion planning, development pathways, inclusive recruitment activity and strengthened analytical input provides assurance that the Service continues to manage workforce capacity, capability and sustainability in support of CRMP delivery.

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Officer Contact

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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 **27 November 2026**	**Report by the Deputy Chief Fire Officer**

HMICFRS CYBERSECURITY IN POLICE FORCES AND FIRE AND RESCUE SERVICES

1. SUMMARY

1.1 His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) published its thematic report Cybersecurity in police forces and fire and rescue services in October 2026. The inspection found that cyber threats have increased in scale, complexity and impact, including threats from hostile states, and that successful attacks on emergency services have already caused disruption, public-safety risk and significant recovery costs.

1.2 Although police forces and fire and rescue services are gradually improving their cyber maturity, many organisations remain below the level needed to secure systems effectively. Recurring weaknesses include legacy technology, fragmented governance, insufficient monitoring, weak supplier assurance, workforce and access-control shortcomings, and underdeveloped arrangements for response and recovery.

1.3 HMICFRS made 13 recommendations; five are directly relevant to chief fire officers or all English fire and rescue services, four require action by the National Fire Chiefs Council (NFCC), two are directed to the Ministry of Housing, Communities and Local Government, and one joint recommendation applies to both policing and the fire and rescue sector. The full recommendations and assigned action owners are set out at Appendix 1.

2. RECOMMENDATION

2.1 It is recommended that the Fire Authority:

(i) notes the key findings and national recommendations within the HMICFRS report;
(ii) takes assurance that the report's implications for Humberside Fire and Rescue Service will be considered through the Service's existing cybersecurity, risk, assurance, procurement and business-continuity governance arrangements;
(iii) notes the learning and improvement undertaken following the Service's cyber incident experienced in May 2022
(iv) receives future progress reports against the relevant fire and rescue service recommendations as set out in Appendix 1.

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3. BACKGROUND

3.1 HMICFRS inspected how effectively the police and fire and rescue sectors manage cybersecurity risk. Fieldwork took place between January and May 2026 and included visits to three police forces and three fire and rescue services (one of which was Humberside Fire and Rescue Service), including more than 30 interviews, consultation with over 70 other people, scrutiny of more than 260 documents and assessment of over 1,250 pieces of evidence.

3.2 The report highlights the cyber incident that affected the Service in May 2022. That incident contributed to Home Office commissioning of IBM Security work to support 20 fire and rescue services in completing the National Cyber Security Centre Cyber Assessment Framework (CAF).

3.3 The cyber incident the Service experienced in May 2022 disrupted a number of corporate systems and resulted in a prolonged recovery and rebuild programme.

Critically, 999 call handling, mobilisation and frontline emergency response remained operational.

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4. REPORT DETAIL

4.1 HMICFRS's thematic inspection considered how effectively police forces and fire and rescue services understand and manage cyber risk, protect ICT systems, detect attacks, and prepare for and recover from cyber incidents. The report concludes that cyber threats are increasing and that further improvement is required across both sectors and covers the following key areas:

National policy and co-ordination

4.2 HMICFRS found that government strategies, the National Risk Register and proposed cyber legislation do not adequately recognise the specific operational risk to policing and fire and rescue services. National governance is fragmented, responsibilities overlap and information sharing is inconsistent. The fire and rescue sector lacks an organisation equivalent to the Police Digital Service and its National Management Centre.

Cyber maturity and assurance

4.3 Both sectors use assessment frameworks and show gradual improvement. Policing uses the Security Assessment for Policing framework, while fire and rescue services use the NCSC CAF. However, adoption and maturity vary. For fire and rescue services, CAF use was not mandatory at the time of inspection and annual external validation was limited. HMICFRS calls for every Fire & Resuce Service in England to achieve and maintain the CAF baseline and meet the Digital and Cyber Fire Standard.

Leadership and governance

4.4 Cybersecurity is generally recognised as a strategic risk, but leadership capability, accountability and scrutiny are inconsistent. Some senior leaders rely heavily on small technical teams and cannot explain key controls, dependencies or vulnerabilities. SIRO capability and influence also vary, and risk appetite is rarely expressed in practical terms.

Legacy systems

4.5 Leaders identified legacy ICT as their highest strategic cybersecurity risk. Unsupported systems do not receive security updates, may not integrate with modern monitoring tools and can create inefficient workarounds. HMICFRS concludes that modernisation must become a priority and that new technologies should not be layered onto insecure foundations.

Third-party suppliers

4.6 All inspected organisations relied heavily on suppliers, shared services or partner-hosted systems. Assurance was inconsistent and often depended on supplier self-certification. Contracts frequently lacked modern provisions for monitoring, audit rights, incident notification, access to logs, recovery and liability. HMICFRS requires new or renewed fire-sector contracts to meet Cyber Essentials and Secure by Design standards by May 2027.

Workforce and access controls

4.7 Human error, weak password practices, partial multi-factor authentication, inconsistent joiner-mover-leaver processes and limited role-based training increased risk. HMICFRS found over-reliance on a small number of specialists, limited

succession and surge capacity, and inconsistent mandatory-training completion. Cybersecurity should become a shared operational responsibility supported by accredited development for leaders and specialists.

Monitoring and detection

4.8 Capability is improving but no inspected force or service had comprehensive end-to-end coverage proportionate to risk. Fire and rescue services lack a national security operations centre capability. Out-of-hours cover, logging, vulnerability scanning and visibility of supplier-managed systems varied significantly. HMICFRS calls for proactive monitoring and detection capability available at all times across all fire and rescue services in England.

Preparedness, resilience and recovery

4.9 All inspected organisations had business continuity and incident response arrangements, but many were generic, outdated, untested or overly dependent on specialist teams. Cyber exercises often lacked operational realism and did not fully involve control rooms or suppliers. Backup and restoration arrangements were not consistently tested end-to-end, and recovery times were often unclear.

Financial/Resourcing/Value for Money Implications

4.10 There are no immediate additional financial decisions required through this report. Any material investment arising from the gap analysis will be considered through the Service's established budget, capital and governance processes. The 2022 incident demonstrates that cyber incidents can carry significant financial as well as operational consequences.

5. EQUALITY, DATA PROTECTION AND 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.

5.2 Cyber Security and its associated risks have been duly assessed and is already entered onto the Risk and Opportunity Register as a Strategic risk (Reference 2019/20 - CSA (a) Cyber Security Arrangements).

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6. CONCLUSION

6.1 HMICFRS concludes that cybersecurity threats are advancing faster than the capacity of many police forces and fire and rescue services to respond. For the fire and rescue sector, the most important requirements are a consistent CAF baseline, external validation, cybersecure procurement, all-hours monitoring, stronger sector-wide co-ordination and realistic preparedness and recovery arrangements.

6.2 The report uses the Service as a case study and acknowledges that the 2022 cyber incident prompted essential improvements in cyber resilience and governance. It also records clearer accountability, improved cybersecurity awareness, stronger business continuity arrangements and sustained investment in digital capability.

6.3 The Authority should be assured that the investment and improvements made since the May 2022 Cyber incident has significantly strengthened the Service's cyber resilience and provides a strong foundation for managing current and emerging cyber risks. The HMICFRS thematic report provides positive recognition of the Service's progress, while also providing a clear benchmark against which the Service can assess its arrangements and identify opportunities for further improvement.

6.4 Cybersecurity is an evolving risk and continuing independent challenge and assurance is important. The Service is therefore completing a detailed evidence-based gap analysis against the HMICFRS findings and applicable recommendations. This will test not only whether policies and controls exist, but whether they are implemented, tested and assured. The resulting action plan will be incorporated into existing governance and risk arrangements, with priority given to any material gaps identified.

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Background Papers

HMICFRS - Cybersecurity in police forces and fire and rescue services (October 2026)

Glossary/Abbreviations

CAF	Cyber Assessment Framework
DPIA	Data Protection Impact Assessment
EIA	Equality Impact Assessment
HMICFRS	His Majesty's Inspectorate of Constabulary and Fire & Rescue Services
ICT	Information and communications technology
MHCLG	Ministry of Housing, Communities and Local Government
NCSC	National Cyber Security Centre
NFCC	National Fire Chiefs Council
PDS	Police Digital Service
SIRO	Senior Information Risk Owner

Appendix 1

HMICFRS RECOMMENDATIONS AND ASSIGNED ACTION OWNER

No.	Full recommendation	Action Due Date	Action owner
1	By May 2027, the National Police Chiefs' Council and the Police Digital Service should work with the following organisations to review and improve their cybersecurity processes, relationships and collaborative arrangements: • Report Fraud • National Crime Agency's Triage, Incident Co-ordination and Tasking function • National Cyber Security Centre • Home Office Cyber Security Operations Centre • Department for Business, Innovation, Science and Trade • Department for Digital, Culture, Media and Sport.	1 May 2027	Police
2	By May 2027, the National Police Chiefs' Council should promote the capacity and capabilities of the Police Digital Service to help forces understand and improve their cybersecurity approaches. All forces' senior information risk owners, chief information security officers and relevant chief officers should visit the Police Digital Service National Management Centre. This will help them to better understand what it does, including its use of the national police 'Defend as one' cybersecurity critical incident process.	1 May 2027	Police
3	By September 2028, each chief constable in England and Wales should make sure their force achieves and subsequently maintains a Security Assessment for Policing framework maturity level of at least 3.0.	1 September 2028	Police
4	By February 2027, the Ministry of Housing, Communities and Local Government should encourage all fire and rescue services in England to: • use the National Cyber Security Centre's Cyber Assessment Framework and achieve its baseline standard; and • implement the Digital and Cyber Fire Standard.	1 February 2027	Government
5	By November 2027, all chief fire officers in England should adopt the National Cyber Security Centre's Cyber Assessment Framework. All fire and rescue services in England should achieve and maintain at least the baseline Cyber Assessment Framework standard. This will also make sure that all English fire and rescue services meet the Digital and Cyber Fire Standard.	1 November 2027	Fire and rescue service
6	By February 2027, the Ministry of Housing, Communities and Local Government should review its departmental structure and consider combining the teams responsible for overseeing the cybersecurity of local authorities and fire and rescue services. It should make sure that local government reorganisation doesn't create cybersecurity risks for fire and rescue services.	1 February 2027	Government

No.	Full recommendation	Action Due Date	Action owner
7	By February 2027, the National Fire Chiefs Council, in consultation with the Ministry of Housing, Communities and Local Government, should refresh its 'Digital, Data and Technology strategy' to include annual external validation of all English fire and rescue services' Cyber Assessment Framework assessments.	1 February 2027	NFCC
8	By February 2027, the National Fire Chiefs Council, in consultation with the Ministry of Housing, Communities and Local Government, should update its 'Digital, Data and Technology strategy' to support the procurement of cybersecure ICT and the management of third-party cybersecurity risks in all English fire and rescue services.	1 February 2027	NFCC
9	By May 2027, all chief fire officers in England should put measures in place to make sure that all new or renewed contracts with public sector partners or private sector third-party suppliers meet the standards set out in the Cyber Essentials certification scheme and the Secure by Design principles.	1 May 2027	Fire and rescue service
10	By May 2027, each chief constable in England and Wales should: • review existing police ICT contracts and procurement processes, and improve those that don't include adequate cybersecurity assurance; and • adopt the government's Secure by Design principles and the Police Digital Service's Third-Party Assurance for Policing standards.	1 May 2027	Police
11	By November 2027, the National Police Chiefs' Council in consultation with the Police Digital Service and the College of Policing on behalf of the police sector, and the National Fire Chiefs Council on behalf of the fire and rescue sector, should each develop their understanding of cybersecurity roles and responsibilities. They should also provide accredited learning and development to senior leaders and specialist staff.	1 November 2027	Police / NFCC
12	By February 2027, the National Fire Chiefs Council, in consultation with the Ministry of Housing, Communities and Local Government, should update its 'Digital, Data and Technology strategy' to support the development of proactive cybersecurity monitoring and detection capabilities, available at all times, in all English fire and rescue services.	1 February 2027	NFCC
13	By February 2027, the National Fire Chiefs Council, in consultation with the Ministry of Housing, Communities and Local Government, should update its 'Digital, Data and Technology strategy' to support the preparedness of all English fire and rescue services to respond to a cyberattack.	1 February 2027	NFCC