

To: Members of the Fire Authority	Enquiries to: Alison Finn Email: committeemanager@humbersidefire.gov.uk Tel. Direct: (01482) 393204 Date: 21 November 2024
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Dear Member

I hereby give you notice that a meeting of **HUMBERSIDE FIRE AUTHORITY** will be held on **FRIDAY, 29 NOVEMBER 2024 at 10.30AM** at **HUMBERSIDE FIRE & RESCUE SERVICE HEADQUARTERS, SUMMERGROVES WAY, KINGSTON UPON HULL, HU4 7BB.**

The business to be transacted is set out below.

Yours sincerely



for Lisa Nicholson
Monitoring Officer & Secretary to Fire Authority

Enc.

A G E N D A

Business	Page Number	Lead	Primary Action Requested
1. Apologies for absence	-	Monitoring Officer/ Secretary	To record
2. Declarations of Interest	-	Monitoring Officer/ Secretary	To declare
3. Minutes of meeting of the Authority held on 20 September 2024	(pages 1 - 7)	Chairperson	To approve
4. Questions by Members	-	Chairperson	To receive
5. Communications	-	Chairperson & Chief Fire Officer/ Chief Executive	To receive
6. External Audit (i) Audit Strategy Memorandum 2023/24 (ii) Audit Completion Report	(pages 8 - 83)	Mazars	To receive
7. Annual Accounts 2023/24	(pages 84 - 169)	Executive Director of Finance/ S.151 Officer	To approve
8. Finance and Procurement Update - Period ending 30 September 2024	(pages 170 - 171)	Executive Director of Finance/ S.151 Officer	To receive
9. Treasury Management Mid-Year Update Report 2024/25	(pages 172 - 179)	Executive Director of Finance/ S.151 Officer	To approve

	Business	Page Number	Lead	Primary Action Requested
10.	Draft Medium Term Resource Strategy 2025/26 – 2029/30	(pages 180 - 200)	Executive Director of Finance/ S.151 Officer	To receive
11.	Estates Strategy 2025/26 – 2029/30	(pages 201 - 204)	Deputy Chief Fire Officer/Executive Director of Service Delivery	To approve
12.	Capital Programme 2024/25 Onwards – Vehicles, Estates and Digital Services	(pages 205 - 211)	Area Manager of Prevention, Protection, Fleet & Estates	To approve
13.	Bi-Annual Performance Report (April – September 2024)	(pages 212 - 245)	Area Manager of Service Improvement	To approve
14.	Workforce Planning (April – September 2024)	(pages 246 - 249)	Executive Director of People and Development	To receive
15.	Community Risk Management Plan (CRMP) and Strategic Plan 2025-28 - Consultation	(pages 250 - 258)	Assistant Chief Fire Officer/Executive Director of Corporate Services	To approve
16.	Public Consultation on Equality Objectives 2025-2029	(pages 259 - 265)	Assistant Chief Fire Officer/Executive Director of Corporate Services	To approve
17.	Standards of Behaviour: The Handling of Misconduct in Fire and Rescue Services – Recommendations Update	(pages 266 - 269)	Executive Director of People & Development	To receive
18.	Grenfell Tower Inquiry Phase 2 Update	(pages 270 - 278)	Area Manager of Prevention, Protection, Fleet & Estates	To receive
19.	HMICFRS Inspection Hot Debrief Update	Verbal	Head of Corporate Assurance	To receive
20.	Chief Fire Officer Update	Verbal	Chief Fire Officer/ Chief Executive	To receive

HUMBERSIDE FIRE AUTHORITY**FRIDAY, 20 September 2024****PRESENT:****Members****Representing East Riding of Yorkshire Council:**

Councillors Casson, Dennis, Gill, Heslop - Mullens, Meredith, Sutton and Whyte

Representing Hull City Council:

Councillors Beeson, Henry, McMurray, Neal and North

Representing North East Lincolnshire Council:

Councillors Patrick and Shepherd

Representing North Lincolnshire Council:

Councillors Grant, Ogg and Sherwood

Officers of Humberside Fire & Rescue Service

Matthew Sutcliffe - Assistant Chief Fire Officer & Executive Director of Corporate Services, Christine Cooper - Executive Director of People and Development, Martyn Ransom - Executive Director of Finance/Section 151 Officer, Jon Henderson - Area Manager of Prevention, Protection, Fleet and Estates, Jason Kirby - Area Manager of Emergency Response, Lisa Nicholson - Monitoring Officer/Secretary and Alison Finn - Committee Manager.

The meeting was held at Service Headquarters, Hessle.

82/24 APOLOGIES FOR ABSENCE - Apologies for absence were submitted from Jonathan Evison (Police and Crime Commissioner) and Councillors Bonner, Bridges, Lindley, Pickering and Waltham MBE.

83/24 DECLARATIONS OF INTEREST - There were no declarations of interest.

84/24 MINUTES - Resolved - That the minutes of the meeting of the Authority held on 19 July 2024 be approved as a correct record.

85/24 MINUTES OF THE GOVERNANCE, AUDIT AND SCRUTINY COMMITTEE - Resolved - That the minutes of the Governance, Audit and Scrutiny Committee held on 10 July 2024 be received.

86/24 MINUTES OF THE PENSION BOARD - Resolved - That the minutes of Pension Board held on 8 July 2024 be received.

87/24 MINUTES OF THE APPEAL COMMITTEE - Resolved - That the minutes of the Appeal Committee held on 5 April 2024 be received.

88/24 MINUTES OF THE APPEAL COMMITTEE - Resolved - That the minutes of the Appeal Committee held on 9 August 2024 be received.

89/24 QUESTIONS BY MEMBERS - there were no questions by Members.

90/24 COMMUNICATIONS - The Assistant Chief Fire Officer advised Members that:

- i. Jason Kirby, Area Manager of Emergency Response, would be leaving the Service from 1 October 2024 to undertake a one year secondment as Assistant Chief Fire Officer of Shropshire Fire and Rescue Service;
- ii. Jon Henderson, Area Manager of Prevention, Protection, Fleet and Estates, would be leaving the Service from early November to take up the position of Assistant Chief Fire Officer of Scottish Fire and Rescue Service.

As a consequence, Steve Duffield, currently Area Manager of Service Improvement would take over responsibility as Area Manager of Emergency Response. Dom Purchon would take up the position of Area Manager of Prevention, Protection, Fleet and Estate on a 12 month temporary basis and Mike Anthony would take up the position of Area Manager of Service Improvement on a 12 month basis too. Members expressed their thanks and congratulations to Jason and Jon and wished them every success in their new roles.

91/24 MANAGEMENT ACCOUNTS PERIOD ENDING 30 JUNE 2024 - The Executive Director of Finance/Section 151 Officer submitted the unaudited Statement of Accounts for the period ending 30 June 2024.

The report highlighted the current financial position based on information to 30 June 2024. The summary estimated outturn position for the current financial year based on information to 30 June 2024 was as follows:

CATEGORY	2024/25 OUTTURN PROJECTION
HFA	
Revenue Budget	£0.299m underspend
Capital Programme	On budget against a £10.921m allocation
Pensions Account	£16.404m deficit

That was the first set of Management Accounts for the 2024/25 financial year and updates would be brought to the Authority based on the periods ending 30 September 2024, 31 December 2024 and 28 February 2025.

Resolved - That the report be received and Members take assurance on the Authority’s financial position for the period ending 30 June 2024.

92/24 FINANCIAL OUTLOOK 2024/25 ONWARDS - The Executive Director of Finance submitted a report that considered the Authority’s financial prospects for the years 2025/26 to 2029/30. The report also provided an update on the rationale for a Prudent Minimum level of General Reserves.

The Authority’s outturn for 2023/24 delivered an underspend of £277k and a closing level of total Revenue Reserves of £15.1m.

The Authority had set a balanced budget for 2024/25 and the last budget monitoring to 30 June 2024 set out a £299k projected underspend.

Pay awards in the current year had been agreed (with the exception of Green book staff).

The current financial projections for 2025/26 to 2029/30 had been updated to reflect agreed pay awards for 2024/25 (with an amended assumption of 6 per cent for Green book staff) and the impact of these changes were shown in the table below:

	2025/26	2026/27	2027/28	2028/29	2029/30
Surplus/(Deficit) (£k)	(580)	(1,024)	(199)	18	69
Reserves (£m)	14.0	11.9	11.7	11.7	11.8
Precept Assumption	2.99%	2.99%	1.99%	1.99%	1.99%

Reserves were held by the Authority to meet general financial risks and costs that might materialise (General Reserve) and to meet specific project costs or financial liabilities (Earmarked Reserves).

Resolved - That the report be noted and that Members approve the Prudent Minimum level of General Reserves.

93/24 PROPOSAL TO REDUCE THE NUMBER OF HFA AND GAS COMMITTEE MEETINGS AND CHANGES TO GAS COMMITTEE CO-OPTION PROCESS - The Monitoring Officer & Secretary presented a report proposing to reduce the number of HFA and GAS Committee meetings and to change the process for appointing members to the GAS Committee.

Humberside Fire Authority was an outlier amongst other combined or metropolitan fire authorities across England with the greatest number of meetings scheduled per municipal year (nine). The average number of Authority meetings per municipal year across combined and metropolitan fire authorities in England is five. Some had as few as three meetings scheduled a year (Cambridgeshire FRS and Kent FRS).

Various options for reducing meetings of HFA and GAS Committee, as set out below, were proposed, with Option 2 being the preferred option with immediate effect.

	Option 1	Option 2	Option 3
HFA meetings	Reduce to 4 (June [AGM], July, November, February)	Reduce to 5 (June [AGM], July, November, February and March)	Reduce to 6 (June [AGM], July, September, November, February, March)
Member Days	Reduce to 3 (July, November, February)	Reduce to 4 (July, November, February, March)	Reduce to 5 (July, September, November, February, March)
GAS Committee meetings	Reduce to 3 (July, November, February)	Reduce to 4 (July, September, November, February)	Reduce to 5 (July, September, November, February, March)

Historically recruitment to the GAS Committee had proven difficult, attracting a limited pool of applicants who did not fully represent the wider Authority electorate. The report considered other ways to widen the co-option process that would attract individuals who possessed the general scrutiny and analytical skills required to offer the appropriate and effective challenge to the Service.

Rather than continue to rely on the current process for recruiting to the GAS Committee, it would be beneficial to widen the co-option process that allowed for individuals known by the Service to be proactively approached or encouraged to come forward and have a professional discussion, to ascertain their willingness and suitability to be co-opted onto the GAS Committee.

That would allow for a more streamlined and time efficient process for recruiting to the GAS Committee and as and when vacancies arose on the Committee it would make for a timelier appointment to the vacancy.

The alternative option to fill vacancies on the Committee would be to co-opt HFA Members. The benefit that would bring was that HFA Members already possessed the general scrutiny skills required to offer the appropriate and effective challenge to the Service.

The disadvantage of that proposal was that it would dilute the independency of the Committee, as any Fire Authority Member co-opted onto the Committee would be in essence scrutinising their own role and decisions (marking their own homework) and therefore might not have such an open mind when considering certain topics.

Members challenged whether, legally and constitutionally, the Authority could amend its own schedule of meetings. Members were advised by the Monitoring Officer and Secretary that meetings of HFA were constituted under the Local Government Act 1972 and Local Government and Housing Act 1989.

Neither Acts, however, stipulated the number of meetings a Fire Authority must hold per municipal year. Likewise, there was nothing in the Authority’s Constitution that stated there must be a specific number of meetings per municipal year. Whilst, under Part 4, 1.3 of the Constitution, an annual schedule of meetings was agreed at the Annual General Meeting (AGM) of the HFA, this was just an indicative schedule for the year ahead; the HFA could vary this schedule as it determined at any time. Likewise, the Chair of the HFA had the ability to call additional meetings or cancel meetings.

It was also noted that a reduction in the number of meetings did not reduce the responsibilities placed on Members in their role as Fire Authority representatives. The workload, including attendance at Member Days, Member Champion and District meetings, remained the same for Members; it was simply that the volume of core business could be better fitted into a compacted meeting schedule.

Resolved - That with immediate effect -

(a) Option 2 in the report relating to reducing the number of HFA and GAS Committee meetings be approved, and

(b) Proposal 1 in the report relating to widening the co-option process for the GAS Committee be approved.

94/24 REPORT ON HFA MEMBERS ALLOWANCE BY THE EAST RIDING MEMBERS ALLOWANCE PANEL - The Monitoring Officer & Secretary presented a report on behalf of the East Riding Members Allowance Panel.

The law required the Fire Authority to provide a scheme that provided for the payment of allowances each year to each member of the authority. Where the Authority sought to review any aspect of its scheme, it must first take account of any recommendations from the Independent Remuneration Panel (Members’ Allowances Panel) established for that purpose.

The Panel was required to make recommendations on the Members’ Allowances Scheme, in accordance with the Local Authorities (Members’ Allowances) (England) Regulations 2003 which made provision for Combined Fire Authorities to establish Member Allowances Schemes from May 2003.

The Panel met throughout April and May of 2024 and whilst it received administrative support and advice from a small group of Humberside Fire and Rescue Service and East Riding of Yorkshire Council officers, the recommendations put forward were solely from the Panel.

Recommendation 1	That the amount of Basic Allowance should be set at £4,747
Recommendation 2	That the Special Responsibility Allowances should be set at The Chair of the Authority £11,861 The Vice Chair of the Authority £8,899 The Chairs of Committees £597
Recommendation 3	That allowances for co-optees should be set at Chairperson of the Committee £1,789 All other Members of the Committee £1,577
Recommendation 4	That allowances for Dependant Carers’ Allowances (childcare and dependant carers) are increased by 6.5%
Recommendation 5	That the current arrangements within the Scheme for travelling and subsistence be amended as follows: <ul style="list-style-type: none"> • Mileage rates – should be paid the same as the HMRC rate (45p up to 10,000 and 25p for additional miles thereafter) • Bicycle rate – should be paid the same as the HMRC rate at 20p per mile • Motorcycle – should be 24p per mile • Public transport actual cost • Subsistence allowance rates be increased by 6.5%.

Recommendation 6	That the proposed changes be effective from 1 May 2024 and the revised Scheme revoke all previous Schemes on that date.
Recommendation 7	The Panel would endeavour to meet and review the scheme prior to the next annual meeting.

Resolved – (a) That the report be approved, subject to the following changes:

- (i) That the proposed changes to the Members Allowance scheme be effective from 1 October 2024, and
- (ii) That the Panel be asked to review the scheme prior to the annual general meeting in 2026.

95/24 HMICFRS STANDARDS OF BEHAVIOUR - THE HANDLING OF MISCONDUCT IN FIRE & RESCUE SERVICES - The Executive Director of People and Development presented a report that detailed the findings of HMICFRS regarding the standards of behaviour within Fire and Rescue Services.

His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) published its report '*Standards of Behaviour: The handling of misconduct in fire and rescue services*' on 1 August 2024.

The findings of the report were informed by thematic inspections of 10 different Services delivered between October 2023 to January 2024 and included Humberside Fire and Rescue Service in November 2023.

The report made 15 recommendations across three themes. In total, as some of the recommendations had multiple parts, 35 actions were identified requiring evidence to demonstrate Service compliance, with many of already established practices in the Service.

It was important to note the findings in the report were not individually attributed to any of the 10 Fire and Rescue Services inspected, with no individual assessment grading issued.

Report recommendations and resulting actions were addressed and managed by Corporate Assurance through the Service Improvement Plan, to ensure preset HMICFRS deadlines were achieved.

HFRS welcomed the report and was committed to the highest standards being used in the handling of misconduct in the Service. The Service had established the process to address each of the recommendations and would provide quarterly updates to Members going forward.

Resolved - That the report be received.

96/24 GRENFELL TOWER INQUIRY – PHASE 2 REPORT - The Area Manager of Prevention, Protection, Fleet & Estates gave a verbal update following the publication of the Phase 2 Report of the Grenfell Tower Inquiry.

Phase 2 of the Grenfell Tower Inquiry report had been released with 58 recommendations which were in addition to the 46 recommendations published in Phase 1 of the report. The recommendations were a mix for actioning by Industry, Fire and Rescue Services and Local Authorities, and included the proposal for the creation of a College of Fire Service to provide fire service training to nationally approved standards.

The National Fire Service Council were now reflecting on how to take the recommendations forward. The Service had convened a working group to address the recommendations pertinent to the Service, which felt it was in a good position having addressed all the relevant recommendations from the Phase 1 report.

Further updates would be brought to the Authority to update on progress being made against the recommendations.

Resolved - That the update be received.

97/24 SALE OF FORMER EAST HULL FIRE STATION, SOUTHCOATES LANE – UPDATE - The Area Manager of Prevention, Protection, Fleet & Estates presented a report which provided Members with an update on the current position of the former East Hull Fire Station at Southcoates Lane, following the decision taken by the Fire Authority to dispose of the surplus site in June 2019.

The Service was not able to immediately commence the sale of the site in June 2019 due to having an existing rental agreement with a telecommunications provider for the siting of a mast on the drill tower. Notice to cease that agreement was served to the mast operator in September 2018 with the notice period being 18 months.

The intention was to put the site up for sale following the completion of that notice period in March 2020 but unfortunately at that point in time the country was in the midst of the Covid-19 Pandemic, so a sale was not feasible or practical. Therefore the Service, working with partners, made the site available as a community asset and it was developed into a vaccination centre.

Now that the Southcoates Lane site was no longer required as a community asset and was unoccupied, the sale of the site would commence.

Resolved - That the report be received.

98/24 CHIEF FIRE OFFICER UPDATE - The Assistant Chief Fire Officer & Executive Director of Corporate Services provided a verbal update.

- i. Civil unrest– Members were provided with an account of the Service’s involvement in the civil unrest incidents that took place across the Humberside area in August. Unusually, for what was generally a police incident, the Service chaired both the Strategic Coordination Group (SCG) and and Tactical Coordination Group (TCG). Service resources were deployed to support the Police and other partner organisations in managing the incidents. A report, detailing the resources and personnel deployed during the incidents had been submitted to the Prime Minister’s office.
- ii. Remembering Absent Friends – To mark its 50th Anniversary, the Service hosted an event on 11th October to remember and honour those staff who had sadly passed away whilst employed at Humberside Fire and Rescue Service. Past and present colleagues, families and friends were invited to attend the event, to pay tribute to the everlasting mark those individuals had left on people’s lives and the communities they had served.
- iii. Fire Fighters Charity - Staff had raised £72,000 for the Firefighters’ charity in the year up to August. That had been achieved through the clothing recycle bins, charity car wash events, individual and community charity events and fire station open days.
- iv. The Hull FIRST (Falls Intervention Response Safety Team) contract which currently covered Hull and some areas of East Riding had now been extended further into the East Riding.
- v. New Recruits - Members of SLT had met with the latest set of new recruits (a mixture of both fulltime and on-call firefighters) on Monday 16th September. It was pleasing to learn that this recruitment intake was made up of a broad range of diverse characteristics.
- vi. HMICFRS Inspection update – The Service was in the midst of its HMICFRS Round 3 inspection. Over a 9-week period from 26 July to 27 September the following inspection activities and staff engagement had taken place:
 - Total number of sessions/activities: 57
 - Total number of staff involved: 184 (20 Desktops, 30 Interviews, 80 reality testing, 54 focus groups)
 - Total number of documents requested: 111 (71 pre-inspection documents, 40 requests for information following activities/interviews)

The Inspection commenced on 26 July with the submission of the Document Return, Self-Assessment and Pre-Head of HR Interview Survey. The first interview (Head of Finance) took place on 1 August followed by the Strategic Brief, Interview with Chair of HFA and Partnership Interviews x 4 (NHS, Hull City Council, Humberside Police, ESFM), with further interviews, desktop and reality testing exercises, and focus groups ensuing. The Inspection would conclude on 27 September with the interview with Chief Fire Officer. It was expected that the outcome of the Inspection would not be known until the New Year.

Resolved - That the update be noted.

99/24 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 paragraphs 1 & 3 of Part 1 of Schedule 12A of the Local Government Act 1972. In making its decision the Authority confirmed that having regard to all the circumstances it was satisfied that the public interest in maintaining the exemption outweighed the public interest in disclosing the information.

100/24 SENIOR OFFICERS PAY REVIEW – The Monitoring Officer & Secretary presented a report on a review of Senior Officers pay undertaken by RealWorldHR, and independent management consultancy firm.

Resolved - That all of the recommendations within the report from RealWorldHR be approved, the appropriate pay point for the CFO's pay is in the middle of the upper quartile for Combined Fire Authorities as per the rates detailed in table 4.4 and is to be implemented as per the standard effective pay award date for Principal Officers under the Gold Book Terms and Conditions.



Audit Strategy Memorandum

Humberside Fire Authority – Year ending 31 March 2024

30 October 2024

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

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

30 September 2024

Dear Sirs / Madams

Audit Strategy Memorandum – Year Ending 31 March 2024

We are pleased to present our Audit Strategy Memorandum for Humberside Fire Authority for the year ending 31 March 2024. The purpose of this document is to summarise our audit approach, highlight significant audit risks and areas of key judgements and provide you with the details of our audit team. As it is a fundamental requirement that an auditor is, and is seen to be, independent of its clients, section 7 of this document also summarises our considerations and conclusions on our independence as auditors. We consider two-way communication with you to be key to a successful audit and important in:

- reaching a mutual understanding of the scope of the audit and the responsibilities of each of us;
- sharing information to assist each of us to fulfil our respective responsibilities;
- providing you with constructive observations arising from the audit process; and
- ensuring that we, as external auditors, gain an understanding of your attitude and views in respect of the internal and external operational, financial, compliance and other risks facing Humberside Fire Authority which may affect the audit, including the likelihood of those risks materialising and how they are monitored and managed.

With that in mind, we see this document, which has been prepared following our initial planning discussions with management, as being the basis for a discussion around our audit approach, any questions, concerns or input you may have on our approach or role as auditor. This document also contains an appendix that outlines our key communications with you during the course of the audit.

Providing a high-quality service is extremely important to us and we strive to provide technical excellence with the highest level of service quality, together with continuous improvement to exceed your expectations. If you have any concerns or comments about this report or our audit approach, please contact me on 0191 383 6339.

Yours Faithfully,



Mark Outterside

Forvis Mazars LLP

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- 07** Confirmation of our independence
- 08** Materiality and misstatements

- A** Appendix A – Key communication points
- B** Appendix B - Current year updates, forthcoming accounting and other issues
- C** Appendix C: Measures to tackle the local government financial reporting and audit backlog

Engagement and responsibilities summary

Engagement and responsibilities summary

Overview of engagement

We are appointed to perform the external audit of Humberside Fire Authority for the year to 31 March 2024. The scope of our engagement is set out in the Statement of Responsibilities of Auditors and Audited Bodies, issued by Public Sector Audit Appointments Ltd (PSAA) available from the PSAA website: <https://www.psa.co.uk/managing-audit-quality/statement-of-responsibilities-of-auditors-and-audited-bodies/>. Our responsibilities are principally derived from the Local Audit and Accountability Act 2014 (the 2014 Act) and the Code of Audit Practice issued by the National Audit Office (NAO), as outlined overleaf.

At the time of presenting our Audit Strategy Memorandum, there are changes in the audit environment that could possibly impact upon both the Humberside Fire Authority's financial statements and the work we are required to undertake. Appendix C summarises the measures to tackle the local government financial reporting and audit backlog and further details can be found on the Financial Reporting Council's [website](#). Should the measures affect the risks we have identified or the scope of our work, we will provide further information to the Authority.

Engagement and responsibilities summary

Audit opinion

We are responsible for forming and expressing an opinion on whether the financial statements are prepared, in all material respects, in accordance with the Code of Practice on Local Authority Accounting. Our audit does not relieve management or the Governance, Audit and Scrutiny Committee as Those Charged With Governance, of their responsibilities.

The Executive Director of Finance is responsible for the assessment of whether it is appropriate for the Authority to prepare its accounts on a going concern basis. As auditors, we are required to obtain sufficient appropriate audit evidence regarding, and conclude on:

- a) whether a material uncertainty related to going concern exists; and
- b) consider the appropriateness of the Executive Director of Finance's use of the going concern basis of accounting in the preparation of the financial statements.

Fraud

The responsibility for safeguarding assets and for the prevention and detection of fraud, error and non-compliance with law or regulations rests with both Those Charged With Governance and management. This includes establishing and maintaining internal controls over compliance with relevant laws and regulations, and the reliability of financial reporting.

As part of our audit procedures in relation to fraud we are required to enquire of those charged with governance, including key management [include Internal audit, other key individuals where relevant] as to their knowledge of instances of fraud, the risk of fraud and their views on internal controls that mitigate the fraud risks. In accordance with International Standards on Auditing (UK), we plan and perform our audit so as to obtain reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether caused by fraud or error. However, our audit should not be relied upon to identify all such misstatements.



Internal control

Management is responsible for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

We are responsible for obtaining an understanding of internal control relevant to our audit and the preparation of the financial statements to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.

Wider reporting and electors' rights

We report to the NAO on the consistency of the Authority's financial statements with its Whole of Government Accounts (WGA) submission.

The 2014 Act requires us to give an elector, or any representative of the elector, the opportunity to question us about the accounts of the Authority and consider objections made to the accounts. We also have a broad range of reporting responsibilities and powers that are unique to the audit of local authorities in the United Kingdom.

Value for money

We are also responsible for forming a view on the arrangements that the Authority has in place to secure economy, efficiency and effectiveness in its use of resources. We discuss our approach to Value for Money work further in section 5 of this report.

02

Your audit engagement team

Your audit team

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03

Audit scope, approach, and timeline

Audit scope, approach, and timeline

Audit scope

Our audit approach is designed to provide an audit that complies with all professional requirements.

Our audit of the financial statements will be conducted in accordance with International Standards on Auditing (UK), relevant ethical and professional standards, our own audit approach and in accordance with the terms of our engagement. Our work is focused on those aspects of your activities which we consider to have a higher risk of material misstatement, such as those impacted by management judgement and estimation, application of new accounting standards, changes of accounting policy, changes to operations or areas which have been found to contain material errors in the past.

Audit approach

Our audit approach is risk-based, and the nature, extent, and timing of our audit procedures are primarily driven by the areas of the financial statements we consider to be more susceptible to material misstatement. Following our risk assessment where we assess the inherent risk factors (subjectivity, complexity, uncertainty, change and susceptibility to misstatement due to management bias or fraud) to aid in our risk assessment, we develop our audit strategy and design audit procedures to respond to the risks we have identified.

If we conclude that appropriately-designed controls are in place, we may plan to test and rely on those controls. If we decide controls are not appropriately designed, or we decide that it would be more efficient to do so, we may take a wholly substantive approach to our audit testing where, in our professional judgement, substantive procedures alone will provide sufficient appropriate audit evidence. Substantive procedures are audit procedures designed to detect material misstatements at the assertion level and comprise tests of detail (of classes of transaction, account balances, and disclosures), and substantive analytical procedures. Irrespective of our assessed risks of material misstatement, which takes account of our evaluation of the operating effectiveness of controls, we are required to design and perform substantive procedures for each material class of transaction, account balance, and disclosure.

Our audit will be planned and performed so as to provide reasonable assurance that the financial statements are free from material misstatement and give a true and fair view. The concept of materiality and how we define a misstatement is explained in more detail in section 8.

The diagram on the next page outlines the procedures we perform at the different stages of the audit.

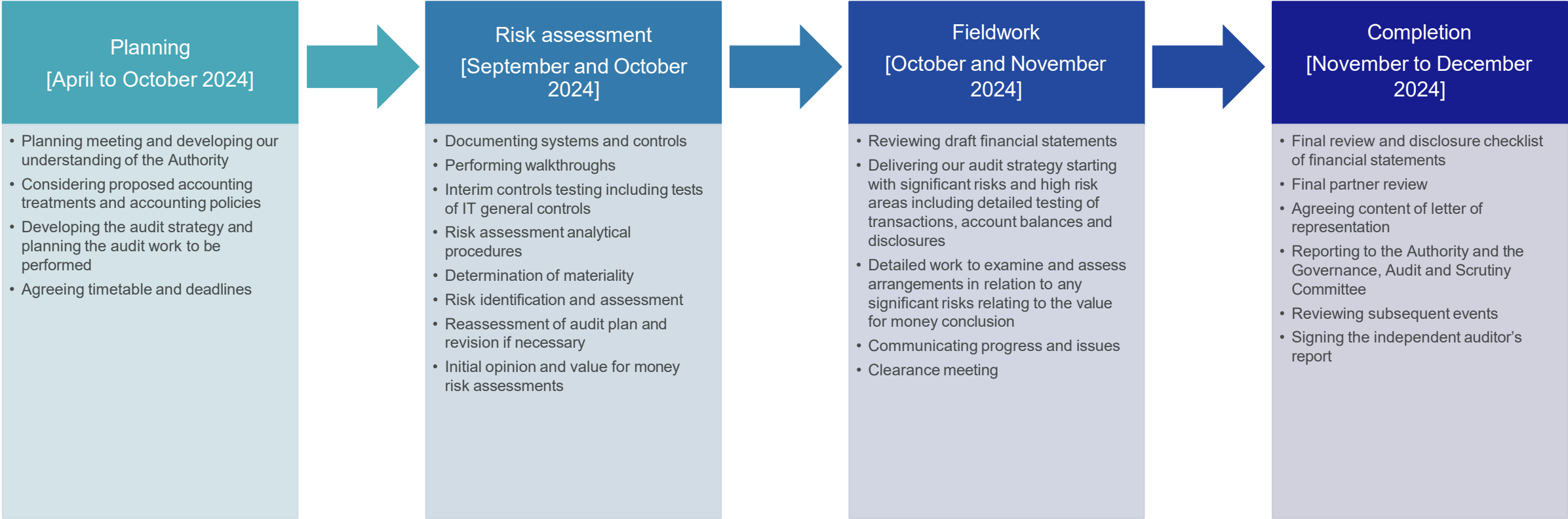
Audit scope, approach, and timeline

Risk-based approach



Audit scope, approach, and timeline

Audit timeline



Audit scope, approach, and timeline

Reliance on internal audit

Where possible we will seek to utilise the work performed by internal audit to modify the nature, extent and timing of our audit procedures. We will liaise with internal audit to consider the progress and findings of their work prior to the commencement of any controls testing.

If we decide to place reliance on the work of internal audit, we will evaluate the work performed by your internal audit team and perform our own audit procedures to determine its adequacy for our audit.

Management’s experts and our experts

Management makes use of experts in specific areas when preparing the Authority’s financial statements. We also use experts to assist us to obtain sufficient appropriate audit evidence on specific items of account.

Item of Account	Management’s expert	Our expert
Defined Benefit liability	Government Actuary’s Department (FFPS) and Hymans Robertson (LGPS)	We will consider relevant information which is available from third parties, including the consulting valuer, appointed centrally by the National Audit Office (PWC)
Land and Buildings valuation	Clark Weightman	The Audit team will evaluate the work of your Valuations expert and where necessary we will engage our own internal experts.
Financial Instruments	Link Asset Services	We do not typically engage an audit expert to assess the reasonableness for your expert’s financial instrument valuation estimates. Where this is required, we will engage our own internal experts

Service organisations

International Auditing Standards (UK) (ISAs) define service organisations as third party organisations that provide services to the Authority that are part of its information systems relevant to financial reporting. We are required to obtain an understanding of the services provided by service organisations as well as evaluating the design and implementation of controls over those services.

The table below summarises the service organisations used by the Authority and our planned audit approach.

Item of Account	Service organisation	Audit approach
Processing the payroll system underpinning expenditure figures and remuneration disclosures within the financial statements	East Riding of Yorkshire Council	We are also the auditor of the Council and have direct access to accounting records and staff. Accordingly, we can substantively test the financial statements in the same way as if the Authority did not rely on a service organisation. We will review and document the controls in place for production of the financial statements and also within the material financial information systems.
Processing the treasury management system underpinning loans and investment figures and financial instrument disclosures within the financial statements.	Hull City Council	We are also the auditor of Hull City Council and have direct access to accounting records and staff. Accordingly, we can substantively test the financial statements in the same way as if the Authority did not rely on a service organisation. We will review and document the controls in place for production of the financial statements and also within the material financial information systems.

Significant risks and other key judgement areas

Significant risks and other key judgement areas

Following the risk assessment approach discussed in section 3 of this document, we have identified risks relevant to the audit of financial statements. The risks that we identify are categorised as significant, enhanced or standard. The definitions of the level of risk rating are given below:

Significant risk

A risk that is assessed as being at or close to the upper end of the spectrum of inherent risk, based on a combination of the likelihood of a misstatement occurring and the magnitude of any potential misstatement. A fraud risk is always assessed as a significant risk (as required by auditing standards), including management override of controls and revenue recognition.

Enhanced risk

An area with an elevated risk of material misstatement at the assertion level, other than a significant risk, based on factors/ information inherent to that area. Enhanced risks require additional consideration but do not rise to the level of a significant risk. These include but are not limited to:

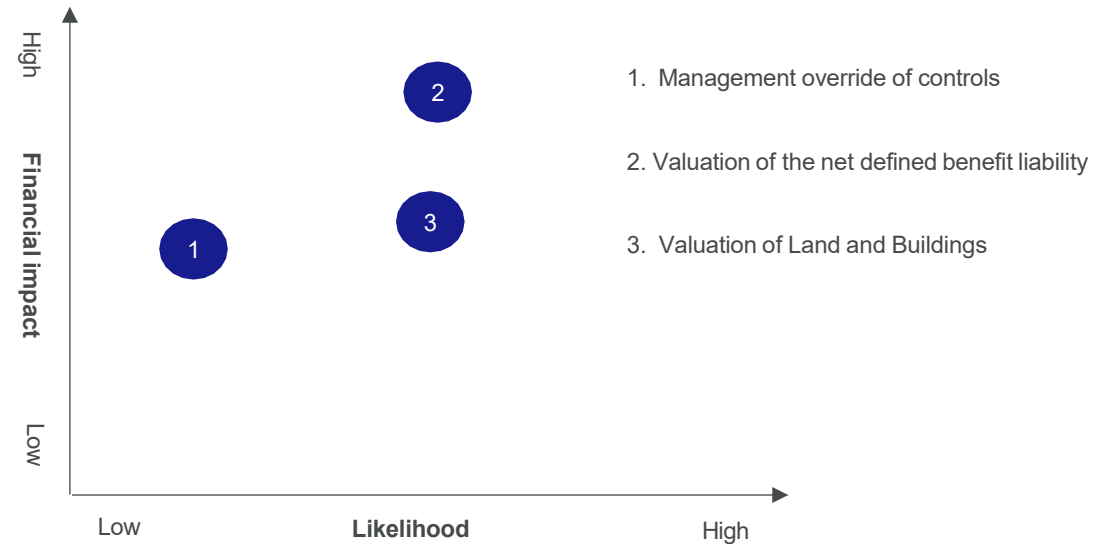
- Key areas of management judgement and estimation uncertainty, including accounting estimates related to material classes of transaction, account balances, and disclosures but which are not considered to give rise to a significant risk of material misstatement; and
- Risks relating to other assertions and arising from significant events or transactions that occurred during the period.

Standard risk

A risk related to assertions over classes of transaction, account balances, and disclosures that are relatively routine, non-complex, tend to be subject to systematic processing, and require little or no management judgement/ estimation. Although it is considered that there is a risk of material misstatement, there are no elevated or special factors related to the nature of the financial statement area, the likely magnitude of potential misstatements, or the likelihood of a risk occurring.

Summary risk assessment

The summary risk assessment, illustrated in the table below, highlights those risks which we deem to be significant and other enhanced risks in respect of the Authority. We have summarised our audit response to these risks on the next page.



Key: ● Significant risk

Significant risks and other key judgement areas

Specific identified audit risks and planned testing strategy

We have presented below in more detail the reasons for the risk assessment highlighted above, and also our testing approach with respect to significant risks. An audit is a dynamic process, should we change our view of risk or approach to address the identified risks during the course of our audit, we will report this to the Authority and the Governance, Audit and Scrutiny Committee.

Significant risks

	Description	Fraud	Error	Judgement	Planned response
1	<p>Management override of controls This is a mandatory significant risk on all audits due to the unpredictable way in which such override could occur.</p> <p>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 there is a risk of material misstatement due to fraud on all audits.</p>	●	●	●	<p>We plan to address the management override of controls risk through performing audit work over accounting estimates, journal entries and significant transactions outside the normal course of business or otherwise unusual.</p> <p>We will use a computer audit analytical technique (CAAT) to efficiently identify journals with risk characteristics and test 100% of such adjustments to the financial ledger.</p>

Significant risks and other key judgement areas

Significant risks

	Description	Fraud	Error	Judgement	Planned response
2	<p>Net defined benefit liability valuation £526m (2022/23 515m)</p> <p>The financial statements contain material pension entries in respect of retirement benefits. The calculation of these pension figures, both assets and liabilities, can be subject to significant volatility and includes estimates based upon a complex interaction of actuarial assumptions.</p>	●	●	●	<p>We will:</p> <ul style="list-style-type: none"> critically evaluate the Authority's arrangements relevant controls for making estimates in relation to pension entries within the financial statements; and challenge the reasonableness of the Actuary's assumptions that underpin the relevant entries made in the financial statements, using an expert commissioned by the National Audit Office; critically assess the competency, objectivity and independence of the Actuary; liaise with the auditors of the Pension Fund to gain assurance that the overall IAS19 procedures and controls in place at the Pension Fund are operating effectively; compare assumptions to expected ranges, using information provided by the consulting actuary engaged by the National Audit Office; and agree data in the Actuary's valuation report for accounting purposes to the relevant accounting entries and disclosures in the Authority's financial statements.
3	<p>Valuation of land and buildings £49.1m (2022/23 £48.9m)</p> <p>The financial statements contain material entries on the Balance Sheet as well as material disclosure notes in relation to the Authority's holding of land and buildings. Although the Authority uses a valuation expert to provide information on valuations, there remains a high degree of estimation uncertainty associated with the revaluation of land and buildings due to the significant judgements and number of variables involved in providing revaluations. In addition, in 2021/22 the Authority extended the scope of the valuation after discovering material errors that required a prior period adjustment in the accounts. We have therefore identified the valuation of land and buildings to be an area of significant risk.</p>	●	●	●	<p>We will:</p> <ul style="list-style-type: none"> critically assess the Authority's arrangements for ensuring that land and buildings and surplus assets valuations are reasonable and not materially misstated; critically assess the basis of valuations, using third party trend data where appropriate, as part of our challenge of the reasonableness of the valuations provided by valuers; consider the competence, skills and experience of the valuers and the instructions issued to the valuers; substantively test revaluations, including critically reviewing the Authority's own consideration of assets not revalued in the year and why they are not materially misstated; and where necessary, perform further audit procedures on individual assets to ensure the basis of valuations is appropriate.

Significant risks and other key judgement areas

Other considerations

In consideration of ISA (UK) 260 *Communication with Those Charged with Governance*, as part of our audit we obtain the views of, and enquire whether the Authority or the Governance, Audit and Scrutiny Committee has knowledge of, the following matters:

- Did you identify any other risks (business, laws & regulation, fraud, going concern etc.) that may result in material misstatements?
- Are you aware of any significant communications between the Group and regulators?
- Are there any matters that you consider warrant particular attention during the course of our audit, and any areas where you would like additional procedures to be undertaken?

We plan to do this by formal letter to the Authority and the Governance, Audit and Scrutiny Committee which we will obtain prior to completing our audit.

Significant difficulties encountered during the course of audit

In accordance with ISA (UK) 260 *Communication with Those Charged with Governance*, we are required to communicate certain matters to the Authority and the Governance, Audit and Scrutiny Committee which include, but are not limited to, significant difficulties, if any, that are encountered during our audit. Such difficulties may include matters such as:

- Significant delays in management providing information that we require to perform our audit.
- An unnecessarily brief time within which to complete our audit.
- Extensive and unexpected effort to obtain sufficient appropriate audit evidence.
- Unavailability of expected information.
- Restrictions imposed on us by management.
- Unwillingness by management to make or extend their assessment of an entity's ability to continue as a going concern when requested.

We will highlight to you on a timely basis should we encounter any such difficulties (if our audit process is unduly impeded, this could require us to issue a modified auditor's report).

05

Value for money arrangements

Value for money arrangements

The framework for value for money work

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.

2023/24 will be the fourth audit year where we are undertaking our value for money (VFM) work under the 2020 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 audit report and/or the audit completion certificate where we identify significant weaknesses in arrangements. Separately we provide a commentary on the Authority's arrangements in the Auditor's Annual Report.

Specified reporting criteria

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

1. **Financial sustainability** – how the Authority plans and manages its resources to ensure it can continue to deliver its services;
2. **Governance** – how the Authority ensures that it makes informed decisions and properly manages its risks; and
3. **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 approach

Our work falls into three primary phases as outlined opposite. We need to gather sufficient evidence to support our commentary on the Authority's arrangements and to identify and report on any significant weaknesses in arrangements. Where significant weaknesses are identified we are required to report these to the Authority and make recommendations for improvement. Such recommendations can be made at any point during the audit cycle and we are not expected to wait until issuing our overall commentary to do so.

Planning and risk assessment	<p>Obtaining an understanding of the Authority's arrangements for each specified reporting criteria. Relevant information sources include:</p> <ul style="list-style-type: none"> • 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; and • interviews and discussions with officers and Members.
Additional risk-based procedures and evaluation	<p>Where our planning work identifies risks of significant weaknesses, we will undertake additional procedures to determine whether there is a significant weakness.</p>
Reporting	<p>We will provide a summary of the work we have undertaken and our judgements against each of the specified reporting criteria as part of our commentary on arrangements. This will form part of the Auditor's Annual Report.</p> <p>Our commentary will also highlight:</p> <ul style="list-style-type: none"> • significant weaknesses identified and our recommendations for improvement; and • emerging issues or other matters that do not represent significant weaknesses but still require attention from the Authority.

Value for money arrangements

Identified risks of significant weaknesses in arrangements

The NAO’s guidance requires us to carry out work at the planning stage to understand the Authority’s arrangements and to identify risks that significant weaknesses in arrangements may exist.

Although we have not fully completed our planning and risk assessment work, we will report the results of our initial work to the Governance, Audit and Scrutiny Committee on completion. This includes reporting any risk of significant weakness in arrangements that we identify. We issued our Auditor’s Annual Report on our 2022/23 work in February 2024, which included the VFM commentary required by the Code. This did not identify any significant weaknesses in arrangements or make any recommendations.

06

Audit fees and other services

Audit fees and other services

Fees for audit and other services

Our fees (exclusive of VAT and disbursements) for the audit of Humberside Fire Authority for the year ended 31 March 2024, [and for any non-audit assurance services or other non-audit services provided by Forvis Mazars LLP in the period], are outlined below.

Fees for work as the Authority's appointed auditor

At this stage of the audit we are not planning any divergence from the scale fees set by PSAA.

Area of work	2023/24 Proposed Fee	2022/23 Actual Fee
Code Audit Work	£94,173	£36,427




Fees for non-PSAA work

At this stage we are not expecting to undertake any non-PSAA work at the Authority in 2023/24.

07

Confirmation of our independence

Confirmation of our independence

	Requirements	We comply with the International Code of Ethics for Professional Accountants, including International Independence Standards issued by the International Ethics Standards Board for Accountants together with the ethical requirements that are relevant to our audit of the financial statements in the UK reflected in the ICAEW Code of Ethics and the FRC Ethical Standard 2019.
	Compliance	We are not aware of any relationship between Forvis Mazars and Humberside Fire Authority that, in our professional judgement, may reasonably be thought to impair our independence. We are independent of Humberside Fire Authority and have fulfilled our independence and ethical responsibilities in accordance with the requirements applicable to our audit.
	Non-audit and Audit fees	We have set out a summary any non-audit services provided by Forvis Mazars (with related fees) to Humberside Fire Authority in Section 6, together with our audit fees and independence assessment.

We are committed to independence and confirm that we comply with the FRC's Ethical Standard. In addition, we have set out in this section any matters or relationships we believe may have a bearing on our independence or the objectivity of our audit team.

Based on the information provided by you and our own internal procedures to safeguard our independence as auditors, we confirm that in our professional judgement there are no relationships between us and any of our related or subsidiary entities, and you and your related entities, that create any unacceptable threats to our independence within the regulatory or professional requirements governing us as your auditors.

We have policies and procedures in place that are designed to ensure that we carry out our work with integrity, objectivity, and independence. These policies include:

- All partners and staff are required to complete an annual independence declaration.
- All new partners and staff are required to complete an independence confirmation and complete annual ethical training.
- Rotation policies covering audit engagement partners and other key members of the audit team.
- Use by managers and partners of our client and engagement acceptance system, which requires all non-audit services to be approved in advance by the audit engagement partner.

We confirm, as at the date of this report, that the engagement team and others in the firm as appropriate, Forvis Mazars LLP [and, when applicable, Forvis Mazars' member firms] are independent and comply with relevant ethical requirements. However, if at any time you have concerns or questions about our integrity, objectivity or independence, please discuss these with the Authority in the first instance.

Prior to the provision of any non-audit services, Mark Outterside will undertake appropriate procedures to consider and fully assess the impact that providing the service may have on our independence as auditor.

Principal threats to our independence and the associated safeguards we have identified and/ or put in place are set out in Terms of Appointment issued by PSAA available from the PSAA website: [Terms of Appointment from 2018/19 - PSAA](#). Any emerging independence threats and associated identified safeguards will be communicated in our Audit Completion Report.

08

Materiality and misstatements

Materiality and misstatements

Definitions

Materiality is an expression of the relative significance or importance of a particular matter in the context of the financial statements as a whole.

Misstatements in the financial statements are considered to be material if they could, individually or in aggregate, reasonably be expected to influence the economic decisions of users based on the financial statements.

Materiality

We determine materiality for the financial statements as a whole (overall materiality) using a benchmark that, in our professional judgement, is most appropriate to entity. We also determine an amount less than materiality (performance materiality), which is applied when we carry out our audit procedures and is designed to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements exceeds overall materiality. Further, we set a threshold above which all misstatements we identify during our audit (adjusted and unadjusted) will be reported to the Governance, Audit and Scrutiny Committee. Judgements on materiality are made in light of surrounding circumstances and are affected by the size and nature of a misstatement, or a combination of both. Judgements about materiality are based on a consideration of the common financial information needs of users as a group and not on specific individual users.

An assessment of what is material is a matter of professional judgement and is affected by our perception of the financial information needs of the users of the financial statements. In making our assessment we assume that users:

- Have a reasonable knowledge of business, economic activities, and accounts;
- Have a willingness to study the information in the financial statements with reasonable diligence;
- Understand that financial statements are prepared, presented, and audited to levels of materiality;
- Recognise the uncertainties inherent in the measurement of amounts based on the use of estimates, judgement, and consideration of future events; and
- Will make reasonable economic decisions based on the information in the financial statements.

We consider overall materiality and performance materiality while planning and performing our audit based on quantitative and qualitative factors

When planning our audit, we make judgements about the size of misstatements we consider to be material. This provides a basis for our risk assessment procedures, including identifying and assessing the risks of material misstatement, and determining the nature, timing and extent of our responses to those risks.

The overall materiality and performance materiality that we determine does not necessarily mean that uncorrected misstatements that are below materiality, individually or in aggregate, will be considered immaterial.

We revise materiality as our audit progresses should we become aware of information that would have caused us to determine a different amount had we been aware of that information at the planning stage.

Materiality and misstatements

Materiality (continued)

We consider that gross revenue expenditure at the surplus / deficit level is the key focus of users of the financial statements and, as such, we base our materiality levels around this benchmark.

We expect to set a materiality threshold of 2% of gross revenue expenditure at the surplus / deficit level after excluding exceptional items and revaluation and impairment gains and losses.

As set out in the table below, based on unaudited Draft Financial statements we anticipate overall materiality for the year ended 31 March 2024 to be in the region of £1,568k (£1,631m in the prior year), and performance materiality to be in the region of £1,254k (£1,305m in the prior year).

We will continue to monitor materiality throughout our audit to ensure it is set at an appropriate level.

	2023/24 £'000s	2022/23 £'000s
Overall materiality	£1,568	£1,631
Performance materiality	£1,254	£1,305
Clearly trivial	£47	£49
Specific materiality		
• Senior officer remuneration	£5	£5
• Members Expenses and exit packages	£1	£1

We will accumulate misstatements identified during our audit that are above our determined clearly trivial threshold.

We have set a clearly trivial threshold for individual misstatements we identify (a reporting threshold) for reporting to the Authority and the Governance, Audit and Scrutiny Committee and management that is consistent with a threshold where misstatements below that amount would not need to be accumulated because we expect that the accumulation of such amounts would not have a material effect on the financial statements.

Based on our preliminary assessment of overall materiality, our proposed clearly trivial threshold is £47k, based on 3% of overall materiality. If you have any queries about this, please raise these with Mark Outterside. Each misstatement above the reporting threshold that we identify will be classified as:

- **Adjusted:** Those misstatements that we identify and are corrected by management.
- **Unadjusted:** Those misstatements that we identify that are not corrected by management.

We will report all misstatements above the reporting threshold to management and request that they are corrected. If they are not corrected, we will report each misstatement to the Authority and the Governance, Audit and Scrutiny Committee as unadjusted misstatements and, if they remain uncorrected, we will communicate the effect that they may have individually, or in aggregate, on our audit opinion.

Misstatements also cover quantitative misstatements, including those relating to the notes of the financial statements.

Reporting

In summary, we will categorise and report misstatements above the reporting threshold to the Authority and the Governance, Audit and Scrutiny Committee as follows:

- Adjusted misstatements;
- Unadjusted misstatements; and
- Disclosure misstatements (adjusted and unadjusted).

Appendices

A: Key communication points

B: Current year updates, forthcoming accounting and other issues

C: Consultations on measures to tackle the local government financial reporting and audit backlog

Appendix A: Key communication points

We value communication with the Authority and the Governance, Audit and Scrutiny Committee as a two way feedback process at the heart of our client service commitment. ISA (UK) 260 *Communication with Those Charged with Governance* and ISA (UK) 265 *Communicating Deficiencies In Internal Control To Those Charged With Governance And Management* specifically require us to communicate a number of points with you.

Relevant points that need to be communicated with you at each stage of the audit are outlined below.

Form, timing and content of our communications

We will present the following reports:

- Our Audit Strategy Memorandum;
- Our Audit Completion Report; and
- Auditor's Annual Report

These documents will be discussed with management prior to being presented to yourselves and their comments will be incorporated as appropriate.

Key communication points at the planning stage as included in this Audit strategy memorandum

- Our responsibilities in relation to the audit of the financial statements;
- The planned scope and timing of the audit;
- Significant audit risks and areas of management judgement;
- Our commitment to independence;
- Responsibilities for preventing and detecting errors;
- Materiality and misstatements; and
- Fees for audit and other services.

Key communication points at the completion stage to be included in our Audit Completion Report

- Significant deficiencies in internal control;
- Significant findings from the audit;
- Significant matters discussed with management;
- Significant difficulties, if any, encountered during the audit;
- Qualitative aspects of the entity's accounting practices, including accounting policies, accounting estimates and financial statement disclosures;
- Our conclusions on the significant audit risks and areas of management judgement;
- Summary of misstatements;
- Management representation letter;
- Our proposed draft audit report; and
- Independence.

Appendix A: Key communication points

ISA (UK) 260 *Communication with Those Charged with Governance*, ISA (UK) 265 *Communicating Deficiencies In Internal Control To Those Charged With Governance And Management* and other ISAs specifically require us to communicate the following:

Required communication	Where addressed
Our responsibilities in relation to the financial statement audit and those of management and Those Charged with Governance.	Audit Strategy Memorandum
The planned scope and timing of the audit including any limitations, specifically including with respect to significant risks.	Audit Strategy Memorandum
With respect to misstatements: <ul style="list-style-type: none"> • Uncorrected misstatements and their effect on our audit opinion; • The effect of uncorrected misstatements related to prior periods; • A request that any uncorrected misstatement is corrected; and • In writing, corrected misstatements that are significant. 	Audit Completion Report
With respect to fraud communications: <ul style="list-style-type: none"> • Enquiries of the Authority and the Governance, Audit and Scrutiny Committee to determine whether they have a knowledge of any actual, suspected or alleged fraud affecting the entity; • Any fraud that we have identified or information we have obtained that indicates that fraud may exist; and • A discussion of any other matters related to fraud. 	Audit completion Report and discussion at the Authority and the Governance, Audit and Scrutiny Committee. Audit planning and clearance meetings

Appendix A: Key communication points

Required communication	Where addressed
<p>Significant matters arising during the audit in connection with the entity’s related parties including, when applicable:</p> <ul style="list-style-type: none"> • Non-disclosure by management; • Inappropriate authorisation and approval of transactions; • Disagreement over disclosures; • Non-compliance with laws and regulations; and • Difficulty in identifying the party that ultimately controls the entity. 	<p>Audit Completion Report</p>
<p>Significant findings from the audit including:</p> <ul style="list-style-type: none"> • Our view about the significant qualitative aspects of accounting practices including accounting policies, accounting estimates and financial statement disclosures; • Significant difficulties, if any, encountered during the audit; • Significant matters, if any, arising from the audit that were discussed with management or were the subject of correspondence with management; • Written representations that we are seeking; • Expected modifications to the audit report; and • Other matters, if any, significant to the oversight of the financial reporting process or otherwise identified in the course of the audit that we believe will be relevant to the Authority and the Governance, Audit and Scrutiny Committee in the context of fulfilling their responsibilities. 	<p>Audit Completion Report</p>

Appendix A: Key communication points

Required communication	Where addressed
Significant deficiencies in internal controls identified during the audit.	Audit Completion Report and the Authority and Governance, Audit and Scrutiny Committee meetings
Where relevant, any issues identified with respect to authority to obtain external confirmations or inability to obtain relevant and reliable audit evidence from other procedures.	Audit Completion Report
Audit findings regarding non-compliance with laws and regulations where the non-compliance is material and believed to be intentional (subject to compliance with legislation on tipping off) and enquiry of the Authority and the Governance, Audit and Scrutiny Committee into possible instances of non-compliance with laws and regulations that may have a material effect on the financial statements and that the Authority and the Governance, Audit and Scrutiny Committee may be aware of.	Audit Completion Report and the Authority and Governance, Audit and Scrutiny Committee meetings.
<p>With respect to going concern, events or conditions identified that may cast significant doubt on the entity's ability to continue as a going concern, including:</p> <ul style="list-style-type: none"> • Whether the events or conditions constitute a material uncertainty; • Whether the use of the going concern assumption is appropriate in the preparation and presentation of the financial statements; and • The adequacy of related disclosures in the financial statements. 	Audit Completion Report
<p>Communication regarding our system of quality management, compliant with ISQM 1, developed to support the consistent performance of quality audit engagements. To address the requirements of ISQM (UK) 1, the firm's ISQM 1 team completes, as part of an ongoing and iterative process, a number of key steps to assess and conclude on the firm's System of Quality Management:</p> <ul style="list-style-type: none"> • Ensure there is an appropriate assignment of responsibilities under ISQM1 and across Leadership • Establish and review quality objectives each year, ensuring ISQM (UK) 1 objectives align with the firm's strategies and priorities • Identify, review and update quality risks each quarter, taking into consideration of number of input sources (such as FRC / ICAEW review findings, AQT findings, RCA findings, etc.) • Identify, design and implement responses as part of the process to strengthen the firm's internal control environment and overall quality • Evaluate responses to identify and remediation process / control gaps <p>We perform an evaluation of our system of quality management on an annual basis. Our first evaluation was performed as of 31 August 2023. Details of that assessment and our conclusion are set out in our 2022/2023 Transparency Report, which is available on our website here.</p>	Audit Strategy Memorandum

Appendix B: Current year updates, forthcoming accounting & other issues

New standards and amendments

Effective for accounting periods beginning on or after 1 January 2024

The information detailed on this slide is for wider IFRS information only. They will be subject to inclusion within the FReM and Code as determined by FRAB.

Amendments to IAS 1 Presentation of Financial Statements: Classification of Liabilities as Current or Non-current (Issued January 2020), Deferral of Effective Date (Issued July 2020) and Non-current Liabilities with Covenants (Issued October 2022)

The January 2020 amendments clarify the requirements for classifying liabilities as current or non-current in IAS 1 by providing clarification surrounding: when to assess classification; understanding what is an 'unconditional right'; whether to determine classification based on an entity's right versus discretion and expectation; and dealing with settlements after the reporting date.

The October 2022 amendments specify how covenants should be taken into account in the classification of a liability as current or non-current. Only covenants with which an entity is required to comply with by the reporting date affect the classification as current or non-current. Classification is not therefore affected if the right to defer settlement of a liability for at least 12 months is subject to compliance with covenants at a date after the reporting date. These amendments also clarify the disclosures about the nature of covenants, so that users of financial statements can assess the risk that non-current debts accompanied by covenants may become repayable within 12 months.

Amendments to IAS 16 Leases: Lease Liability in Sale and Leaseback (Issued September 2022)

The amendments include additional requirements to explain how to subsequently measure the lease liability in a sale and leaseback transaction, specifically how to include variable lease payments.

For further information, please refer to our blog article: [Amendments to IFRS 16 Leases – Lease Liability in a Sale and Leaseback](#)

Amendments to IAS 7 Statement of Cash Flows and IFRS 7 Financial Instruments: Disclosures: Supplier Finance Arrangements (Issued May 2023)

The amendments introduce changes to the disclosure requirements around supplier finance arrangements with the intention of providing more detailed information to help users analyse and understand the effects of such arrangements.

The amendments provide an overarching disclosure objective to ensure that users of financial statements are able to assess the effects of such arrangements on an entity's liabilities and cash flows, as well as some additional disclosure requirements relating to the specific terms and conditions of the arrangement, quantitative information about changes in financial liabilities that are part of the supplier financing arrangement, and about an entity's exposure to liquidity risk.

For further information, please refer to our blog article: [IASB publishes final amendments on supplier finance arrangements](#)

Appendix B: Current year updates, forthcoming accounting & other issues

New standards and amendments (continued)

Effective for accounting periods beginning on or after 1 January 2023

Amendments to IAS 1 Presentation of Financial Statements and IFRS Practice Statement 2 Making Materiality Judgements: Disclosure of Accounting Policies (Issued February 2021)

The amendments set out new requirements for material accounting policy information to be disclosed, rather than significant accounting policies. Immaterial accounting policy information should not be disclosed as accounting policy information taken in isolation is unlikely to be material, but it is when the information is considered together with other information in the financial statements that may make it material.

Amendments to IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors: Definition of Accounting Estimates (Issued February 2021)

The amendment introduces a new definition for accounting estimates and clarifies how entities should distinguish changes in accounting policies from changes in accounting estimates. The distinction is important because changes in accounting estimates are applied prospectively only to future transactions and other future events, but changes in accounting policies are generally applied retrospectively to past transactions and other past events.

IFRS 17 Insurance Contracts (issued May 2017) and Amendments to IFRS 17 Insurance Contracts (Issued June 2020)

IFRS 17 is a new standard that will replace IFRS 4 *Insurance Contracts* (IFRS 4). The standard sets out the principles for the recognition, measurement, presentation and disclosure about insurance contracts issued, and reinsurance contracts held, by entities.

Amendments to IFRS 17 Insurance Contracts: Initial Application of IFRS 17 and IFRS 9 Financial Instruments (Issued December 2021)

The amendments address potential mismatches between the measurement of financial assets and insurance liabilities in the comparative period because of different transitional requirements in IFRS 9 and IFRS 17. The amendments introduce a classification overlay under which a financial asset is permitted to be presented in the comparative period as if the classification and measurement requirements of IFRS 9 had been applied to that financial asset in the comparative period. The classification overlay can be applied on an instrument-by-instrument basis.

IFRS 17 Insurance Contracts has not yet been adopted by the FReM. Adoption in the FReM is expected to be from April 2025; early adoption is not permitted.

Appendix C: Measures to tackle the local government financial reporting and audit backlog

On 7 February 2024, the government and the National Audit Office released a 4-week consultation on their proposals to address the national backlog. The plans were to reset, recover and reform the system.

Department for Levelling Up, Housing and Communities (DLHUC) proposals

To clear the backlog of accounts and 'reset' the system, the previous government department DLHUC proposed putting a date in law (the "backstop date") 30 September 2024 – by which point local councils would publish audited accounts for all outstanding years up to and including 2022/23.

Local auditors would issue a modified or disclaimed opinion on outstanding accounts if they do not have enough time to complete all audit work before the backstop date.

To 'recover' the system, DLHUC proposed to put further backstop dates into law for the publication of audited accounts by local bodies.

On 30 July 2024, the newly renamed Ministry of Housing, Communities and Local Government published a statement including the proposed backstop dates, as set out below.

- Financial years up to and including 2022/23: 13 December 2024
- Financial year 2023/24: 28 February 2025
- Financial year 2024/25: 27 February 2026
- Financial year 2025/26: 31 January 2027
- Financial year 2026/27: 30 November 2027
- Financial year 2027/28: 30 November 2028

The proposed legislation is currently before parliament and the firm is considering what this will mean for any audits that remain outstanding.

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Audit Completion Report

Humberside Fire Authority – year ended 31 March 2024

8 November 2024

Humberside Fire Authority and Governance, Audit and Scrutiny Committee

Humberside Fire and Rescue Service Headquarters

Summergroves Way

Hull

East Yorkshire

HU4 7BB

8 November 2024

Forvis Mazars

The Corner

Bank Chambers

26 Morsley street

Newcastle Upon Tyne

NE1 1DF

Dear Committee Members,

Audit Completion Report – Year ended 31 March 2024

We are pleased to present our Audit Completion Report for the year ended 31 March 2024. The purpose of this document is to summarise our audit conclusions. The scope of our work, including identified significant audit risks, and other key judgement areas, was outlined in our Audit Strategy Memorandum.

We have reviewed our Audit Strategy Memorandum and concluded that the significant audit risks and other key judgement areas set out in that report remain appropriate.

We would like to express our thanks for the assistance of your team during our audit. If you would like to discuss any matters in more detail then please do not hesitate to contact me on +44 191 383 6339.

Yours faithfully



Mark Outterside

Forvis Mazars LLP

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01

Executive Summary

Executive summary

Principal conclusions and significant findings

The detailed scope of our work as your appointed auditor for 2023/24 is set out in the National Audit Office's (NAO) Code of Audit Practice. Our responsibilities and powers are derived from the Local Audit and Accountability Act 2014 and, as outlined in our Audit Strategy Memorandum, our audit has been conducted in accordance with International Standards on Auditing (UK) and means we focus on audit risks that we have assessed as resulting in a higher risk of material misstatement.

In section 4 of this report we have set out our conclusions and significant findings from our audit. This section includes our conclusions on the audit risks and areas of management judgement in our Audit Strategy Memorandum, which include:

- The valuation of Land and Buildings,
- The valuation of the defined benefit pension liability,
- management override of controls.

Misstatements and internal control recommendations

Section 5 sets out internal control recommendations, section 6 sets out audit misstatements and Section 7 outlines our work on the Authority's arrangements to achieve economy, efficiency and effectiveness in its use of resources.

Status and audit opinion

We have substantially completed our audit in respect of the financial statements for the year ended 31 March 2024.

At the time of preparing this report significant matters remaining outstanding as outlined in section 2.

We will provide an update to you in relation to the significant matters outstanding through issuance of a follow up letter.

Subject to the satisfactory conclusion of the remaining audit work, we have the following conclusions:



Audit opinion

We anticipate issuing an unqualified opinion, without modification, on the financial statements. Our proposed audit opinion is included in the draft auditor's report in Appendix B.



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 detail on our Value for Money work is provided in section 7 of this report.



Whole of Government Accounts (WGA)

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



Wider Powers

The 2014 Act requires us to give an elector, or any representative of the elector, the opportunity to question us about the accounting records of the Authority and to consider any objection made to the accounts. No questions or objections were received in respect of the Authority's 2023-24 accounts.

02

Status of the audit

Status of our audit

Our audit work is substantially complete and except for the matters set out below. As at the time of drafting this report there are currently no matters of which we are aware that would require modification of our audit opinion, subject to the satisfactory resolution of the outstanding matters set out below.

Pensions:

We are finalising our work in this area, including receipt and review of the Pension Fund Auditor’s assurance letter.



Movement in Reserves statement (MIRS) and supporting notes.

We are finalising our work in this area.



Pay Expenditure

We have a small number of queries outstanding at the time of drafting this report.



Property Plant and Equipment

We have a small number of queries outstanding in this area at the time of drafting this report.



IT General controls

We are currently updating our assessment of the design and implementation of IT general controls.



Closing processes

Review and closure processes including financial statements presentation and disclosure checks, final quality checks and consideration of post balance sheet events.



WGA

We are awaiting group instructions from the National Audit Office. This may impact on the timing of issuing our audit certificate to formally conclude and close the audit.



Value for Money

We are finalising our work on the Authority’s arrangements.



Status



Likely to result in a material adjustment or a significant change to disclosures in the financial statements.



Potential to result in a material adjustment or a significant change to disclosures in the financial statements.



Not considered likely to result in a material adjustment or a change to disclosures in the financial statements.



Work on value for money arrangements

03

Audit Approach

Audit Approach

Changes to our audit approach

There have been no changes to the audit approach we communicated in our Audit Strategy Memorandum.

Materiality

Our provisional materiality at the planning stage of the audit was set at [£1.568m] using a benchmark of [2% of gross revenue expenditure]. There have been no changes to the materiality levels we communicated in the Audit Strategy Memorandum.

Use of experts

Management makes use of experts in specific areas when preparing the Authority's financial statements. We have used available third-party information to challenge the key valuation assumptions. Furthermore, no changes have been made to the planned approach as outlined in the Audit Strategy Memorandum

Item of Account	Management's expert	Our expert
Defined Benefit liability	Government Actuary's Department (FFPS) and Hymans Robertson (LGPS)	We considered relevant information which is available from third parties, including the consulting valuer, appointed centrally by the National Audit Office (PWC)
Land and Buildings valuation	Clark Weightman	The Audit team evaluated the work of your Valuations expert and where necessary considered relevant information which is available from third party sources..
Financial Instruments	Link Asset Services	The audit team evaluated the work on Financial instruments and it was not deemed necessary to engage an audit expert in the area as we are confident of the assurance gained through the audit procedures we performed.

Service organisations

The table below summarises the service organisations used by the Authority and our audit approach. No changes have been made to the planned approach as outlined in the Audit Strategy Memorandum.

Item of Account	Service organisation	Audit approach
Processing the payroll system underpinning expenditure figures and remuneration disclosures within the financial statements	East Riding of Yorkshire Council	The audit team completed audit procedures and substantively tested payroll and remuneration disclosures within the financial statements.
Processing the treasury management system underpinning loans and investment figures and financial instrument disclosures within the financial statements.	Hull City Council	The audit team completed audit procedures and substantively tested loans and investment figures and financial instruments disclosures within the financial statements.

04

Significant findings

Significant findings

Significant findings, including key areas of management judgement

In this section we outline the significant findings from our audit. These findings include:

- our audit conclusions regarding significant risks and key areas of management judgement outlined in the Audit Strategy Memorandum;
- our comments in respect of the accounting policies and disclosures that you have adopted in the financial statements. On page 14 we have concluded whether the financial statements have been prepared in accordance with the financial reporting framework and commented on any significant accounting policy changes that have been made during the year;
- any significant difficulties we experienced during the audit.

Significant Risks

Management override of controls

Description of the risk

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

How we addressed this risk

We addressed this risk through performing audit work over:

- accounting estimates impacting amounts included in the financial statements;
- Journal entries and significant transactions outside the normal course of business or otherwise unusual.

Audit conclusion

Subject to closing processes highlighted in section 2 we do not expect to report any issues in relation to management override of controls.

Significant findings

Valuation of Land and Buildings

Description of the risk

The financial statements contain material entries on the Balance Sheet as well as material disclosure notes in relation to the Authority's holding of land and buildings. Although the Authority uses a valuation expert to provide information on valuations, there remains a high degree of estimation uncertainty associated with the revaluation of land and buildings due to the significant judgements and number of variables involved in providing revaluations. In addition, in 2021/22 the Authority extended the scope of the valuation after discovering material errors that required a prior period adjustment in the accounts. We have therefore identified the valuation of land and buildings to be an area of significant risk.

How we addressed this risk

We addressed this risk by critically assessing the Authority's arrangements for ensuring that land and buildings and surplus assets valuations are reasonable and not materially misstated;

We critically assessed the basis of valuations, using third party trend data where appropriate, as part of our challenge of the reasonableness of the valuations provided by valuers;

considered the competence, skills and experience of the valuers and the instructions issued to the valuers;

We substantively tested revaluations, including critically reviewing the Authority's own consideration of assets not revalued in the year and why they are not materially misstated; and where necessary, performed further audit procedures on individual assets to ensure the basis of valuations is appropriate.

Audit conclusion

Except for the control recommendation highlighted in section 5, we have no other significant issues to report, and we have sufficient audit assurance regarding the valuation of land and buildings..

Significant findings

Valuation of the net defined Benefit Pension Liability

Description of the risk

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

How we addressed this risk

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

Audit conclusion

Subject to the completion of outstanding work, we have not identified any errors in respect of the valuation of pensions at this stage.

Significant findings

Qualitative aspects of the Authority's accounting practices

We have reviewed the Authority's accounting policies and disclosures and concluded they comply with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 appropriately tailored to the Authority's circumstances.

Draft accounts were received from the Authority on 31 May 2024 and were of a good quality. The Authority were one of the few local authorities to submit draft accounts for audit by the earlier deadline for 2023/24 specified in the Accounts and Audit Regulations. Good quality working papers were supplied by the scheduled start of the final accounts audit, and we received excellent co-operation through the audit.

Significant difficulties during the audit

During the course of the audit, we did not encounter any significant difficulties, and we have had the full co-operation of management.

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 2023/24 audit.

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

05

Internal control conclusions

Internal control conclusions

Overview of engagement

As part of our audit, we obtained an understanding of 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 Authority's internal controls, we are required to communicate to Governance, Audit and Scrutiny Committee 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 necessary control 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 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 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.

The deficiencies to the Authority's internal controls that we have identified as at the date of this report are in

set out on the following pages.

Significant deficiencies in internal control

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

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

Other observations

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

Our other internal control observations, as at the date of this report, are set out in this section. These [will be/ have been] reported to management directly and have been included in this report for your information.

Whether internal control observations merit attention by the Governance, Audit and Scrutiny committee and/or management is a matter of professional judgment, taking into account the risk of misstatement that may arise in the financial statements as a result of those observations.

Internal control conclusions

Other deficiencies in internal control

In our view, there is a need to address the deficiencies in internal control set out in this section (which are not deemed to be significant deficiencies) to strengthen internal control or enhance business efficiency. Our recommendations should be actioned by management in the near future.

Description of deficiency

As part of our testing on property valuations we noted the Authority's records had not been updated with the latest Gross Internal Areas (GIAs), as measured by the valuer

Potential effects

Over reliance on the valuer for actual corrected information with the Authority not having updated the site plans. Therefore, the Authority is not able to do a reasonableness check to validate the data used by the Valuer.

Recommendation

To update the Site plans with the actual remeasured Gross internal Areas (GIAs) and complete periodic checks, to ensure accuracy.

Management response

We will update the site plans with remeasured GIAs.

Internal control conclusions

Other recommendations on internal control

In our view, internal control should be strengthened in these additional areas when practicable.

Description of deficiency

As part of our work on related party transactions, we noted that signed declarations had not been obtained for all leavers.

Potential effects

The Authority may not identify related party transactions, and the relevant disclosures may not be complete.

Recommendation

Ensure all Declarations of Interest are completed.

Management response

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

Internal control conclusions

Follow up on previous internal control points

No internal control points were raised in prior year..

06

Summary of misstatements

Summary of misstatements

We set out below and on the following pages a summary of the misstatements we identified during our audit, above the trivial threshold for adjustment of £47 000.

We have not at this point identified any misstatements above our reporting threshold, however a few disclosure errors are noted below.

Disclosure misstatements

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

- As part of our review Note 14 - Officer emoluments – we noted the line for the Executive Director of People and Development had been missed and therefore amounts were understated and not agreeing as per casting procedures.
- As part of our review of note 4 we noted some minor errors relating to the prior year figure for LGPS which was recorded as £11,343 as per Draft financial statement however should be £11,335 as per prior year signed accounts.
- As part of our review of Note 5 PPE we noted the following:
 - Prior year fire appliances figure as per signed accounts 76 was incorrectly disclosed as 68
 - Prior year Vans figure as per signed accounts was 29 and was incorrectly disclosed as 60
 - Prior year Cars figure as per signed accounts was 131 and was incorrectly disclosed as 89
 - Prior year others figure as per signed accounts was 4 and was incorrectly disclosed as 3
- As per our review of Note 12/ Note 6 Usable reserves we noted that EFSM net assets in Note 6 (£0.5m) and Note 12 (£0.4m) do not match
- We also noted that Note 15 Audit Fee – Audit fee was recorded as £41k corrected to £94k and reference to Mazars has been updated to Forvis Mazars.
- We noted that Appendix 2 0 columns were not casting correctly and this has been corrected as last line was hidden and therefore totals not matching.

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

- As part of review of Note 5 PPE we noted casting errors indicating NBV as at 1 April 2023 should be £61,682 and NBV as at 31 March 2024 should be 59,819 per casting. This has been confirmed that it will not be amended as the note will then not agree to balance sheet and the variances are caused by rounding errors.
- Note 5 Capital Expenditure note to be incorporated into Capital financing note –the conclusion to amend or not has not been confirmed as discussions are still ongoing at the time of drafting this report.

07

Value for Money

Value for Money

Approach to Value for Money

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; 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.

The table overleaf outlines the risks of significant weaknesses in arrangements that we have identified, the risk-based procedures we have undertaken, and the results of our work.

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.

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.

Status of our work

Whilst we have not completed our work in respect of the Authority's arrangements for the year ended 31 March 2024, as at the time of writing we have not identified any significant weaknesses in arrangements that have required us to make a recommendation. We expect to issue our draft audit report at Appendix B, which confirms that we have no matters to report in respect of significant weaknesses. As noted above, our commentary on the Authority's arrangements will be provided in the Auditor's Annual Report upon completion of our opinion audit work.

Appendices

A: Draft management representation letter

B: Draft audit report

C: Confirmation of our independence

D: Other communications

Appendix A: Draft management representation letter

From:

Executive Director of Finance
Humberside Fire and Rescue Service Headquarters
Summergroves Way
Hull HU4 7BB

Forvis Mazars
The corner
Bank Chambers
26 Morsley Street
Newcastle Upon Tyne
NE1 1DF

Date: TBC

Dear Mr Mark Outterside,

Humberside Fire Authority- Audit for Year Ended 31 March 2024

This representation letter is provided in connection with your audit of the financial statements of Humberside Fire Authority for the year ended 31 March 2024 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 2023/24 (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 ourselves 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 the Code and applicable law.

Appendix A: Draft management representation letter

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 and 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.

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's 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 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 fair value], are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework.

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 the Code and applicable law.

Appendix A: Draft management representation letter

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 and 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:
 - o management and those charged with governance;
 - o employees who have significant roles in internal control; and
 - o others where fraud could have a material effect on the financial statements.

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

Related party transactions

I confirm that all related party relationships, transactions and balances, have been appropriately accounted for and disclosed in accordance with the requirements of the Code, as amended by the Code and 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 below their carrying value at the balance sheet date. An impairment review is therefore not considered necessary.

Appendix A: Draft management representation letter

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 the Code and applicable law, require adjustment or disclosure have been adjusted or disclosed. Should further material events occur after the date of this letter which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, I will advise you accordingly.

Impacts of Russian Forces entering Ukraine

I confirm that I have considered the potential impact of Russian Forces entering Ukraine on the Authority, including the impact of mitigation measures and uncertainties, and that the disclosure in the Annual Report fairly reflects that view.

Reinforced Autoclaved Aerated Concrete

I can confirm the Authority have carried out an assessment of the potential impact of Reinforced Autoclaved Aerated Concrete (RAAC) on the Authority. There is no indication of a need for a material impairment of PPE buildings as a result of our investigation of the existence of RAAC.

Covid-19

I confirm that I have carried out an assessment of the potential impact of the Covid-19 Virus pandemic on the business, including the impact of mitigation measures and uncertainties, and that the disclosure in the Annual Report fairly reflects that assessment.

Brexit

I confirm that I have considered the impact of the United Kingdom leaving the European Union, including the impact of the Trade and Cooperation Agreement, and that the disclosure in the Annual Report fairly reflects that assessment.

Appendix A: 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.

Unadjusted misstatements

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

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

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

Appendix B: Draft audit report

DRAFT - 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 for the year ended 31 March 2024, which comprise the Comprehensive Income and Expenditure Statement, the Movement in Reserves Statement, the Balance Sheet, the Cash Flow Statement, and the Fire Fighters Pension Fund Account and notes to the financial statements, including summary of significant accounting policies. 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 2023/24.

In our opinion, the financial statements:

- give a true and fair view of the financial position of the Authority as at 31st March 2024 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 2023/24.

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 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 2023/24, 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 B: Draft audit report

Other information

The other information comprises the 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.

In connection with our audit of the financial statements, 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 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 2023/24, 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 2023/24 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 B: 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 identified that the principal risks of non-compliance with laws and regulations related to the Local Government Act 2003 (and associated regulations made under section 21), the Local Government Finance Acts of 1988, 1992 and 2012, and the Accounts and Audit Regulations 2015, and we considered the extent to which 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 :

- inquiring with management and the Authority, as to whether the Authority is in compliance with laws and regulations, and discussing their policies and procedures regarding compliance with laws and regulations;
- 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.

We evaluated the Executive Director of Finance'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, and significant one-off or unusual transactions.

Appendix B: Draft audit report

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

- making enquiries of management and the Authority 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 management and the Authority. 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 statement and regularity of public sector bodies in the United Kingdom, and Supplementary Guidance Note 01, issued by the National Audit Office in February 2023.

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

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

Matter on which we are required to report by exception

We are required to report to you if, in our view we are not satisfied that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2024.

We have not completed our work on the Authority's arrangements. On the basis of our work to date, having regard to the guidance issued by the Comptroller and Auditor General in May 2024, we have not identified any significant weaknesses in arrangements for the year ended 31 March 2024.

We will report the outcome of our work on the Authority's arrangements in our commentary on those arrangements within the Auditor's Annual Report. Our audit completion certificate will set out any matters which we are required to report by exception.

Appendix B: Draft audit report

Responsibilities of the Authority

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

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

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

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

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

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

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

We have nothing to report in these respects.

Use of the audit report

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

Appendix B: Draft audit report

Delay in certification of completion of the audit

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

- the work necessary to issue our assurance statement in respect of the Authority's Whole of Government Accounts consolidation pack; and
- the work necessary to satisfy ourselves that the Authority has made proper arrangements for securing economy, efficiency, and effectiveness in its use of resources.

[Signature]

Mark Outterside, Key Audit Partner

For and on behalf of Forvis Mazars LLP

The Corner

Bank Chambers

26 Morsley Street

Newcastle

NE1 1DF

Date: TBC

Appendix C: Confirmation of our independence

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

Appendix D: Other communications

Other communication	Response
Compliance with Laws and Regulations	<p>We have not identified any significant matters involving actual or suspected non-compliance with laws and regulations.</p> <p>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.</p>
External confirmations	<p>We did not experience any issues with respect to obtaining external confirmations.</p>
Related parties	<p>We did not identify any significant matters relating to the audit of related parties.</p> <p>We will obtain written representations from management confirming that:</p> <ul style="list-style-type: none"> 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	<p>We have not identified any evidence to cause us to disagree with the Executive Director of Finance that Authority will be a going concern, and therefore we consider that the use of the going concern assumption is appropriate in the preparation of the financial statements..</p> <p>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.</p>

Appendix D: Other communications

Other communication	Response
<p>Subsequent events</p>	<p>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.</p> <p>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.</p>
<p>Matters related to fraud</p>	<p>We have designed our audit approach to obtain reasonable assurance whether the financial statements as a whole are free from material misstatement due to fraud. In addition to the work performed by us, we will obtain written representations from management, and the Authority, confirming that</p> <ul style="list-style-type: none"> 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 entity involving: <ul style="list-style-type: none"> 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.

Contact

Forvis Mazars

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Director and Engagement Lead

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HUMBERSIDE
Fire & Rescue Service

Humber Fire Authority Annual Accounts 2023/24

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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 2024. These accounts have been prepared in accordance with the requirements of the Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 published by the Chartered Institute of Public Finance and Accountancy (CIPFA).

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

Organisational Summary

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

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

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

Humberside

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

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

Service Statistics

- Number of fire stations: 31
- Number of fire engines: 43 frontline and 11 reserve
- Number of specialist emergency response vehicles: 14 + 32 Flexible Duty System vehicles
- Number of Co-Responding and Falls vehicles: 11
- Number of staff: 903 (headcount)

Structure and Fire Station Locations

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



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

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

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

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

The CRMP and Strategic Plan can be found at <https://humbersidfire.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 tell how quickly we aim to have a fire engine in attendance at an incident. They are based on (Domestic) Risk Areas, assessed as High, Medium, or Low. To enable us to assess the dwelling risk within our communities, our area is divided into 41 groupings of around 20,000 residents. We call these 'Risk Regions' with 41 identified in our Service area, varying in geographical size. The dwelling risk rating is based upon the casualty and fatality rate per head of population within each risk region.

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

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

The performance target for the **first engine** in attendance, is to accomplish the response standards on a least 90% of occasions. In 2023/24 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 2023/24 the second engine exceeded these standards achieving 92% on all occasions.

Service Performance Summary 2023/24

Service Performance Indicator (SPI)	Service Target	Actual Performance
SPI 1 Total Fatalities	Aspirational Zero	8
SPI 1.1 Total Casualties	Aspirational Zero	36 (<i>Fire related incidents</i>)

The proceeding data is a breakdown of the total number of key incidents across 2023/24. 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	33	42	37	31	42	47	31	36	23	38	26	29	415
SPI 2.3 Accidental Dwelling Fires	33	23	24	36	25	24	18	31	35	28	29	31	337
SPI 2.4 Deliberate Secondary Fires	143	181	221	169	195	149	126	87	41	72	55	93	1532
SPI 2.5b False Alarm Non - Domestic	19	32	43	56	40	47	54	42	41	37	30	36	477
Total	228	278	325	292	302	267	229	196	140	175	140	189	<u>2761</u>

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

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

The Authority's Accounts for the year 2023/24 are set out on pages 1-66 and in addition to this narrative report they consist of:

The Statement of Responsibilities details the responsibilities of the Authority and the Executive Director of Finance/S.151 Officer for the Accounts. This statement is signed and dated by the Executive Director of Finance/S.151 Officer under a statement that the Accounts give a True and Fair View of the financial position of the Authority at the accounting date and its income and expenditure for the year ended 31 March 2024.

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.

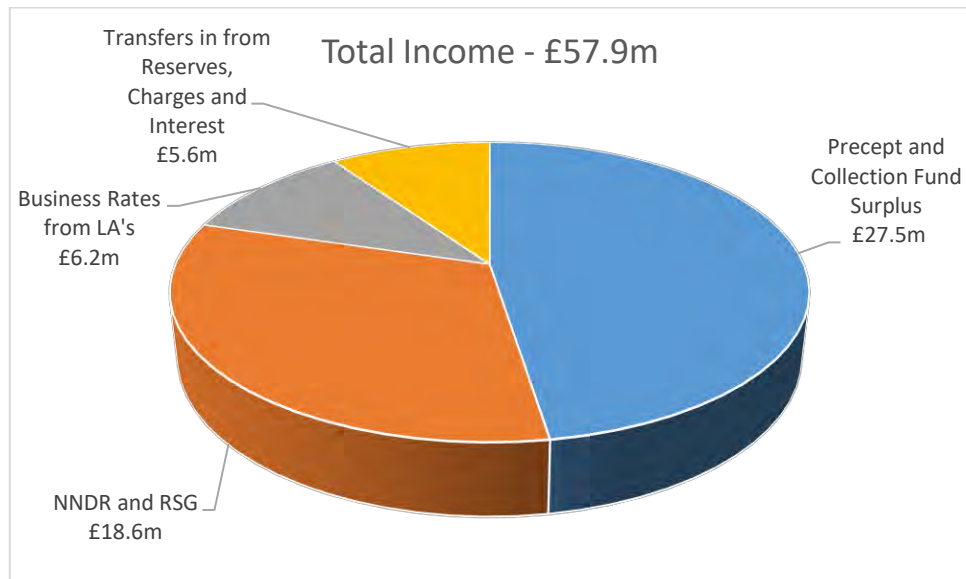
2023/24 Financial Year

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

Historically, the Authority has lived within its means and delivered a modest underspend in recent years. The 2023/24 financial year has seen the Authority deliver an underspend which signifies good financial management given increased cost pressures in relation to annual pay awards and general inflationary increases in relation to commodities such as gas, electricity and fuel.

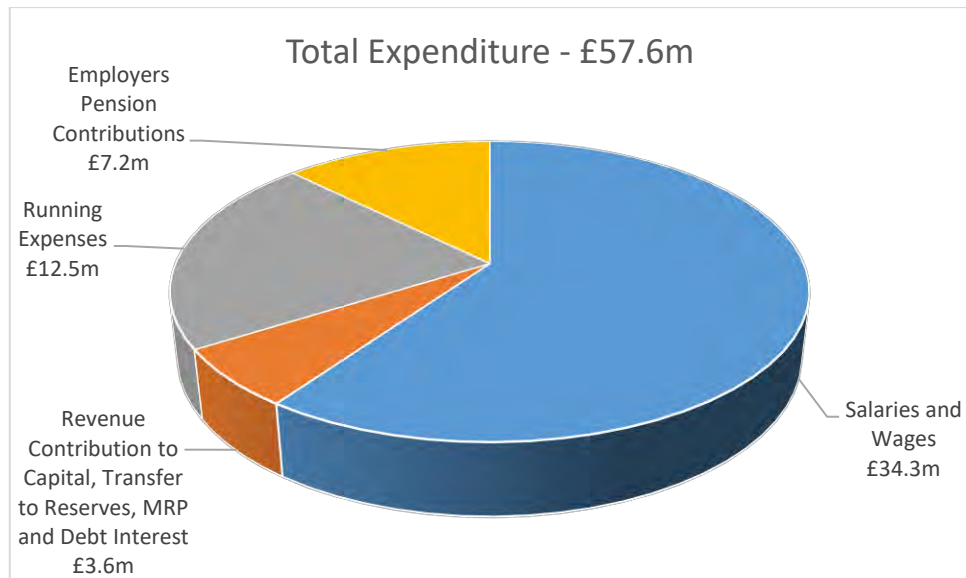
The Authority's position over the medium-term is sound but will be kept under continuous review particularly with regard to any cost pressures arising and also pay awards that may be agreed over the next 2 to 3 years against a backdrop of high but reducing levels of general inflation and tight financial settlements from the Government.

Income



In 2023/24, 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 2023/24 was £27.06m (2022/23 was £25.31m) which equated to a Council Tax Band D Equivalent of £95.10 (2022/23 was £90.11).

Expenditure



Budget Outturn Position

Income of £57.861m was received by the Authority of which £57.584m was incurred on expenditure during 2023/24 leaving a surplus of £0.277m (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

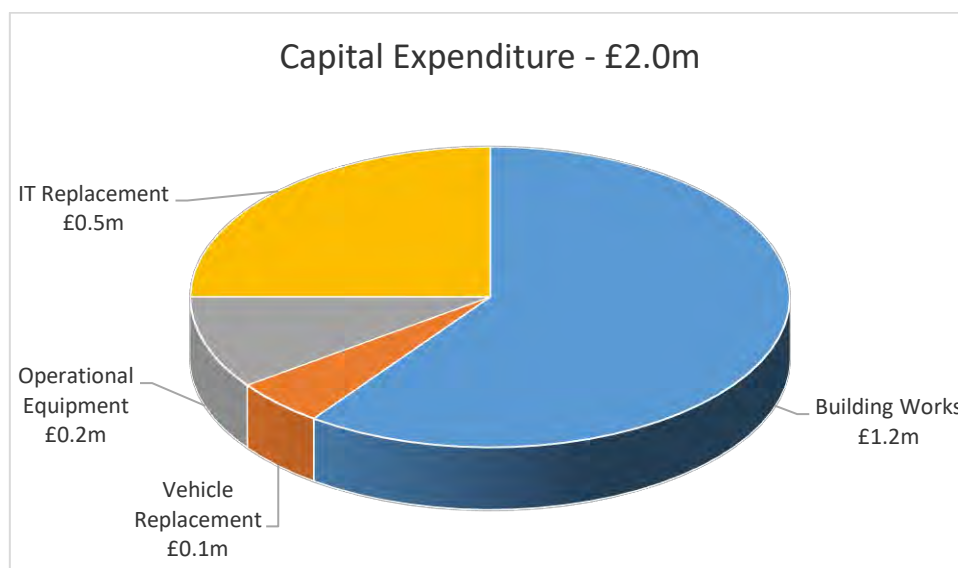
During 2023/24, the overall variance across all non-pay budgets was an overspend of £398k. This was primarily due to not utilising the transfer from general reserve due to additional income received within the year.

Income

During 2023/24 the Authority received £636k additional income relating mainly to additional Government grants, staff secondments, funding of the Road Safety team and income in relation to an insurance claim.

Capital Expenditure

During 2023/24, £2.0m was invested in capital projects against a budget of £6.7m due to a number of schemes not starting during the year. 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 2023 stood at £14.811m and by adding £277k, the surplus for the year, balances at 31 March 2024 now stand at £15.088m (exclusive of the ESFM (Humberside) Ltd Reserve).

Future Spending Plans

The Authority has published a Medium-Term Resource Strategy for 2024/25 – 2028/29 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 £17.764m. The operational boundary is £35.0m and the authorised limit is £40.0m (these are part of the Authority's prudential indicators that have been previously agreed in the Authority's Treasury Management report; Fire Authority March 2024).

International Accounting Standard 19 (IAS 19)

IAS 19 requires employers to report the full cost of pension benefits as they are earned, regardless of whether they have been paid for. The Local Government Pension Scheme has a liability of £0.032m (2022/23 was an asset of £6.939m) and the liability on the Firefighters' Pension Scheme is £526.270m (2022/23 was £521.980m). 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 2023/24.

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 2024/25 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 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 2024

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Intentionally left blank for Audit opinion

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I confirm that these accounts were approved at the Fire Authority meeting held on 19 July 2024.

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

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

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


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

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

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

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

In accordance with regulation 9(1) of the Accounts and Audit Regulations 2015, I certify that the attached Statement of Accounts presents a True and Fair View of the financial position of the Authority as at 31 March 2024 and its income and expenditure for the year

Signed	Date
	<p>31st May 2024</p>

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.

2023/24

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

The accompanying notes form part of these Financial Statements.

MOVEMENT IN RESERVES STATEMENT

2022/23	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
Note(s)	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Balance at 31 March 2022	6 7,516	2 7,438	29	14,984	4 (710,764)	6 19,549	6 23,190	605	(420)	(652,855)
Surplus or (Deficit) on Provision of Services (accounting basis)		(27,343)		(27,343)						(27,343)
Other Comprehensive Income and Expenditure				-	219,958		1,421			221,379
Total Comprehensive Income and Expenditure	-	(27,343)	-	(27,343)	219,958	-	1,421	-	-	194,036
Adjustments between Accounting Basis & Funding Basis under Regulations (Note 10)		27,553	(29)	27,524	(24,235)	(2,409)	(872)	12	(20)	-
Net Increase / (Decrease) before transfers to Earmarked Reserves	-	210	(29)	181	195,723	(2,409)	549	12	(20)	194,036
Transfers to / (from) Earmarked Reserves	1,303	(1,303)		-						-
Increase / (Decrease) in Year	1,303	(1,093)	(29)	181	195,723	(2,409)	549	12	(20)	194,036
Balance at 31 March 2023	8,819	6,345	-	15,165	(515,041)	17,139	23,739	617	(440)	(458,819)

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 2023			Year ended 31 March 2024			
£'000	£'000	£'000		£'000	£'000	£'000
Gross Expenditure	Gross Income	Net Expenditure		Gross Expenditure	Gross Income	Net Expenditure
3,524	(318)	3,206	Community Fire Safety	3,330	(438)	2,892
39,291	(565)	38,726	Fire Fighting & Rescue Operations *	32,560	(601)	31,959
18,913	(1,343)	17,570	Management and Support	17,930	(709)	17,221
132		132	Corporate and Democratic Core	128	-	128
38		38	Corporate Management	58	-	58
61,898	(2,226)	59,672	Cost of Services	54,006	(1,748)	52,259
224	(49)	175	Other Operating Expenditure	537	(94)	443
19,444	(335)	19,109	Financing and Investment Income and Expenditure	23,967	(811)	23,156
	(51,614)	(51,614)	Taxation and Non-Specific Grant Income	-	(55,259)	(55,259)
		27,343	(Surplus) or Deficit on Provision of Services			20,598
		(1,421)	(Surplus) or Deficit on Revaluation of Non Current Assets			(494)
		(219,958)	Remeasurement of the net defined liability / (asset)			(8,562)
		(221,379)	Other Comprehensive Income and Expenditure (Surplus)/Deficit			(9,056)
		(194,036)	Total Comprehensive Income and Expenditure (Surplus)/Deficit			11,542

* 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 2023		31 March 2024
£'000	Note(s)	
61,808 Property, Plant & Equipment	5	59,755
15 Intangible Assets	5	165
6,939 Other Long-Term Assets	4	-
68,762 Long-Term Assets		59,920
489 Inventories		569
8,974 Short-Term Investments	7	10,168
10,750 Short-Term Debtors	8	9,317
112 Cash and Cash Equivalents	16	82
20,325 Current Assets		20,136
(6,349) Short-Term Creditors	8	(5,937)
(313) Short-Term Provisions		(340)
(1,599) Short-Term Borrowing	7	(946)
(8,261) Current Liabilities		(7,223)
(16,669) Long-Term Borrowing	7	(15,828)
(522,976) Other Long-Term Liabilities	4/7	(527,364)
(539,645) Long-Term Liabilities		(543,192)
(458,819) Net Assets/(Liabilities)		(470,360)
15,165 Usable Reserves	2/6	15,730
(473,984) Unusable Reserves	4/6	(486,090)
(458,819) Total Reserves		(470,360)

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 2023		31 March 2024
£'000	Note(s)	£'000
(27,343) Net Surplus or (Deficit) on the Provision of Services	2	(20,598)
Adjust Net Surplus or Deficit on the Provision of Services for Non		
29,084 Cash Movements	16	25,121
Adjust for items included in the Net Surplus or Deficit on the		
(49) Provision of Services that are Investing and Financing Activities	16	(94)
1,693 Net Cash Flows from Operating Activities		4,429
(800) Investing Activities	16	(2,979)
(930) Financing Activities	16	(1,479)
(37) Net Increase or (Decrease) in Cash and Cash Equivalents		(30)
Cash and Cash Equivalents at the Beginning of the		
148 Reporting Period	16	112
Cash and Cash Equivalents at the End of the Reporting		
112 Period	16	82
(37) Total Movement		(30)

The accompanying notes form part of these Financial Statements.

Notes to the Financial Statements

1. Accounting Policies

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

Accounting Convention

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

Acquisitions and Discontinued Operations

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

Going Concern

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

Critical Judgements in Applying Accounting Policies

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

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

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

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

Key Sources of Estimation Uncertainty

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

Pensions Liability and Reserve

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

Valuation and Depreciation Charges

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

Revenue

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

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

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

Accruals of Income and Expenditure

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

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

Overheads and Support Services

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

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

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

Agency Income

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

Employee Benefits

Benefits Payable during Employment

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

Termination Benefits

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

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

Retirement Benefits

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

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

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

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

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

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

Service cost comprising:

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

Remeasurements comprising:

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

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

Other Expenses

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

Property, Plant and Equipment

Recognition

Property, plant and equipment is capitalised if:

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

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

Valuation

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

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

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

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

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

Subsequent Expenditure

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

Disposals

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

Intangible Assets

Recognition

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

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

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

Measurement

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

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

Depreciation, Amortisation and Impairments

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

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

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

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

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

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

Government Grants

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

Non-Current Assets Held for Sale

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

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

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

Leases

Leases are classified as Finance Leases when substantially all of the risks and rewards of ownership are transferred to the lessee. All other leases are classified as Operating Leases.

The Authority As A Lessee

The Authority has a single Asset held under a Finance Lease. The outstanding Liability relating to Finance Leases is reflected in the Authority's Balance Sheet, with the Assets acquired under Finance Leases added to the Authority's Asset register and the value reflected in the Property, Plant and Equipment total on the Balance Sheet. Interest costs relating to Finance Leases are reflected in the Comprehensive Income and Expenditure Statement. Payments for Finance Leases are made in equal amounts over the term of the lease. Operating Lease payments are recognised as an expense on a straight-line basis over the lease term. Lease incentives are recognised initially as a Liability and subsequently as a reduction of rentals on a straight-line basis over the lease term. Where a lease is for land and buildings, the land and building components are separated. Leased land is treated as an Operating Lease. Leased buildings are assessed as to whether they are Operating Leases or Finance Leases.

Inventories

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

Cash and Cash Equivalents

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

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

Provisions

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

Contingencies

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

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

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

Reserves

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

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

The Authority has three capital reserves:

- Capital Adjustment Account
- Revaluation Reserve
- Capital Receipts Reserve

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

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

Financial Assets

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

Financial Assets are classified into the following categories: Financial Assets at Fair Value through profit and loss; held to maturity investments; available for sale Financial

Assets, and loans and receivables. The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition.

Loans and Receivables

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

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

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

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

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

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

Financial Liabilities

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

Foreign Currencies

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

Joint Operations

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

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

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

- IFRS 16 Leases
- Classification of Liabilities as Current or Non-current (Amendments to IAS1)
- Lease liability in sale and leaseback (Amendments to IFRS 16)
- Non-current liabilities with covenants
- International tax reform: Pillar two model rules (Amendments to IAS 12)
- Supplier finance arrangements (Amendments to IAS 7 and IFRS 7)

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 2023			Year ended 31 March 2024				
£'000	£'000	£'000		£'000	£'000	£'000	
Net Expenditure Chargeable to the General Fund	Adjustments between the funding and accounting basis	Net Expenditure in the Comprehensive Income and Expenditure Statement		Net Expenditure Chargeable to the General Fund	Adjustments between the funding and accounting basis	Net Expenditure in the Comprehensive Income and Expenditure Statement	
2,690	(516)	3,206	Community Fire Safety	10	2,932	39	2,893
30,132	(8,594)	38,726	Fire Fighting & Rescue Operations	10	31,797	(162)	31,959
15,573	(1,997)	17,570	Management and Support	10	17,003	(218)	17,221
132	-	132	Corporate and Democratic Core	10	128	-	128
38	-	38	Corporate Management	10	58	-	58
48,566	(11,107)	59,672	Net Cost of Services		51,918	(341)	52,259
(47,473)	(15,143)	(32,330)	Other Income and Expenditure	10	(52,798)	(21,138)	(31,660)
1,093	(26,250)	27,342	(Surplus) or Deficit		(880)	(21,479)	20,599
7,438			Opening General Fund Balance		6,345		
1,093			Less/Plus (Surplus) or Deficit on the General Fund in the Year		(880)		
6,345			Closing General Fund Balance at 31 March		7,225		

3. Material Risk and Uncertainty

Item	Uncertainties	Effect if actual results differ from assumptions
Pensions Liability (Firefighters' Pension Scheme)	The estimation of the net Liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement and mortality ages. The Authority receives advice from two separate actuaries, one for the Firefighters' Pension Schemes and one for the Local Government Pension Scheme.	The opening balance on the Firefighters' pension Liabilities at 1 April 2023 was £521.980m. 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 £37m. However, the assumptions interact in complex ways so changes in individual assumptions should be treated with caution.
Pensions Liability (Local Government Pension Scheme)	The estimation of the net Liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement and mortality ages and expected returns on investment funds. The Authority receives advice from two separate actuaries, one for the Firefighters' Pension Scheme and one for the Local Government Pension Scheme.	The opening balance on the Local Government pension Liabilities at 1 April 2023 was £40.101m (The opening balance on scheme Assets was £47.040m). 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 £4.280m. 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 £487k. The carrying value of Property, Plant and Equipment is £59.829m. 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 £948k. The Depreciation charge is £3.786m.

4. Pensions

Participation in Pension Schemes

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

The Authority participates in five pension schemes:

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

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

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

Transactions Relating to Retirement Benefits

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

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

	Firefighters' 1992 Pension Scheme		Firefighters' 2006 Pension Scheme		Firefighters' 2015 Pension Scheme		Local Government Pension Scheme	
	2023/24 £'000	2022/23 £'000	2023/24 £'000	2022/23 £'000	2023/24 £'000	2022/23 £'000	2023/24 £'000	2022/23 £'000
<i>Net Cost of Service</i>								
Current Service Cost	(100)	(230)	(30)	(80)	(2,380)	(9,090)	(1,506)	(2,882)
Unfunded Benefits	-	-	-	-	-	-	-	-
Past Service Costs	-	-	-	-	-	-	-	-
<i>Net Operating Expenditure</i>								
Interest Cost	(21,890)	(15,950)	(1,080)	(890)	(890)	(1,610)	(1,922)	(1,677)
Expected Return on Assets in the Scheme	-	-	-	-	-	-	2,467	1,396
Retirement costs included in the Comprehensive Income and Expenditure Statement	(21,990)	(16,180)	(1,110)	(970)	(3,270)	(10,700)	(961)	(3,163)

In addition to the recognised gains and losses included in the Comprehensive Income and Expenditure Account (shown in the table above), actuarial gains of £8.562m were included in the Statement of Comprehensive Income and Expenditure (£219.958m for 2022/23).

The estimated contributions payable to the Authority's pension schemes for 2024/25 is £10.243m (£7.712m for 2023/24).

Actuarial gains and losses comprise:

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

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

Assets and Liabilities in Relation to Retirement Benefits

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

Period ended 31 March	Firefighters' 1992 Pension Scheme Assets		Firefighters' 1992 Pension Scheme Obligation		Firefighters' 1992 Pension Scheme Net Obligation		Firefighters' Injury Awards Assets		Firefighters' Injury Awards Obligation		Firefighters' Injury Awards Net Obligation	
	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Fair value of employer assets					-	-					-	-
Present value of funded liabilities												
Present value of unfunded liabilities			(470,790)	(591,350)	(470,790)	(591,350)			(9,340)	(12,230)	(9,340)	(12,230)
Opening Position as at 31 March	-	-	(470,790)	(591,350)	(470,790)	(591,350)	-	-	(9,340)	(12,230)	(9,340)	(12,230)
Service Cost												
Current Service Cost					-	-			(100)	(230)	(100)	(230)
Past Service Cost (inc curtailments)				(14,320)	-	(14,320)					-	-
Effect of Settlements					-	-					-	-
Total Service Cost	-	-	-	(14,320)	-	(14,320)	-	-	(100)	(230)	(100)	(230)
Net Interest												
Interest income on plan assets					-	-					-	-
Interest cost on defined benefit obligation			(21,460)	(15,630)	(21,460)	(15,630)			(430)	(320)	(430)	(320)
Impact of asset ceiling on net interest					-	-					-	-
Total net interest	-	-	(21,460)	(15,630)	(21,460)	(15,630)	-	-	(430)	(320)	(430)	(320)
Total defined benefit cost recognised in Income and Expenditure	-	-	(21,460)	(29,950)	(21,460)	(29,950)	-	-	(530)	(550)	(530)	(550)
Cashflows												
Plan participants' contributions					-	-					-	-
Employer Contributions					-	-					-	-
Contributions in respect of unfunded benefits					-	-					-	-
Benefits paid	(18,790)	(17,460)	18,790	17,460	-	-	(480)	(450)	480	450	-	-
Unfunded benefits paid					-	-					-	-
Expected closing position	(18,790)	(17,460)	(473,460)	(603,840)	(492,250)	(621,300)	(480)	(450)	(9,390)	(12,330)	(9,870)	(12,780)
Remeasurements												
Changes in demographic assumptions				10,820	-	10,820				200	-	200
Changes in financial assumptions	18,790	17,460	8,050	160,740	26,840	178,200	480	450	160	2,830	640	3,280
Other experience			(5,220)	(38,510)	(5,220)	(38,510)			310	(40)	310	(40)
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	18,790	17,460	2,830	133,050	21,620	150,510	480	450	470	2,990	950	3,440
Exchange differences												
Effect of business combinations and disposals												
Fair Value of employer assets												
Present value of funded liabilities												
Present value of unfunded liabilities	-	-	(470,630)	(470,790)	(470,630)	(470,790)	-	-	(8,920)	(9,340)	(8,920)	(9,340)
Closing position as at 31 March	-	-	(470,630)	(470,790)	(470,630)	(470,790)	-	-	(8,920)	(9,340)	(8,920)	(9,340)

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	
	2023/24 £'000	2022/23 £'000	2023/24 £'000	2022/23 £'000	2023/24 £'000	2022/23 £'000	2023/24 £'000	2022/23 £'000	2023/24 £'000	2022/23 £'000	2023/24 £'000	2022/23 £'000
Fair value of employer assets					-	-					-	-
Present value of funded liabilities					-	-					-	-
Present value of unfunded liabilities			(23,310)	(32,640)	(23,310)	(32,640)			(18,530)	(65,160)	(18,530)	(65,160)
Opening Position as at 31 March	-	-	(23,310)	(32,640)	(23,310)	(32,640)	-	-	(18,530)	(65,160)	(18,530)	(65,160)
Service Cost												
Current Service Cost			(30)	(80)	(30)	(80)			(2,380)	(9,090)	(2,380)	(9,090)
Past Service Cost (inc curtailments)				(1,850)	-	(1,850)				16,170	-	16,170
Effect of Settlements					-	-					-	-
Total Service Cost	-	-	(30)	(1,930)	(30)	(1,930)	-	-	(2,380)	7,080	(2,380)	7,080
Net Interest												
Interest income on plan assets					-	-					-	-
Interest cost on defined benefit obligation			(1,080)	(890)	(1,080)	(890)			(890)	(1,610)	(890)	(1,610)
Impact of asset ceiling on net interest					-	-					-	-
Total net interest	-	-	(1,080)	(890)	(1,080)	(890)	-	-	(890)	(1,610)	(890)	(1,610)
Total defined benefit cost recognised in Income and Expenditure	-	-	(1,110)	(2,820)	(1,110)	(2,820)	-	-	(3,270)	5,470	(3,270)	5,470
Cashflows												
Plan participants' contributions					-	-	2,940	2,740	(2,940)	(2,740)	-	-
Employer Contributions	52	52			52	52	6,016	5,524			6,016	5,524
Contributions in respect of unfunded benefits					-	-					-	-
Benefits paid	(280)	(260)	280	260	-	-	(4,080)	(4,580)	4,080	4,580	-	-
Unfunded benefits paid					-	-					-	-
Expected closing position	(228)	(208)	(24,140)	(35,200)	(24,368)	(35,408)	4,876	3,684	(20,660)	(57,850)	(15,784)	(54,166)
Remeasurements												
Changes in demographic assumptions				1,170	-	1,170				8,510	-	8,510
Changes in financial assumptions	228	208	390	12,100	618	12,308	(4,876)	(3,684)	1,000	31,500	(3,876)	27,816
Other experience			(390)	(1,380)	(390)	(1,380)			(2,900)	(690)	(2,900)	(690)
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	228	208	-	11,890	228	12,098	(4,876)	(3,684)	(1,900)	39,320	(6,776)	35,636
Exchange differences												
Effect of business combinations and disposals												
Fair Value of employer assets												
Present value of funded liabilities												
Present value of unfunded liabilities	-	-	(24,140)	(23,310)	(24,140)	(23,310)	-	-	(22,560)	(18,530)	(22,560)	(18,530)
Closing position as at 31 March	-	-	(24,140)	(23,310)	(24,140)	(23,310)	-	-	(22,560)	(18,530)	(22,560)	(18,530)

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

	Local Government Pension Scheme		Local Government Pension Scheme		Local Government Pension Scheme	
	Assets		Liability		Net (Obligation) / Surplus	
	2023/24 £'000	2022/23 £'000	2023/24 £'000	2022/23 £'000	2023/24 £'000	2022/23 £'000
Fair value of employer assets	47,040	50,475			47,040	50,475
Present value of funded liabilities	-	-	(40,068)	(59,812)	(40,068)	(59,812)
Present value of unfunded liabilities	-	-	(33)	(37)	(33)	(37)
Opening Position as at 31 March	47,040	50,475	(40,101)	(59,849)	6,939	(9,374)
Service Cost						
Current Service Cost	-	-	(1,506)	(2,882)	(1,506)	(2,882)
Past Service Cost (inc curtailments)	-	-	-	-	-	-
Effect of Settlements	-	-	-	-	-	-
Total Service Cost	-	-	(1,506)	(2,882)	(1,506)	(2,882)
Net Interest						
Interest income on plan assets	2,467	1,396			2,467	1,396
Interest cost on defined benefit obligation			(1,922)	(1,677)	(1,922)	(1,677)
Impact of asset ceiling on net interest					-	-
Total net interest	2,467	1,396	(1,922)	(1,677)	545	(281)
Total defined benefit cost recognised in Income and Expenditure	2,467	1,396	(3,428)	(4,559)	(961)	(3,163)
Cashflows						
Plan participants' contributions	502	423	502	(423)	1,004	-
Employer Contributions	1,446	1,198	-	-	1,446	1,198
Contributions in respect of unfunded benefits	4	4	-	-	4	4
Benefits paid	(1,266)	(963)	(1,266)	963	(2,532)	-
Unfunded benefits paid	(4)	(4)	(4)	4	(8)	-
Expected closing position	50,189	52,529	(44,297)	(63,864)	5,892	(11,335)
Remeasurements						
Changes in demographic assumptions	-	-	(245)	1,686	(245)	1,686
Changes in financial assumptions	-	-	(2,710)	25,807	(2,710)	25,807
Other experience	-	629	1,287	(3,730)	1,287	(3,101)
Return on assets excluding amounts included in net interest	1,786	(1,411)	-	-	1,786	(1,411)
Changes in asset ceiling	(10,914)	(4,707)	-	-	(10,914)	(4,707)
Total remeasurements recognised in Other Comprehensive income	(9,128)	(5,489)	(1,668)	23,763	(10,796)	18,274
Exchange differences						
Effect of business combinations and disposals						
Fair Value of employer assets	41,061	47,040	-	-	41,061	47,040
Present value of funded liabilities	-	-	(41,061)	(40,068)	(41,061)	(40,068)
Present value of unfunded liabilities	-	-	(32)	(33)	(32)	(33)
Closing position as at 31 March	41,061	47,040	(41,093)	(40,101)	(32)	6,939

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.

Reconciliation of opening and closing surplus/(deficit):

Scheme History

	2019/20 £'000	2020/21 £'000	2021/22 £'000	2022/23 £'000	2023/24 £'000
Present Value of Liabilities					
Local Government Pension Scheme	(43,897)	(61,279)	(59,849)	(40,101)	(41,093)
Firefighters' 1992 Pension Scheme	(523,400)	(612,130)	(591,350)	(470,800)	(470,630)
Firefighters' Injury Awards	(12,450)	(11,090)	(12,230)	(9,340)	(8,920)
Firefighters' 2006 Pension Scheme	(35,810)	(33,030)	(32,650)	(23,310)	(24,140)
Firefighters' 2015 Pension Scheme	(41,110)	(47,200)	(65,160)	(18,530)	(22,560)
<hr/>					
Fair Value of Assets					
Local Government Pension Scheme	38,278	45,707	50,475	47,040	41,061
Firefighters' 1992 Pension Scheme	-	-	-	-	-
Firefighters' Injury Awards	-	-	-	-	-
Firefighters' 2006 Pension Scheme	-	-	-	-	-
Firefighters' 2015 Pension Scheme	-	-	-	-	-
<hr/>					
Surplus/(Deficit) in the Scheme					
Local Government Pension Scheme	(5,619)	(15,572)	(9,374)	6,939	(32)
Firefighters' 1992 Pension Scheme	(523,400)	(612,130)	(591,350)	(470,800)	(470,630)
Firefighters' Injury Awards	(12,450)	(11,090)	(12,230)	(9,340)	(8,920)
Firefighters' 2006 Pension Scheme	(35,810)	(33,030)	(32,650)	(23,310)	(24,140)
Firefighters' 2015 Pension Scheme	(41,110)	(47,200)	(65,160)	(18,530)	(22,560)
	<u>(618,389)</u>	<u>(719,022)</u>	<u>(710,764)</u>	<u>(515,041)</u>	<u>(526,282)</u>

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

The Liabilities show the underlying commitments that the Authority has in the long run to pay retirement benefits. The total net Liability of £526.282m (£515.041m in 2022/23) has a substantial impact on the net worth of the Authority as recorded in the Balance Sheet, resulting in a negative overall balance of £470.360m (£458.819m in 2022/23). However, there are statutory provisions (most recently, S13 of the Local Government Act 2003) for funding any Local Authority deficit. In addition, the surplus on the Local Government Scheme will be made good by decreased contributions over the remaining working life of employees as assessed by the scheme actuary.

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

Basis for Estimating Assets and Liabilities

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

The principal assumptions used by the actuaries have been:

	Local Government Pension Scheme		Firefighters' Pension Schemes	
	2023/24	2022/23	2023/24	2022/23
Longevity at 65 for current pensioners:				
Men	20.6	20.8	21.3	21.2
Women	23.5	23.7	21.3	21.2
Longevity at 65 for future pensioners: (45 for Firefighters' Pension Scheme)				
Men	21.4	21.5	22.9	22.9
Women	25.0	25.2	22.9	22.9
Rate of Inflation	2.8%	3.0%	2.6%	2.6%
Rate of increase in salaries	2.8%	3.0%	3.9%	3.9%
Rate of increase in pensions	2.8%	3.0%	2.6%	2.6%
Rate for discounting scheme liabilities	4.9%	4.8%	4.8%	4.7%
Take-up of option to convert annual pension into retirement lump sum	65.0%	65.0%	25.0%	25.0%

Mortality rates are projected using published tables and future mortality improvements are in line with the 2020-based UK national population projections.

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

2023/24

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

2022/23

	Firefighters' Pension Schemes		Local Government Pension Scheme	
	%	£'000	%	£'000
Change in assumption:				
0.5% increase in salaries increase rate	1.0	5,000	1.0	555
0.5% increase in pensions increase rate	7.0	35,000	10.0	3,605
0.5% decrease in discounting of liabilities rate	7.0	36,000	10.0	4,100
1 year increase in member life expectancy rate	2.5	12,500	4.0	1,604

Assets

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

Asset Category	Period Ended 31 March 2024				Period Ended 31 March 2023			
	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%
Manufacturing	0.0		0.0	0%			0.0	0%
Energy and Utilities	0.0		0.0	0%			0.0	0%
Financial Institutions	0.0		0.0	0%			0.0	0%
Health and Care	0.0		0.0	0%			0.0	0%
Information Technology	0.0		0.0	0%			0.0	0%
Other	0.0		0.0	0%	5,214.8		5,214.8	10%
Debt Securities:								
Corporate Bonds (investment grade)	0.0		0.0	0%			0.0	0%
Corporate Bonds (non-investment grade)	1,108.6	1,859.9	2,968.5	5%	507.3	2,710.9	3,218.2	6%
UK Government	977.5	0.0	977.5	2%	881.4		881.4	2%
Other	458.5	0.0	458.5	1%	471.6		471.6	1%
Private Equity:								
All	662.8	2,862.5	3,525.3	6%	601.6	2,597.4	3,199.0	6%
Real Estate:								
UK Property	586.0	4,111.0	4,697.0	8%	562.4	4,122.8	4,685.2	9%
Overseas Property	0.0	0.0	0.0	0%			0.0	0%
Investment Funds and Unit Trusts:								
Equities	28,317.3	0.0	28,317.3	50%	21,340.5		21,340.5	41%
Bonds	4,398.1	468.8	4,866.9	9%	3,476.3		3,476.3	7%
Hedge Funds	0.0	0.0	0.0	0%			0.0	0%
Commodities	0.0	0.0	0.0	0%			0.0	0%
Infrastructure	429.0	3,484.7	3,913.7	7%	402.8	3,036.9	3,439.7	7%
Other	4,236.5	1,943.1	6,179.6	11%	3,639.1	1,215.2	4,854.3	9%
Derivatives:								
Inflation	0.0	0.0	0.0	0%			0.0	0%
Interest Rate	0.0	0.0	0.0	0%			0.0	0%
Foreign Exchange	0.0	0.0	0.0	0%			0.0	0%
Other	0.0	0.0	0.0	0%			0.0	0%
Cash and Cash Equivalents:								
All	622.6	0.0	622.6	1%	965.7		965.7	2%
Totals	41,797	14,730	56,527	100.00%	38,064	13,683	51,747	100.00%

The Actuarial Gains identified as movements on the Pensions Reserve in 2023/24 can be analysed into the following categories, measured as a percentage of Assets or Liabilities at the 31 March 2024:

	2019/20	2020/21	2021/22	2022/23	2023/24
	%	%	%	%	%
Local Government Pension Scheme					
Difference between the expected and actual return on assets	(10.31)	15.30	7.01	(1.86)	3.46
Experience gains and (losses) on liabilities	1.93	2.02	1.54	2.33	6.15
Firefighters' Pension Scheme 1992					
Experience gains and (losses) on liabilities	7.25	(18.05)	2.20	22.50	0.60
Firefighters' Injury Awards					
Experience gains and (losses) on liabilities	0.06	11.89	(9.83)	24.45	5.03
Firefighters' Pension Scheme 2006					
Experience gains and (losses) on liabilities	4.73	10.13	2.85	36.42	-
Firefighters' Pension Scheme 2015					
Experience gains and (losses) on liabilities	7.83	18.87	(8.71)	60.35	(10.26)

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

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

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

5. Non-Current Assets

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

*£107k is included in non-current assets (on the Balance Sheet) that are owned by ESFM (Humberside) Ltd, please see note 12 for details.

2022/23 Comparatives

	Operational Assets				Operational Assets (Intangible)	Non-operational Assets		Total Assets £'000
	Land and Buildings	Vehicles	Plant and Equipment	TOTAL	Intangible Assets*	Assets Under Construction	Surplus Assets	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Cost or Valuation								
1 April 2022	48,471	17,759	6,642	72,872	51	75	350	73,348
Additions/Enhancement	525	1,826	886	3,238				3,238
Revaluation increases / (decreases) to Revaluation Reserve	518			518				518
Revaluation increases / (decreases) to Comprehensive Income and Expenditure Statement	445			445				445
Derecognition - Disposals		(41)	(671)	(712)	(15)			(727)
Other movements				0		(75)		(75)
At 31 March 2023	49,959	19,544	6,857	76,361	36	0	350	76,747
Depreciation/Impairment								
1 April 2022	0	7,449	2,972	10,421	26	75	0	10,522
Charge for the year	1,448	3,169	927	5,544	5		9	5,558
Depreciation written out to the Revaluation Reserve	(438)			(438)				(438)
Derecognition - Disposals		(41)	(451)	(492)	(10)	(75)		(577)
At 31 March 2023	1,010	10,577	3,448	15,035	21	0	9	15,065
Net Book Value								
1st April 2022	48,471	10,310	3,670	62,451	25	0	350	62,821
31 March 2023*	48,949	8,967	3,409	61,326	15	0	341	61,676

*£147k is included in non-current assets (on the Balance Sheet) that are owned by ESFM (Humberside) Ltd, please see note 12 for details.

Asset Classes

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

Category of Asset	No. Held 31 March 2024	No. Held 31 March 2023
Operational Land & Buildings		
Service Headquarters	1	1
Fire Stations	31	31
Other Offices	2	2
Operational Vehicles		
Fire Appliances	68	72
Lorries	1	1
Vans	31	29
Cars	111	131
Others	7	8
New Dimensions Assets	5	6

Capital Financing Requirement

Movements in the Capital Financing Requirement for the year 2023/24 are shown in the table below:

	2023/24 £'000	2022/23 £'000
Opening Capital Financing Requirement	19,412	18,720
Capital Investment		
Operational Assets	1,994	3,238
Non Operational Assets	-	-
Sources of Finance		
Capital Receipts	-	(78)
Minimum Revenue Provision	(913)	(818)
Revenue Contributions to Capital Outlay	(1,994)	(1,650)
	<u>18,499</u>	<u>19,412</u>
Explanation of Movements in Year		
Increase/(Decrease) in the Underlying Need to Borrow Unsupported by Government Financial Assistance	(913)	692
	<u>(913)</u>	<u>692</u>

Capital Commitments

The Authority had outstanding commitments under capital contracts as at 31 March 2024 to the value of £2.623m which will take place during 2024/25.

Valuation of Property carried at Current Value

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

2023/24

	Operational Assets			Non Operational Assets		Total £'000
	Other Land & Buildings £'000	Vehicles £'000	Plant & Equipment £'000	Assets Under Construction £'000	Surplus Assets £'000	
	Value as at Historical Cost		7,315	2,997		
Value at Current Value in:						
2023/24	24,236					24,236
2022/23	2,645					2,645
2021/22	22,294				332	22,626
Value as at 31 March 2023	49,175	7,315	2,997	-	332	59,813
Nature of asset holding						
Leased	1,582					1,582
Owned	47,593	7,315	2,997	-	332	58,237
	49,175	7,315	2,997	-	332	59,813

Note: the above valuations as at 31 March 2024 are net of accumulated Depreciation to that date.

Finance Leases

The Authority has a building that has been acquired under a finance lease. This asset is carried as Property, Plant and Equipment in the Balance Sheet at the following net amounts:

	2023/24 £'000	2022/23 £'000
Property, Plant and Equipment	1,582	1,682
	1,582	1,682

The Authority is committed to making minimum payments under these leases comprising settlement of the long-term liability for the interest in the property acquired by the Authority and finance costs that will be payable by the Authority in future years while the liability remains outstanding. The minimum lease payments are made up of the following amounts:

	2023/24 £'000	2022/23 £'000
Finance Lease Liability	1,095	1,013
Finance Costs		
Current	104	103
Non Current	1,203	1,292
	2,402	2,408

The minimum lease payments will be payable over the following periods:

	Minimum Lease		Finance Lease	
	2023/24 £'000	2022/23 £'000	2023/24 £'000	2022/23 £'000
Not later than one year	126	120	23	17
Later than one year and not later than five years	506	482	114	89
Later than five years	1,770	1,806	958	907
	2,402	2,408	1,095	1,013

Operating Leases

The Authority does not have any material operating leases.

6. 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 £8.411m (£8.819m at the end of 2022/23). Please see the description of each reserve below.

31 March 2023 £'000	Earmarked Reserves	31 March 2024 £'000
1,000	Resilience Reserve	500
3,410	Capital Funding Reserve	3,410
500	Insurance Reserve	500
1,000	National Flood Resilience Centre Reserve	1,000
354	Share of ESFM (Humberside) Ltd Net Assets	546
215	ESMCP Reserve	215
110	Grenfell and Protection Reserve	110
-	Strategic Transformation Fund	500
1,000	East Coast & Herfordshire Control Room Consortium Reserve	1,000
1,200	Pay and Prices Reserve	600
30	Environmental Reserve	30
8,819	Total Earmarked Reserves	8,411

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

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

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

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

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

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

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

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

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

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

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

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

Unusable Reserves

The Authority now retains five unusable reserves:

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

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

Pensions Reserve – Please see Note 4 Pensions.

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

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

Movement on Capital Reserves

Revaluation Reserve

	2023/24	2022/23
	£'000	£'000
Gains on Revaluation of Non Current Assets	(915)	(934)
Losses on Revaluation of Non Current Assets	421	(21)
Compensatory adjustment from the Revaluation Reserve to convert current value depreciation debits to historical cost.	431	406
Total Movement on Reserve	<u>(63)</u>	<u>(549)</u>
Balance Brought Forward 1 April	(23,739)	(23,190)
Balance Carried Forward at 31 March	<u>(23,802)</u>	<u>(23,739)</u>

Capital Adjustment Account

	2023/24	2022/23
	£'000	£'000
Net Book Value of Assets disposed of	537	224
Depreciation	3,808	5,582
Impairments	129	21
Compensatory adjustment from the Revaluation Reserve to convert current value depreciation debits to historical cost.	(430)	(872)
Deferred Grants and Contributions applied	(1,994)	(1,728)
Provision for Repayments of External Loans (MRP)	(913)	(818)
Total Movement on Reserve	<u>1,137</u>	<u>2,409</u>
Balance Brought Forward 1 April	(17,138)	(19,548)
Balance Carried Forward at 31 March	<u>(16,001)</u>	<u>(17,138)</u>

7. Borrowing and Investments

Long Term Liabilities

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

	2023/24			2022/23		
	Total	Repayable	Repayable	Total	Repayable	Repayable
		within 12	after 12		within 12	after 12
£'000	months	months	£'000	months	months	
Public Works Loan Board	16,751	923	15,828	18,251	1,582	16,669
Finance Leases	1,095	23	1,072	1,013	17	996
Pension Liability - Firefighters' Pension Fund	526,260		526,260	521,980		521,980
Pension Liability - Local Government Pension Scheme*	32		32	-		-
	544,138	946	543,192	541,244	1,599	539,645

*for 2022/23 the Local Government Pension Scheme was an asset so is not disclosed in total long-term liabilities

The outstanding borrowings of the Authority at 31 March 2024 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 2024	31 March 2023
		£'000	£'000
Public Work Loans Board	1.80	1,000	1,000
Public Work Loans Board	1.86	1,000	1,000
Public Work Loans Board	1.96	1,000	1,000
Public Work Loans Board	1.99	1,000	1,000
Public Work Loans Board	2.09	1,000	1,000
Public Work Loans Board	2.10	1,000	1,000
Public Work Loans Board	2.14	1,000	1,000
Public Work Loans Board	2.19	1,000	1,000
Public Work Loans Board	2.25	1,000	1,000
Public Work Loans Board	3.70	1,000	1,000
Public Work Loans Board	3.75	1,000	1,000
Public Work Loans Board	3.88	1,000	1,000
Public Work Loans Board	4.40	428	428
Public Work Loans Board	4.55	3,000	3,000
Public Work Loans Board	4.63	-	500
Public Work Loans Board	4.75	-	95
Public Work Loans Board	4.90	-	246
Public Work Loans Board	5.00	400	400
		15,828	16,669

Loans analysed by maturity are as follows:

	31 March 2024	31 March 2023
	£'000	£'000
Maturing in 1-2 Years	828	841
Maturing in 2-5 Years	3,000	2,828
Maturing in 5-10 Years	7,000	7,000
Maturing in More Than 10 Years	5,000	6,000
	15,828	16,669

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 £10.168m as at 31 March. (2022/23 was £8.974m).

8. Other Creditors and Debtors

- Long-Term Creditors

There are no long-term creditors as at 31 March 2024.

- Short-Term Creditors

Analysis of short-term creditors is as follows: -

	31 March 2024 £'000	31 March 2023 £'000
Central Government Bodies	171	1,261
Other Local Authorities	1,079	1,093
Bodies External to General Government	4,687	3,995
	<u>5,937</u>	<u>6,349</u>

*included in the Short-Term Creditors figure on the Balance Sheet is £106k relating to ESFM (Humberside) Ltd, please see note 12 for details.

- Long-Term Debtors

There were no long-term debtors at 31 March 2024.

- Short-Term Debtors

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

	31 March 2024 £'000	31 March 2023 £'000
Central Government Bodies	4,112	5,473
Other Local Authorities	215	271
NHS Bodies	27	29
Bodies External to General Government	4,963	4,977
	<u>9,317</u>	<u>10,750</u>

*included in Short-Term Debtors is £409k relating to ESFM (Humberside) Ltd, please see note 12 for further details.

9. Financial Instruments

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

Amortised Cost

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

Fair Value

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

Compliance

The Authority has complied with the following:

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

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

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

	Long Term		Current	
	31 March		31 March	
	2024	2023	2024	2023
	£'000	£'000	£'000	£'000
Investments at Amortised Cost				
Loans and Receivables at Amortised Cost			10,168	8,974
Total Investments at Amortised Cost	-	-	10,168	8,974
Debtors				
Financial Assets (including Trade Debtors and General and Other Debtors and Long Term Debtors)			1,553	1,730
Total Debtors	-	-	1,553	1,730
Borrowings at Amortised Cost				
Financial Liabilities at Amortised Cost	(16,860)	(17,666)	(946)	(1,599)
Total Borrowings at Amortised Cost	(16,860)	(17,666)	(946)	(1,599)
Creditors				
Financial Liabilities Carried at Contract Amount			(1,826)	(1,337)
Total Creditors	-	-	(1,826)	(1,337)

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

	31 March	
	2024	2023
	£'000	£'000
Financial Liabilities		
Current		
Creditors	(1,826)	(1,337)
Public Works Loans Board Loans and Finance Leases	(946)	(1,599)
	<u>(2,772)</u>	<u>(2,936)</u>
Long Term		
Public Works Loans Board Loans	(15,788)	(16,670)
Finance Leases	(1,072)	(996)
	<u>(16,860)</u>	<u>(17,666)</u>
	<u>(19,632)</u>	<u>(20,602)</u>
Financial Assets		
Current		
Debtors	1,553	1,730
Investments	10,168	8,974
	<u>11,721</u>	<u>10,704</u>

Gains and losses recognised in the Comprehensive Income and Expenditure Account for 2023/24 in relation to financial instruments are made up as follows:

	2023/24			Total	2022/23			Total
	Financial Liabilities	Financial Assets			Financial Liabilities	Financial Assets		
	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	
Interest Expense	(652)	-	-	(652)	(713)	-	-	(713)
Loss on derecognition	-	-	-	-	-	-	-	-
Impairment losses	-	-	-	-	-	-	-	-
Interest payable and similar charges	(652)	-	-	(652)	(713)	-	-	(713)
Interest income	-	811	-	811	-	335	-	335
Losses on revaluation	-	-	-	-	-	-	-	-
Amounts recycled to the Income and Expenditure Account after impairment	-	-	-	-	-	-	-	-
Interest and investment income	-	811	-	811	-	335	-	335
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	(652)	811	-	159	(713)	335	-	(378)

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

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

Methods and Assumptions in Valuation Technique

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

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

The rates quoted in this valuation were obtained by our treasury management consultants from the market on 31 March 2024, 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 126/24. 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 2024		31 March 2023	
	Carrying Amount £'000	Fair Value £'000	Carrying Amount £'000	Fair Value £'000
Financial Liabilities	(16,669)	(14,740)	(18,169)	(16,454)
Loans and Receivables	(10,075)	(10,075)	(8,964)	(8,964)

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 2024	Historical experience of default	Historical experience adjusted for market conditions at 31 March 2024	Estimated maximum exposure to default and uncollectability 31 March 2024
	£'000	%	%	£'000
Deposits with banks and financial institutions	10,075	0.00	0.00	-
Bonds	-	0.00	0.00	-
Customers	92	0.43	0.43	-
	<u>10,167</u>			<u>-</u>

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

Debtors

The Authority does not generally allow credit for customers, such that only £44k of the £92k balance is past its due date for payment. The past due amount can be analysed by age as follows:

	31 March 2024 £'000	31 March 2023 £'000
Less than three months	18	82
Three to six months	26	28
Six months to one year	-	-
More than one year	-	-
	44	110

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 RiskInterest 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.

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

	2023/24	2022/23
	£000s	£000s
Other Operating Expenditure		
(Profit)/Loss on the disposal of assets	443	175
Total Other Operating Expenditure	443	175
Financing and Investment Income and Expenditure		
Interest Payable	652	713
Interest Receivable	(811)	(335)
Net interest cost on the net defined pension liability		
- Firefighters' Pension Scheme	23,860	18,450
- Local Government Pension Scheme	(545)	281
Total Financing and Investment Income and Expenditure	23,156	19,109
Taxation and Non Specific Grant Income		
Council Tax Payers	27,365	26,429
General Government Grants (See breakdown below)	3,060	3,424
Localised Business Rates	6,188	4,288
National Non Domestic Rates and Revenue Support Grant	18,646	17,473
Total Taxation and Non Specific Grant Income	55,259	51,614
General Government Grants		
Additional Pensions Grant	2,543	2,543
Services Grant	517	881
	3,060	3,424

Precepts

The Authority, at its meeting on 10 February 2023, set a precept for 2023/24 equivalent to a Band D Council Tax of £95.10. Precepts and Collection Fund balances received from the four constituent Authorities for 2023/24 are as follows:

	Precepts 2023/24	Collection Fund Residual 2022/23	Surplus/(Deficit) 31 March 2024	Total 2023/24
	£'000	£'000	£'000	£'000
Kingston upon Hull City Council	6,180	(62)	92	6,210
East Riding of Yorkshire Council	11,652	3	210	11,865
North East Lincolnshire Council	4,347	148	(48)	4,447
North Lincolnshire Council	4,876	(38)	6	4,844
	27,055	51	260	27,366
	Precepts 2022/23	Collection Fund Residual 2021/22	Surplus/(Deficit) 31 March 2023	Total 2022/23
	£'000	£'000	£'000	£'000
Kingston upon Hull City Council	5,766	(183)	382	5,965
East Riding of Yorkshire Council	10,894	(326)	922	11,490
North East Lincolnshire Council	4,074	(44)	262	4,292
North Lincolnshire Council	4,578	(88)	137	4,627
	25,312	(641)	1,703	26,374

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.

12. 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 11).

Pensions

See note 4 in the Notes to the Financial Statements.

Members

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

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

Kingston upon Hull City Council: Tracey Henry, Deborah Matthews, Tracey Neal, Peter North, Lynne Petrini, David Woods.

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

North Lincolnshire Council: John Briggs (deceased 12/03/24), Mick Grant, Nigel Sherwood, Rob Waltham MBE.

The total of Members' allowances paid in 2023/24 is shown in Note 13. During 2023/24 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 2023/24 no Senior Officers of the Authority (with the exception of two members of staff that are Directors of Emergency Services Fleet Management (Humberside) Ltd and two members of staff that are seconded to Humberside Police), or their close relations, undertook any declarable related party transactions with the Authority. The Authority requires Senior Officers to complete a declaration of related party transactions, and these declarations are used as the basis of this note.

Two officers of the Fire Authority are also Directors of Emergency Services Fleet Management (Humberside) Ltd (Deputy Chief Fire Officer Niall McKiniry and Director Jon Henderson). 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 2023/24 with a value of £1.5m (£1.1m during 2022/23) 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 Shaun Edwards). Humberside Police supplied goods and services to the Authority during 2023/24 with a value of £3.8m (£2.8m during 2022/23). The Authority supplied goods and services to Humberside Police during 2023/24 with a value of £0.2m (£0.4m during 2022/23).

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 2023/24 are £0.5m (£0.4m 2022/23) 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 2024.

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.

13. 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 2023/24 was £122,958 (2022/23 was £127,918).

14. 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					
	2023/24			2022/23		
	Operational	Non Operational	Total	Operational	Non Operational	Total
£185-189,999	1	-	1	-	-	-
£180-184,999	-	-	-	-	-	-
£175-179,999	-	-	-	-	-	-
£170-174,999	-	-	-	-	-	-
£165-169,999	-	-	-	-	-	-
£160-164,999	-	-	-	-	-	-
£155-159,999	1	-	1	-	-	-
£150-154,999	-	-	-	-	-	-
£145-149,999	1	-	1	-	-	-
£140-144,999	-	-	-	-	-	-
£135-139,999	-	-	-	1	-	1
£130-134,999	-	1	1	-	-	-
£125-129,999	-	-	-	1	-	1
£120-124,999	-	-	-	-	-	-
£115-119,999	-	-	-	-	-	-
£110-114,999	-	-	-	-	-	-
£105-109,999	-	-	-	-	2	2
£100-104,999	2	-	2	1	-	1
£95-99,999	1	1	2	-	-	-
£90-94,999	-	-	-	1	-	1
£85-89,999	-	-	-	-	-	-
£80-84,999	-	-	-	1	-	1
£75-79,999	1	-	1	1	-	1
£70-74,999	10	1	11	2	-	2
£65-69,999	5	1	6	7	1	8
£60-64,999	18	1	19	15	2	17
£55-59,999	31	6	37	22	4	26
£50-54,999	48	2	50	37	4	41
	119	13	132	89	13	102

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

Post Title	Salary (Including fees & Allowances)	Benefits in Kind (e.g. Car Allowance)	Total Remuneration excluding employer's pension contributions 2022/23	Employer's pension contributions 2021/22	Total Remuneration including employer's pension contributions 2022/23
Chief Fire Officer & Chief Executive - Phil Shillito	185,873	-	185,873	33,070	218,943
Deputy Chief Fire Officer & Executive Director of Service Delivery - Niall McKiniry	158,640	-	158,640	42,060	200,700
Assistant Chief Fire Officer & Executive Director of Corporate Services	146,264	-	146,264	41,142	187,406
Director of Service Improvement	102,109	-	102,109	29,407	131,516
Director of Prevention, Protection, Fleet and Estates	100,363	-	100,363	-	100,363
Director of Emergency Response	99,858	-	99,858	27,456	127,314
* Executive Director of Finance and Section 151 Officer (1 April 2023 to 1 October 2023)	70,726	623	71,349	11,102	82,451
* Executive Director of Finance and Section 151 Officer (2 October 2023 to 31 March 2024)	61,593	650	62,243	11,395	73,637
Executive Director of People and Development	130,236	1,617	131,853	24,094	155,947
	1,055,661	2,889	1,058,550	219,726	1,278,276

* This post is shared with Humberside PCC

Disclosure for 2022/23

Post Title	Salary (Including fees & Allowances)	Benefits in Kind (e.g. Car Allowance)	Total Remuneration excluding employer's pension contributions 2022/23	Employer's pension contributions 2021/22	Total Remuneration including employer's pension contributions 2022/23
Chief Fire Officer & Chief Executive (1 April 2022 - 14 October 2022)	93,140	-	93,140	-	93,140
Chief Fire Officer & Chief Executive (15 October 2022 - 31 March 2023)	69,852	-	69,852	-	69,852
Deputy Chief Fire Officer & Executive Director of Corporate Services (1 April 2022 - 14 October 2022)	69,998	-	69,998	-	69,998
Deputy Chief Fire Officer & Executive Director of Service Delivery (15 October 2022 - 31 March 2023)	59,721	-	59,721	17,181	76,902
Assistant Chief Fire Officer & Executive Director of Service Delivery (1 April 2022 - 14 October 2022)	65,363	-	65,363	18,803	84,166
Assistant Chief Fire Officer & Executive Director of Corporate Services (15 October 2022 - 31 March 2023)	45,376	-	45,376	11,761	57,137
Director of Service Improvement - (1 April 2022 - 14 October 2022)	56,592	-	56,592	15,690	72,281
Director of Service Improvement - (15 October 2022 - 31 March 2023)	39,055	-	39,055	11,162	50,217
Director of Prevention and Protection - (1 April 2022 - 29 August 2022)	34,719	-	34,719	7,635	42,354
Director of Prevention, Protection, Fleet and Estates - (30 August 2022 - 31 March 2023)	49,148	-	49,148	-	49,148
Director of Emergency Response (1 April 2022 - 30 November 2022)	56,157	-	56,157	16,173	72,331
Director of Emergency Response (1 November 2022 - 31 March 2023)	35,120	-	35,120	10,115	45,235
Executive Director of Finance and Section 151 Officer*	106,554	1,263	107,817	19,657	127,474
Executive Director of People and Development	106,467	1,379	107,846	19,657	127,503
	887,262	2,642	889,904	147,833	1,037,737

* This post is shared with Humberside PCC

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

Exit Package Cost Band	2023/24				2022/23			
	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	73	-	-	-	-
£40,001 - £60,000	-	-	-	-	-	-	-	-
£20,001 - £40,000	-	2	2	45	-	-	-	-
£0 - £20,000	-	-	-	-	-	-	-	-
Total Cost in Bandings	-	3	3	118	-	-	-	-

15. Other Notes To The Financial Statements

Contingent Liabilities

There are no contingent liabilities.

Exceptional Items

There are no exceptional items.

Material Items of Income and Expenditure

There were no material items of income and expenditure during 2023/24 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 2023/24 the Authority incurred £94k in Audit fees (£38k in 2022/23) 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.

Long Term Commitments

The Authority has entered into a commitment to repay £600k to Humberside Police and Crime Commissioner from March 2016 in respect of additional work undertaken at the joint workshops facility at Melton. The remaining amount will be repaid over the next 2 years at £60k per annum.

16. Cash Flow Notes

Movements in Cash and Cash Equivalents

	31 March 2024 £'000	31 March 2023 £'000	Movement £'000
Bank In Hand/(Overdrawn)	82	112	(30)
	<u>82</u>	<u>112</u>	<u>(30)</u>

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

	2023/24 £'000	2022/23 £'000
Depreciation/Amortisation & Impairment	3,934	5,603
Increase/(decrease) in Creditors	(444)	(1,317)
(Increase)/decrease in Debtors	1,350	(7,949)
(Increase)/decrease in Inventories	(79)	(83)
Increase/(decrease) in Provisions	27	170
Movement in Pension Liability	19,796	32,436
Carrying amount of non-current assets held for sale, sold or de-recognised	537	224
	<u>25,121</u>	<u>29,084</u>

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

	2023/24 £'000	2022/23 £'000
Proceeds from short-term and long-term investments		
Proceeds from the sale of Property, Plant and Equipment and Intangible Assets	(94)	(49)
Any other items for which the cash effects are investing or financing cash flows	-	-
	<u>(94)</u>	<u>(49)</u>

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

	2023/24 £'000	2022/23 £'000
Interest Received	728	335
Interest Paid	(646)	(713)
	<u>82</u>	<u>(378)</u>

Cash Flow Statement – Cash Flows from Investing Activities

	2023/24 £'000	2022/23 £'000
Payments to acquire property, plant and equipment, investment property and intangible assets	(1,994)	(3,238)
Opening Capital Creditors	(528)	(175)
Closing Capital Creditors	560	528
Purchase of short term investments	(1,111)	2,036
Other payments for investing activities		-
Proceeds from the sale of property, plant and equipment, investment property and intangible assets	94	49
Net cash flows from investing activities	<u>(2,979)</u>	<u>(800)</u>

Cash Flow Statement – Financing Activities

	2023/24	2022/23
	£'000	£'000
Cash receipts of short and long-term borrowing	-	-
Appropriation to/from Collection Fund Adjustment Account	41	(12)
Repayments of short and long-term borrowing	(1,500)	(900)
Principal on Finance Leases	(20)	(18)
Net cash flows from financing activities	<u>(1,479)</u>	<u>(930)</u>

Government Grants

An analysis of other Government grants received during 2023/24 is given in note 11 of the notes to the Financial Statements.

2023/24



HUMBERSIDE
Fire & Rescue Service

Humberside Fire Authority Pension Fund Account 2023/24

FIREFIGHTERS' PENSION FUND ACCOUNT

The following table analyses movements on the Fund for the year 2023/24

2022/23		2023/24
£'000s		£'000s
	Contributions receivable:	
(5,873)	Employers' contributions receivable	(6,016)
(2,588)	Firefighters' contributions	(2,753)
(8,461)		(8,769)
(203)	Transfers in from other authorities	(239)
	Benefits payable:	
17,803	Pensions	19,768
4,496	Commutations & lump sum retirement benefits	3,343
22,299		23,111
	Payments to and on account leavers	
-	Transfers out to other authorities	45
13,635	Net amount payable for the year	14,148
(13,635)	Top-up grant receivable to the Firefighters' Pension Fund	(14,148)
-	Fund Account balance	-

2022/23	<u>Net Assets Statement</u>	2023/24
	Current Assets	
3,435	Home Office grant debtor	2,245
1,652	Pensions Paid in Advance	1,775
	Current Liabilities	
(5,087)	Humberside Fire Authority	(4,020)
-		-
-		-

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 28.8% for the 2015 FPS. This will increase to 37.6% from 1st April 2024.

The membership for the pensions fund is as follows;

Category of Member	31/3/2024 1992 FPS	31/3/2024 2006 NFPS	31/3/2024 Modified Pension Scheme	31/3/2024 2015 FPS	31/3/2023 1992 FPS	31/3/2023 2006 NFPS	31/3/2023 Modified Pension Scheme	31/3/2023 2015 FPS
Contributors	-	-	-	756	-	-	-	747
Deferred Pensioners	37	101	4	193	41	107	5	198
Pensioners	972	24	80	76	1,033	17	80	24

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 2024 and the Comprehensive Income and Expenditure for the year ended 31 March 2024.

.....
Phil Shillito – Chief Fire Officer/Chief Executive

.....
Councillor – Chair

.....
Martyn Ransom – Executive Director of Finance/Section 151 Officer
tbc (authorised for issue date)

Appendix 1

Revenue Variance Analysis

2022/23		2023/24		
		Revised Estimate	Actual	Variance
£'000	Expenditure	£'000	£'000	£'000
41,020	Employees	43,460	43,421	(39)
3,153	Premises	3,636	3,706	70
1,827	Transport	1,765	2,008	243
4,425	Supplies and Services	4,291	4,370	79
336	Support Services	250	520	270
5,579	Capital Charges	1,959	3,786	1,827
56,340	Total Expenditure	55,361	57,811	2,450
(2,222)	Income	(1,113)	(1,749)	(636)
54,118	Net Expenditure	54,248	56,062	1,814
713	Interest Payable	649	652	3
(335)	Interest Receivable	(500)	(811)	(311)
(3,111)	Accounting Adjustments	1,357	(879)	(2,236)
(231)	Contributions to / (from) Reserves	(567)	-	567
51,154	Net Budget Requirement	55,187	55,024	(163)
(3,424)	General Government Grant	(3,060)	(3,060)	-
(4,288)	Business Rates	(6,187)	(6,188)	(1)
(17,873)	NNDR	(18,514)	(18,627)	(113)
(26,017)	Precepts	(27,426)	(27,426)	-
(448)	Net (Surplus)/Deficit	-	(277)	(277)

£'000	Movement on the General Fund	£'000
(448)	(Surplus)/Deficit as above	(277)
1,530	Reserve Movements as per Fire Authority	(600)
10	Budgeted Transfer (To)/From General Reserve	-
1,093	(Surplus)/Deficit on the General Fund in the Year	(877)

A breakdown of major variances is as follows:

	Overspend / (Underspend) £'000
Transport Additional costs associated with our joint workshops in relation to repairs and maintenance of our fleet	243
Support Services Higher spend on legal fees during 2023/24	270
Capital Charges Impairment and depreciation of the estate has caused this variance (offset with accounting adjustment note)	1,827
Income a) Additional income in relation to collaborations b) Additional grant income received from Government c) Higher level of aerial rental income	(636)
Interest Receivable This is due to higher interest rates on our investments	(311)
Accounting Adjustments a) Impairment and depreciation of the estate (offset with asset rental interest note) b) Lower revenue contribution towards capital outlay due to a lower capital spend within the year	(2,236)
Contributions from Reserves An in year underspend across all the areas mentioned above has meant that there is no need for an in year transfer from the General Reserve	567

Appendix 2

Capital Expenditure Breakdown and Variance Analysis

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

Project	2023/24		
	Revised Estimate £'000	Actual £'000	Variance £'000
Buildings			
Bridlington	150	-	(150)
Goole	675	674	(1)
Patrington	30	-	(30)
Preston	30	-	(30)
Headquarters	130	30	(100)
Training Infrastructure	108	2	(106)
Fire Station External Works	100	-	(100)
Electric Vehicle Charging Ports	60	-	(60)
Dignity			
- Winterton	433	559	126
- Immingham East	328	14	(314)
- Cromwell Road	-	(27)	(27)
- Market Weighton	-	(4)	(4)
- Calvert Lane	-	(4)	(4)
- Barton	-	(2)	(2)
Vehicles			
Operational	2,200	-	(2,200)
Support	1,085	108	(977)
Plant & Equipment			
IT Equipment	600	468	(132)
Equipment	790	176	(614)
	6,719	1,994	(4,725)

Analysis of the most significant capital variances:

	Overspend/ (Underspend) £'000
Bridlington Work expected to commence during 2024/25	(150)
Winterton Work has commenced at a faster rate than initially anticipated. This will reduce the funding that is needed during 2024/25	126
Immingham East Work expected to be completed during 2024/25	(314)
Vehicles Delivery of the appliances and support vehicles is expected to be taken during 2024/25	(3,177)
IT Equipment Some ICT equipment and projects have slipped into 2024/25	(132)
Equipment Some operational equipment has slipped into 2024/25	(614)

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	<p>An intangible (non-physical) item may be defined as an identifiable non-monetary asset when it is probable that the expected future economic benefits attributable to the asset will flow to the entity, and its cost can be measured reliably. An asset meets the identification criteria when it:</p> <ul style="list-style-type: none"> (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	<p>A liability is where the Authority owes payment to an individual or another organisation, arising from past events.</p> <ul style="list-style-type: none"> • 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 2023/24
FEEDBACK FORM**

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

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

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

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

Local Tax Payer Local Business

Other, please specify

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

Yes No

If not why not?

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

Yes No

If no, why?

4. Any other comments you have would be welcome:

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

Business Reply
Licence Number
RTRC-GLXU-LCJT



Humberside Fire Service
Brigade Headquarters
Summergroves Way
Hull
HU4 7BB

ANNUAL GOVERNANCE STATEMENT 2023/24

Scope of Responsibility

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

The Purpose of the Governance Framework

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

9. The governance framework has been in place at the HFA for the year ending 31 March 2023 and up to the date of approval of the Statement of Accounts.

The Governance Framework 2023/24

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

- (a) The [Constitution](#) of the Authority which includes:
- (1) Committee Membership and Terms of Reference;
 - (2) Scheme of Delegation to Officers;
 - (3) Financial Procedure Rules;
 - (4) Contract Procedure Rules;
 - (5) Members' Code of Conduct;
 - (6) Employees' Code of Conduct;
 - (7) Protocol for Member and Officer relationships;
 - (8) Code of Corporate Governance.
- (b) The Governance, Audit and Scrutiny (GAS) Committee, as well as the HFA itself, received regular reports on the Service's performance arrangements.
- (c) An approved [Corporate Risk and Opportunity Policy](#).
- (d) An approved 'Local Code of Corporate Governance' in accordance with the CIPFA/SOLACE Framework for Corporate Governance.
- (e) The designation of the Chief Fire Officer as Chief Executive responsible to the HFA for all aspects of operational management.
- (f) The designation of the Executive Director of Finance and S.151 Officer (Local Government Act 1972) in accordance with Section 112 of the Local Government Finance Act 1988 and conforming with the governance requirements of the CIPFA Statement on the role of the Chief Financial Officer in Local Government (2010).
- (g) The designation of the Secretary as Monitoring Officer with the requirement to report to the full HFA if it is considered that any proposal, decision or omission would give rise to unlawfulness or maladministration.
- (h) The Executive Board has considered a strategic overview of the HFA control environment, including the response to external audit, performance management, strategic planning and scrutiny of Risk and Opportunity Management.
- (i) The production of quarterly [Management Accounts](#) which are distributed to all Members of SLT and are considered at the GAS Committee meetings and the HFA.
- (j) The Service and Finance Planning process.

- (k) In accordance with the Service Business Planning Framework the Strategic Plan and Community Risk Management Plan (CRMP) for 2021-25 ensure a three-year plan, linked to the [Medium Term Resource Strategy](#).
- (l) The Strategic Plan 2021/24 includes strategic objectives and Directorate responsibilities. The [Strategic Plan 2021-25](#) was approved by HFA in December 2020 following consultation.
- (m) The [Community Risk Management Plan \(CRMP\) 2021-25](#) takes account of the requirements of the 2018 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. .
- (n) Current [Anti-Fraud and Corruption, Anti-Bribery and Anti-Money Laundering Policies](#). We publish these and other such Policies, associated data and information on the HFRS Website under Data Transparency.
- (o) The Authority is committed to the highest possible standards of integrity, openness, fairness, inclusivity, probity and accountability. HFA aims to provide a positive and supportive culture to enable employees to raise their concerns.

A [Whistleblowing Policy](#) and subscription to the services of the whistleblowing charity, Protect, were in place. Staff are informed of this service via Siren and the Whistleblowing Policy which is published on the external website.

The Authority has also introduced a 'Freedom to Speak up Guardian' role through the new Wellbeing Manager in Occupational Health, providing another independent reporting route for staff to raise concerns.

- (p) A Service Improvement Plan has been developed to ensure that 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.
- (q) Member and Officer Development Programmes. During 2023/24 Officers undertook facilitated supportive leadership development. Access to the T2Hub of Management and Leadership Self Development resources, Continual Professional Development through the Leadership Forum and Guest Speakers and Officers completing the Executive Leadership Programme.
- (r) Scheduled Member Days throughout the year support Member development and awareness of developing agenda for the Service and across the Sector as a whole.
- (s) An approved Treasury Management Policy and Prudential Indicators.
- (t) A Protective Marking Scheme (based upon the His Majesty's Government Security Framework).
- (u) Implementation of a [Public Sector Equality Duty \(PSED\) action plan](#) to implement its priorities. Actions within this plan have been fully integrated within the LGA FRS Equality Framework Self-assessment/action planning process and Priorities following consultation.

- (v) 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.
- (w) Bi-Annual Performance Reports to HFA are published on our [website](#).
- (x) 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 2023/24.
- (y) The Executive Director of People and Development chairs a Joint Consultative Committee attended by all Representative Bodies to discuss any matters relating to staff terms and conditions.
- (z) 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.
- (aa) Consultation on our Council Tax Precept for 2023/24 drew many responses (1356) from our community. This allowed Fire Authority Members to make an informed decision on the setting of the precept.
- (bb) In line with legislative requirements HFRS published its [Gender, Ethnicity and Disability Pay Gap Report](#) by the end of March 2024. Any arising actions are included within the report to HFA.
- (cc) 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).
- (dd) Policies relating to compliance, management and administration of information governance, under the General Data Protection Regulation (GDPR) are published on the [website](#).

Review of Effectiveness

10. The HFA has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of the executive managers within the Authority who have responsibility for the development and maintenance of the governance environment, the head of internal audit's annual report, and also by comments made by the external auditors and other review agencies and inspectorates.
11. The GAS Committee has continued its scrutiny programme during 2023/24, including the scrutiny of:
 - Fire Standards
 - Procurement
 - Equality, Diversity and Inclusion (EDI) - Equality Impact Analysis
 - General Data Protection Regulation (GDPR) Compliance
 - EDI Staff Forums.

The induction of new Members and continuing training of all Members (via Member Days and Member Champion meetings) during 2023/24 has further enabled Members to discharge the functions of the HFA.

12. During the 2023/24 financial year, the HFA and its committees met as follows:
 - HFA - nine occasions
 - GAS Committee - seven occasions
 - Pension Board - two occasions

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

14. The review of the effectiveness of the system of internal control is informed by:
 - The work of Senior Officers
 - The work of Internal Audit
 - Corporate Risk and Opportunity
 - Performance information
 - The Authority's External Auditor, in their Auditor's Annual Report, Audit Completion Report, Annual Audit Letter and other reports.

15. Internal Audit has undertaken a number of reviews during 2023/24. The following areas were covered:
 - Bullying, Harassment and Discrimination
 - Enforcement Powers and Priorities
 - Effectiveness of Systems (used to learn from operational Incidents)
 - National Operational Guidance (NOG)
 - Service Absolutes Process
 - Staff Development
 - Mobile Data Terminals (MDT) performance
 - ICT Management Controls
 - Key Financial Controls

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

17. The Head of Internal Audit annual opinion for the period 1 April 2023 to 31 March 2024 was satisfied that, for the areas reviewed during the year, the Service has reasonable and effective risk management, control and governance processes in place. The Authority proactively utilises Internal Audit as an effective tool to receive independent assessment and assurance in targeted areas of work as identified by the Service Improvement Framework.

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

Governance Update 2023/24

19. There were no significant governance issues during 2023/24.
20. Members are assured that the Service has appropriate arrangements in place should use of the powers under the Regulation of Investigatory Powers Act (RIPA) 2000 be necessary. There was no use of RIPA or requests for covert surveillance during 2023/24.
21. The Police & Crime Act 2017 places a statutory duty upon Fire and Rescue, Police and Ambulance services to collaborate.
22. We continue to proactively identify collaborative opportunities with the Police, Ambulance services and other bodies. This has included:
- A joint Emergency Service Fleet Management workshop with the Humberside Police.
 - A joint Estates (Operational and Strategic) function with Humberside Police.
 - Provision of a medical First Responder scheme in partnership with Yorkshire Ambulance (YAS), East Midlands Ambulance Service (EMAS).
 - A Hull Falls, Intervention Response, Safety Team (F.I.R.S.T) with City Health Care Partnership (CHCP), Humber, Coast and Vale Integrated Care System (ICS) and Hull City Council.
 - An agreement with Yorkshire Ambulance Service (YAS) for them to provide Service wide Clinical Governance.
 - Memorandums of Understanding with Humberside Police and Ambulance Trusts to support response activities including:
 - Fire Investigation
 - Forced Entry for Medical Rescues
 - Drone
 - Bariatric
 - An Integrated Health Centre incorporating a Full-Time fire station, in partnership with Humber, Coast and Vale ICS.
 - A Fire and Police Transformation Board continues to review collaboration opportunities where they are beneficial and practicable.
 - Shared provision of a Health and Safety function with Humberside Police, managed by HFRS.
 - HFRS providing Financial Management support to Humberside PCC.
 - 'Don't Cross the Line' campaign to support stopping attacks on Emergency Service Workers.
23. The Service was last inspected by HMICFRS at the end of 2021 into 2022 which rated the Service as 'Good' across all three pillars (Effectiveness, Efficiency and People). The Service Improvement Plan addresses any findings from the inspection and is used to prepare the Service for its next inspection, due to take place later in 2024. Performance monitoring against the Service Improvement Plan is undertaken through a Strategic Leadership Team performance meeting held every other month.

The Service was chosen as one of the 10 fire services to undergo a Thematic Inspection into the handling of misconduct. The inspection took place over a three week period in November 2023 and will culminate in a report which is set to be published in the summer of 2024. The report will include outcomes from all 10 Services involved in the inspection.

24. The Appointments Committee met once during 2023/24 to appoint to the following Executive post:
- Executive Director of Finance & Section 151 Officer
25. One Whistleblowing complaint was received internally during 2023/24 and was dealt with in accordance with the Whistleblowing Policy. No case was found to be answered.
26. In its response to its consultation on the White Paper *Reforming our Fire and Rescue Service* on 12 December 2023, the Government committed to the following areas:
- Introducing a professional College of Fire and Rescue to oversee standards and strengthen leadership.
 - Developing the provision for Chief Fire Officers (CFOs) to have operational independence.
 - Tasking the National Joint Council to review pay negotiation mechanisms.
 - Addressing issues around integrity and culture through improved training, more open recruitment practices, and working towards a statutory code of ethics for FRS employees.

Proposals for mandatory transfers to the Police, Fire and Crime Commissioner (PFCC) model, boundary changes to make areas between different public services match geographically, and for a Fire and Rescue Service (FRS) oath were dropped. The Service will continue to monitor national progress against the agreed reforms, providing updates on their evolving status as required.


Strategic Risk and Opportunity Register

27. The Service has in place a Strategic Risk and Opportunity Register which enables it to understand, monitor and mitigate against the Service's overall risk profile. The Service can use a range of techniques for identifying specific risks that may potentially impact on one or more objectives. The top critical Strategic Risks for 2023/24 were as follows:
- Public Confidence in Working Culture
 - Financial Constraints Around National Grant Funding

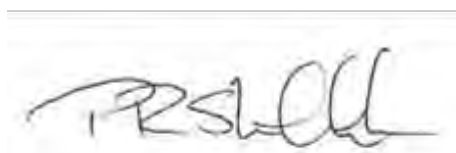
Conclusions

28. This Annual Governance Statement for 2023/24 provides Members with a high level of assurance for the Authority's governance arrangements.

Signed



Councillor Nigel Sherwood
Chair of the Fire Authority



Phil Shillito
Chief Fire Officer & Chief Executive



Martyn Ransom
Section 151 Officer



Lisa Nicholson
Secretary & Monitoring Officer to the
Fire Authority

FINANCE AND PROCUREMENT UPDATE 2024/25
BASED ON PERIOD ENDING 30 SEPTEMBER 2024

1. SUMMARY

- 1.1 This report highlights the current financial position based on information to 30 September 2024.
- 1.2 The end of year projections are set out at section 4.1 for the revenue budget, the capital programme and the pensions account.

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 2024; and
 - (ii) approves the following virements:

From	To	Amount £'000	Reason
Interest Receivable	Capital Reserve	500	Transfer of additional investment interest receipts to fund future years capital programme which will reduce the Authority’s need to borrow.
Other Employee Expenses	Non-Pay Efficiency Savings	66	Transfer of efficiency savings identified to offset the efficiency savings target.

3. BACKGROUND

- 3.1 The Quarterly Finance and Procurement Update replaces the Management Accounts that have been produced in previous years.
- 3.2 These will be 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 2024

- 4.1 The summary estimated outturn position for the current financial year based on information to 30 September 2024 is as follows:

CATEGORY	2024/25 OUTTURN PROJECTION
HFA	
Revenue Budget	£0.387m underspend
Capital Programme	£6.264m spend against a £10.921m allocation
Pensions Account	£17.363m deficit

4.2 This is the second Quarterly Finance and Procurement Update for the 2024/25 financial year and updates will be brought to the Authority based on the periods ending 31 December 2024 and 28 February 2025.

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

5. EQUALITY IMPLICATIONS

5.1 There is no requirement to carry out an equality impact analysis as this report does not relate to a policy or service delivery change.

6. CONCLUSION

6.1 Members take assurance from this report and the Authority's financial position for the period ending 30 September 2024.

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

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Background Papers

2024/25 Quarterly Finance and Procurement Update working papers

TREASURY MANAGEMENT MID-YEAR UPDATE REPORT 2024/25

1. SUMMARY

- 1.1 This report provides an update on the Authority's treasury management activities for the first half of the financial year 2024/25.

2. MATTER FOR CONSIDERATION

- 2.1 That Members consider the treasury management activities undertaken during the first half of 2024/25 and the Prudential Indicators as outlined in paragraphs 4.9 and 4.10 and detailed in Appendix 1.

3. BACKGROUND

- 3.1 Treasury Management, as defined by the Chartered Institute of Public Finance and Accountancy (CIFPA) Code of Practice 2009 is:

“The management of the organisation's investments and cash-flows, its banking, 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 8 March 2024 approved the annual 2024/25 Treasury Management Policy Statement and agreed a range of Prudential Indicators aimed at ensuring effective treasury management and affordability of capital plans.

- 3.3 This report ensures compliance with recommended practice as outlined in the Code, by providing Members with an update on treasury management undertaken since the beginning of the financial year and highlighting key Prudential Indicator information

4. PERIOD ENDING 30 SEPTEMBER 2024

Investment Activity

- 4.1 The Authority's temporary investments totalled £31.6m as at 30 September 2024.

Table 1 – Investment income earned April to September 2024

Interest Earned April to September 2024	Rate of return April to September 2024	Benchmark return at 30 September 2024*	Difference (Favourable) April to September 2024
£503k	5.05%	4.95%	(0.10%)

* Benchmark set as average SONIA (Sterling Over Night Index Average)

- 4.2 The Authority's rate of return has exceeded the benchmark return provided by Link Asset Services.

Borrowing

Short-Term Borrowing

- 4.3 The Authority has had one instance of short-term borrowing in the first six months of the year. This borrowing was for £0.5m and was taken for 2 days to cover a temporary shortfall in cash balances.

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 £16.7m as at 30 September 2024, with an equated average rate of interest payable at 3.07%. An expected £509k of interest is projected to be payable on external debt for 2024/25.
- 4.6 The Authority has not undertaken any new long-term borrowing so far this financial year but this position will be reviewed in the second half of the financial year against the backdrop of interest rate changes and projections.

Prudential Indicators

- 4.7 Appendix 1 details the Prudential Indicators agreed by Members at the Fire Authority on 8 March 2024 and shows for comparison the actual figures as at 30 September 2024.
- 4.8 During the period April to September 2024, 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 Resource Strategy. Through the Medium-Term Financial Planning Process the Authority has ensured alignment of its capital resources to key strategic priorities.

Treasury Management

- 4.10 External debt is currently £22.3m below the agreed authorised limit for 2024/25 and the maturity structure for both borrowing and investments remain within the approved upper and lower limits. Subsequent borrowing or re-scheduling will take in to 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 maintaining prudently low levels of cash-balances.

Resourcing/Financial Implications

- 4.11 The Authority's approach to investment of surplus funds is designed to further mitigate against potential losses as a consequence of counterparty failure and reflects a prudent approach to treasury management activity.

Legal Implications

- 4.12 The Authority must comply with the requirements of the CIPFA Code of Practice on Treasury Management and the Local Authorities (Capital Finance and Accounting) (England) (Amendment) Regulations 2008. This report ensures such compliance.

Linkages to any Strategic/Corporate Plans/Policies

- 4.13 The application of and regular monitoring thereafter of a prudent Treasury Management Policy and related Prudential Indicators ensures that the Authority effectively manages financial risks such as exposure to interest rate changes, liquidity and market risk whilst minimising borrowing costs and maximising investment income. As an integral part of the financial planning process, it ensures that the financial plans upon which the Authority's Strategic Plan is based are effective and robust.

5. EQUALITY IMPLICATIONS

- 5.1 There is no requirement to carry out an equality impact analysis as this report does not relate to a policy or service delivery change.

6. CONCLUSION

- 6.1 Members are requested to consider the treasury management activities undertaken during the first half of 2024/25 and the Prudential Indicators as outlined in paragraphs 4.9 and 4.10 and detailed in Appendix 1.

Martyn Ransom
Executive Director of Finance/S151 Officer

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Background Papers

Treasury Management and Capital Expenditure Prudential Indicators, Management Policy Statement 2023/24 and Minimum Revenue Provision 2024/25 – Report to Fire Authority March 2024

CIPFA Code of Practice on Treasury Management
CIPFA Treasury Management Guidance

Abbreviations

CIFPA	Chartered Institute of Public Finance and Accountancy
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Prudential Indicators as at 30 September 2024

Indicator 1 - Capital Expenditure

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

	2023/24	2024/25	2024/25	2025/26	2026/27	2027/28
	Actual	Budget	Revised*	Estimate	Estimate	Estimate
	£k	£k	£k	£k	£k	£k
Total Capital expenditure	1,994	10,921	6,264	4,050	3,990	4,440

*the revised 2024/25 figure reflects the latest estimate of spend, as reported to Members in the Management Accounts for the period ending 30th September 2024.

Indicator 2 - Capital Financing Requirement

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

	Actual	Estimate	Estimate	Estimate	Estimate
	31/03/24	31/03/25	31/03/26	31/03/27	31/03/28
	£k	£k	£k	£k	£k
Capital Financing Requirement	17,404	21,116	26,132	27,463	29,077
Lease - Integrated Care Centre	1,095	1,072	1,047	1,020	990
Total CFR	18,499	22,188	27,179	28,483	30,067

The capital financing requirement measures the Authority's need to borrow for capital purposes. In accordance with best professional practice, Humberside Fire 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: -

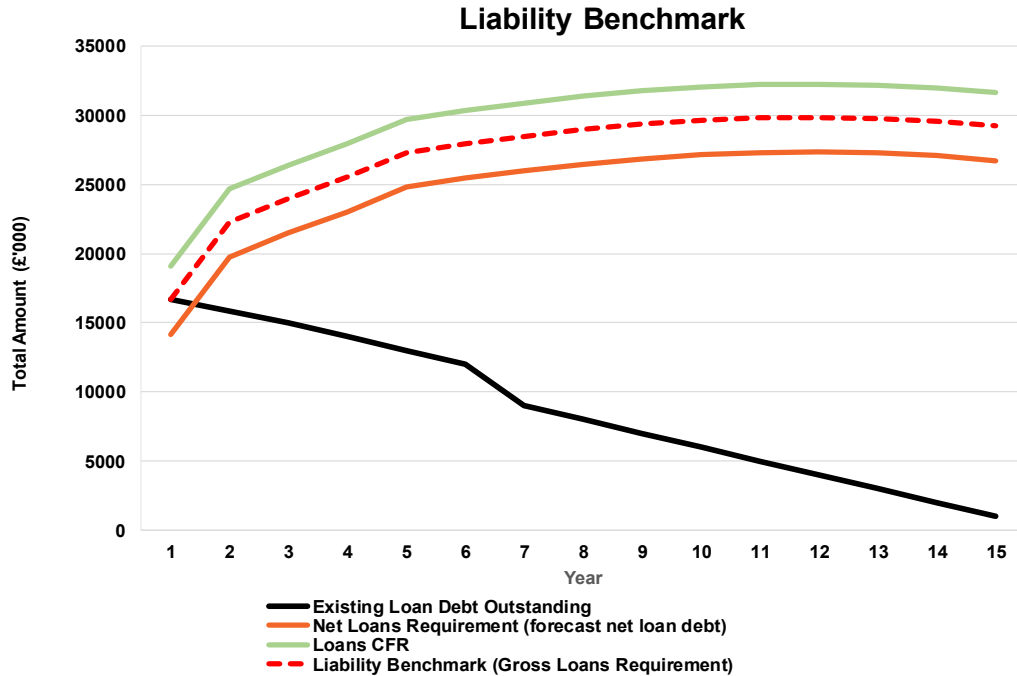
"In order to ensure that over the medium term net borrowing will only be for a capital purpose, the local authority should ensure that net external borrowing does not, except in the short term, exceed the total of the capital financing requirement in the preceding year plus the estimates of any additional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

The S151 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.

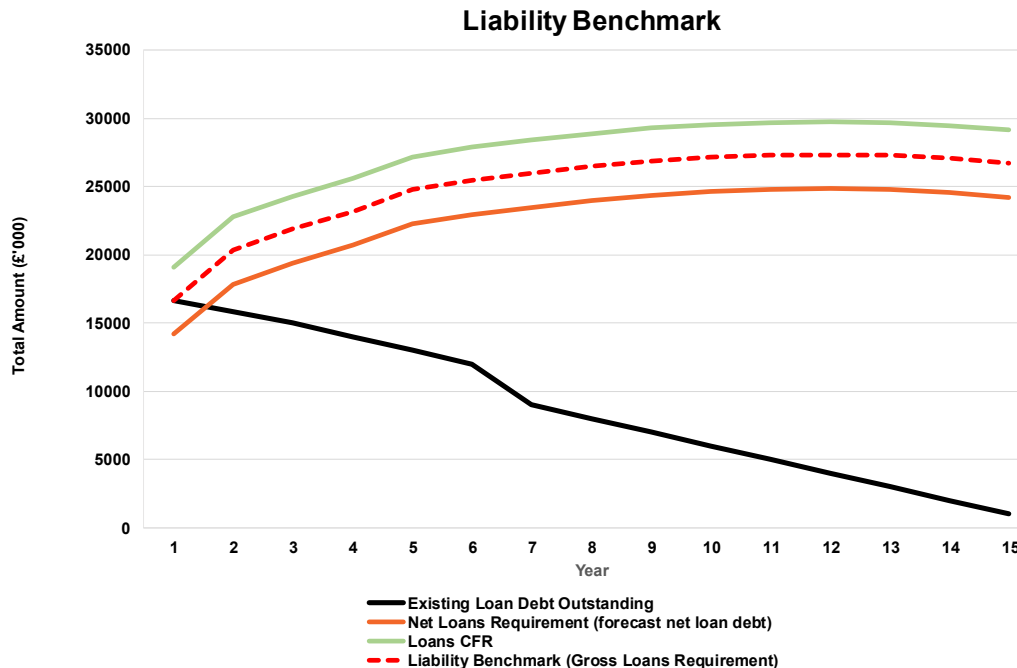
Indicator 3 – Liability Benchmark

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

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



The Liability Benchmark has been updated to show revised estimates for 2024/25 onwards and is shown in the graph below:



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) is reducing 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 table below shows the estimates of the year-end balances for each resource and anticipated day-to-day cash flow balances.

	2024/25 Original £k	2024/25 Revised £k	2025/26 Estimate £k	2026/27 Estimate £k	2027/28 Estimate £k
Total Core Funds	13,925	15,303	11,024	9,977	8,847
Expected Investments	3,680	8,315	(608)	(2,986)	(5,730)

The actual total investments held as at 30th September 2024 is £31.6m. This is higher than the expected investments due to the Pensions grant of which 80% was received in July 2024 which is drawn upon each month.

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 S151 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 S151 Officer.

	2024/25 Boundary £k	Actual As at 30/09/24 £k	2025/26 Boundary £k	2026/27 Boundary £k	2027/28 Boundary £k
Borrowing	31,500	16,669	31,500	31,500	31,500
Other Long-Term Liabilities	3,500	1,072	3,500	3,500	3,500
	35,000	17,741	35,000	35,000	35,000

The S151.Officer confirms that borrowing in the year has not exceeded the operational boundary at any point within the year to date and is not expected to do so over the course of the next period based on information currently available.

Indicator 6 - Authorised Limit for External Debt

The table below shows the Authorised Limit for External Debt for 2024/25 and subsequent three-year period as approved by Members, compared to the actual level of borrowing as at 30 September 2024.

	2024/25	Actual as at	2025/26	2026/27	2027/28
	Limit	30/09/24	Limit	Limit	Limit
	£k	£k	£k	£k	£k
Borrowing	36,500	16,669	36,500	36,500	36,500
Other Long-Term Liabilities	3,500	1,072	3,500	3,500	3,500
	<u>40,000</u>	<u>17,741</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>

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 S151 Officer confirms that the Authorised Limit has not been approached at any point during the first half of the year, nor is it likely to during the remaining six months of 2024/25.

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: -

	2023/24	2024/25	2024/25	2025/26	2026/27	2027/28
	Actual	Original	Revised	Estimate	Estimate	Estimate
	%	%	%	%	%	%
Ratio of Financial Costs to Net Revenue Stream	1.45	2.28	0.91	2.99	3.22	3.54

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.

The projected increase in the ratio over the period reflects the increase in capital financing costs resulting from the capital allocations approved as part of the medium-term financial plan.

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”

	Actual as at 30/09/24	Upper Limit	Lower Limit
	%	%	%
Under 12 Months	5.04	15	0
12 months and within 24 months	10.97	15	0
24 months and within 5 years	12.00	30	0
5 years and within 10 years	47.99	60	0
10 years and above	24.00	80	0

The S151. Officer confirms that the maturity structure of external debt as at 30/09/24 is within the upper and lower limits approved by the Authority.

DRAFT MEDIUM TERM RESOURCE STRATEGY 2025/26 – 2029/30

1. SUMMARY

1.1 This report considers the Authority’s Medium-Term Resource Strategy (MTRS) for the years 2025/26 to 2029/30. The report also provides details of the Authority’s Reserves.

2. RECOMMENDATIONS

2.1 It is recommended that the Fire Authority notes the draft MTRS and the Authority’s medium-term financial position, prior to approval at the 14 February 2025 meeting.

3. BACKGROUND

3.1 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.

3.2 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 current MTRS (Appendix 1) contains the following assumptions

Current Assumptions for 2025/26

Pay	2.0%
Precept	2.99%
Grant	1.7%
Non-pay savings target	3%

4.2 The current MTRS shows that a predicted deficit is expected over the next five years, with £3.1m required from reserves, the financial position will be reviewed prior to the Authority meeting on 14 February 2025. The current model includes the financing costs for the proposed capital programme including the significant investment in the estate, and the costs from the investment in the new control room system.

Current Funding Gap/(Surplus)

	2025/26	2026/27	2027/28	2028/29	2029/30
	£m	£m	£m	£m	£m
Funding Gap/(Surplus)	1.539	0.340	0.382	0.483	0.314
Transfer (From)/To Earmarked Reserves	(0.800)	-	-	-	-
Transfer (From)/To General Reserves	(0.739)	(0.340)	(0.382)	(0.483)	(0.314)

Pay inflation

- 4.3 Inflationary pressure remains on pay awards and as outlined above will be a significant financial risk in the medium term. Our current pay inflation assumption for 2025/26 is 2.0%, any pay award above this would cost £0.4m per 1% of additional award.
- 4.4 The current assumption is that there will be no additional funding from the Home Office to cover this increase.
- 4.5 Employers National Insurance Contributions have been increased significantly in the recent budget on 30 October 2024, the current assumption is that this increase will be fully funded by grant.

Non-Pay inflation

- 4.6 Non-pay inflation remains high (although it is now falling) with higher prices feeding through contract agreements and purchases of equipment, the impact of increased employer national insurance contributions is also likely to feed through over the coming years as contracts are renewed.

Grant Funding

- 4.7 Revenue Support grant income will be amended once the settlement is received from Government, this is expected in mid-December.

Reserves

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

The General Reserve will be maintained at £6m as approved by the Authority on 20 September 2024.

Earmarked Reserves are held for specific purposes and as such are committed to fund expected future expenditure, some earmarked reserves are 'ring-fenced' as they are made up of grant funding received with conditions.

The current earmarked reserves (and predicted level of reserves) are detailed overleaf.

Earmarked Reserve	1 April 2025 £m	1 April 2026 £m	1 April 2027 £m	1 April 2028 £m	1 April 2029 £m	1 April 2030 £m	Reason
Insurance	0.500	0.500	0.500	0.500	0.500	0.500	To meet any excesses on the Authority's insurance arrangements
National Flood Resilience Centre	1.000	1.000	-	-	-	-	HFA contribution to joint National Flood Resilience Centre
Capital Programme Funding	4.735	4.735	4.735	4.735	0.735	0.735	To support investment in capital projects and reduce the Authority's need to borrow
Business Continuity	0.500	0.500	0.500	0.500	0.500	0.500	To meet a proportion of the costs of a business continuity event
Emergency Services Mobile Communication Programme	0.215	0.215	0.215	0.215	0.215	0.215	Ring-fenced grant received to support the national Emergency Services Mobile Communication Programme.
Service Improvement and Environmental Reserve	0.030	0.030	0.030	0.030	0.030	0.030	To support environmental initiatives
Strategic Transformation fund	0.500	0.500	-	-	-	-	To support and pump prime change initiatives
Control Room	1.000	0.200	-	-	-	-	To support the replacement control room system
Pay and Prices	0.600	-	-	-	-	-	To cover any short-term impacts of pay and price inflation
Total Earmarked Reserves	9.080	7.680	5.980	5.980	1.980	1.980	

5. EQUALITY IMPLICATIONS

5.1 There is no requirement to carry out an equality impact analysis as this report does not relate to a policy or service delivery change.

6. CONCLUSION

6.1 Members are asked to note the draft MTRS.

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Officer Contact

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Background Papers

Budget report to HFA February 2024
Financial Outlook September 2024

Abbreviations

CPI	Consumer Prices Index
HFA	Humberside Fire Authority
PMGR	the Prudent Minimum level of General Reserves



HUMBERSIDE FIRE AUTHORITY

MEDIUM-TERM RESOURCE STRATEGY 2025/26 – 2029/30 (DRAFT)

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I. Purpose of the Medium-Term Resource Strategy

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

2. Aims of the Strategy

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

3. Principles of the Strategy

- 3.1 The key principles underlying the Authority's MTRS 2025/26 – 2029/30 are:
 - (i) Overall expenditure of the Authority will be contained within original estimates each year.
 - (ii) The Authority will maintain a Prudent Minimum General Reserve (PMGR), reviewed annually, to cover any major unforeseen expenditure or loss of funding. A flexible approach will be taken to the use of reserve balances above this level where appropriate, balancing the opportunity costs of maintaining reserves against the benefits of alternative approaches.
 - (iii) The Authority will maintain earmarked reserves for specific purposes only when appropriate, and which are consistent with achieving objectives.

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

4. Reviewing the Strategy

4.1 The Authority's MTRS review for 2025/26 to 2029/30 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) Efficiency savings;
- (vii) The Authority's capital programme;
- (viii) Reserves policy;
- (ix) Risk assessment;
- (x) Financial Resilience.

5. Community Risk Management Plan

5.1 The successful delivery of the Strategy requires the Chief Fire Officer to manage a complex set of resources, demands, and priorities whilst reviewing and revising plans to meet the risk profile for fire services within the available financial resources.

5.2 HMICFRS (His Majesty's Inspectorate of Constabulary and Fire & Rescue Services) considers that a Service is efficient if it is making the best use of its resources to provide fire services that meet expectation and follow public priorities, and if it is planning and investing wisely for the future.

5.3 The Authority's MTRS is underpinned by workforce planning and capital programmes which are aligned with the delivery of the Community Risk Management Plan priorities and the continued delivery of an efficient and effective fire service to the communities of Humberside.

5.4 The Service is instrumental in identifying the risk in communities and providing engagement using the community safety teams. The CRMP identifies the level of risk in each of the four Local Authority areas and resources are located and distributed on this basis. The intervention standards allow measurement of the response to incidents based on the risk rating established.

6. Financial Context

- 6.1 **Funding Formula** - The Fire and Rescue Service relative needs formula (RNF) used to distribute Grant between Fire and Rescue Services was introduced in 2010/11 and much of the data used has not been updated. There has been recognition for many years that the formula no longer reflects needs, but previous attempts at reform of the relative needs formula in 2018 have not come to fruition due to various technical/political considerations. No change is anticipated to the RNF formula until at least 2026/27 at the earliest and therefore, the MTRS has made no assumptions in this regard.
- 6.2 **Local Government Finance Settlement and Council Tax Precept** – The Autumn Statement was announced on the 30 October 2024. Following this announcement amendments to grant and council tax assumptions have been made. The Provisional Local Government Finance Settlement and Council Tax referendum rules are expected to be announced in mid-December 2024.
- 6.3 This MTRS as presented includes an increase in the precept of 2.99% for a Band D property for 2025/26. An increase of 2.99% has also been included for future years. Final decisions on the actual precept will be made each year by the Authority based on the financial circumstances at the time.
- 6.4 The Secretary of State determines the maximum increase that Fire and Rescue Authorities can make to Council Tax Precept without requiring a referendum and in 2025/26 this is x.xx%.
- 6.5 The Authority has run a public consultation on the level of Council Tax Precept for 2025/26. There have been xxx responses with x% of these agreeing with an increase.

7. Current 2024/25 Financial Position

- 7.1 The Authority's budget for 2024/25 is £58.082m. The quarter two revenue monitoring report shows a projected budget underspend of £0.387m as at 30 September 2024.

2023/24 Revenue Monitoring – Quarter 2 Position			
	Approved Budget 2023/24	Projected Outturn 2023/24	Variance 2023/24
<u>Financial Position</u>	£m	£m	£m
Fire Response and Protection	55.289	55.702	0.413
Capital Financing	2.827	2.027	(0.800)
Net Expenditure	58.116	57.729	(0.387)
Central Government Grant	22.697	22.697	-
Business Rates	6.785	6.785	-
Council Tax Precept	28.600	28.600	-
Central Grant and Precept Total	58.082	58.082	-
Appropriations (to) / from reserves	0.034	(0.353)	(0.387)

- 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 £0.387m.
- 7.4 The forecast closing position on reserves for 2024/25 is £15.433m.

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 2025/26 to 2029/30 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 2% in each of the years 2025/26 – 2029/30.
- 8.3 **Budget pressures** - The MTRS also includes estimates of the impact of the valuation of the Firefighters' Pension Scheme and the triennial review of the Local Government Pension Scheme (LGPS).
- 8.4 **Revenue implications of the capital programme** – The most recent approved five-year capital programme is summarised in Section 10 below. The implications of this programme are fully reflected in the MTRS.

9. Medium Term Efficiencies and Productivity

- 9.1 Throughout the MTRS period efficiencies will continue to be delivered wherever possible, to sustain the investment in the fire service and balance the budget (See 11.2), for example:
- (i) Service Improvement Plan;
 - (ii) Non-pay savings (3% each year);
 - (iii) Savings through procurement through the continued use of regional and national frameworks;
 - (iv) Maximising income generation wherever possible.
- 9.2 The Authority is actively engaged in NFCC Efficiency and Productivity workstreams with our Chief Fire Officer/Chief Executive being the National NFCC Lead for Productivity and Efficiency. The Authority has produced a Productivity and Efficiency Plan which is published on the Authority's website. [Productivity and Efficiency Plan 2024/25](#)

10. Capital Estimates and Financing

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

Capital Estimates	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	Total £m
Major and Minor Building Schemes	1.361	3.954	2.164	9.010	6.980	23.469
Information Technology	0.350	0.300	0.300	0.350	0.350	1.650
Vehicles and Equipment	2.270	2.100	2.618	0.493	2.010	9.491
Total	3.981	6.354	5.082	9.853	9.340	34.610

10.2 Key areas to note in the proposed programme are:

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

Capital Financing

Capital Estimates	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	Total £m
Forecast Expenditure	3.981	6.354	5.082	9.853	9.340	34.610
Financed by:						
Grants and Contributions	2.000	2.000	2.000	6.000	2.000	14.000
Prudential Borrowing	1.981	4.354	3.082	3.853	7.340	20.610
Total Financing	3.981	6.354	5.082	9.853	9.340	34.610

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 2025/26 to 2029/30

11.1 All the budget pressures, budget savings and funding assumptions outlined earlier in this Strategy are summarised below. Having considered the savings proposals and the availability of reserves to support the MTRS an important consideration is the precept proposal for 2025/26. The MTRS includes a precept increase of 2.99% built into the funding for each of the years 2024/25 to 2029/30.

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

MTRS Budget Forecast	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m
Base budget	58.116	60.384	60.754	62.430	64.228
Budget pressures					
Pay Related Increases	1.483	1.391	1.183	1.516	1.255
Non-Pay Inflation	0.398	0.448	0.330	0.326	0.344
Budget pressures / (Savings)	0.980	(1.400)	0.300	0.050	0.050
Revenue Impact of Capital Financing	(0.235)	0.249	0.188	0.239	0.287
Total budget pressures	2.626	0.688	2.001	2.131	1.936
Efficiency Savings Requirement	(0.358)	(0.318)	(0.326)	(0.334)	(0.342)
Additional Savings Requirement	-	-	-	-	-
Net Budget Requirement	60.384	60.754	62.429	64.227	65.822
Central Government Grant Income	22.476	22.701	22.928	23.157	23.389
Funding Guarantee	-	-	-	-	-
Business Rates Received from Local Authorities	6.609	6.609	6.609	6.609	6.609
Business Rates – Collection Fund Surplus / (Deficit)	(0.300)	(0.300)	(0.300)	(0.300)	(0.300)
Council Tax Precept Income	29.610	30.954	32.360	33.828	35.360
Council Tax Precept - Collection Fund Surplus / (Deficit)	0.450	0.450	0.450	0.450	0.450
Total Income	58.845	60.414	62.047	63.744	65.508
Funding Gap / (Surplus) Before Reserves	1.539	0.340	0.382	0.483	0.314
Planned use of reserves:					
Transfer (from)/to Earmarked Reserves	(0.800)	-	-	-	-
Transfer (from)/to General Reserves	(0.739)	(0.340)	(0.382)	(0.483)	(0.314)
Funding gap / (surplus) after use of reserves	-	-	-	-	-

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

Humberside Fire Authority	2025/26 £M	2026/27 £M	2027/28 £M	2028/29 £M	2029/30 £M
Fire Response and Protection	58.143	58.163	59.351	60.860	62.118
Capital Financing	2.241	2.591	3.078	3.367	3.704
Total	60.384	60.754	62.429	64.227	65.822

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

12. Reserves

Background information on Reserves

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

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

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

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

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

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

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

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

Reserves Strategy

12.7 The Authority must retain adequate reserves so that unexpected budget pressures can be met without adverse impact on the achievement of key objectives and council taxpayers. The Authority's policy for reserves and balances is based on a thorough understanding of the organisation's needs and risks. Part of this process is to give a clear explanation of the existing and proposed use of reserves and this is addressed in the paragraphs below.

General Reserve

12.8 The expected General Reserve at 1 April 2025 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 2024/25 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 2025 £m	At 1 April 2026 £m	At 1 April 2027 £m	At 1 April 2028 £m	At 1 April 2029 £m	At 1 April 2030 £m
Earmarked Reserves						
Insurance	0.500	0.500	0.500	0.500	0.500	0.500
National Flood Resilience Centre	1.000	1.000	-	-	-	-
Capital Programme Funding	4.735	4.735	4.735	4.735	0.735	0.735
Business Continuity	0.500	0.500	0.500	0.500	0.500	0.500
ESMCP	0.215	0.215	0.215	0.215	0.215	0.215
Strategic Transformation Fund	0.500	0.500	-	-	-	-
Service Improvement and Environment	0.030	0.030	0.030	0.030	0.030	0.030
Control Room	1.000	0.200	-	-	-	-
Pay and Prices	0.600	-	-	-	-	-
Total Earmarked Reserves	9.080	7.680	5.980	5.980	1.980	1.980
General Reserves	6.353	6.214	6.573	6.191	5.708	5.974
Total Reserves	15.433	13.894	12.553	12.171	7.688	7.374

12.10 The Authority retains £9.080 Earmarked reserves for the following purposes:

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

12.11 **Adequacy of Reserves** – the S.151 Officer confirms that the current reserves held by the Authority are adequate. The position on reserves will be kept under continuous review and will be reviewed again during 2025/26. Any material changes will be reported to the Authority.

13. Risk Assessment

13.1 The MTRS contains the most up to date information at the time of drafting, but the Authority’s financial position is dynamic. A comprehensive financial risk assessment is undertaken for the revenue and capital budget setting process to ensure all risks and uncertainties affecting the Authority’s financial position are identified. The Authority faces a number of significant financial pressures that could affect the position over the medium term. An assessment of the likelihood and impact of each risk and the management controls in place are shown in the following table:

Risk	Likelihood	Impact	Risk Management
Pay awards and price inflation being higher than anticipated.	Possible	Medium	Budget based on best information available and set at a prudent level.
Failure to deliver planned savings.	Possible	Low	Revenue monitoring updates to the Fire Authority.
Industrial Action	Possible	High	Recruitment of contingency crews. Inclusion of funding in the General Reserve
Further reductions in funding included in the next Comprehensive Spending Review and an unfavourable review of funding formula.	Possible	High	Balance on the General Reserve maintained at the Prudent General Minimum; forward planning; regular monitoring.
Future council tax precept rises limited by excessiveness principles determined by the Government.	Likely	Medium	Balance on the General Reserve maintained at the Prudent General Minimum; forward planning.
Costs associated with the outcome of the national legal challenge to the Firefighters’ Pension Scheme (2015) transition arrangements are not met centrally by the Home Office.	Possible	Medium	Balance on the General Reserve maintained at a Prudent General Minimum; close budget monitoring; annual review of budget and MTRS; existing Firefighters Pension Fund arrangements require the Home Office to balance the deficit on the Fund each year through a top-up grant.

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

14. Financial Resilience

Sensitivity analysis

- 14.1 The MTRS refresh is being undertaken in a more uncertain environment as significant inflationary pressures impact the economy.
- 14.2 Funding assumptions both in relation to local and national funding are likely to cause material changes late on in the planning process. This cannot be avoided but needs to be recognised.
- 14.3 The current MTRS assumes pay awards at 2% in all of the years 2025/26 – 2029/30.
- (i) Pay makes up circa 85% of the total net spend which remains one of our single largest assumptions. The table below shows the impact of differing pay awards in terms of sensitivity. Each additional 1% will cost an additional £0.4m per year.
- (ii) The following information has been received from external sources around medium-term inflation rates based on their in-depth analysis of the current market:

Budget	Increase 2025/26 %	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	6.8	Inflation
Fuel	5.0	Forecast oil price
IT	10.0	Shortage in skilled labour and higher shipping costs

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

Medium Term Resilience

14.4 The following six indicators have been developed by CIPFA to demonstrate the medium-term financial resilience of Fire Authorities. These indicators allow benchmarking with other Authorities and organisations and provide an overall assessment of financial resilience.

14.5 Funding gap as a percentage of Net Revenue Expenditure (NRE) over the MTRS period - Authorities need to have a clear estimate of their funding gap over the Medium-term Resource Strategy.

	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m
NRE	60.742	61.072	62.755	64.561	66.164
Estimated Funding Gap	1.897	0.658	0.708	0.817	0.656
Gap as a % of NRE	3.12%	1.08%	1.13%	1.27%	0.99%
Savings Identified	0.358	0.318	0.326	0.334	0.342
Additional Savings Required	-	-	-	-	-
Unidentified Gap as a % of NRE	2.53%	0.56%	0.61%	0.75%	0.47%

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.

	2020/21 £m	2021/22 £m	2022/23 £m	2023/24 £m	2024/25 £m
MTRS Savings Planned	-	0.127	0.240	0.280	0.285
MTRS Savings Achieved	-	0.127	0.240	0.280	0.285
% of Savings Achieved	-	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.

	2020/21 £m	2021/22 £m	2022/23 £m	2023/24 £m	2024/25* £m
NRE	48.352	45.290	47.614	52.127	58.082
Over/(Under)spend	(0.571)	(0.991)	(0.448)	(0.277)	(0.387)
Over/(Under)spend as a % of NRE	(1.18%)	(2.19%)	(0.94%)	(0.53%)	(0.66%)

*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.

	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
NRE	48.352	45.290	47.614	52.694	58.116	60.384	60.754	62.429	64.227	65.822
Resource Reserves										
General	5.758	6.373	6.946	6.000	6.353	6.214	6.573	6.191	5.708	5.394
Earmarked	5.173	7.408	7.865	9.090	9.080	7.680	5.980	5.980	1.980	1.980
Resource Reserves as a % of NRE	22.6%	30.4%	31.1%	28.6%	26.6%	23.0%	20.7%	19.5%	12.0%	11.2%
Change in %	0.6%	7.8%	0.7%	(2.5%)	(2.0%)	(3.6%)	(2.3%)	(1.2%)	(7.5%)	(0.8%)

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.

	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Precept	23.817	24.148	25.312	27.055	28.326	29.610	30.954	32.360	33.828	35.360
Total Financing	45.269	45.163	47.614	52.127	58.082	58.845	60.414	62.047	63.744	65.508
Precept as a % of Total Financing	52.6%	53.5%	53.2%	51.9%	48.8%	50.3%	51.2%	52.2%	53.1%	54.0%

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.

	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
NRE	48.352	45.290	47.614	52.694	58.116	60.384	60.754	62.429	64.227	65.822
Borrowing	13.618	16.984	18.169	16.669	15.828	17.000	18.000	19.000	20.000	23.000
MRP	0.700	0.792	0.818	0.955	0.963	1.233	1.432	1.557	1.729	1.850
Interest	0.621	0.621	0.358	0.510	0.364	0.008	0.159	0.522	0.638	0.854
Cost of Borrowing as a % of NRE	2.7%	3.1%	2.5%	2.8%	2.3%	2.1%	2.6%	3.3%	3.7%	4.1%
Level of Debt	13.618	16.984	18.169	16.669	15.828	17.000	18.000	19.000	20.000	23.000
Level of Debt as a % of NRE	28.2%	37.5%	38.2%	31.6%	27.2%	28.1%	29.6%	30.4%	31.1%	34.9%

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 considering quality and cost during the life cycle of what is being procured.
- 15.3 The procurement process spans the whole life cycle of a product or service from identification of the requirement through to the useful life of a product or service (also defined as an asset). HF&RS's procurement processes promote fair and transparent competition, minimising exposure to fraud and collusion by effectively managing commercial risk and ensuring optimum value for money.
- 15.4 Achieving best value for public services and driving economic growth are both fundamental objectives set by the Government in tackling the current economic climate. Public sector procurement is uniquely placed to contribute to both objectives. The Government has identified improved procurement as having an important role to play in delivering its economic policy. As such the current economic climate introduces an opportunity for the role of procurement to operate at a strategic level delivering an important contribution to our Service.
- 15.5 As a public sector body we are subject to Regulations on Public Sector Procurement. These regulations are introduced into law by the UK Public Contract Regulations (PCRs). We are bound by this legislation of which the founding principles are fairness, non-bias, and transparency. We are also required to consider how our services benefit people living in the local community under the Public Services (Social Value) Act.
- 15.6 We set out our standards for contracts and purchasing arrangements in our own Constitution through the Financial and Contract Procedure Rules, with a view to ensuring that the Authority's procurement is conducted in a sound and proper manner, constitute value for money, and minimise the risk of legal challenge to the Service. All of our procurement must be carried out in accordance with this framework.
- 15.7 Procurement within the sector is structured with both national and regional groups. These groups facilitate collaborative procurement, share best practice and embark on procurement related projects.
- 15.8 With the support of the National Fire Chiefs Council (NFCC), National Procurement Groups and the Yorkshire and Humber Procurement Group. We have strong links which support effective communication and information sharing.

15.9 Collaboration and partnerships with other emergency services has been an increasing focus of Government policy in recent years and we are making procurement collaboration a fundamental aspect of procurement in Humberside Fire and Rescue Service. 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 National Fire Chiefs council. 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

<p>Objective 1 - Achieve Value for Money</p> <p>Central to our procurement is securing value for money. This involves securing the optimum balance between all factors important to the goods, services or works we are procuring, including cost, quality and delivery. We participate in both regional and national procurement exercises to identify any opportunities to enhance our practices. We also enter into collaboration agreements wherever practicable and beneficial. We will continue to explore the business case for greater shared procurement with other emergency services.</p>
<p>Objective 2 – Procure Fit for Purpose Solutions</p> <p>The success of our centralised procurement section relies on strong and effective communication channels. Undertaking procurement within a framework which supports robust scoping and consultation with stakeholders, in particular commodity end users form a strong basis for procuring fit for purpose solutions. Our procurement processes are designed to allow a high degree of stakeholder consultation.</p>
<p>Objective 3 – Ensure Legislative Compliance</p> <p>Public sector procurement is governed by the Public Contract Regulations. The main principle of this legislation is to ensure procurement is undertaken in a fair, open and transparent manner. Ensuring that we undertake our procurement processes in accordance with this legislation is mandatory.</p>
<p>Objective 4 – Work in support of the wider agenda</p> <p>Intelligent procurement is about more than achieving the best deal for our organisation. The Public Services (Social Value) Act requires commissioners of public services to consider how their services benefit people living in the local community. We use our position as a procurer to positively contribute to various government and organisational agendas and secure wider social, economic and environmental benefits. We invest resources in structuring our procurement processes at the outset in a manner to deliver optimum direct and indirect benefits for our area or stakeholders.</p>
<p>Objective 5 – Promote Professional Standards</p> <p>Our procurement activity is founded on professional standards. The principle of integrity, fairness, and transparency is central to everything we do. We invest significant resource in continuous professional development of our procurement professionals. This ensures we have competent individuals with strong commercial awareness undertaking our procurement processes.</p>

16. Conclusion

- 16.1 The overall financial position for Humberside Fire Authority is sustainable over the medium term. However, this is dependent on annual council tax increases of 2.99% on a Band D property throughout 2025/26 to 2029/30 and the use of £1.9m from reserves during 2025/26 and 2026/27. 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 2025/26.

DRAFT

ESTATES STRATEGY 2025/26 – 2029/30

1. SUMMARY

- 1.1 The Estates Strategy sets out a framework for managing our building portfolio. The current Strategy covers the period 2019-2025 and is being redrafted to ensure the objectives reflect the direction of travel for the organisation for the next five years.
- 1.2 The 2025/26-2029/30 strategy will outline how we will plan and prioritise future demands on the estate, including remodelling and refurbishing current premises and any new buildings.
- 1.3 This report provides an overview of the proposed 7 main objectives for the Service's Estates Strategy 2025/26 – 2029/30, including a summary of the Service's planned estate works over a five year period.

2. RECOMMENDATIONS

- 2.1 It is recommended that the Fire Authority approves the proposed 7 objectives for the Estates Strategy 2025/26 – 2029/30.

3. BACKGROUND

- 3.1 Humberside Fire & Rescue Service has 33 operational sites. These include a range of properties from Service Headquarters to Fire Stations and Training facilities. The estate covers a total area of around 109,000m³, with a total asset value of circa. £100m. The estate is a mix of older and new fire stations and associated premise. The estate is made up of 63% pre-1975 construction of which a lot is 1960's construction and requires a large investment in maintenance, however the estate also comprises of 21% post- 2000 construction.
- 3.2 Through a collaboration Agreement signed in March 2018, an estates service is provided to both Humberside Fire & Rescue Service and Humberside Police through our Joint Estates Service (JES) department.
- 3.3 JES are responsible for the delivery of the strategy, progress against which is monitored by the Estates Board chaired by senior leaders from both Humberside Fire & Rescue Service and Humberside Police.
- 3.4 The Estates Strategy sets out our ambition to provide a well maintained, modern, fit for purpose and efficient estate, which fully supports the delivery of our services to the community. It sets out the strategic direction for the estate and how we intend to achieve that, underpinned by our Strategic Plan and Community Risk Management Plan (CRMP).

4. REPORT DETAIL & PROPOSALS

- 4.1 The Estates Strategy sets out a framework for managing our building portfolio. The current strategy document covers the period 2019-2025 and is currently being redrafted to ensure the objectives reflect the direction of travel for the organisation. The 2025/26-2029/30 strategy will outline how we will plan and prioritise future demands on the estate, including remodelling and refurbishing current premises and any new buildings.

4.2 The strategy will have 7 main objectives;

- i) Provide a fit for purpose estate**
This will include developing a modern estate with the flexibility to respond to changing demand and working practices, including the flow of the buildings and improved training facilities. We will address any issues caused by our aging buildings, with every fire station assessed and prioritised. We will take a multi layered approach to redesigning the sites where possible including the key considerations of welfare and wellbeing, operational flow of the buildings, community engagement and use of technology.
- ii) Support wellbeing and EDI agendas**
We will modernise and improve the workspaces, providing appropriate welfare and wellbeing areas, ensuring our buildings are accessible to staff members and the community where appropriate.
- iii) Establish and use comprehensive building information**
A full assessment of our fire stations against 6 facets (physical condition, functional suitability, space utilisation, quality, compliance, and energy efficiency) will inform us where we need to focus our development activity.
- iv) Optimise efficiency within our estate**
We will deliver further improvements on space utilisation across the estate, with the aim of reducing overall running costs. This will also include determining best value of lease against buy options for new premises.
- v) Improve our response to sustainability**
The estates strategy will play a key role in our environmental strategy, enabling us to meet targets for carbon reduction across the organisation. An integral part of this will be ensuring we have the required infrastructure to support the transition to electric vehicles.
- vi) Identify opportunities to collaborate and co-locate**
To support the Governments One Public Estate agenda, the strategy will consider options for co-location opportunities with partners where appropriate.
- vii) Establish appropriate levels of investment in the estate**
Strategic estate planning will align to the medium terms resource strategy to ensure our five year programme of capital investment is achievable. Opportunities to invest to save will always be explored.

4.3 A key part of the strategy is therefore built around gaining a full understanding of our current estate. We have undertaken the first round of surveys, and from this a prioritised schedule of works have been drawn up will form the basis of this aspect of the strategy for 2025/26 onwards. This schedule is only indicative at this stage and is very much subject to further refinement resulting from further surveys, design work and the CRMP outcomes. The Estates Strategy and associated schedule will be reviewed annually and where necessary refined. The current indicative schedule of works is built over a five year period and covers the following fire stations:

2025/26	2026/27	2027/28	2028/29	2029/30
Howden	Preston	Peaks Lane	Peaks Lane	Peaks Lane
Epworth	Epworth	Cleethorpes	Cleethorpes	Beverley
Bridlington	Bridlington	Driffield	Driffield	Market Weighton
	Patrington	Crowle	Crowle	Goole
	Pocklington	Pocklington	Bransholme	Waltham
	Calvert Lane	Winterton	Scunthorpe	Hornsea
			Withernsea	Clough Rd
			Brigg	Central

			Barton	Brough
			Kirton	
			Snaith	

- 4.4 The above details are subject to change following more accurate design, costing and evaluation which is currently being carried out by JES. Indicative costs will be provided in a separate Capital paper which will be presented for approval by HFA.
- 4.5 In addition to managing the estates asset portfolio, JES are responsible for the management and provision of a range of associated facilities and utilities management functions. This includes ongoing premises maintenance support, waste management and grounds maintenance. Statutory maintenance is also carried out to keep the estate compliant with relevant legislation. The testing carried out includes gas safety, fixed ladder compliance testing and generator servicing as examples.
- 4.6 The Estates Strategy will support the service strategic plan's objectives in the following way
- We value and support the People we employ** – By ensuring the quality of our buildings will support our staff's health and wellbeing, and provide dignity, equality and access for all.
- What we must do well** – By ensuring that our buildings are fit for purpose and meet the needs of all of our delivered activity, including the implementation of sustainability measures across the estate and facilities management processes.
- How we support our communities** – By supporting our service delivery from an appropriate estate, in the right locations which are well maintained, supporting the visibility of our communities to provide public reassurance.
- We efficiently manage the service** – By making sure we optimise the use of our estate and available funding to ensure continued investment in our property portfolio. Working collaboratively with partners where possible to deliver operational synergies and financial benefits.
- 4.7 It is essential that our estate remains fit for purpose and reflects the operational needs placed upon it by our CRMP. Therefore, the Estates Strategy will remain an agile plan, subject to change based on evidence based decision making through an informed data led approach.
- 4.8 The benefits of the Estates Strategy to the organisation include supporting an estate which is fit for purpose, operationally efficient, providing a flexible space to adapt to changing operational needs whilst facilitating agile and flexible working.
- 4.9 It will enable us to have an estate which supports the diversity, inclusivity and wellbeing of its users, including provision for fitness, inclusion, and wellbeing. Workspaces will provide a comfortable environment, well heated and ventilated, consistently decorated and furnished, with appropriate storage and space.
- 4.10 The strategy will contribute to reduced revenue running costs through investment and more effective use of existing resources. The generation of capital receipts from buildings identified as surplus to future requirements will enable the re-investment of funds corporately and in more efficient estate where appropriate.
- 4.11 The continued implementation of sustainability initiatives across the estate will drive our carbon footprint reduction, not only allowing us to comply with climate change legislation but also generating further revenue savings.
- 4.12 The strategy will be reviewed annually to ensure it remains valid for our strategic and operational needs. A full refresh of the strategy will be undertaken every 5 years in addition to an annual review.

5. EQUALITY IMPLICATIONS

- 5.1 An Equality Impact Analysis (EIA) has been completed and there are no identified negative impacts on any protected characteristic groups and/or risks associated with the processing of personal data. This will be reviewed upon publication of any new strategy documents.

6. CONCLUSION

- 6.1 The Estates Strategy sets out our aim to provide a well maintained and efficient estate, which fully supports the delivery of our services to the community. Work to improve our entire fire station estate over a five year period is an ambitious plan which will bring our buildings up to a standard for a modern Fire and Rescue Service.

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Background Papers

[HFRS Estates Strategy 2019-2025](#)

Abbreviations

CRMP	Community Risk Management Plan
EIA	Equality Impact Assessment
JES	Joint Estates Service

**CAPITAL PROGRAMME 2025/26 ONWARDS – VEHICLES, ESTATES, AND
DIGITAL SERVICES**

1. SUMMARY

- 1.1 This report sets out for approval the proposed capital programme for Vehicles, Estates, and Digital Services for a 5 year period from 2025/26 to 2029/30.

2. RECOMMENDATIONS

- 2.1 It is recommended that the Fire Authority approves the capital programme as set out for Vehicles, Estates, and Digital Services for 2025/26 to 2029/30, and that it is incorporated into the Medium-Term Resource Strategy 2025/26 to 2029/30 to be considered at the February meeting of the Fire Authority.

3. BACKGROUND

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

4. REPORT DETAIL

Vehicles/Equipment Programme 2024/25 Onwards

- 4.1 In the last twelve months, the Service has placed an order for a replacement turntable ladder, and this will be delivered into Service during 2025. A further 5 appliances are also currently in build as part of the vehicle replacement programme, these will arrive by the end of Spring 2025. The vehicles will arrive with a 'clean cab' solution, reflective of the national and international research relating to the risk of firefighter contamination. This approach will further improve Firefighter safety. A further 3 appliances are also due to be replaced during the last quarter of the 2025/26 period.
- 4.2 Annual condition reports continue to be undertaken and received for all vehicles in the fleet, along with an analysis of each vehicle's usage via the Service's vehicle tracking data.
- 4.3 Further investment into the EV infrastructure and future alternative fuelled fleet is continuing via a feasibility study, carried out in conjunction with industry experts in support of the Environmental Plan. The resulting report due in November 2024 will enable the Service to move forward with infrastructure plans and a refreshed replacement programme for all vehicles 3.5t and under, with the intention of replacing all small vehicles wherever possible into EVs / sustainable fuels. Members will note the budget requirement associated with light cars/vans has increased to reflect the move to EVs
- 4.4 The total planned capital fleet spend for the 5 year period from 2025/26 onwards is summarised in the table below;

	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m
Heavy Vehicles	1.220	1.400	1.610	-	1.470
Light Vehicles	0.650	0.210	0.508	0.293	0.040
Equipment	0.400	0.490	0.500	0.200	0.500
Total	2.270	2.100	2.618	0.493	2.010

Estates Programme 2024/25 Onwards

- 4.5 A full survey of the Estate was undertaken in 2024 to assess and prioritise works required to bring our estate up to a standard for a modern Fire and Rescue Service, including dealing with areas of welfare and contamination. This process resulted in an ambitious 5 year plan to invest in all our fire stations. Joint Estates Services are providing estimated costings for these works, annual figures for this are shown in in the table in paragraph 4.12 and is reflective of the scale of work we intend to carry out to bring our fire stations up to a modern standard.
- 4.6 2024/25 also saw the refurbishment work at Goole, Winterton and Immingham East stations completed. The scheme has been undertaken in stages to allow for the continued operation of each of the stations.
- 4.7 Priority dignity works detailed in last year's capital programme report at Preston and Patrington were also completed within budget and prior to the recent HMICFRS inspection.
- 4.8 Service Headquarters work on the spend to save investment, regarding a move to a more sustainable lighting solution began in October, and this project will be fully completed by the end of November 2024.
- 4.9 As detailed and agreed within the capital programme last year, a recurring budget allocation has been incorporated for the installation of electric charging points and associated infrastructure at appropriate stations. This will facilitate the introduction of electric vehicles to the Service's fleet. Further work is underway to establish exact requirements and associated costs via the feasibility study which was commissioned in September 2024 as mentioned above.
- 4.10 Initial preparatory work to begin the rebuild project of Howden Station has begun, with the old station planned to be demolished by the end of December 2024. Planning permission has been submitted for a newly designed and modern station, with an anticipated opening within the first quarter of 2026. An operational appliance and crew continue to serve the local community from a temporary base within the town.
- 4.11 The proposed Estates programme moving forward is therefore as follows:

	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m
Land & Buildings*	0.791	3.404	1.164	9.010	6.980

*Breakdown in Appendix 1

The above figures are given as an indicative cost and would be subject to inflationary pressures within the construction industry and economy as a whole. A breakdown of the indicative cost for each project is shown in Appendix 1. It is essential that our estate remains fit for purpose and reflects the operational needs placed upon it by

our CRMP. Therefore, the Capital Programme will remain an agile plan, subject to change based on evidence based decision making, through an informed data led approach.

- 4.13 We are also investing heavily in our training facilities over the next 3 years to ensure our firefighters have the best facilities to acquire and maintain the skills required for their role. Work carried out will improve firefighting, working at height and RTC facilities. This work will also encompass a suitable solution towards contaminants where required to keep our firefighters safe. We are also working with regional FRS's to explore opportunities to share training infrastructure and facilities, further updates will be provided once this work has been developed further.
- 4.14 The table below summarises the current costs for this part of our capital investment programme:

	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m
Additional investment in training facilities	0.570	0.550	1.000	-	-

Digital Services Programme 2025/26 Onwards

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

4.20 The proposed Digital Services capital programme is therefore as follows:

	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m
Core Replacement Programme	0.250	0.200	0.200	0.250	0.250
Data Centre Hardware Upgrade	0.100	0.100	0.100	0.100	0.100
Total	0.350	0.300	0.300	0.350	0.350

Financial implications

- 4.21 We strive for efficiency and effectiveness by choosing and procuring wherever possible the best available vehicles, equipment, and services, including estates and digital services, ensuring that value for money is a priority consideration.
- 4.22 The financial impact of the proposals require a capital investment of £34.61m over the 5 year period as summarised in the table below. Subject to approval of the recommendations contained within the report, the financial effect of the proposals will be incorporated into the Authority's revenue and capital plans for 2025/26 onwards, this will be presented for consideration and final approval at the Fire Authority meeting in February 2025.

	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	Total £m
Fleet & Equipment	2.270	2.100	2.618	0.493	2.010	9.491
Land & Buildings	0.791	3.404	1.164	9.010	6.980	21.349
Training facilities	0.570	0.550	1.000	-	-	2.120
Digital Services	0.350	0.300	0.300	0.350	0.350	1.650
Total Capital Programme	3.981	6.354	5.082	9.853	9.340	34.61

- 4.23 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 prior to the start of the financial year in liaison with the Authority's Treasury Management advisors.

Impact on Service Delivery

- 4.24 The Service ensures our Fleet, Estate and Digital Services meet the needs of changing risks to front line Staff and its communities alike, in keeping with the Services Community Risk Management Plan.

Health and Safety implications

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

Linkages to strategic plans

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

5. EQUALITY IMPLICATIONS

- 5.1 An equality impact has been completed (EIA/Service Delivery/11-2022/2) for the overarching Capital Programme 2024/25 and has identified positive impacts. It should be noted that individual schemes and projects within the programme are all subject to more detailed EIAs to identify specific improvements and actions as necessary.
- 5.2 The following positive impacts have been identified:
- (i) Estate – All schemes within the estates programme are required to consider accessibility (for staff and the community) and to improve dignity and welfare facilities.
 - (ii) Vehicles and Equipment – New vehicle technology (such as reducing height through air suspension) enables more equality of access, functionality, and ease of use. The schemes give access to modern equipment which is ergonomically designed and sourced in consultation with staff. An improved range of modern equipment available for rescue and response diversifies our offer to those most vulnerable in our community (e.g., Falls provision and Bariatric Provision).
 - (iii) Digital Services – Investments in the Digital Services arena supports agile and flexible working providing a greater equality of access for continued employment (reasonable adjustments\Flexible working requests), and recruitment (HFRS as an Employer of choice). Our programmes include the development of our websites, platforms, and systems where accessibility for all is a key focus.

6. CONCLUSION

- 6.1 This report summarises the capital requirements for Vehicles, Estates, and Digital Services for the financial year 2025/26 and it is proposed that the Authority supports the programme.

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Background Papers

HFRS Estates Strategy 2019-2025

Abbreviations

EIA	Equality Impact Assessment
EV	Electric Vehicle
RTC	Road Traffic Collision
SLT	Strategic Leadership Team

Appendix 1

Table for Land & Buildings showing detail and indicative costings;

2025/26 £m		2026/27 £m		2027/28 £m		2028/29 £m		2029/30 £m	
Howden	0.600	Preston	0.979	Peaks Lane	0.296	Peaks Lane	5.470	Peaks Lane	2.600
Epworth	0.036	Epworth	0.847	Cleethorpes	0.038	Cleethorpes	0.780	Beverley	0.600
Bridlington	0.015	Bridlington	0.355	Driffield	0.030	Driffield	0.410	Market Weighton	0.600
EV works	0.040	Patrington	1.015	Crowle	0.010	Crowle	0.320	Goole	0.600
External works	0.100	Pocklington	0.018	Pocklington	0.430	Bransholme	0.180	Waltham	0.420
		Calvert Lane	0.050	Winterton	0.360	Scunthorpe	0.050	Hornsea	1.080
		EV works	0.040			Withernsea	0.360	Clough Rd	0.360
		External works	0.100			Brigg	0.360	Central	0.360
						Barton	0.360	Brough	0.360
						Kirton	0.360		
						Snaith	0.360		
Total	0.791		3.404		1.164		9.010		6.980

BI-ANNUAL PERFORMANCE REPORT (APRIL – SEPTEMBER 2024)

1. SUMMARY

1.1 The Bi-Annual Performance Report, as set out at Appendix 1, reports on the following performance metrics between 1 April and 30 September 2024:

- Performance
- Health and Safety
- Organisational Learning
- Occupational Health and Wellbeing
- Absence Management
- Public Feedback

1.2 Between April and September we achieved a 98.27 per cent response standard against a 90 per cent target where first fire engines are mobilised to dwelling fires or road traffic collisions. There were no high severity dwelling fires in April, August and September, with only July going above the upper threshold. Deliberate fires have marginally gone over the threshold in June and August 2024, whereas the number of accidental dwelling fires has been below the lower threshold limits for most of the reporting period and deliberate secondary fires has remained within the upper and lower threshold limits for most of the reporting period.

1.3 Fire casualties have reduced compared to the same period in 2023, but unfortunately there have been four fire fatalities recorded during this period. Our aspirational target is to have none and the Service will continue to drive forward its prevention activity to target those at risk.

1.4 The total number of reported accidents for this six-month period remains consistent with the previous year and pleasingly we have seen a 40 per cent decrease in reports of 'Attacks on Fire Service Staff', however, a single attack on our staff is still one too many. Through the 'Don't Cross the Line' campaign we continue to work with Humberside Police, East Midlands Ambulance Service and Yorkshire Ambulance Service to reduce the number of attacks on emergency services workers.

1.5 A significant aspect of our progression from operational learning to organisational learning during this period has seen the implementation of the Assurance Management System, a comprehensive management system designed to capture learning through debriefs and create tasks based on recommendations. The Assurance Management System also generates reports that break down activity by departments and themes to identify trends across the Service.

1.6 Health surveillance has increased significantly since the same period of 2023. The surveillance team have been conducting medicals at the Occupational Health & Wellbeing facility in Beverley but also travel to stations, which has seen a positive impact on efficiency. A review of the physio referral pathway has also taken place to improve rehabilitation services within the department and enable staff to receive the appropriate treatment for their injuries.

2. RECOMMENDATION

2.1 It is recommended that the Fire Authority approves the publication of the Bi-Annual Performance Report (April – September 2024), as set out at Appendix 1.

3. BACKGROUND

- 3.1 The bi-annual approach to performance reporting provides Members with a meaningful analysis of Service level performance, trends, and the resulting impact of activities/interventions, with supporting narrative as applicable.

4. REPORT DETAIL

- 4.1 The Bi-Annual Performance Report, as set out at Appendix 1, reports on the following performance metrics between 1 April and 30 September 2024:

- Performance & Risk
- Compliments and Complaints
- Health, Safety and Environment
- Operational Learning
- Occupational Health and Wellbeing
- Absence Management

- 4.2 A detailed breakdown of each of the above areas, along with supporting commentary, is provided within each section of the report.

5. EQUALITY IMPLICATIONS

- 5.1 There is no requirement to carry out an equality impact analysis as this report does not relate to a policy or service delivery change.

6. CONCLUSION

- 6.1 Members are requested to consider the content of the Bi-Annual Performance Report, as set out at Appendix 1, and take assurance from the Service's approach in performance managing each of the respective areas of work.

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Background Papers

None

BI-ANNUAL PERFORMANCE REPORT

APRIL – SEPTEMBER 2024

Mike Anthony
Area Manager of Service Improvement



HUMBERSIDE
Fire & Rescue Service



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Front cover photo by R&R Photography

Executive Summary

Humberside Fire Authority's Bi-Annual Performance Report details the Service's performance for the period 1 April to 30 September 2024 in the following areas:

- Response statistics
- Health and Safety
- Organisational Learning
- Occupational Health and Wellbeing
- Absence Management
- Public Feedback

Between April and September we achieved a 98.27 per cent response standard against a 90 per cent target where first fire engines are mobilised to dwelling fires or road traffic collisions. There were no high severity dwelling fires in April, August and September, with only July going above the upper threshold. Deliberate fires have marginally gone over the threshold in June and August 2024, whereas the number of accidental dwelling fires has been below the lower threshold limits for most of the reporting period and deliberate secondary fires has remained within the upper and lower threshold limits for most of the reporting period.

Fire casualties have reduced compared to the same period in 2023, but unfortunately there have been four fire fatalities recorded during this period. Our aspirational target is to have none and the Service will continue to drive forward its prevention activity to target those at risk.

The total number of reported accidents for this six-month period remains consistent with the previous year and pleasingly we have seen a 40 per cent decrease in reports of 'Attacks on Fire Service Staff', however, a single attack on our staff is still one too many. Through the 'Don't Cross the Line' campaign we continue to work with Humberside Police, East Midlands Ambulance Service and Yorkshire Ambulance Service to reduce the number of attacks on emergency services workers.

A significant aspect of our progression from operational learning to organisational learning during this period has seen the implementation of the Assurance Management System, a comprehensive management system designed to capture learning through debriefs and create tasks based on recommendations. The Assurance Management System also generates reports that break down activity by departments and themes to identify trends across the Service.

Health surveillance has increased significantly since the same period of 2023. The surveillance team have been conducting medicals at the Occupational Health & Wellbeing facility in Beverley but also travel to stations, which has seen a positive impact on efficiency. A review of the physio referral pathway has also taken place to improve rehabilitation services within the department and enable staff to receive the appropriate treatment for their injuries.

1. PERFORMANCE AND RISK

1.1 Performance Indicators

PERFORMANCE INDICATOR	Thresholds	April 2024	May 2024	June 2024	July 2024	August 2024	September 2024	Total
SPI - High Severity Dwelling Fires	Upper 2 Lower 0	0	1	2	3	0	0	6
SPI 2.2 - Total Deliberate Fires	Upper 43 Lower 26	32	37	46	39	48	38	240
SPI 2.3 - Accidental Dwelling Fires	Upper 33 Lower 23	22	20	25	27	22	23	139
SPI 2.4 - Deliberate Secondary Fires	Upper 157 Lower 98	103	111	122	136	218	154	844
SPI 2.5b - False Alarm Non Domestic	Upper 47 Lower 32	32	39	31	53	49	29	233
Total		189	208	226	258	337	244	1462

SPI Threshold Methodology

- **Red** shows performance is a concern that needs addressing (**we need to act**).
- **Green** shows performance is positive and should be replicated (**we need to learn**).
- **No colour** shows when our performance is within the upper and lower threshold.

Comparison against the same period in 2023

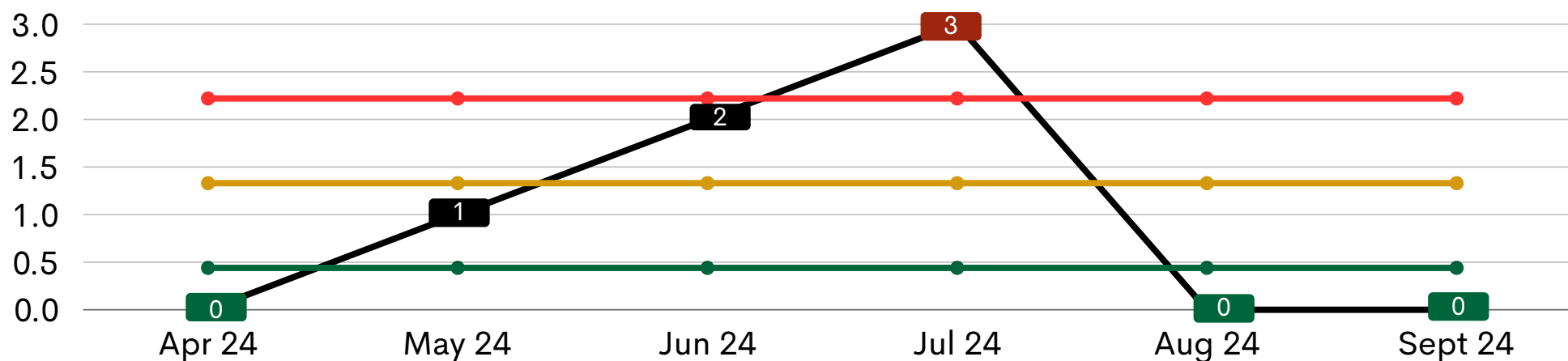
PERFORMANCE INDICATOR	Apr - Sept 2024	Apr - Sept 2023	Difference
SPI - High Severity Dwelling Fires	6	7	-1
SPI 2.2 - Total Deliberate Fires	240	233	+7
SPI 2.3 - Accidental Dwelling Fires	139	166	-27
SPI 2.4 - Deliberate Secondary Fires	844	1057	-213
SPI 2.5b - False Alarm Non Domestic	233	237	-4
Total	1462	1700	-238

i SPI Threshold Methodology

- Based on data trends, our performance should be between the **red** and **green** lines.
- **Red** shows performance is a concern that needs addressing (**we need to act**).
- **Green** shows performance is positive and should be replicated (**we need to learn**).
- **Amber** shows the data average.

SPI - High Severity Dwelling Fires

There were no high severity dwelling fires in April, August and September. Only July went above the upper threshold.



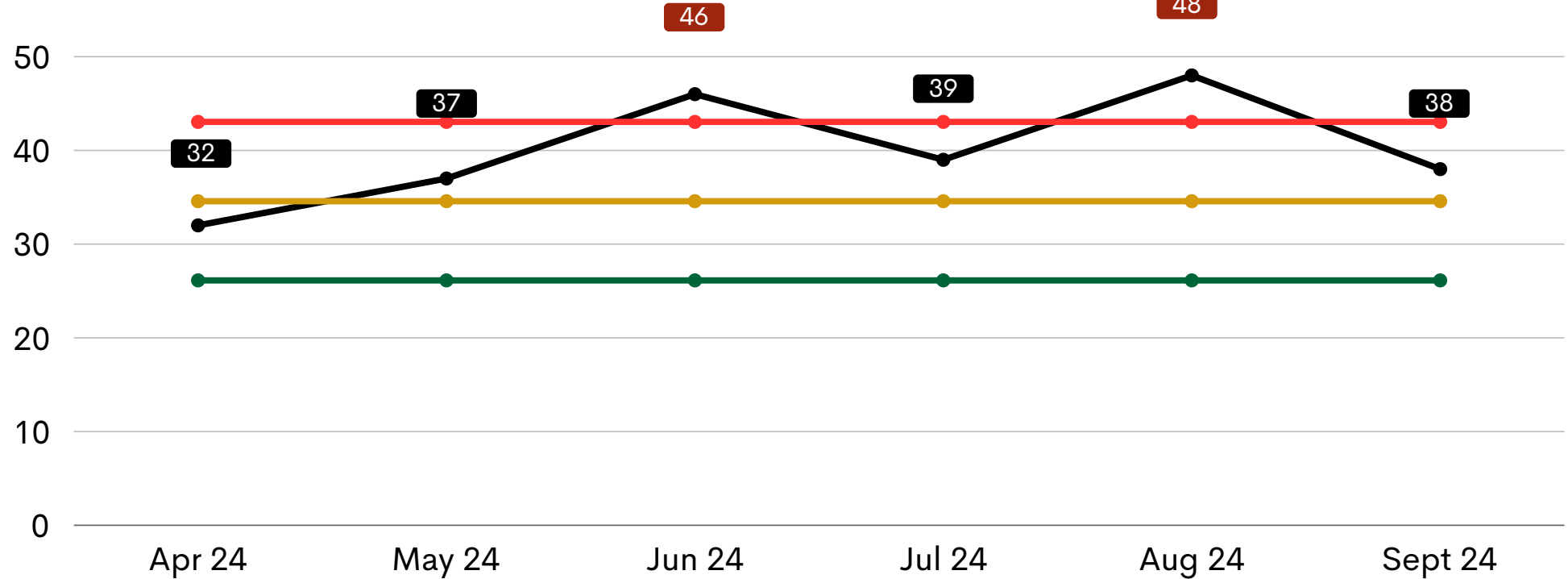
Details of the incidents

- The 6 incidents were in Hull (2), North East Lincolnshire (2) and East Riding (2).
- The main cause of the fires were; Combustible articles too close to a heat source (2), Careless Handling (2), Cooking with a chip pan/deep fat fryer (1) and Natural Occurrence (1).

SPI 2.2 - Total Deliberate Fires

Deliberate fires had marginally gone over the threshold in June and August 2024.

Deliberate primary fires historically peak between August and September. This peak is mainly driven by fires involving vehicles and agricultural seasonal sources such as standing and baled crops, however through summer 2024 this was mainly just vehicles. The Hull district accounted for 38 per cent of incidents, with the three other districts relatively evenly split.

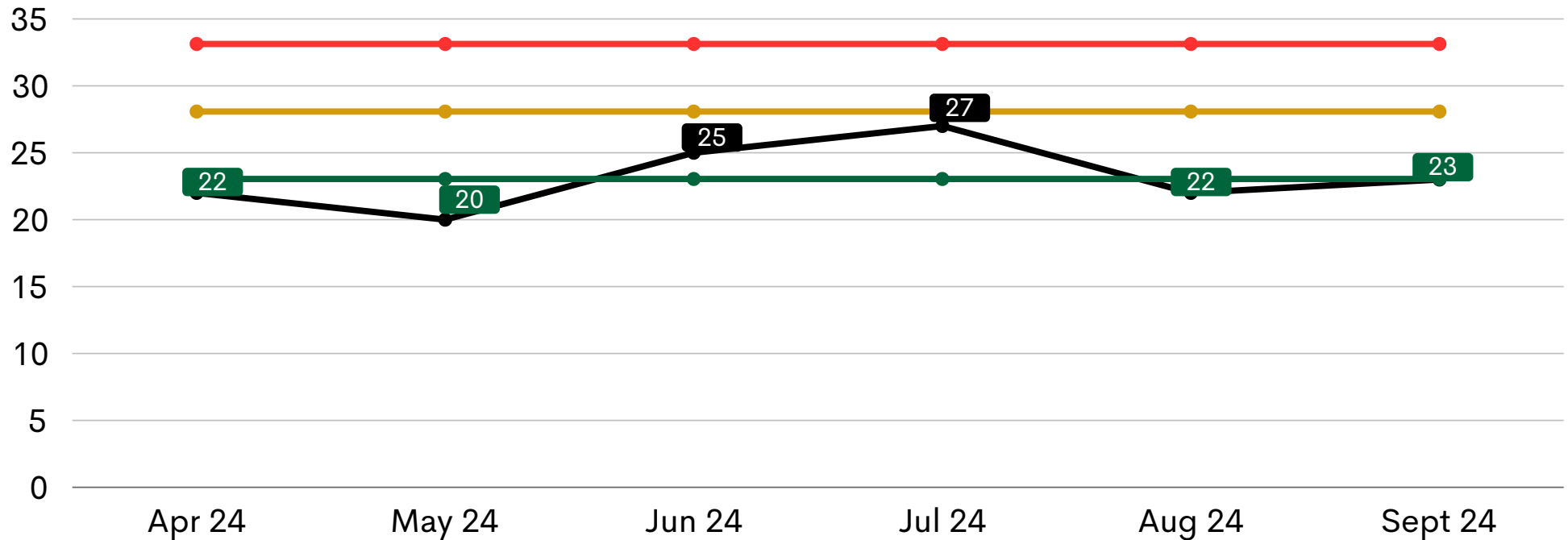


i SPI Threshold Methodology

- Based on data trends, our performance should be between the **red** and **green** lines.
- **Red** shows performance is a concern that needs addressing (**we need to act**).
- **Green** shows performance is positive and should be replicated (**we need to learn**).
- **Amber** shows the data average.

SPI 2.3 - Accidental Dwelling Fires

The number of accidental dwelling fires has been below the lower threshold limits for most of the reporting period, however in June and July the number did increase but remained below the upper threshold. Incidents in July mainly involved combustible articles too close to a heat source (44 per cent).



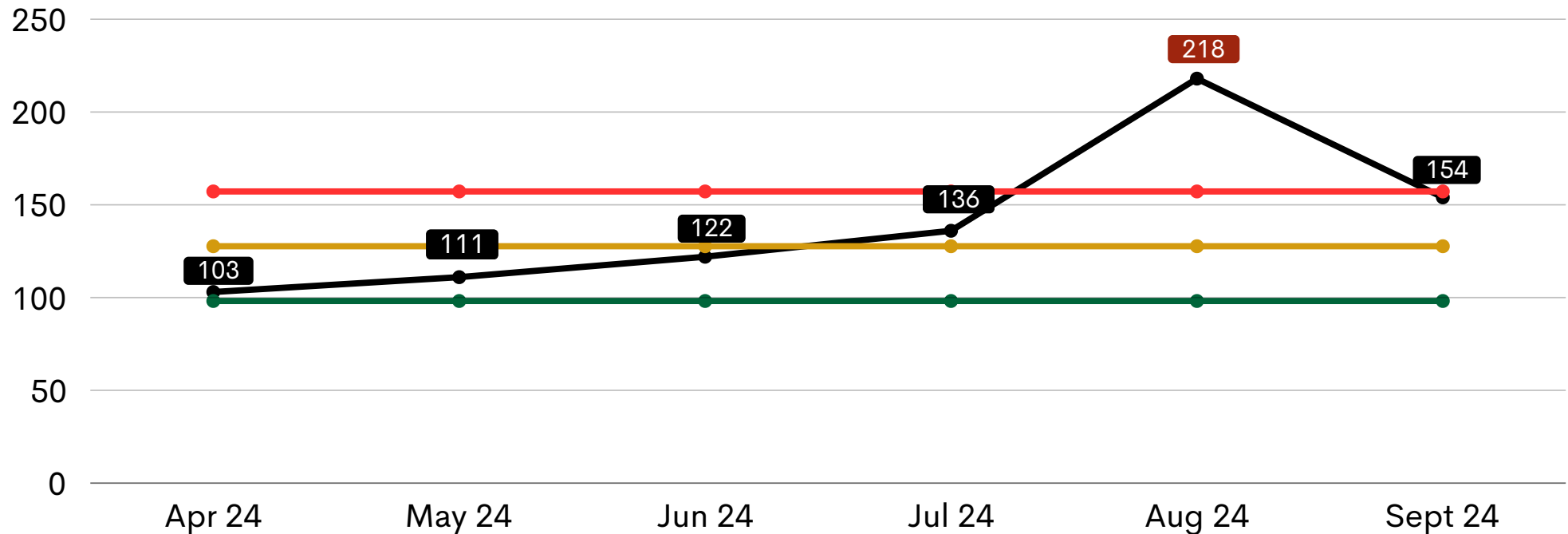
i SPI Threshold Methodology

- Based on data trends, our performance should be between the **red** and **green** lines.
- **Red** shows performance is a concern that needs addressing (**we need to act**).
- **Green** shows performance is positive and should be replicated (**we need to learn**).
- **Amber** shows the data average.

SPI 2.4 - Deliberate Secondary Fires

Deliberate secondary fires stayed within the upper and lower threshold limits from April to July and September. August was the only month where it went above, quite significantly. Through this month Grassland/Trees accounted for 42 per cent and Loose Refuse 39 per cent. Despite recording 218 incidents, this total was still 50 per cent lower than the extreme highs experienced in the summer of 2022.

August was quite a hot dry month compared to the others in this range, with the most sunshine recorded in the East of England and lower average rainfalls. Just 20-30 per cent of the expected volume of rain fell across the area. This dry weather across a school holiday period often results in these spikes.



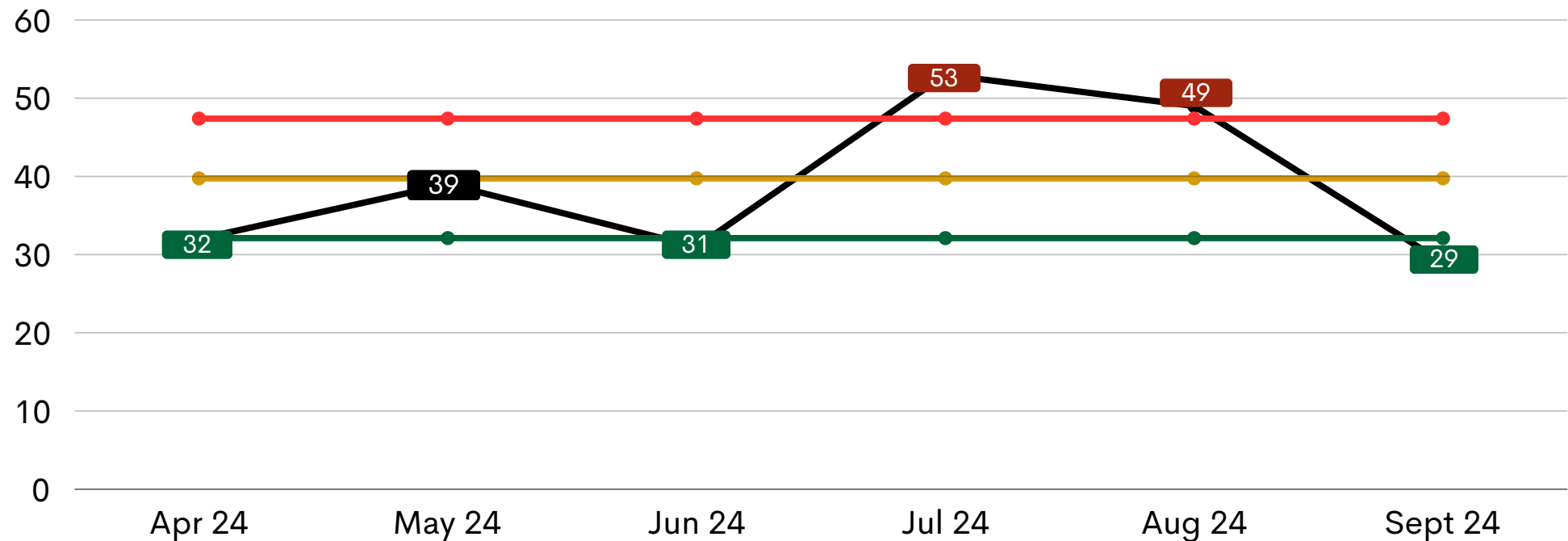
SPI Threshold Methodology

- Based on data trends, our performance should be between the **red** and **green** lines.
- **Red** shows performance is a concern that needs addressing (**we need to act**).
- **Green** shows performance is positive and should be replicated (**we need to learn**).
- **Amber** shows the data average.

SPI 2.5b - False Alarms Non-Domestic

False alarms in commercial premises have continued to decrease following the implementation of the call challenging policy in 2019. A summer spike through July and August did occur, but only marginally above the upper threshold, dropping significantly back to 29 in September, after lows between April - June.

Faulty systems account for over 57 per cent of the false alarms. 35 per cent of false alarms occurred in schools, the highest building type.



i SPI Threshold Methodology

- Based on data trends, our performance should be between the **red** and **green** lines.
- **Red** shows performance is a concern that needs addressing (**we need to act**).
- **Green** shows performance is positive and should be replicated (**we need to learn**).
- **Amber** shows the data average.

SPI 1 - Total Fire Fatalities and SPI 1.1 - Total Fire Injuries

There were four fire fatalities in this reporting period and 12 injuries. This compares to 0 Fatalities, but 22 injuries in 2023.

Our aspirational target for both categories remains 0. This is the ambition of our co-ordinated and targeted Prevention and Protection activities and strategies within our communities.

PERFORMANCE INDICATOR	April 2024	May 2024	June 2024	July 2024	August 2024	September 2024	Total
SPI 1 - Total Fire Fatalities	1	0	1	2	0	0	4
SPI 1.1 - Total Fire Injuries	3	1	5	0	2	1	12

1.2 Response Standards

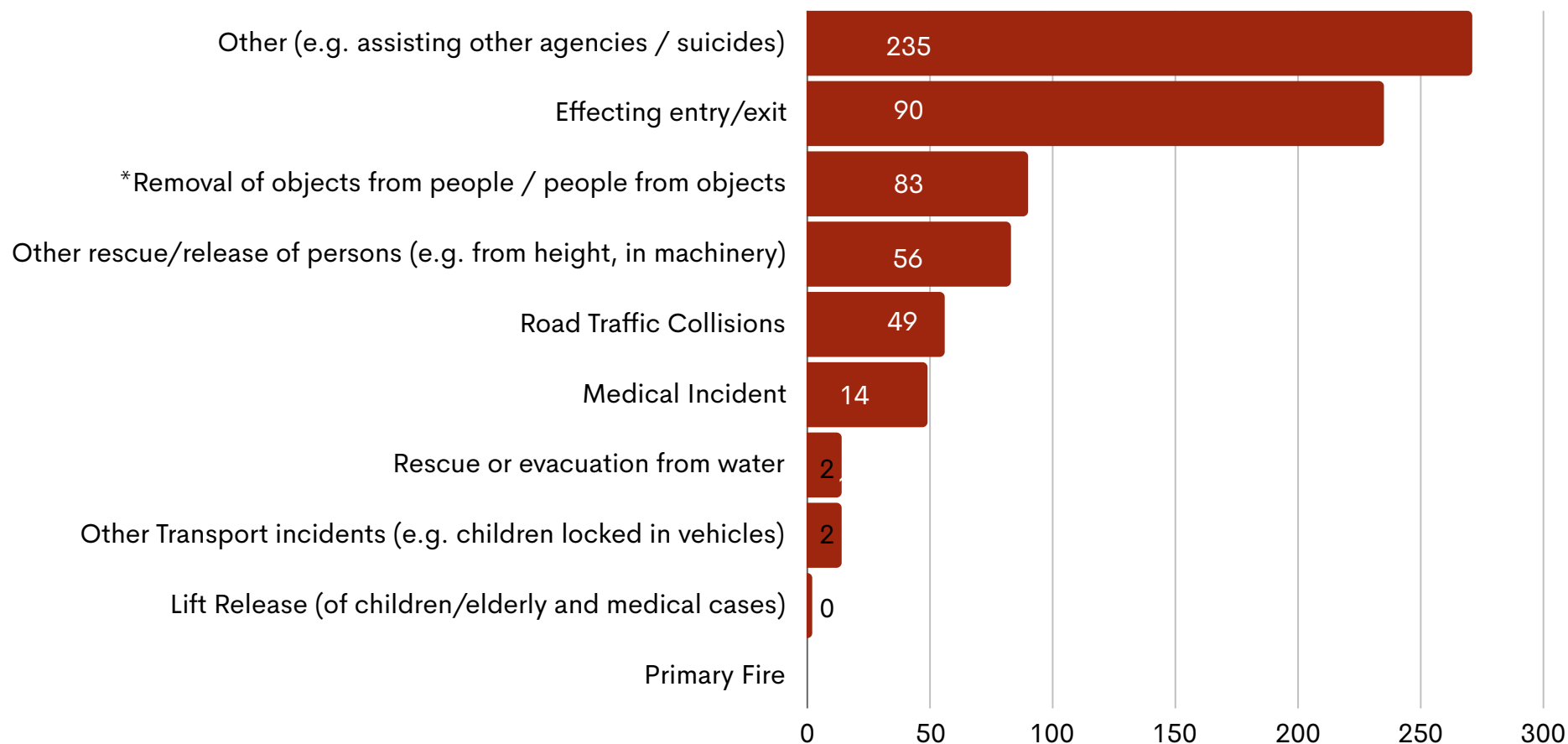


	Performance Targets 2024/25	Achieved Apr 2024 - Sep 2024	Achieved Apr 2023 - Sept 2023
<p>The first fire engine mobilised to Dwelling Fires or Road Traffic Collisions is in attendance within the specified times:</p> <p>Dwelling Fires High Risk Areas 8 minutes Medium Risk Areas 12 minutes Low Risk Area 20 minutes Road Traffic Collisions in any area 15 minutes</p>	90%	98.27%	97.84%
<p>Second fire engine mobilised to a Dwelling Fire or a Road Traffic Collision is in attendance within 5 minutes of the first fire engine arriving at the incident.</p>	80%	89.13%	92.17%

1.3 Rescues

Number of people rescued from incidents

From April to September 2024 we rescued 817 people, with "Other (Assisting Other Agencies/suicides)" accounting for 30 per cent and "Effecting entry / exit" incidents accounting for 29 per cent of the overall total.



i *Removal of objects from people / people from objects includes ring removals and trapped limbs

1.4 Medical Interventions



This table details the activity for First Responder incidents and Falls Team incidents attended, across the Service area, compared to the previous year period.

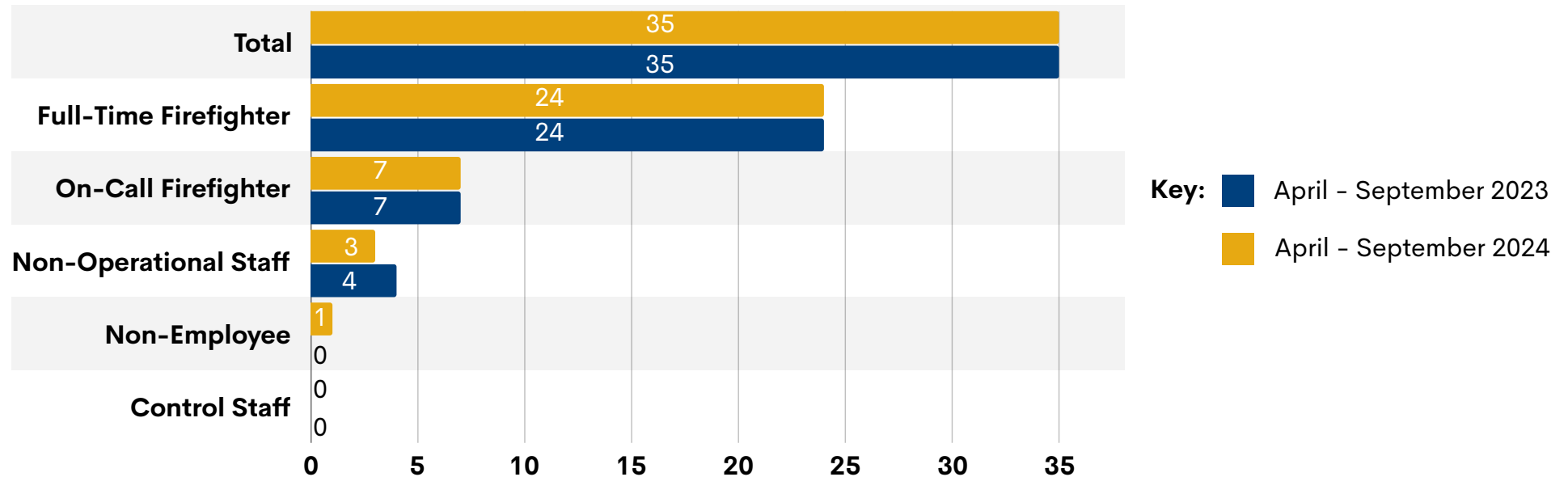
MEDICAL INTERVENTION	April - September 2024	April - September 2023
Falls Incidents	693	564
Emergency First Responder calls attended	692	841

2. HEALTH AND SAFETY

2.1 Accidents Categorised by Role

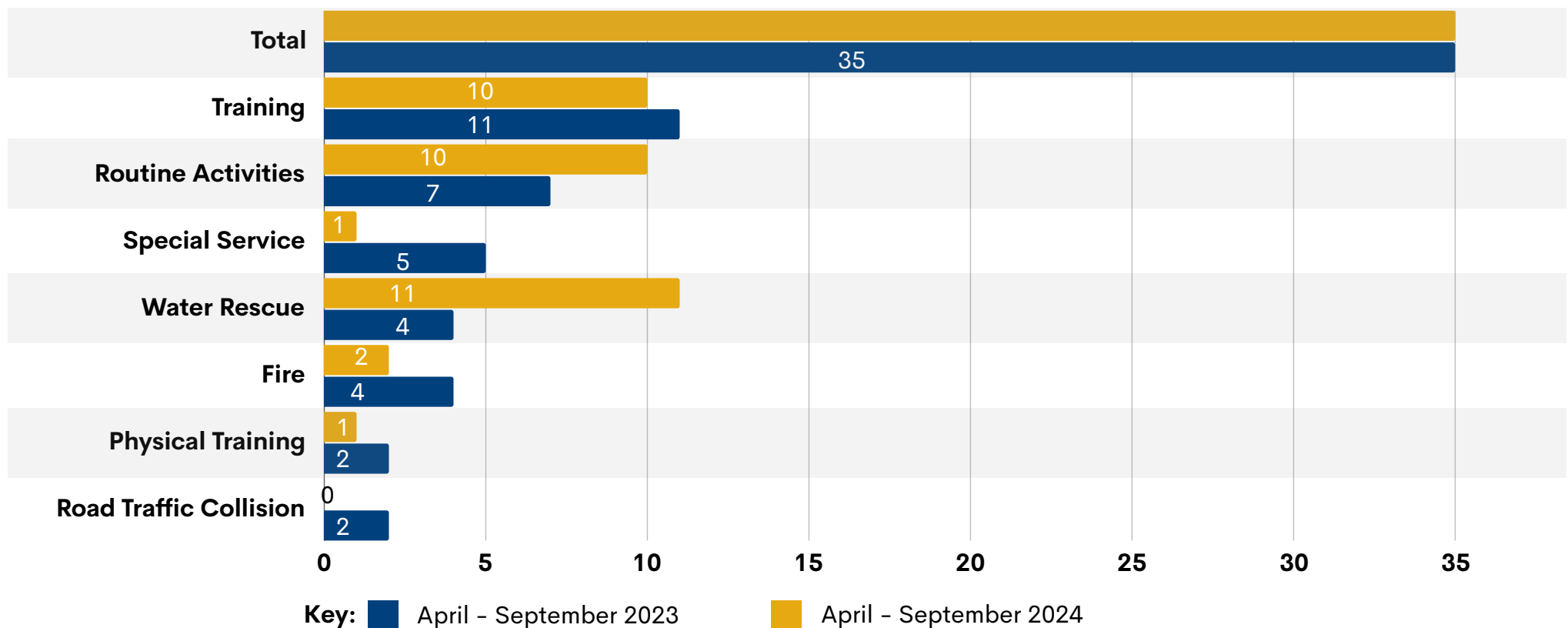
The chart below illustrates the roles of individuals involved in accidents reported during the period from April to September 2024, alongside a comparison for the same period in the previous year. The total number of reported accidents for this six-month period remains consistent with the previous year, with no change in accidents involving Full-time or On-call personnel. Notably, there were no reported accidents involving Control staff during the first half of either year.

Reports of accidents among Non-Operational staff have decreased by 25 per cent, from four incidents to three. Additionally, one accident involving a non-employee was reported during this period; however, following investigation, it was determined to be unrelated to Service activities.

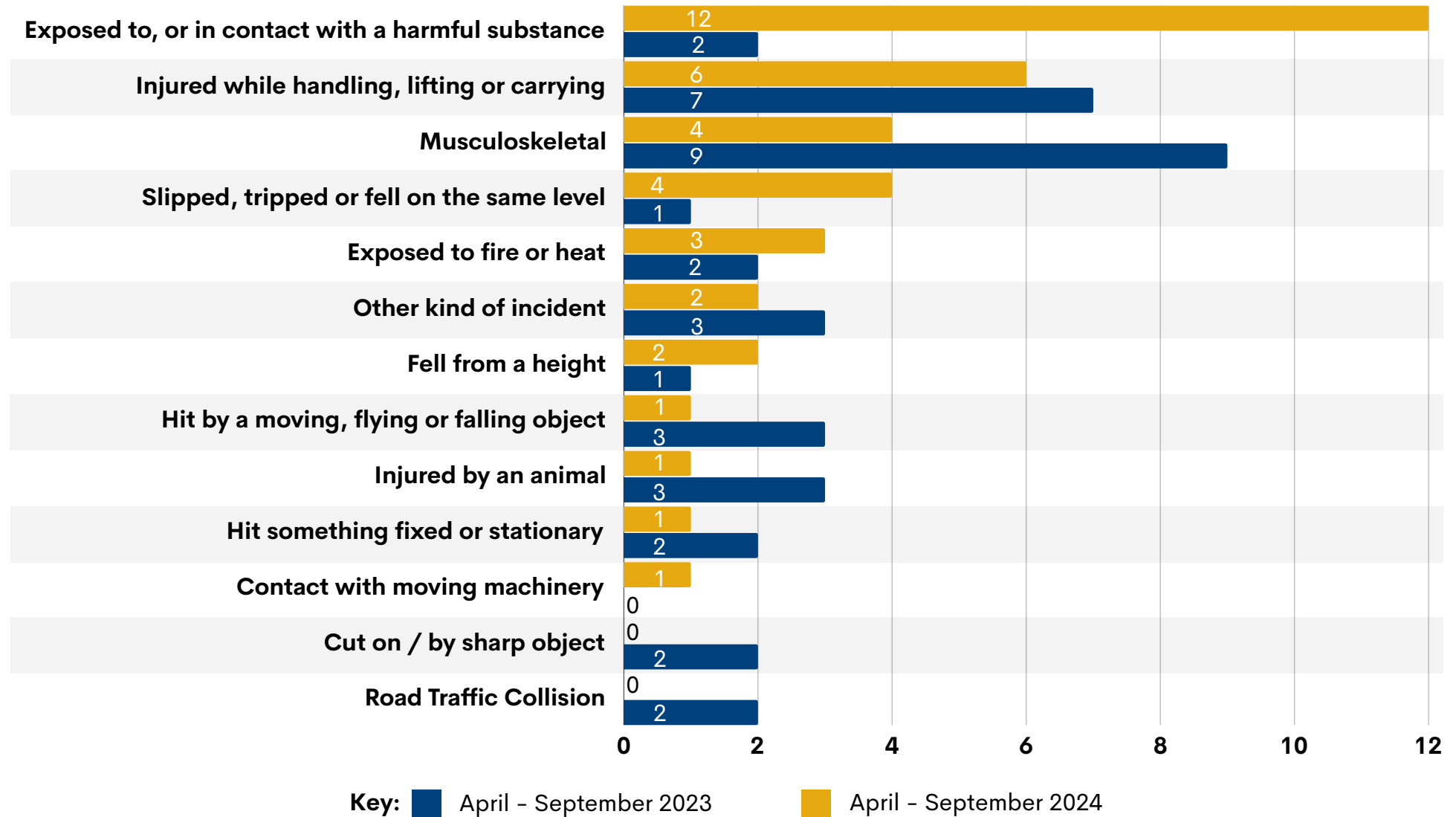


2.2 Accidents Categorised by Activity

The chart below provides an overview of the activities being undertaken at the time of the reported accidents. While training-related injuries have slightly decreased by one report compared to the same period of last year, this category remains the leading cause of accidents. The level of training-related accidents could be linked to an increase in new recruit courses, where the likelihood of accidents is naturally higher due to the inexperience of participants. There has been a notable rise in accidents occurring during water rescue training, with most resulting in reported symptoms of gastroenteritis. The Health and Safety team has collaborated with the Training team to ensure that robust procedures are in place for water testing and comprehensive safety briefings for swift water rescue training exercises. Accidents during routine activities on station have seen a slight increase, potentially due to staff exhibiting a lower perception of risk during familiar tasks, which may lead to complacency. Feedback has been provided following these reports to raise awareness. Accidents occurring during fire related activities have decreased by 50 per cent, while reports of accidents during Special Service operations have seen an 80 per cent reduction. These decreases suggest that safety procedures are being effectively followed during high-risk operational incidents, contributing to a safer working environment for personnel.



2.3 Cause of Injury due to Accident



2.4 Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013 (RIDDOR) and Near Misses

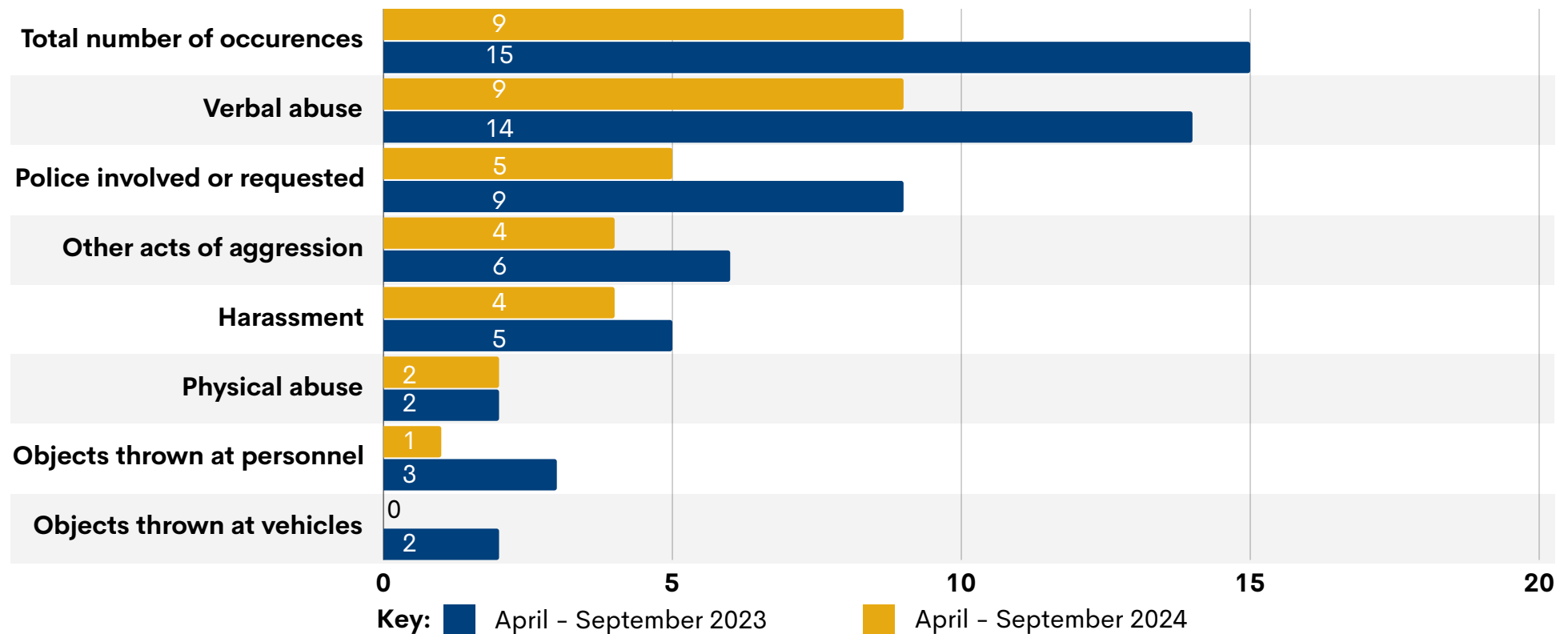
There has been an increase in RIDDOR reports during this period, rising from one to four compared to the same period last year. Of these, three incidents occurred during training activities; one involved a musculoskeletal injury, two were associated with water rescue training. The fourth RIDDOR report relates to a sprain/strain injury sustained during a “persons reported” operational incident at the civil unrest incidents in the city of Hull in August. All four were reportable under RIDDOR 13 due to the individuals’ injuries resulting in them having a sickness absence of more than seven consecutive days. The injuries were reported to the Health and Safety Executive within the required timescales and investigated accordingly.

Near miss reports have decreased by one compared to the same period last year. However, the number of near miss reports continues to exceed reported accidents, approaching a near miss to accident ratio of 2:1, which aligns closely with the Health and Safety team’s reporting targets. This indicates a positive reporting culture, where potential hazards are being identified and addressed before resulting in accidents. The Health and Safety team will continue to promote near miss reporting by engaging with personnel at stations and attending District meetings to reinforce the importance of proactive safety measures.

INCIDENT REPORTING	April - September 2024	April - September 2023
RIDDOR	4	1
Near Miss	63	64

2.5 Attacks on Fire Service Staff

We have seen a 40 per cent decrease in reports of 'Attacks on Fire Service Staff' in this period compared to the same period last year. All reports included staff being verbally abused, and two reports also involved physical abuse, which did not lead to injury. On five occasions personnel have had to either inform or request police assistance. Geographically, six of these occurred on the south bank, where crime rates are higher as reported by Humberside Police. The Health and Safety team continues to collaborate with Corporate Communications and the Public Safety Centre to update risk information and support Service campaigns focused on reducing violence and aggression.



3. ORGANISATIONAL LEARNING

All organisational learning processes are designed to align with fire standards, sector guidance and legislation. This alignment is essential to demonstrate safety, consistency, accountability, legal compliance, professionalism, interoperability and efficiency. A significant aspect of our progression from operational learning to organisational learning during this period was the implementation of the Assurance Management System (AMS). AMS is a comprehensive management system designed to capture learning through debriefs and create tasks based on recommendations. It generates reports that break down activity by departments and themes to identify trends across the Service.

3.1 Hot Debrief Reviews

Hot Debriefs provide a platform for incident commanders to feedback learning identified from operational incidents. A Hot Debrief form must be completed if more than two fire appliances attend an incident, a specialist team or appliance attended, or a person is reported/ trapped. The form is broken down into three key areas:

- Local Issue
- Service Wide Issue
- Notable Practice

Incident Commanders provide comments on:

- Mobilising and Initial Resources
- Situational Awareness and communications
- Command and Control
- Resources and Equipment
- Safety and Welfare
- Incident Outcomes

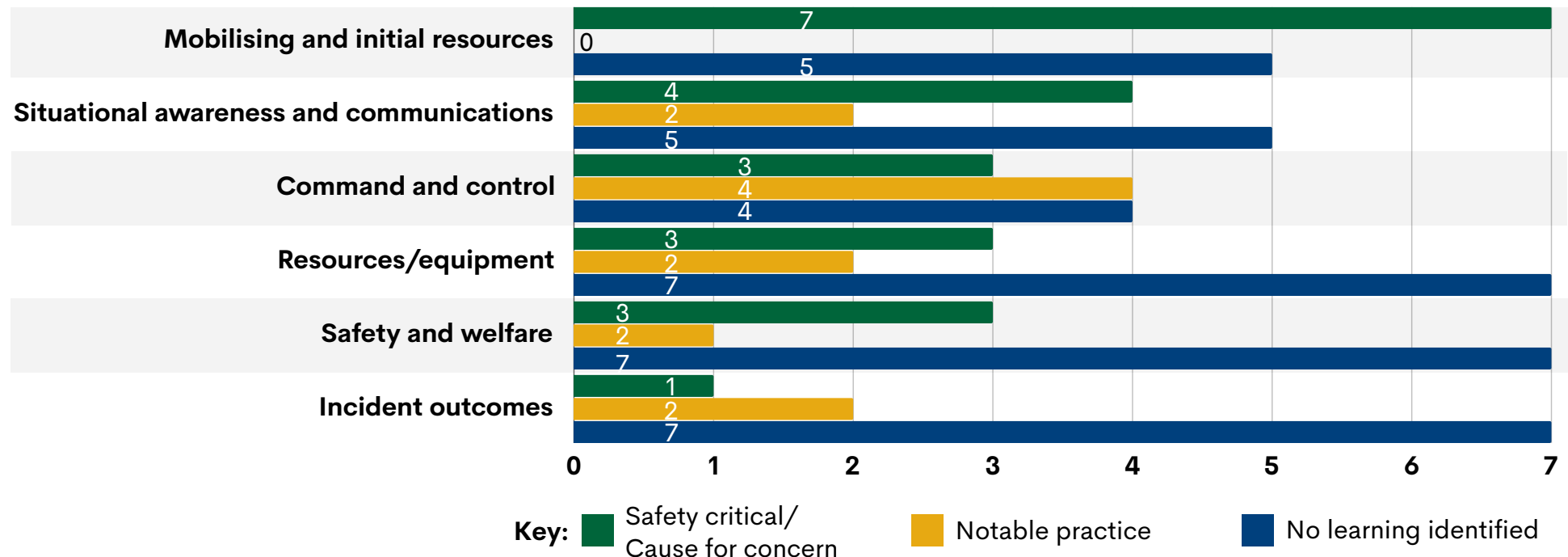
Hot Debrief form submissions – April to September	
Activity Area / Incident Type	2024
A - Animal Rescue	0
B - Fire	24
C - HazMat	0
D - Road Traffic Collision	0
E - Special Service	1
F - Water/Mud/Ice	1
G - Working at Height/Rope Rescue	0
H - Operational Discretion	0
I - Civil Disturbance	4
J - Suicide	1
Total	31

3.2 Operational Debrief Questionnaires

A structured operational debrief must be completed when one or more of the following criteria are met:

- At the discretion of the Incident Commander or Tactical Advisor
- Command unit in attendance
- Where operational discretion is used
- Learning that is of interest to the wider sector
- Following a consultation with the Organisational Learning team to determine if any significant learning and/or organisational improvement has been identified and which type of debrief is appropriate.

Organisational Learning conducted two structured debriefs during this period and received 11 Operational debrief questionnaires to support the process.



3.3 Tactical and Multi-agency Debriefs

30 April Allensway Recycling

On April 30, 2024, crews attended a waste fire involving domestic refuse at Allensway Recycling, Howden Road. This was a protracted incident involving multiple resources, including the command unit and the welfare unit. The incident had to be sectorised, and a Waste fire tactical adviser was used to manage the impact on the environment. Crews overcame challenging conditions and limited water supplies in the area to resolve this incident successfully.

3 August Civil Unrest, Hull

On August 3 2024, the city of Hull was subjected to widespread riots triggered by a tragic event on 29 July in Southport. The scale, intensity, and rapid escalation of these disturbances were unlike any the city has witnessed in recent history. A tactical and operational debrief was held, and the feedback identified some learning points but commended the actions of response staff, middle managers, and senior managers, which reflected strong coordination, effective communication, and professional execution of duties under challenging conditions.

3.4 Exercises

Operational staff are required to participate in Level 1 scenarios once every two months. The scenario should be in line with the National Operational Guidance (NOG) schedule. A member of the Organisational Learning team will attend to ensure the process, where possible, and the coordinator must complete a report on AMS. An overview is provided below of the recorded exercises and if any learning was identified.

Activity Area	April to September 2024		
	Number completed	Learning Identified	No Learning Identified
B.A	25	3	22
Water/Mud	18	11	7
RTC	13	1	12
Hazmat	8	2	6
Rope	10	1	9
Fireground	11	4	7
Specialism	12	0	12
Cross Border	4	1	3
Multi Agency	3	1	2
High Rise	3	3	0
Total	107	27	80

4. OCCUPATIONAL HEALTH AND WELLBEING

4.1 Summary

During the period of April to September 2024 the Occupational Health and Wellbeing section recruited a new workplace wellbeing manager and a new Occupational Health Technician to replace previous personnel who had left the organisation.

The team is now at full capacity, with all vacancies now appointed to. The recent Firefighter recruitment drive has seen Occupational Health Technicians, Occupational Health Advisor and Fitness managers working alongside other members of the People directorate to facilitate the medical and fitness testing of the potential recruits applying for Full-time and On-call service.

The regular health surveillance of all operational personnel has been taken place and this has been conducted using the clinical staff within the Occupational Health and Wellbeing section. The Workplace wellbeing manager has been delivering wellbeing presentations to departments and watches to provide employees with skills to further support their mental resilience.

A review of the physio referral pathway has taken place to improve rehabilitation services within the department and enable employees to receive the appropriate treatment for their injuries. The complex case meeting has given us the opportunity to discuss any cases which may need more input from the people involved.

The communication within these meetings enables us to develop a systematic approach to return the individual back to work in the healthiest position possible. The Fitness management team have also developed an App based platform to support employees with end stage rehabilitation and return to work in a timelier manner.

The infrastructure of the Occupational Health and Wellbeing section has also been invested in and the Service's wellbeing garden at Beverley Fire Station has been utilised on a regular basis to help staff decompress when experiencing difficult times throughout the year. Further developments into the SHQ Health and Wellbeing Hub are scheduled in for quarter four.

4.2 Performance Activity

The table below shows comparative figures for Occupational Health activity during April and September 2023 and 2024.

Activity	April to September 2024	April to September 2023
Management Referrals	129	82
Self-Referrals	44	27
Discharges	146	31
Ill Health Early Retirement	3	2
Critical Incident Stress Management Defusing/Debriefing	6	4
Physio Referrals	51	30
Counselling Referrals	22	27
Employee Assistance Programme Contacts	42	36
Did Not Attend	29	23
Health Surveillance	557	280
Service Fitness Tests	693	595
Return to work fitness tests	31	15



OCCUPATIONAL HEALTH AND WELLBEING

“Our mission is to provide clinical, physical and psychological support to optimise health, performance and the longevity of all our workforce”

- Clinical referrals
- Signposting
- Health surveillance
- Injury rehabilitation
- Workplace wellbeing
- Psychological support



Health surveillance has increased significantly since the same period of 2023. The surveillance team have been conducting the medicals at the Occupational Health & Wellbeing facility in Beverley but also travelled to stations which has seen a positive impact on efficiency.

Did not attends (DNA) have increased since the same period of 2023. This could be linked to the increase in Operational Sickness and referrals into the department. The Occupational Health and Wellbeing administration team have established a new process to highlight DNAs to the management structure which will hopefully reduce future DNAs in future.

Employee Assistance Programme (EAP) contacts have increase slightly since the same period of 2023. A review took place of the services on offer to HFRS employees, and the contract was extended for a further year. Communication and media around the Employee Assistance Programme have been increased and the Workplace wellbeing manager actively promotes the EAP on all station visits.

Critical Incident Stress Management (CISM) defusing and debriefs have increased since the same period of 2023. A review has taken place of the protocol to request a debrief and a new system has been brought in for all Officers in Charge to receive a CISM contact when the watch has been involved in an incident which has been triggered via control.

5. ABSENCE MANAGEMENT

5.1 Performance

The table below shows the performance during this period against the target, by staff group with two staff groups being below the 6-month target and two areas above target.

Staff Group	Working Days Lost	Average Working Days Lost Per Person	Number of Establishment
Control	76.00	2.52	30.15
Fire Staff	948.44	5.17	183.55
On-Call Firefighters	1225.08	3.66	335
Full-Time Firefighters	2983.00	6.43	463.71
Total	5232.52	17.78	1012.41

The Service, as with the majority of employers in both the public and private sectors, has now returned to pre-pandemic levels of absence which were both predicted and anticipated as communities returned to normal activities.

5.2 Top Reasons for Absence

The table below shows the top four reasons for absence for all staff groups during the period and shows that, once again, mental health conditions are the top reason for absence. Mental health continues to be extremely high profile in the media and staff continue to be encouraged to raise and seek assistance for mental health issues.

Work continues by the Service in raising awareness of mental health and encouraging staff to be open about the impact of mental ill-health on individuals. The recent appointment of a Wellbeing Manager will complement the work already being undertaken in this regard.

Category	Total working days lost Apr - Sept 2024	Total working days lost Apr - Sept 2023
Mental Health Anxiety/Depression	1505.90	953.68
Musculo Skeletal Lower Limb	1063.93	870.55
Other	528.41	673.82
Musculo Skeletal Upper Limb	410.48	302.51

A number of staff are suffering from shoulder and back musculoskeletal conditions, often prevalent in an aging workforce undertaking work of a physically demanding nature. Fire Staff roles, which are predominantly desk based, have a higher risk of posterior chain uppers injuries due to the nature of the work. All these issues are being managed and supported as appropriate for each individual case, including bespoke specialist physiotherapy services and support from the Fire Fighters Charity. Service Fitness Managers also create bespoke Prehab and Rehab programmes for staff to follow so as to minimise the chances of these injuries reoccurring.

The number of staff affected both directly and indirectly by Covid-19 between 1 April to 30 September 2024 was five episodes, but this is now treated like any sickness absence and has been for some time.

6. PUBLIC FEEDBACK

50 compliments and messages of thanks were received and posted on our website between April and September 2024. This is up from 42 for the same period in 2023. The number of complaints received has increased by 22 compared to the same period in 2023.

Complaint type	April to September 2024	April to September 2023
Damage to property	3	1
Driver related	4	0
Drug/Alcohol misuse	1	0
Staff behaviour	6	0
Home visits (HFSV)	2	0
Incident related	3	3
Fire safety inspection/audit	1	0
Recruitment	1	0
Bullying	0	1
Intimidation	0	1
Rude/Offensive	0	1
Other criminal activity	1	0
Other	8	1
TOTAL - April to September	30	8
Number Upheld	9	5

7. GLOSSARY

ADF	Accidental Dwelling Fire.	Near Miss	An event not causing harm, but has the potential to cause injury or ill health.
AMS	Assurance Management System. A management system designed to capture learning through debriefs, create tasks based on recommendations and produces reports that break down activity by departments and themes to identify trends.	NOG	National Operational Guidance.
BA	Breathing Apparatus.	On-Call	Responds/crewed when required.
CISM	Critical Incident Stress Management.	Primary Fire	A fire involving property of high value or life risk i.e. dwelling, building or car, or a fire where a person has been injured.
DNA	Did Not Attend.	RIDDOR	Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013
First Responder	A firefighter trained in emergency medical care who responds to medical emergencies in a bespoke vehicle.	Secondary Fire	A fire involving property of lesser value i.e. wheelie bin, rubbish or tree.
Falls Team	An early response falls pick up team provided by competent firefighters in Hull and East Riding.	Special Service	Non-fire incident i.e. Lift Rescue, Road Traffic Collision or Water Rescue.
Full-Time	A fire station that is always crewed.		
HazMat	Hazardous Materials.		
HFRS	Humberside Fire and Rescue Service.		
HMICFRS	Her Majesty's Inspectorate of Constabulary and Fire & Rescue Services.		
JESIP	Joint Emergency Service Interoperability Programme.		

8. CONTACT DETAILS

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www.facebook.com/humbersidefireandrescue



www.instagram.com/humbersidefire



www.linkedin.com/company/humbersidefire-rescue-service



www.tiktok.com/@humbersidefirerescue

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FREEDOM OF INFORMATION (FOI)

If you cannot find the information you require on our website, please email foi@humbersidefire.gov.uk or write to the address below. The Freedom of Information Act 2000 gives 'general right of access' to information held by public authorities.

Head of Corporate Assurance
Humberside Fire and Rescue Service, Summergroves Way
Kingston Upon Hull
HU4 7BB

SAFETY ENQUIRIES

All safety enquiries should be made in the first instance to the Public Safety Centre Email: publicsafetycentre@humbersidefire.gov.uk or by calling 0300 303 8242.

ACCESS STATEMENT

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Humberside Fire and Rescue Service

Service Headquarters

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WORKFORCE PLAN UPDATE

1. SUMMARY

- 1.1 In March 2024 the Service Workforce Plan was updated reflecting current staffing levels and the retirement profile. It also reflects how the Service meets its obligations under the Community Risk Management Plan (CRMP) and optimises the use of the 24-hour shift system.
- 1.2 This Workforce Plan lays out the detail of the Service's position as at 30 September 2024 in relation to the Establishment, our vacancies and recruitment plan with consideration for the potential retirement and subsequent resulting recruitment. The document is designed to be a "working document" to enable continual evolution as the Service progresses but is formally updated on an annual basis on 31 March.

2. RECOMMENDATIONS

- 2.1 It is recommended that the Fire Authority notes 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.

3. BACKGROUND

- 3.1 A Workforce Planning Board meeting is now held every month attended by the Heads of Training and HR, Service Delivery District Group Managers and the Head of Finance to review local planned and unplanned attrition rates and local context and developments. The Corporate Leadership Team (CLT) meets on a monthly basis and, if necessary, is also able to consider workforce planning matters which are occurring dynamically and ensure timely response to addressing shortfalls and redistributing resources, should this be necessary. The establishment is closely monitored and subsequently the retirement profile assists with forecasting the recruitment requirements.
- 3.2 The Postings and Transfers Board meeting 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. During this reporting period, the Postings and Transfers policy has also been updated to further reflect the needs of the organisation.
- 3.3. All information is triangulated with station and section profiles, the retirement profile and financial budgeting information. The current retirement and vacancy profile is included at Appendix 1.

4. REPORT DETAIL

- 4.1 Progress over 1 April to 30 September 2024 includes:
- 1 new Full Time Probationer Firefighters (externally recruited) recruits posted to station in July 2024.
 - 12 On Call to Full Time Firefighter transferees being posted to vacancies.
 - One external Firefighter will be transferring into the Service.
 - 16 new Full Time Probationer Firefighters (externally recruited) included 5 female recruits beginning their training course from September 2024.

- Positive action careers events ahead of the latest Full Time Firefighter recruitment drive and to raise the profile of the Service as an employer of choice.
 - The implementation of further positive action programmes (Rookie Reds) to equip underrepresented applicants to undertake the selection process with more confidence.
 - Use of the expressions of interest data to target individuals regarding the option to apply to become an On-Call Firefighter in rural areas where it is more geographically challenging to recruit in accordance with the five-minute response time.
 - Recruitment and Promotion Processes during 2024 include:
 - Group Manager (GM) Pipeline – 1 permanently appointed, 2 temporarily appointed
 - Station Manager (SM) Pipeline – 6 permanently appointed, 3 temporarily appointed
 - Watch Manager (WM) Pipeline – 10 permanently appointed, 9 temporarily appointed
 - Crew Manager (CM) Pipeline – 22 permanently appointed, 8 temporarily appointed
- 4.2 Talent Pipeline promotion processes have been replaced by the Service's new Portfolio promotion process which will provide a steady supply of individuals ready for promotion to Station, Watch and Crew Manager.
- 4.3 Promotion and recruitment cycles are planned throughout the year to align with retirement profiles and actual leavers to better anticipate skills and capacity gaps.
- 4.4 All operational roles are advertised internally and externally to allow for improved diversity balance and the intake of fresh talent.
- 4.5 All roles are advertised externally on the NFCC website and also via Asian Fire Service Association (AFSA) and WFS (Women in the Fire Service) to encourage applications from under-represented groups.
- 4.6 All roles are also advertised via websites who specialise in ex-military candidates seeking civilian employment as they leave the armed forces.

Financial Implications

- 4.7 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.
- 4.8 To assist with forecasting the Service recently introduced an incentive payment for staff if they provided a minimum of 6 months' notice of their intention to retire. Whilst this has cost the Service £3500 it has ensured that we have a seamless transition of workforce planning, which reduces the peaks and troughs in the establishment when staff leave the Service earlier than predicted.

Communication Actions

- 4.9 The Plan is communicated and explained widely across the Workforce and will be published on the Service's website.

Legal Implications

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

Risk Implications

- 4.11 The lack of effective workforce planning can present significant corporate risks if we do not have the right staff in the right place with the right skills at the right time. The development of this Plan presents mitigation to that risk.

5. EQUALITY IMPLICATIONS

- 5.1 There is no requirement to carry out an equality impact analysis as this report does not relate to a policy or service delivery change.

6. CONCLUSION

- 6.1 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.

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Background Papers

None

Abbreviations

ACFO	Assistant Chief Fire Officer
AM	Area Manager
AFSA	Asian Fire Service Association
CFO	Chief Fire Officer
CM	Crew Manager
CRMP	Community Risk Management Plan
DCFO	Deputy Chief Fire Officer
FF	Firefighter
GM	Group Manager
SM	Station Manager
TLT	Tactical Leadership Team
WFS	Women in the Fire Service
WM	Watch Manager

Retirement Profile as at 30 September 2024

	Establishment	Actual
FF	268	272
CM	61	61
WM	65	67
SM	25	26
GM	8	10
Total	427	436

There are a number of supernumerary firefighters in place in preparation for retirements taking place up to the end of the year. There have also been a number of temporary promotions covering long term sickness, secondments and projects.

Retirements	FF	CM	WM	SM	GM
April	4	0	3	1	1
May	3	0	1	0	0
June	1	0	1	0	0
July	1	1	3	1	0
August	5	0	0	0	0
September	1	1	3	0	0
Total	15	2	11	2	1

Upcoming Retirements	FF	CM	WM	SM	GM
Can Retire Now	9	2	2	1	0
Next 12 Months	12	1	4	2	1
Next 24 Months	11	3	2	3	1

Permanent Promotions	CM	WM	SM	GM
June	0	4	0	0
July	1	4	0	0
August	1	1	0	0
September	18	12	0	0
Total	20	21	0	0

Temporary Promotions	CM	WM	SM	GM
June	1	3	2	0
July	1	1	0	0
August	1	0	1	0
September	6	2	0	0
Total	9	6	3	0

Current Vacancies	FF	CM	WM	SM	GM
September	0	1	1	2	0

**COMMUNITY RISK MANAGEMENT PLAN AND
STRATEGIC PLAN 2025-28 – CONSULTATION**

1. SUMMARY

- 1.1 The Community Risk Management Plan (CRMP) as a public facing strategic document, mandated through the 'Fire and Rescue National Framework for England' section 4.6, describes in detail the risks that are prevalent in our community, alongside the methods and resources we apply to mitigate those risks.
- 1.2 The Strategic Plan (SP) details the objectives needed to be accomplished to effectively and efficiently deliver the CRMP for our communities, attributed and managed through Directorate Team Tactical Plans.
- 1.3 Members approved a one-year extension of both the existing CRMP and SP from 2021 – 2024 until 2025 at the Fire Authority meeting 1 December 2023, with the Service evaluating the document as part of the annual refresh.
- 1.4 By integrating the efforts from the annual refresh and data intelligence insights, the Service identified key themes to guide the CRMP and SP public consultation 2025 – 2028. These themes were detailed, contextualised, and presented at Member Day on 22 November 2024, and includes:
 - Emerging risk in our area
 - Community safety
 - Diversity and inclusion
 - Environmental impact
 - Best use of resources
 - Efficiency and change
 - Service improvement
- 1.5 A proposed 12-week consultation will be managed through the application of the Gunning Principles, Government Consultation Principles, Consultation Institute: Consultation Charter and the Nolan Principles (Appendix 1).
- 1.6 The approval of the proceeding recommendation aligns with items Article 4 (4.2), Section B (2 h,i,k,y) and Section D (4.9.1) within the HFA Constitution.

2. RECOMMENDATIONS

- 2.1 It is recommended that the Fire Authority approves a 12-week (2 December 2024 to 24 February 2025) public consultation of the CRMP and SP, with a subsequent evaluation of the findings and outcomes reported at the March 2025 Fire Authority meeting.

3. BACKGROUND

- 3.1 Members are reminded that the production of an CRMP is a statutory requirement within the Fire and Rescue National Framework 2018. It is a living document which describes the risk in the Service area and details how the Service organises itself to manage and respond to those risks.
- 3.2 The CRMP is an extensive document which provides in depth information about our risks and service provision. It is hosted as an electronic document on the website

enabling readers to 'drill down' into the information they require, with a new enhanced accessibility version(s) to be launched 01.04.2025.

- 3.3 Members are assured that a substantial level of activity takes place in order to inform our risk profile, particularly from engagement with the Local Resilience Forum (LRF), Unitary Authorities, Partner Agencies, Community Profiling, District based communities, business engagement and extensive use of risk modelling data and profiling tools.
- 3.4 The CRMP is managed and informed in accordance with the two following documents:
- Fire Standard – Community Risk Management
 - National Fire Chiefs Council (NFCC) - Community Risk Management Planning Strategic Framework (ref background papers).

4. REPORT DETAIL

- 4.1 Fire and rescue services are required, under the National Framework, to have in place a CRMP (previously known as an Integrated Risk Management Plan) to ensure that they can effectively identify, assess, and mitigate risks within their communities. The Plan must outline:
- (i) all foreseeable fire and rescue related risks
 - (ii) how the service will allocate resources across prevention, protection and response
 - (iii) required service objectives, including resource allocation for mitigating risks
 - (iv) the Service's management strategy and risk-based programme for enforcing the provisions of the Regulatory Reform (Fire Safety) Order 2005.
- 4.2 The CRMP compliments the Community Risk Management Fire Standard, whereby a fire and rescue service assess foreseeable community related risks and uses this knowledge to decide how those risks will be mitigated. It should carry out community risk management planning that will:
- Be able to demonstrate how protection, prevention and response activities have and will be used collectively to prevent and/or mitigate fires and other incidents to reduce the impact on its communities (including Business), firefighters and to promote economic wellbeing;
 - Effectively consult and engage (in line with its governance arrangements) with communities, FRS staff and stakeholders at appropriate stages of the community risk management planning process;
 - Use a robust risk analysis process (giving due regard to existing and emerging local, regional and national hazards) to support evidenced, transparent and inclusive decision-making regarding resource deployment;
 - Ensure resource deployment decisions are balanced against an assessment of internal and external resource availability (including collaborative and cross-border working opportunities and via national resilience) and other key organisational influences that inform the overall strategic planning process; and
 - Create, and be able to evidence, its community risk management plan in line with a nationally approved structure which involves the key components detailed within this standard
- 4.3 Accomplishment of the listed objectives in 4.2 require cohesion with and application of related items of the HFA Constitution as required which includes:

Article 4 – Humberside Fire Authority – Full Authority Meetings

(4.1) Functions of the full Fire Authority Meetings. Generally, all decisions shall be made by the HFA except as it may delegate to any ad hoc Appointments Committee or to the Chief Fire Officer & Chief Executive as detailed in the Scheme of Delegations. Only the HFA will exercise the following functions (matters reserved to the HFA):

- (b) Approving or adopting the Policy Framework (the Community Risk Management Plan (CRMP) and Strategic Plan).

Section B Scheme of Delegation

2. Delegation to Chief Fire Officer and Chief Executive

- (h) To control all matters of a day-to-day administration and management of the Humberside Fire and Rescue Service, which shall include taking and implementing decisions that are:
 - (i) concerned with maintaining the operational effectiveness of those services.
 - (k) To manage all financial and physical resources.
 - (y) Power to dispose of surplus or redundant appliances and equipment in accordance with the Procedural Rules under Part 4 of this Constitution, except that disposal may take place at nil or below market value to an appropriate organisation in consultation with the Chairperson of the HFA, S.151 Officer and Secretary, and provided any such disposal is reported to the HFA.

Section D – Financial Procedure Rules: Rule 49 – Property Acquisition, Disposal and Review

(49.1) The HFA will be responsible for authorising the acquisition, disposal and allocation of land and buildings.

5. EQUALITY IMPLICATIONS

5.1 An Equality Impact Assessment (EIA) and data Protection Impact Assessment has been completed and there are no identified negative impacts on any protected characteristic groups and/or risks associated with the processing of personal data.

6. CONCLUSION

6.1 The Service will appropriately manage the progress of the consultation responses aligned to the recommendation stated.

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Background Papers

[Fire and Rescue National Framework for England](#)
[Fire Standard – Community Risk Management](#)
[NFCC - Community Risk Management Planning Strategic Framework.](#)

Glossary/Abbreviations

CRMP	Community Risk Management Plan
EIA	Equality Impact Assessment
HFA	Humberside Fire Authority
LRF	Local Resilience Forum
NFCC	National Fire Chiefs Council
SP	Strategic Plan

CRMP consultation 2025/2028

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Introduction

Humberside Fire and Rescue Service (HFRS) will publicly consult on the Community Risk Management Plan (CRMP) 2025-2028, with the aim of updating and refining the document. This plan outlines how HFRS identifies, assesses, and manages community risks to keep residents safe. The consultation will serve as an opportunity to gather views on the service’s future strategies, planned actions, and community priorities.

The formal consultation will begin at 12 noon on 2 December 2024 and close at 12 noon on 21 February 2025, lasting 12 weeks in line with the best practice standards. A pre consultation will be run internally from 10 October through to 2 December. This period allows for comprehensive stakeholder engagement and public participation. Following this, an evaluation report will be presented at the Fire Authority meeting in March 2025 to outline the findings and actions derived from the consultation.

The consultation process will adhere to HFRS’s Consultation and Engagement Policy and comply with The Consultation Charter set by the former Consultation Institute, the Gunning Principles, and Government Consultation Principles 2018. It will focus on inclusivity, transparency, and the ethical management of feedback, ensuring a robust and meaningful consultation.

Aims

The consultation will be designed with the following aims:

- **Clear and Concise Communication:** All consultation materials will be accessible and easy to understand, providing clarity about the purpose of the consultation and the specific areas where feedback is sought.
- **Purposeful and Informative:** The consultation will focus on the most important aspects of the CRMP, ensuring that respondents have access to all relevant information, including key risks and HFRS’s proposed approaches to risk management.

- Accessible to All: Consultation methods and materials will be inclusive, designed to ensure participation from diverse communities and hard-to-reach groups. A variety of formats will be available to cater to different needs, including digital platforms, hard copies, easy-read versions, and translated materials where necessary.
- Transparency and Integrity: The process and outcomes of the consultation will be clearly documented and openly communicated, with the results and subsequent decisions made in a way that demonstrates fairness and trustworthiness.

Stakeholder Involvement

Stakeholder Group	Interest Level	Influence Level	Involvement	Engagement Approach
Staff	High	Medium	Keep Satisfied	Engage through internal briefings, provide regular updates, and involve staff in promotion and feedback.
COMAH Sites	Medium	Medium	Keep Satisfied	Share specific consultation information, engage through Emergency Preparedness and direct communication.
Community Groups	High	Medium	Manage Closely	Involve in workshops and meetings, engage closely to ensure community needs are considered.
Not-for-Profit Organisations	High	Medium	Manage Closely	Work with community organisations through targeted engagement events and social media campaigns.
SLT (Strategic Leadership Team)	High	High	Manage Closely	Engage directly in consultation planning, provide regular updates, and seek their strategic input.
Fire Authority (FA)	High	High	Manage Closely	Involve in the decision-making process, provide detailed reports and feedback after the consultation.
Press	Medium	Low	Monitor	Monitor media interest, use press releases to promote the consultation and increase public visibility.
Local Authorities	High	Medium	Keep Informed	Provide regular updates, invite feedback via workshops, and share detailed consultation outcomes.
Partner Agencies	Medium	Medium	Keep Informed	Share key updates, involve in strategic meetings, and ensure alignment with partner goals.
HMICFRS	High	High	Keep Informed	Provide formal updates, ensure compliance with regulatory expectations, and seek their expert input.

Consultation Phases

1. Pre-Consultation period (October - December 2024)

- Stakeholder Identification: Identify key stakeholders, including the public, partner organisations, local authorities, community groups, and any hard-to-reach or vulnerable populations.

- Consultation Document Development: Prepare the CRMP consultation document, ensuring it provides a clear and concise overview of risks, proposed actions, and strategic priorities. A supporting FAQ will be created to address common concerns.
- Communication Prep: Develop a multi-channel communication plan (social media, press releases, newsletters, emails) to promote the consultation. Establish a dedicated webpage for information and feedback collection.

2. Consultation Period (December 2024 – February 2025)

- Launch (18 November 2024): Official launch via HFRS website, local media outlets, and community partners. Public and stakeholders invited to participate via online surveys, in-person workshops, and public forums.
- Engagement Events: Host a series of online and in-person events, including community meetings, focus groups, and drop-in sessions at key locations. Special attention will be given to under-represented and vulnerable groups.
- Regular Updates: Provide regular updates via social media and the consultation webpage to keep stakeholders informed about the process and upcoming events.

3. Post-Consultation Evaluation (February 2025)

- Data Analysis: Analyse responses, categorising feedback by key themes, demographic groups, and stakeholder types.
- Reporting: Prepare a consultation evaluation report, summarising the feedback received and how it aligns with or challenges the proposed CRMP actions. The report will detail how the feedback will influence the final CRMP.
- Fire Authority Review: Present the final evaluation report and updated CRMP to the Fire Authority for review and approval.

4. Decision and Implementation (April 2025 onwards)

- Feedback to Participants: Communicate the key findings of the consultation to participants and the public via an executive summary, which will be available on the HFRS website. This will include how their feedback has shaped the final document.
- Publication: Publish the finalised Community Risk Management Plan 2025-2028, along with a public summary of the consultation outcomes.
- Ongoing Engagement: Ensure a continuous loop of engagement with the public, informing them of ongoing actions, updates, and how their input continues to shape the Service.

Consultation Methods

A variety of consultation methods will be used to make sure of inclusivity, accessibility, and robust engagement. The consultation process will be designed to provide clear information, gather diverse feedback, and ensure transparency throughout the process. The following methods will be used:

- Clear Purpose: All communications will clearly explain the role and purpose of the consultation, so people know how their input will help shape the Community Risk Management Plan (CRMP).
- Equality Impact Assessment (EIA): An EIA will be completed to identify any issues that could prevent certain groups from participating. This will help us target outreach to hard-to-reach and vulnerable communities.
- Information Packs for Teams: Special packs will be given to our Prevention and Protection teams to share the consultation with their contacts.
- Social Media: We'll use social media to promote the consultation, focusing on different themes to make it easier to engage. Feedback from social media will be included in the final evaluation.
- Public Meetings and Online Events: We'll hold in-person meetings and online workshops, allowing people to engage in the way that suits them best.

- **Online Survey:** The main way to give feedback will be through an online survey on our website, with easy-read and translated versions available if requested.
- **Complaints Handling:** Any complaints about the consultation will be handled through our usual complaints process.
- **Alternative Formats and Information Requests:** People can request information in different formats (like large print) by contacting our corporate communications team. Provide information content in languages commonly spoken in the Humber area. Explain with Prevention and Protection staff how information online can be translated.
- **External Agency Support:** Engage an external agency to provide specialist support throughout the consultation process. They will also ensure impartiality in data collection, enhance the reach of the consultation to diverse audiences, and assist with compiling a comprehensive evaluation report at the end of the process.
- **Targeted Outreach:** We'll actively reach out to under-represented groups using existing networks and contacts from previous engagement.
- **Feedback After the Fire Authority Meeting:** People can ask to receive updates after the Fire Authority's decision. These will be shared on the consultation webpage, with key dates highlighted.
- **Regular Updates:** We'll provide regular updates on the consultation through our website, and social media, keeping everyone informed about the process and next steps.

Communications for the CRMP Consultation

This communications plan ensures consistent messaging, effective stakeholder engagement, and timely updates throughout the consultation process.

Objectives

- Raise awareness of the Community Risk Management Plan (CRMP) 2025-2028 consultation.
- Ensure broad and inclusive participation, particularly from vulnerable or hard-to-reach groups.
- Keep stakeholders informed throughout the consultation process and communicate how their feedback will influence the final plan.
- Maintain transparency and provide timely updates on consultation progress and outcomes.

Key Messages

- The CRMP 2025-2028 consultation is open for public input, shaping how we plan to manage risks and protect the community.
- Everyone's feedback is valuable; we welcome participation from all community members and stakeholders.
- The consultation is accessible, with alternative formats and targeted outreach for vulnerable or hard-to-reach groups.
- Regular updates will be provided, and the outcomes of the consultation will be shared after the Fire Authority's decision.

Equality Impact Assessment

[CRMP consultation and comms 2025 29 EIA.docx](#)

Implementation (consultation and communications)

Deadline/Publish	Audience	Message/Action	Method	Owner
Sept to Oct 2024		Confirm consultation objectives, scope, and timeline.	Internal meetings, email updates	Corporate Communications

Deadline/Publish	Audience	Message/Action	Method	Owner
Oct 2024	Union reps Staff groups delivering pre consultation to staff	Informing them of the proposals and plan to consult	Meetings	SLT
Oct 2024		Finalise engagement with external agency to support consultation (survey design, event facilitation, data analysis).	Contract agreement, briefing meeting	Corporate Communications
Oct 2024		Review and approve consultation materials (information packs, survey, press releases) and ensure legal compliance.	Review meetings, email circulation	Corporate Communications
From 8 Oct 2024	Staff	Internal consultation on proposed areas	Consultation form, area on SharePoint and shared in internal communications. TLG to support delivery with teams	Corporate Communications
Oct to Nov 2024	Prevention & Protection Teams	Brief internal teams on their role in promoting consultation and reaching out to stakeholders, especially hard-to-reach groups.	Internal meetings, email updates	Corporate Communications
2 Dec 2024	All	Launch of public consultation on CRMP 2025-2028, outlining key objectives and how to participate.	Website, social media, press release	Corporate Communications
2 Dec 2024	Vulnerable/Hard- to-Reach Groups	Targeted outreach to ensure inclusion, explain how to access consultation in alternative formats.	Direct outreach, partner networks,	Prevention and Protection Teams
2 Dec 2024	COMAH Sites	Distribute information to COMAH sites and key contacts to promote consultation.	Email	Emergency Preparedness, Corporate Communications
2 Dec 2024	Local Authorities, Partner Agencies, LRF	Inform key partners of consultation, provide guidance on how to participate and give feedback.	Formal letters by email updates	Corporate Communications, SLT PAs
5 Dec 2024	HFRS Staff reminder in Siren	Reminder on the consultation, encouraging	Siren	Corporate Communications

Deadline/Publish	Audience	Message/Action	Method	Owner
		participation and promoting awareness.		
Throughout consultation	General Public	Regular updates on the consultation progress, breaking down key themes and questions.	Social media posts, website updates	Corporate Communications
Nov 2024 – Jan 2025	All Stakeholders	Facilitate in-person and online events, ensuring wide participation and gathering feedback.	Public meetings, webinars, online survey	External Agency? Corporate Assurance/Communications
Nov 2024 – Jan 2025	Community Organisations, Charities	Targeted engagement with community groups to encourage feedback from diverse populations.	Workshops, direct outreach, social media	Prevention and Protection Teams, External Agency, Corporate Assurance/Communications
End of consultation (Feb 2025)	Public & Participants	Close of consultation – thank participants and provide information on next steps, including how feedback will be used.	Website, email, social media	Corporate Communications
From 10 Feb 2025	Fire Authority, SLT	Presentation of consultation findings, analysis of feedback, and recommendations.	Evaluation report, formal meeting	Corporate Communications
24 Feb 2025	Fire Authority	Submit report		Corporate Communications
Post-April 2025	All	Share update from Fire Authority meeting and how the feedback was used to shape the CRMP.	Website, email, press release	Corporate Communications

Evaluation

A comprehensive evaluation will be conducted following the consultation, involving:

- Quantitative and Qualitative Analysis: Both the volume and content of responses will be considered to ensure a balanced understanding of public opinion.
- Diversity of Feedback: The analysis will consider the diversity of feedback across different demographics, ensuring that under-represented groups are given equal weight in the final evaluation.
- Reporting: A final report will be produced for the Fire Authority in June 2025, with key findings published online for public review.

PUBLIC SECTOR EQUALITY DUTY - PUBLIC CONSULTATION ON EQUALITY
OBJECTIVES 2025-29

1. SUMMARY

- 1.1 The Service has a duty under the Equality Act 2010 to set and publish equality objectives. The Service's progression against these objectives is reported annually in the Equality, Diversity and Inclusion report. The latest report covering progress in 2023/24 was presented to Members at July's 2024 meeting.
- 1.2 Under Schedule 19 (Equality Act 2010), the Service is required to: publish "Specific and measurable equality objectives, at least every four years". Members last approved to go out to public consultation in 2020.
- 1.3 HFRS currently holds the following five equality objectives that were established in 2016 and were last consulted upon in 2020:
1. Leading by example on equality
 2. Increasing Diversity throughout our workforce
 3. Ensure a safe and fair workplace for all staff
 4. Continue to improve our knowledge of our diverse communities and how to engage with them.
 5. Identifying the fire and other emergency risks linked to multiple disadvantage and discrimination
- 1.4 As part of the Service's duty under the Equality Act 2010 and to have well-informed equality objectives for 2025-2029 a period of public and staff consultation is required. (Appendix 1 – Consultation Plan).
- 1.5 A nine-week public consultation on a revision to the current equality objectives is proposed. This will be facilitated through online and in person consultation methods, including internal and external focus group sessions, online and paper consultation survey, promotion through community and partner contacts as well as local media and social media platforms.
- 1.6 The proposed nine-week consultation (Appendix 2 – Consultation Timeline) will be managed through the application of the Gunning Principles, Government Consultation Principles, the former Consultation Institute: Consultation Charter and the Nolan Principles.

2. RECOMMENDATIONS

- 2.1 The Fire Authority is requested to approve a 9-week (2 December 2024 – 31 January 2025) public consultation of the equality objectives, with a subsequent evaluation of the findings and outcomes reported at the March 2025 Fire Authority meeting.

3. BACKGROUND

- 3.1 Members are reminded that the Service's equality objectives were established in 2016, and Members approved public consultation in 2020.

- 3.2 Under the Equality Act 2010, the Service has general duties and specific duties to comply with the Public Sector Equality Duty (PSED).

General equality duty (section 149 Equality Act 2010)

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

Specific duties (Schedule 19 Equality Act) – Listed public authorities must publish:

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

- 3.3 The Service currently complies with the ‘general duties’ of the Equality Act 2010 through the daily application of its policies, procedures and established corporate behaviours (Core Code of Behaviours).

- 3.4 Compliance with the Equality Act 2010 ‘specific duties’ is met through the annual publication of the Service’s Equality, Inclusion and Diversity Report, Gender Pay Gap Report and Annual and Bi-Annual Performance Reports.

4. REPORT DETAIL

- 4.1 The Service has a duty under the Equality Act 2010 to set and publish equality objectives. The Service’s progression against these objectives is reported annually in the Equality Diversity and Inclusion report.

- 4.2 From October 2024, the areas of work related to (EDI) have been incorporated into the Corporate Assurance Function. Following a comprehensive review of our EDI initiatives, which included an independent internal audit and engagement with existing Staff Forums, we propose the following refinements to our equality objectives. These updates are designed to build on the progress the Service has already achieved within EDI and to support further advancements.

- 4.3 Proposed equality objectives to be consulted upon:

1. Lead by Example on Equality

- Enhance equality monitoring and analysis systems for workforce and community insights.
- Promote Humberside Fire and Rescue Service as an anti-discriminatory organisation.
- Learn from national best practices to strengthen equality across the Service.

2. Increase Workforce Diversity and Inclusion

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

3. Foster a Safe, Fair and Engaged Workplace

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

4.4 A nine-week public consultation on a revision to the current equality objectives is proposed. This will be facilitated through online and in person consultation methods, including internal and external focus group sessions, online and paper consultation survey, promotion through community and partner contacts as well as local media and social media platforms. The evaluation of the findings and outcomes will be reported at the March 2025 Fire Authority meeting.

5. EQUALITY IMPLICATIONS

5.1 An equality impact assessment has been created for the consultation and there are no identified negative impacts on any protected characteristic groups.

6. CONCLUSION

6.1 The Service will appropriately manage the progress of the consultation responses aligned to the recommendation stated.

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Appendices

Appendix 1 Consultation Plan
Appendix 2 Consultation Timeline

Background Papers

National Fire Chiefs Council (NFCC) Maturity Model: EDI
[Equality, Diversity and Inclusion report 2023 to 2024](#)

Glossary/Abbreviations

EDI	Equality, Diversity, and Inclusion
PSED	Public Sector Equality Duty

CONSULTATION PLAN

Consultation and Engagement Plan for EDI Priorities in a UK Fire Service

Introduction

This plan outlines the approach to consulting on Equality, Diversity, and Inclusion (EDI) priorities within Humberside Fire and Rescue Service. It aims to engage a wide range of stakeholders to ensure that EDI initiatives reflect the needs and perspectives of all staff and the communities they serve.

The formal consultation will begin at on 2 December 2024 and closes on 31 January 2025, lasting nine weeks in line with the best practice standards and other consultations. A pre consultation will be run internally during November. This period allows for comprehensive stakeholder engagement and public participation. Following this, an evaluation report will be presented at the Fire Authority meeting in March 2025 to outline the findings and actions derived from the consultation.

The consultation process will adhere to HFRS's Consultation and Engagement Policy and comply with The Consultation Charter set by the former Consultation Institute, the Gunning Principles, and Government Consultation Principles 2018. It will focus on inclusivity, transparency, and the ethical management of feedback, ensuring a robust and meaningful consultation.

Aims

- To gather feedback on EDI priorities from members of the community.
- To ensure that the EDI priorities are inclusive, comprehensive and aligned with the Core Code of Ethics.
- To build trust and foster a culture of inclusion within the organisation and the community it serves.

Stakeholder Identification

Identify key stakeholders who should be engaged in the consultation process:

Internal Stakeholders:

- Firefighters and operational staff
- Support staff
- EDI representatives and committees
- Unions and staff associations

External Stakeholders:

- Community groups, particularly those representing protected characteristics
- Local councils and authorities
- Partner organisations (e.g., police, ambulance services)
- Members of the public, including service users
- Local charities and non-governmental organisations (NGOs) with a focus on EDI

Consultation Methods

A variety of consultation methods will be employed to ensure broad participation and input:

1. **Surveys and Questionnaires:**
 - Distribute online surveys to all internal and external stakeholders.
 - Include both quantitative and qualitative questions to capture a range of feedback.
2. **Focus Groups:**
 - Conduct focus groups with different staff cohorts and community members.

- Facilitate discussions around key EDI themes, such as recruitment, retention, promotion, community engagement, and service delivery.
- 3. **Workshops:**
 - Organise interactive workshops for in-depth discussions on specific EDI priorities.
 - Use breakout sessions to explore ideas and solutions in smaller groups.
- 4. **Drop-In Sessions:**
 - Host informal drop-in sessions at various locations and times to increase accessibility.
 - Provide opportunities for stakeholders to share their views in a less formal setting.
- 5. **Digital Engagement:**
 - Use the Fire Service’s social media platforms to engage with the wider community.
 - Create a dedicated EDI consultation webpage for updates, resources, and feedback.

Communication Strategy

- **Pre-Consultation:** Announce the consultation process via internal communications (emails, newsletters, intranet) and external channels (press releases, social media).
- **During Consultation:** Provide regular updates on the progress and encourage continued participation through reminders and engagement activities.
- **Post-Consultation:** Share the outcomes of the consultation and the next steps via a comprehensive report. Hold feedback sessions to discuss findings and how they will influence EDI priorities.

Timeline

- **Preparation Phase (Month 1-2):** Stakeholder mapping, developing consultation materials, and scheduling activities.
- **Consultation Phase (Month 3-5):** Implementation of surveys, focus groups, workshops, and other engagement activities.
- **Analysis and Reporting (Month 6):** Collate and analyse feedback, prepare a report on findings, and outline recommendations.
- **Feedback and Implementation (Month 7 onwards):** Share findings, develop action plans based on feedback, and begin implementing changes.

Implementation

Date	Audience	Action/Method	Owner
Ongoing in November/December 2024	Staff groups	Informal meetings/discussions for feedback	EDI Officer
Ongoing in November/December 2024	Former EDI steering group members	Pre consultation survey and availability for drop in sessions/meetings	EDI Officer & Senior Communications Officer
From December 2024	Community groups/charities	Engagement and consultation. availability for drop in sessions/meetings	EDI Officer & Senior Communications Officer
2 December	All	Launch public consultation	Senior Communications Officer
From December 2024	All	Reminders of consultation and working with Prevention and District staff to promote in their communities	EDI Officer & Senior Communications Officer
31 January	All	Consultation closes prepare evaluation	Senior Communications Officer

Proposed Objectives to consult on

1. Lead by Example on Equality

- Enhance equality monitoring and analysis systems for workforce and community insights.
- Promote Humberside Fire and Rescue Service as an anti-discriminatory organisation.
- Learn from national best practices to strengthen equality across the Service.

2. Increase Workforce Diversity and Inclusion

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

3. Foster a Safe, Fair and Engaged Workplace

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

Evaluation

As part of the evaluation process the evaluation will be split into the following areas:

Gathering Feedback on EDI Priorities:

- Identify and categorise key themes from feedback to define the main EDI priorities raised by staff and community members.
- Conduct a follow-up survey to assess whether participants feel their input was considered and reflected in EDI actions.

Ensuring Inclusivity and Alignment with Core Code of Ethics:

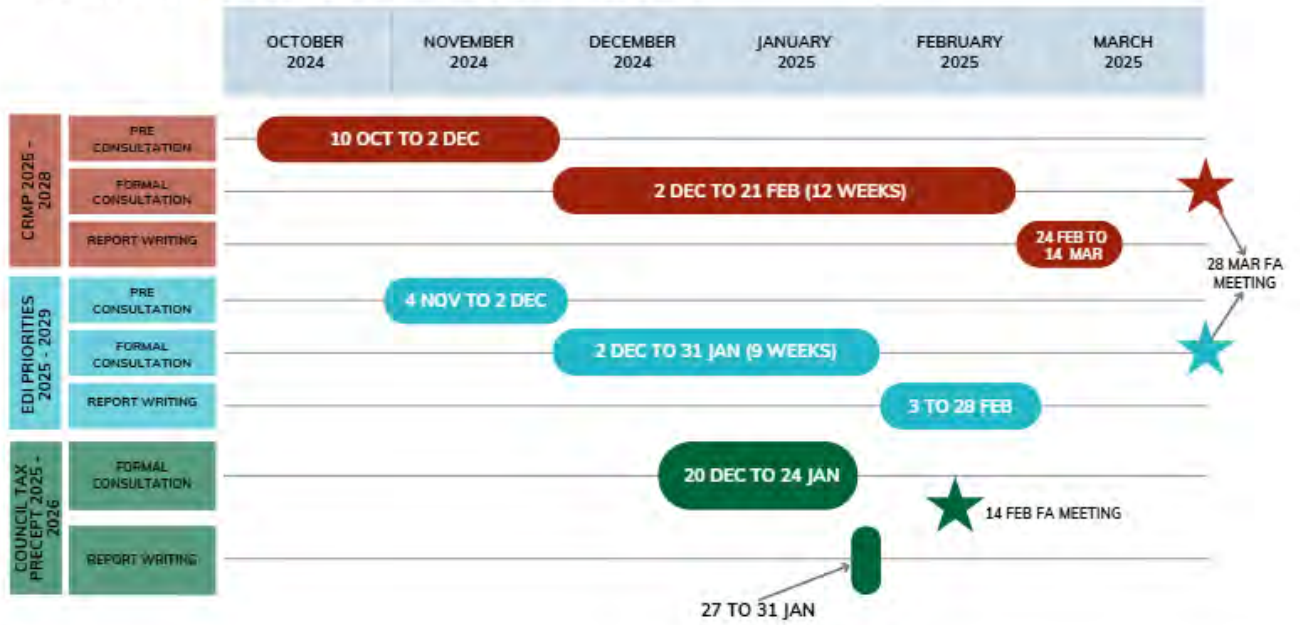
- Review feedback against the Core Code of Ethics to assess alignment, noting areas of strong alignment and any gaps.
- Use a rating scale in the consultation to evaluate perceptions of inclusivity, comprehensiveness, and ethical alignment.

Building Trust and Fostering a Culture of Inclusion:

- Conduct pre and post-consultation surveys to measure changes in trust levels and perceptions of inclusivity among staff and community members.
- Track engagement levels by measuring participation rates and the number of repeat engagements during the consultation process.
- Analyse sentiment in open-ended responses to understand attitudes towards organisational inclusivity and trust.

CONSULTATION TIMELINE

Consultation Plans 2024 - 2025



**STANDARDS OF BEHAVIOUR: THE HANDING OF MISCONDUCT IN FIRE AND
RESCUE SERVICES – RECOMMENDATIONS UPDATE**

1. SUMMARY

- 1.1 At the Authority meeting on 20 September 2024, members were informed about the publication of His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) report titled 'Standards of Behaviour: The Handling of Misconduct in the Fire and Rescue Services'.
- 1.2 Members gained insight into the HMICFRS report, which outlines the recommendations that all Fire and Rescue Services (FRS) must consider, manage, complete, and provide evidence for.
- 1.3 HMICFRS published a total of 15 recommendations across three themes:
 - The culture in FRSs
 - The extent to which FRSs are identifying misconduct
 - The effectiveness of the misconduct process'
- 1.4 Some recommendations have multiple components, resulting in 35 actions needing evidence to demonstrate compliance or completion. Many of these actions align with existing Service practices.
- 1.5 The Service Improvement Plan (SIP) addresses and manages the report recommendations and their resulting actions to ensure HMICFRS deadlines are met.
- 1.6 This update concentrates on HMICFRS report recommendations 5, 8, 12, and 13. The deadlines for these recommendations have now passed, and the Service has provided evidence of their completion. Further context can be found in Section 4, Report Detail.
- 1.7 The Service continues to make progress against all recommendations in advance of their deadlines, with ongoing updates provided to Members.
- 1.8 The Service awaits HMICFRS issuing their own recording template to provide them with a narrative summary of progress against each recommendation. The content of the narratives will be informed by the details and evidence recorded and managed through the SIP.

2. RECOMMENDATIONS

- 2.1 It is recommended that the Fire Authority takes assurance that:
 - (i) The Service is effectively managing each of the recommendations, ensuring their timely completion, informed by supporting and robust evidence.
 - (ii) Progression against each of the recommendations are subject to ongoing performance management utilising the Service Improvement Plan (SIP), directorate team meetings, the Professional Standards Manager, quality assurance processes and mapping exercises.
 - (iii) As applicable the completion of each recommendation will help to inform/improve related Service policies and practices.

3. BACKGROUND

- 3.1 The ‘Standards of Behaviour: The Handling of Misconduct in the Fire and Rescue Services’ report recommendations are informed by the findings from HMICFRS thematic inspections, conducted amongst ten different Services between October 2023 and January 2024. The ten FRS were Cornwall, Dorset and Wiltshire, Greater Manchester, Humberside, Kent, Lincolnshire, Northamptonshire, Staffordshire, Tyne and Wear, and West Midlands
- 3.2 The thematic inspection also analysed data provided by all 44 FRS in England about their grievance and discipline cases.
- 3.3 HMICFRS terms of reference for the thematic inspection included the examination of the following items:
- the extent to which services are identifying and investigating misconduct
 - the effectiveness of misconduct processes and how consistently they are applied
 - how confident FRS staff are in raising concerns and in misconduct processes
 - the role of fire and rescue authorities and other organisations in handling misconduct.

4. REPORT DETAIL

4.1 The 3 lines model is used within the Service Improvement Framework policy and guidance to shape the methodology for capturing and recording information, managing evidence, and ensuring quality assurance processes within the SIP.

1st Line: Management Controls - i.e. application of internal controls, governance arrangements, policies and procedures

2nd Line: Management Activities - i.e. delivery plans and performance outputs

3rd Line: Independent Assurance - i.e. Internal audit, HMICFRS

4.2 The following information, aligned to the three lines, summarise the types of evidence used for each of the recommendations stated in 1.6, all of which are now completed. Please note that this does not exempt the Service from continuing to improve the available provision(s) stated.

- **Recommendation 5** By 1 November 2024

Chief fire officers should make sure all staff understand how to raise a concern and use grievance and whistle-blowing processes. Chief fire officers should:

- *make sure staff know how services will handle responses and maintain confidentiality and anonymity*
- *explain how staff can access services’ whistle-blowing capability and the difference between whistle-blowing and other processes for raising concerns*

1 st Line	2 nd Line	3 rd Line
<ul style="list-style-type: none"> • Whistleblowing Policy incorporating a staff consultation process • Grievance Policy incorporating a staff consultation process 	<ul style="list-style-type: none"> • Internal communication plans (support routes materials) • E-Learning Grievance management, Core Code of Ethics 	<ul style="list-style-type: none"> • HMICFRS thematic inspection • HFA Whistleblowing policy review / approval • Crimestoppers independent reporting line

▪ **Recommendation 8** By 1 November 2024

Chief fire officers should make sure all allegations of misconduct are handled in a consistent way and staff have confidence in misconduct processes. Chief fire officers should carry out a full review of the processes, from initial identification of a misconduct issue through to the resolution or outcome. This should include a review of how services:

- *monitor and manage investigations*
- *maintain accurate records*
- *adhere to required timescales*

1 st Line	2 nd Line	3 rd Line
<ul style="list-style-type: none"> • Disciplinary Policy 	<ul style="list-style-type: none"> • Application of policy phases • Strategic Leadership Team (SLT) monthly reporting • Internal checklist tracker management process • Employee relations tracker 	<ul style="list-style-type: none"> • Appeals Process (including appeals process training for members) • Internal Audit report for disciplinary management • HMICFRS thematic inspection

▪ **Recommendation 12** With immediate effect.

Chief fire officers should make sure all staff are aware of the welfare support, including occupational health support, that is available to staff involved in misconduct processes. Chief fire officers should encourage all staff involved in misconduct processes to access this support, whether they are an alleged perpetrator, complainant, witness, investigator or decision-maker. Welfare personnel should be independent of the investigation and have been appropriately trained for this role.

1 st Line	2 nd Line	3 rd Line
<ul style="list-style-type: none"> • Disciplinary Policy • Whistleblowing Policy • Grievance Policy • Welfare Officer Policy • Professional standards Dignity at Work Policy • Professional Standards Mediation Policy • Freedom to Speak Up Guardian Policy 	<ul style="list-style-type: none"> • Independent Welfare officers' engagement • Internal communication plans (support routes) 	<ul style="list-style-type: none"> • Occupational health provision • HMICFRS thematic inspection • Internal audit (Grievances & disciplinary) • Crimestoppers independent reporting line

▪ **Recommendation 13** By 1 November 2024,

Fire and rescue authorities and chief fire officers should consider varying the approach to hearing appeals so that appeals for complex or serious cases are heard by a panel rather than one person

1 st Line	2 nd Line	3 rd Line
<ul style="list-style-type: none"> • Disciplinary Policy (ref appeals process) 	<ul style="list-style-type: none"> • Application of appeals process • Appeals process training 	<ul style="list-style-type: none"> • Appeals Panel conducted by Fire Authority Members

5. EQUALITY IMPLICATIONS

- 5.1 There is no requirement to carry out an equality impact analysis as this report does not relate to a policy or service delivery change.

6. CONCLUSION

- 6.1 The Service will continue to work in accordance with the report recommendations ensuring each are completed by their deadline date.

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Background Papers

[Standards of behaviour: The handling of misconduct in fire and rescue services](#)

Glossary/Abbreviations

FRS	Fire and Rescue Services
HMICFRS	His Majesty's Inspectorate of Constabulary and Fire and Rescue Services
SIP	Service Improvement Plan
SLT	Strategic Leadership Team

GRENFELL TOWER INQUIRY PHASE 2 UPDATE

1. SUMMARY

- 1.1 Phase 2 of the Grenfell Tower Inquiry (GTI) commenced on the 27 January 2020 and examined the causes of the incident, including how Grenfell Tower came to be in a condition which allowed the fire to spread in the way identified in Phase 1. The final Phase 2 report was published on 4 September 2024.
- 1.2 The report is made up of 7 volumes and contains 58 recommendations. This paper provides an overview of the recommendations contained within the report which have an impact and relevance to the Service.
- 1.3 It details what specific recommendations mean for the service and what we will do to ensure we comply with those requirements.

2. RECOMMENDATIONS

- 2.1 It is recommended that the Fire Authority take assurance that the required actions and risks to the Service from the GTI Phase 2 report will be managed effectively.

3. BACKGROUND

- 3.1 In the early hours of Wednesday 14 June 2017, a fire broke out in the kitchen of Flat 16 Grenfell Tower, a high-rise residential building in North Kensington, West London. A major fire ensued which seriously damaged the building and resulted in the deaths of 72 of the 293 people who were believed to be in the tower that night.
- 3.2 The then Prime Minister, Teresa May, ordered a public inquiry the following day, subsequently announcing on 29 June 2017 that the inquiry would be chaired by Sir Martin Moore-Bick, with the immediate priority 'to establish the facts of what happened at Grenfell Tower in order to take the necessary action to prevent a similar tragedy from happening again.'

4. REPORT DETAIL

- 4.1 Phase 2 of the Grenfell Tower Inquiry (GTI) commenced on the 27 January 2020 and was primarily focused on the reasons why the fire at Grenfell Tower happened. Phase 2 was divided into 8 modules, each covering a separate area of the Inquiry's investigation;

- Module 1: Primary Refurbishment
- Module 2: Cladding Products
- Module 3: Fire Safety measures, building management, fire risk assessment and communication with residents
- Module 4: Aftermath of the fire
- Module 5: Firefighting
- Module 6: Government
- Module 7: Expert witnesses
- Module 8: The deceased

- 4.2 Following 312 days of hearings, a final report was published on 4 September 2024 comprising of 7 volumes. Volume 7 contained 58 recommendations, with the majority aimed at the construction industry, housing providers, and the regulatory

regime around the design and construction of buildings, and the materials used for such.

4.3 Of the 58 recommendations, 12 relate to the Fire & Rescue Service as a sector:

- 5 recommendations are for all Fire and Rescue Services
- 3 recommendations are aimed at His Majesty’s Inspectorate of Constabulary and Fire & Rescue Services
- 2 recommendations are for His Majesty’s Government
- 1 recommendation is specifically for London Fire Brigade
- 1 recommendation is for the National Fire Chiefs Council

4.4 Two further recommendations could also have a less direct impact on HFRS and relate to:

- 1 recommendation concerning Fire Engineering
- 1 recommendation concerning regulation, in terms of the definition of risk

4.5 These recommendations, and the potential impact on HFRS are detailed in the tables below:

Recommendations for all Fire and Rescue Services

4.6

Recommendation	HFRS Impact
<p>113.59 – Communication <i>We have explained in Chapter 80 why communication by radio is inherently likely to be adversely affected in certain environments, including tall buildings constructed mainly of dense or reflective materials such as stone, concrete, brick and steel. It is apparent, however, that the use of low-power intrinsically safe radio equipment exacerbates the problem because of its more limited transmission range. In many firefighting situations the danger of a spark from a radio igniting flammable gases is very low. The fire at Grenfell Tower is one example. We understand that intrinsically safe radios capable of operating at higher power are now available. We therefore recommend that fire and rescue services that continue to use low power intrinsically safe radios as part of breathing apparatus (BA) consider reserving them only for situations in which there is a real risk of igniting flammable gases and generally using radios of higher power, particularly in high-rise buildings.</i></p>	<p><i>BA radio communications formed part of the recommendations of the GTI Phase 1 report. At the time we did work around the suitability of our BA comms, including a staff survey of end users. We were satisfied that the BA comms in use were effective. We are currently in the process of migrating across to a new provider of BA sets for our crews. However, we will continue to use the existing BA comms, which are <u>not</u> low powered radios. Whilst this recommendation does not give cause for concern for HFRS, we will continue to evaluate the suitability of our BA radios.</i></p>
<p>113.60 – Communication <i>There is strong evidence that in general digital radios are more effective than analogue radios. We therefore recommend that all fire and rescue services give consideration to providing all firefighters with digital radios.</i></p>	<p><i>Fireground radios in use by HFRS are already digital radios, this has been the case for a number of years. A number of radios are provided on each appliance rather than being issued to every firefighter.</i></p>
<p>113.61 – Communication <i>Since radio communications are inherently unreliable in certain environments, we recommend that firefighters be trained to respond appropriately to the loss of communications and to understand how to restore them.</i></p>	<p><i>We provide training to all firefighters to ensure they are confident in the use of all available communication options on the incident ground.</i></p>

	<p>Although the loss of radio communications is infrequent, we will ensure that our training section consider how firefighters should respond to such an event as part of initial training and ongoing maintenance of competency. We will also ensure that Incident Commanders know how to establish a communications plan at an incident and actions to take should a widespread loss of communications occur.</p>
<p>113.62 – Water <i>On the night of the Grenfell Tower fire firefighters were unable to distinguish between different types of hydrant. That is a clear indication of a need for better training and we therefore recommend that basic training on the structure and operation of the water supply system, including the different types of hydrants in use and their functions, be given to all firefighters. Training should also be given on effective measures to increase water flow and pressure when necessary.</i></p>	<p>Firefighters are trained in the use of hydrants as part of the initial recruit training course. We also have a policy on Water Supplies For Firefighting, which covers the maintenance and testing of hydrants, as well as how an Incident Commander should request a water undertaker to increase the supply and pressure of water in a particular main. Work to validate both of these issues will be undertaken to ensure staff are familiar.</p>
<p>113.62 – Water <i>The Grenfell Tower fire made unusual demands on the supply of water, but other major fires may make similar demands in future. If it becomes necessary to seek the assistance of the statutory water undertaker to increase the volume or pressure of the supply, the fire and rescue service should be able to communicate with it quickly and clearly. We therefore recommend that all fire and rescue services establish and periodically review an agreed protocol with the statutory water undertakers in their areas to enable effective communication between them in relation to the supply of water for firefighting purposes.</i></p>	<p>Adequacy of supply and how to deal with any issues concerning this is covered in the Water Supplies For Firefighting Policy. The policy also details the process for entering into an agreement with a water undertaker in terms of inadequate supplies. Our Emergency Preparedness and Fleet & Estates teams will work together to establish a suitable protocol.</p>

Recommendations for HMICFRS

4.7

Recommendation	HFRS Impact
<p>113.55 – Fire Control <i>The demands imposed on the LFB’s control room by the Grenfell Tower fire were very great, but even so, its performance did not meet reasonable expectations. That was principally the result of inadequate training and a failure to carry out regular exercises, itself the result of poor</i></p>	<p><i>HFRS Fire Control operates in accordance with National Operational Guidance with a focus on service delivery. We have invested both in infrastructure with our Control 25 programme, as</i></p>

Recommendation	HFRS Impact
<p><i>management. The establishment of a College of Fire and Rescue could be expected to create improvements in all those areas by setting standards for training, by training more senior ranks to perform management roles effectively and by sharing best practice. In the meantime, we recommend that His Majesty’s Inspectorate of Constabulary and Fire and Rescue Services (“the Inspectorate”) inspect the LFB as soon as reasonably possible to assess and report on:</i></p> <ul style="list-style-type: none"> <i>a. the extent to which the control room is now integrated into the organisation;</i> <i>b. the effectiveness of the arrangements for identifying the training needs of control room staff, delivering effective training and recording its outcomes;</i> <i>c. the effectiveness of the control room generally;</i> <i>d. the ability of the control room to handle a large number of concurrent requests for advice and assistance from people directly affected by fires or other emergencies;</i> <i>e. the quality and effectiveness of the arrangements for communication between the control room and the incident commander</i> 	<p><i>well as our control staff, for example control room supervisors attending incident command training to have an awareness of operational incidents from the ground.</i></p> <p><i>We have recently being inspected by HMICFRS, part of which involved interviews, document reviews, and reality testing of our control room and our fire control staff. This inspection included the areas identified in the adjacent column. However, as we will not receive our final report from HMICFRS until early 2025, we will complete a self assessment of our fire control function against the recommendations detailed under 113.55.</i></p>
<p>113.55 – Incident Commanders</p> <p><i>In Chapter 72 we are critical of the LFB’s arrangements immediately before the Grenfell Tower fire for assessing the competence of those expected to act as incident commanders, particularly in the early stages of the response to a fire in a high-rise residential building. Steps have already been taken to respond to the criticisms made by the chairman in his Phase 1 report, but in order to reassure those who live in London we recommend that as soon as reasonably possible the Inspectorate inspect the LFB to examine and report on the arrangements it has in place for assessing the training of incident commanders at all levels and their continuing competence, whether by a process of revalidation or otherwise.</i></p>	<p><i>We are committed to ensuring that Incident Commanders, at all levels, are competent to perform their roles in often highly challenging and time-pressured environments. We have an Incident Command Policy covering training, and we have adopted all national operational guidance. Specifically, the Incident Command Training Policy outlines how HFRS will support the provision of the development and acquisition, maintenance of competence, and revalidation of Incident Command within the Service. Validation for our Level 2, 3 and 4 Incident Commanders is carried out by an independent third party.</i></p>

Recommendation	HFRS Impact
<p>113.56 – Operational Planning <i>In the years before the Grenfell Tower fire the LFB consistently failed to implement an effective system for the collection, storage and distribution of operational risk information, in particular in relation to high-risk, high-rise residential buildings. We therefore recommend that as soon as reasonably practicable the Inspectorate inspect the LFB to examine and report on its arrangements for collecting, storing and distributing information in accordance with section 7(2)(d) of the Fire and Rescue Services Act 2004, and in particular its arrangements for identifying high-risk residential buildings and collecting, storing and distributing information relating to them.</i></p>	<p><i>It is a statutory duty of Fire and Rescue Services under the Fire and Rescue Service’s Act 2004 to collect and record risk information. We are proactive in identifying, obtaining, assessing, recording, and disseminating operational risk information. Fire station based Station Managers are responsible for the overall management of operational risk and hazard information within their station areas. Whilst we have systems in place to facilitate operational risk and planning, this was also an area which was focused on during the recent HMICFRS inspection of HFRS. As such, we will build any learning from the findings of that inspection into our work towards ensuring we meet the adjacent recommendation. Our work following Phase 1 means we have identified all of our high risk residential buildings.</i></p>

Recommendations for HM Government

4.8

Recommendation	HFRS Impact
<p>113.51/113.53 – A College of Fire & Rescue <i>Although the National Fire Chiefs Council provides a forum for discussions and the formulation of policy, there is currently no central body that is equipped to provide education and training across the board to nationally approved standards. We welcome the government’s ambition to create an independent College of Fire and Rescue expressed in the white paper Reforming our Fire and Rescue Service and we therefore recommend that the government establish such a college immediately with sufficient resources to provide the following services nationally:</i></p> <ul style="list-style-type: none"> <i>a. practical training at all levels supplementary to that provided by individual fire and rescue services;</i> <i>b. education in the form of lectures and seminars on different aspects of the work of the fire and rescue services in order to share experience and promote good practice;</i> <i>c. research into matters that may affect the work of the fire and rescue services, including major fires;</i> <i>d. the development of equipment, policies and procedures suitable for ensuring the effectiveness</i> 	<p><i>The fire and rescue sector would benefit from a properly funded National College of Fire, to provide education and set standards to a nationally mandated model. We may be required to support in the planning and delivery of such a college.</i></p> <p><i>Recommendation 113.53 relates to the staffing structure at the college. The recommendation that the college is staffed by permanent staff with the required skills may present opportunities for development for some of our current staff, and we may need to factor that into our workforce planning when we have further</i></p>

<p>of fire and rescue services nationally and the safety of firefighters and the public; e. setting and maintaining national standards of managerial competence for senior managers, including control room managers, and providing management training for, and regular assessment of, senior ranks by reference to such standards.</p>	<p>information on this recommendation by government.</p>
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Recommendation for London Fire brigade

4.9

Recommendation	HFRS Impact
<p>113.58 – Implement Change <i>The LFB took steps to examine incidents, collect relevant information, establish boards and committees to digest it and produce appropriate changes to working practices. In most cases, however, the process was excessively bureaucratic and undermined the purpose for which it had been established. As a result, too little of the available information was translated into practical outcomes. We therefore recommend that the LFB establish effective standing arrangements for collecting, considering and effectively implementing lessons learned from previous incidents, inquests and investigations. Those arrangements should be as simple as possible, flexible and of a kind that will ensure that any appropriate changes in practice or procedure are implemented speedily.</i></p>	<p><i>We currently have an organisational Learning (OL) Policy. This policy states that we have a steadfast commitment to fostering a learning culture. Central to the strategy is an OL function coordinated by a dedicated team. The function incorporates applications, systems, and structures, enabling learning integration throughout the organisation. Systems such as the Assurance Monitoring System (AMS) help capture and record organisational learning from incidents, investigations etc. Managers are responsible for supporting an open learning culture to support continual improvement.</i></p>

Recommendations for National Fire Chiefs Council

4.10

Recommendation	HFRS Impact
<p>113.65 – Deployment of Firefighters <i>How to deploy the available firefighters must remain the responsibility of the incident commander, who alone can judge how best to make use of the available resources. We also recognise that firefighters must be allowed to exercise discretion in how best to carry out their instructions. However, anyone reading Part 9 of the report will be struck by the number of times crews dispatched to the highest floors of the tower in response to calls for assistance failed to reach their destinations because they decided to help people they encountered on the stairs on their way up. We cannot tell whether in any of those cases they would have been able to rescue people higher up the building if they had not done so, but we recommend that National Fire Chiefs Council consider whether, and if so in what circumstances, firefighters should be discouraged from departing from their</i></p>	<p><i>It is possible that this recommendation will result in NFCC consulting its members, which will allow us the opportunity to feed back via our Emergency Preparedness and Training teams. There is a danger that instructing firefighters to follow their instructions without deviation goes against the dynamic risk assessments carried out by firefighters in risk critical operational environments. We will consider our response to such recommendations carefully, aligning our thoughts with regional services to ensure</i></p>

instructions on their own initiative and provide appropriate training in how to respond to a situation of that kind.	<i>any cross-border incidents can be dealt with in a safe and consistent manner.</i>
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Further recommendations

4.11 The following recommendations are not directed towards the Fire and Rescue sector within the Phase 2 report. However, they may also have an impact on our staff and procedures and are worthy of note.

Recommendation	HFRS Impact
<p>113.7 – Regulation <i>For the purpose of this and our other recommendations we have used the expression “higher-risk building” in the sense in which it is used in the Building Safety Act, that is, a building that is at least 18 metres in height (or has at least seven storeys) and contains at least two residential units. However, we do not think that to define a building as “higher-risk” by reference only to its height is satisfactory, being essentially arbitrary in nature. More relevant is the nature of its use and, in particular, the likely presence of vulnerable people, for whom evacuation in the event of a fire or other emergency would be likely to present difficulty. We therefore recommend that the definition of a higher-risk building for the purposes of the Building Safety Act be reviewed urgently.</i></p>	<p><i>Higher risk buildings as defined by the Building Safety Act form part of our Risk Based Inspection Programme (RBIP). This means that they are inspected every 3 years by our Protection Inspectors. Our RBIP also contains around a further 1000 premises, selected as our highest risk buildings by our Risk & Intelligence teams using data based machine learning.</i></p> <p><i>To expand the definition of high risk may result in a much wider scope of buildings which our Protection teams may have to inspect. This would be managed appropriately, and we currently have a full capacity Protection team to address any future increase in workload.</i></p>
<p>113.28 – Fire Engineering <i>We also recommend that the government, working in collaboration with industry and professional bodies, encourage the development of courses in the principles of fire engineering for construction professionals and members of the fire and rescue services as part of their continuing professional development.</i></p>	<p><i>Basics of fire engineering is covered as part of the Level 4 qualification undertaken by Protection staff to achieve competence. We would welcome an increased provision of CPD in this area. We currently have 2 members of our Protection team with a Level 5 qualification in Fire Engineering. In addition, one member of staff within the Protection Management team is a qualified fire engineer, with a Masters degree in Fire Engineering. This provides us with an opportunity to utilise in-house learning if required.</i></p>

4.12 In addition to the work described above to ensure we meet specific recommendations, we will also align resources to a regional approach of taking a

wider view of the full report. Regional collaboration proved successful as part of the work towards the Phase 1 recommendations.

- 4.13 Regional work will be carried out to examine in more detail the full narrative of the report outside of the specific recommendations. The report highlights potential areas of improvement, which although aimed at LFB, could have a similar relevance for all Fire & Rescue Services including HFRS. An Example of such narrative is shown in the following extract from the report:

*“Although the LFB is the country’s largest fire and rescue service and is subject to a range of demands not imposed on similar services, it has tended to adopt an insular approach and to be reluctant to learn from others. No doubt some of the criticisms we have made of the LFB could be made of other fire and rescue services, **but in any event we think that there is scope for all fire and rescue services to learn from each other’s experience and thereby to promote best practice across the board, whether in relation to recruitment, training, organisation or management.**”*

- 4.14 Workstreams to ensure we comply with the Phase 2 recommendations relevant to the fire and rescue sector, and specifically HFRS, will be managed through the Service Improvement Plan. Utilising this approach will ensure robust monitoring and evidence gathering for reporting back to Fire Authority, Home Office, HMICFRS and NFCC in the future.

Legal Implications

- 4.15 The Phase 2 report details several recommendations made in a public inquiry. The recommendations impact relevant areas of legislation including the Regulatory Reform Order, Building Regulations Approved Document B, Building Safety Act, and the Civil Contingencies Act.

Linkages to Strategic Plan

- 4.16 The contents of this report directly support the Strategic Plan, particularly concerning how we:
- Respond quickly and effectively to emergency incidents
 - Help the public and businesses to stay safe.
 - Develop and cultivate a highly trained competent workforce.
 - Continue to complete planning arrangements and interventions to reduce fire related fatalities or casualties.
 - Protect the public from fires and other risks by delivering fire regulation, legislation and protection activities.

EQUALITY IMPLICATIONS

- 5.1 Recommendations in the GTI Phase 2 report seek to improve the safety of all residents in high-rise and multi-occupied residential buildings. As such they have a positive impact concerning several protected characteristics including Race & Ethnicity, Disability, Age, and Pregnancy & Maternity.
- 5.2 The Grenfell Tower fire had a disproportionate impact on ethnic minorities - Legal submissions made to the inquiry explain there were four visitors to the tower among the 72 dead and also stillborn Baby Logan Gomes and then adds: "Of the remaining 67, 57 were from BAME (black, Asian and other ethnic minority) communities."
- 5.3 An Equality Impact Assessment (EIA) and/or Data Protection Impact Assessment (DPIA) will be completed to establish if there are any positive or negative impacts on any protected characteristic groups and/or risks associated with the processing of personal data.

6. CONCLUSION

- 6.1 Following the completion of Phase 2 of the Grenfell Tower Inquiry, a report was published detailing 58 recommendations across a wide range of industries and sectors. 14 of these had particular pertinence to the Fire & Rescue Sector.
- 6.2 The impact of each recommendation will be further evaluated, and appropriate workstreams put in place to manage compliance. Detail and progress will be recorded and monitored via the Service Improvement Plan.
- 6.3 Members of the Authority are asked to note the contents of this report and take assurance that the required actions and risks to the Service from the GTI Phase 2 report will be managed effectively.

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Background Papers

Grenfell Tower Inquiry Phase 2 – Volumes I - VII

Glossary/Abbreviations

AMS	Assurance Monitoring System
BA	Breathing Apparatus
DPIA	Data Protection Impact Assessment
EIA	Equality Impact Assessment
GTI	Grenfell Tower Inquiry
HFRS	Humberside Fire and Rescue Service
OL	Organisational Learning
RBIP	Risk Based Inspection Programme