

Fire & Rescue Service Headquarters Summergroves Way Kingston upon Hull HU4 7BB  
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<b>To:</b> Members of the Fire Authority	<b>Enquiries to:</b> Gareth Naidoo <b>Email:</b> <a href="mailto:committeemanager@humbersidefire.go.uk">committeemanager@humbersidefire.go.uk</a> <b>Tel. Direct:</b> (01482) 393206 <b>Date:</b> 17 June 2021
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Dear Member

I hereby give you notice that a meeting of **HUMBERSIDE FIRE AUTHORITY** will be held on **FRIDAY, 25 JUNE 2021 at 10.30AM** at **THE VILLAGE HOTEL, HENRY BOOT WAY, HESSLE, HU4 7DY.**

#### Public and press attendance at meetings

Due to current social distancing requirements, **a maximum of only 4 people** will be permitted entry to the public gallery - **places must be booked in advance** by contacting the Committee Manager on the contact details above.

The business to be transacted is set out below.

Yours sincerely



**Mathew Buckley**  
**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 (Members and Officers)	-	Monitoring Officer/ Secretary	To declare and withdraw if pecuniary
3. Minutes of meeting of the Authority held on 4 June 2021	(pages 1 - 5)	Chairperson	To approve
4. Questions by Members	-	Monitoring Officer/ Secretary	To receive
5. Petitions and Deputations	-	Monitoring Officer/ Secretary	To receive

Business	Page Number	Lead	Primary Action Requested
6. Communications	-	Monitoring Officer/ Secretary & Chief Fire Officer/Chief Executive	To receive
7. Draft Minutes of Governance, Audit and Scrutiny Committee - 14 June 2021	(pages 6 - 9)	Chairperson of Committee	To receive
8. Annual Statement of Accounts 2020/21 (Unaudited)	(pages 10 - 111)	Executive Director of Corporate Services/ S.151 Officer	To approve
9. Treasury Management Annual Report 2020/21	(pages 112 - 118)	Executive Director of Corporate Services/ S.151 Officer	To approve
10. Anti-Fraud and Corruption Statement 2020/21	(pages 119 - 122)	Director of Service Improvement & Monitoring Officer/ Secretary	To approve
11. Core Code of Ethics for Fire and Rescue Services	(pages 123 - 127)	Director of People and Development	To approve
12. Practical Outcomes of the Grenfell Project	(pages 128 - 137)	Director of Service Delivery	To receive
13. National Family Group Performance Reporting	(pages 138 - 168)	Director of Service Improvement	To receive
14. HMICFRS Update	Verbal	Director of Service Improvement	To receive
15. COVID-19 Update	Verbal	Chief Fire Officer/ Chief Executive	To receive
<b>B EXEMPT BUSINESS</b>			
The Authority is asked to consider excluding the press and public from the meeting during consideration of the following item on the grounds that it is likely to involve the disclosure of exempt information as defined in paragraph 3 of Part 1 of Schedule 12A of the Local Government Act 1972. In making its decision, the Fire Authority is asked to confirm that, having regard to all circumstances, it is satisfied that the public interest in maintaining the exemption outweighs the public interest in disclosing the information.			
16. Firefighters' Pensions Remedy - Immediate Detriment Guidance Update	(pages 169 - 172)	Executive Director of Corporate Services/ S.151 Officer	To approve

Under the Openness of Local Government Bodies Regulations 2014 members of the public may film, record, take photographs or use social networking during Authority and committee meetings that are open to the public. *The Monitoring Officer/Secretary kindly requests advance warning from anyone wishing to film, record or take photographs during open meetings so that suitable provision can be made.*

**ANNUAL GENERAL MEETING**

**FRIDAY, 4 JUNE 2021**

**PRESENT:**

**Members**

**Representing East Riding of Yorkshire Council:**

Councillors Chadwick, Davison, Dennis, Green, Healing, Jefferson and Smith

**Representing Hull City Council:**

Councillors Belcher, Chambers, Dad, North, Randall and Singh

**Representing North East Lincolnshire Council:**

Councillors Lindley, Patrick, Shepherd and Swinburn

**Representing North Lincolnshire Council:**

Councillors Briggs (*Chairperson*), Grant, Sherwood and Waltham MBE

**Office of the Police and Crime Commissioner for Humberside**

Jonathan Evison - Police and Crime Commissioner for Humberside Police

**Officers of Humberside Fire & Rescue Service**

Chris Blacksell - Chief Fire Officer & Chief Executive, Phil Shillito - Deputy Chief Fire Officer/Executive Director Service Delivery, Paul McCourt - Director of Service Delivery, Niall McKiniry - Director of Service Improvement, Simon Rhodes - Head of Corporate Assurance, Mathew Buckley - Monitoring Officer/Secretary and Gareth Naidoo - Committee Manager

**Also in attendance:**

**Independent Co-opted Members of the Governance, Audit and Scrutiny Committee**

James Doyle, Andrew Smith and Mandy Thomlinson were in attendance as observers.

The meeting was held at The Village Hotel, Hessle.

*The Monitoring Officer/Secretary took the chair for Minute 62/21.*

**62/21 ELECTION OF CHAIRPERSON - Resolved** - That Councillor Briggs be elected Chairperson of the Humberside Fire Authority for the 2021/22 municipal year.

*Councillor Briggs took over the Chair.*

**63/21 ELECTION OF VICE CHAIRPERSON - Resolved** - That Councillor Green be elected Vice Chairperson of the Humberside Fire Authority for the 2021/22 municipal year.

**64/21 APOLOGIES FOR ABSENCE** - Apologies for absence were submitted from Councillor Fox.

**65/21 DECLARATIONS OF INTEREST** - No declarations were made.

**66/21 MINUTES - Resolved** - That the minutes of the meeting of the Authority held on 30 April 2021 be received as a correct record.

**67/21 QUESTIONS BY MEMBERS** - None.

**68/21 PETITIONS AND DEPUTATIONS** - None.

**69/21 COMMUNICATIONS** - The Chairman reported orally on the following item:

- (i) **Pay Award** - It was noted that the Service had budgeted for 0 per cent increase this financial year and then a 2 per cent increase for subsequent years. The National Joint Council had, however, now made a pay offer of 1.5 per cent for 2021/22 which would impact on the Service's budget should this be approved. Further communication on the matter would be reported to Members upon receipt.

**70/21 COMPOSITION OF THE FIRE AUTHORITY** - The Monitoring Officer/Secretary submitted a report on appointments to the Humberside Fire Authority made by the Constituent Unitary Authorities for the period 2021/22 as follows:

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

Councillor Chad Chadwick	(Conservative)
Councillor Phil Davison	(Liberal Democrat)
Councillor John Dennis	(Conservative)
Councillor Caroline Fox	(Conservative)
Councillor Helen Green	(Conservative)
Councillor Lyn Healing	(Conservative)
Councillor Barbara Jefferson	(Independent)
Councillor Patricia Smith	(Conservative)

**2. Hull City Council (6)**

Councillor Sharon Belcher	(Labour)
Councillor Linda Chambers	(Liberal Democrat)
Councillor Jackie Dad	(Liberal Democrat)
Councillor Peter North	(Labour)
Councillor Christine Randall	(Liberal Democrat)
Councillor Abhimanyu Singh	(Labour)

**3. North East Lincolnshire Council (4)**

Councillor Ian Lindley	(Conservative)
Councillor Matt Patrick	(Labour)
Councillor Ron Shepherd	(Conservative)
Councillor Stewart Swinburn	(Conservative)

**4. North Lincolnshire Council (4)**

Councillor John Briggs	(Conservative)
Councillor Mick Grant	(Labour)
Councillor Nigel Sherwood	(Conservative)
Councillor Rob Waltham MBE	(Conservative)

**5. Police and Crime Commissioner (1)**

Jonathan Evison

**Resolved** - That the membership of the Authority for the period 2021/22 be received.

**71/21 APPOINTMENT OF GROUP SECRETARIES** - The Monitoring Officer/Secretary submitted a report that set out that each political group represented on the Fire Authority should appoint a Group Secretary and notify

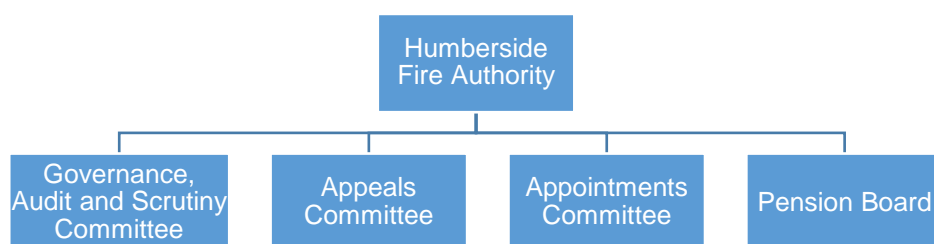
the Monitoring Officer/Secretary of such appointment at the Annual General Meeting of the Fire Authority or as soon as possible thereafter.

**Resolved** - That the Group Secretaries as detailed below be appointed for 2021/22:

Political Group	Group Secretary
Conservative	Councillor Smith
Independent	Councillor Jefferson
Labour	Councillor Patrick
Liberal Democrats	Councillor Dad

**72/21 COMMITTEE STRUCTURE & COMPOSITION AND APPOINTMENT OF PANEL/GROUP MEMBERS AND MEMBER CHAMPIONS** - The Monitoring Officer/Secretary submitted a report that proposed the committee structure and composition of the Authority for 2021/22 and the appointment of Panel/Group Members and Member Champions for 2021/22.

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



(b) that the size and allocation of seats of the committees be approved as follows;

Governance, Audit & Scrutiny Committee	
Number of independent members	5
<b>Total</b>	<b>5</b>

Appointments Committee	
Political Group	Number of Seats
Conservative	4
Labour	2
Liberal Democrats	2
<b>Total</b>	<b>8</b>

Appeals Committee	
Political Group	Number of Seats
Conservative	2
Labour	1
Liberal Democrats	1
<b>Total</b>	<b>4</b>

Pension Board	
Employer Representative	Number of Seats
Elected Member	1
HFRS Officer	1
Scheme Member Representative	
Representative Bodies Member	1
HFRS FPS Member	1
<b>Total</b>	<b>4</b>

(c) that the following appointments to the Appeals and Appointments Committees for 2021/22 be approved;

<b>Appeals Committee</b>	
<b>Political Group</b>	<b>Appointed Member</b>
Conservative (2)	Councillor Chadwick Councillor Healing
Labour (1)	Councillor Grant
Liberal Democrats (1)	Councillor Randall

<b>Appointments Committee</b>	
<b>Political Group</b>	<b>Appointed Member</b>
Conservative (4)	Councillor Briggs Councillor Green Councillor Smith Councillor Waltham
Labour (2)	Councillor Belcher Councillor Singh
Liberal Democrats (2)	Councillor Chambers Councillor Dad

(d) that the Authority re-appoints Councillor Shepherd as the Elected Member to serve on the Pensions Board for 2021/22 (the third year of his second three year term);

(e) that the following appointments to Groups/Panels for 2021/22 be approved:

<b>Group/Panel</b>	<b>Member Representative</b>
Equality and Inclusion Group <i>Changed from 1 Member to 3 Members</i>	Councillor Smith Councillor Randall Councillor Waltham
Fire Death and Injury Panel <i>(one representative from each Authority area)</i>	Councillor Green (East Riding of Yorkshire Council) Councillor Chambers (Hull City Council) Councillor Lindley (North East Lincolnshire Council) Councillor Sherwood (North Lincolnshire Council)

(f) that the Group Secretaries in conjunction with the Executive Director Service Support/Section 151 Officer inform the Monitoring Officer/Secretary of the appointment of Members to each Member Champion role with former roles being resumed by returning Members.

**73/21 APPOINTMENT OF MEMBER REPRESENTATIVES ON CERTAIN BODIES - Resolved** - That the following appointments for 2021/22 be approved:

<b>Body</b>	<b>Representative(s)</b>
The Local Government Association Fire Commission	Councillor Briggs [Substitute: Councillor Green]
Yorkshire and Humber (Local Authorities) Employers' Association - Employers' Committee	Councillor Briggs [Substitute: Councillor Green]

**74/21 APPOINTMENT OF NOMINATED SPOKESPERSON FOR EACH CONSTITUENT AUTHORITY - Resolved** - That the following nominated spokespersons for each Constituent Authority for 2021/22 be approved:

<b>Constituent Authority</b>	<b>Nominated Spokesperson</b>
East Riding of Yorkshire Council	Councillor Green
Hull City Council	Councillor Randall
North East Lincolnshire Council	Councillor Swinburn

**75/21 CALENDAR OF MEETINGS 2021/22 - Resolved** - That the calendar of meetings for 2021/22, as set out in the report, be approved.

**76/21 HUMBERSIDE FIRE AUTHORITY WORKSTREAMS 2021/22 - Resolved** - That the 2021/22 workstreams of the Authority, as set out in the report, be received.

**77/21 REVIEW OF THE CONSTITUTION - Resolved** - That the following amendments to the Constitution, as set out in the report, be approved:

- (i) Removal of references to remote meetings;
- (ii) Amendments to implement recommendations from the TIAA report received by the Fire Authority;
- (iii) Miscellaneous amendments.

**78/21 REVIEW OF SECONDARY EMPLOYMENT POLICY** - The Monitoring Officer/Secretary submitted revisions to the Secondary Employment Policy.

A report following an investigation by TIAA recommended that the outside employment rules for Principal Officers be reviewed and amended as appropriate to ensure compliance with the Nolan Principles was demonstrably achieved.

**Resolved** - That the amendments to the Secondary Employment Policy, as set out at Appendix 1 of the report, be approved.





**HUMBERSIDE FIRE AUTHORITY**  
**GOVERNANCE, AUDIT AND SCRUTINY COMMITTEE**

**14 JUNE 2021**

**PRESENT:** Independent Co-opted Members Mr D Chapman (Chairperson), Mrs P Jackson, Mr A Smith and Mrs M Thomlinson.

Councillors Briggs as an observer.

Paul McCourt - Director of Service Delivery, Niall McKiniry - Director of Service Improvement, Martyn Ransom - Head of Finance, Jason Kirby - Temporary Head of People and Development, Jamie Morris - Senior Service Improvement Officer, Mathew Buckley - Monitoring Officer/Secretary, Samm Campbell - Committee Manager and Andy McCulloch - Internal Audit (TIAA) were also present.

The meeting was held at the Humberside Fire and Rescue Service Headquarters, Kingston upon Hull. Meeting commenced at 10.00 a.m.

*The Monitoring Officer/Secretary took the chair for Minute 44/21.*

**PROCEDURAL**

**44/21 ELECTION OF THE CHAIRPERSON OF THE COMMITTEE 2019/20 - *Resolved*** - That Mr D Chapman be appointed Chairperson of the Governance, Audit and Scrutiny Committee until its Annual General Meeting in 2022.

*Mr D Chapman took the chair.*

**45/21 APOLOGIES FOR ABSENCE** - Apologies for absence were received from Mr J Doyle.

**46/21 DECLARATIONS OF INTEREST** - There were no declarations of interest.

**47/21 MINUTES - *Resolved*** - That the minutes of the meeting of the Committee held on 12 April 2021 be confirmed as a correct record.

**48/21 MATTERS ARISING FROM THE MINUTES, OTHER THAN ON THE AGENDA** - There were no matters arising.

**GOVERNANCE**

**49/21 UPDATE: MATTERS ARISING/FEEDBACK FROM FIRE AUTHORITY** - The Monitoring Officer/Secretary provided feedback on items considered by the Fire Authority at its meetings of 4 June 2021.

***Resolved*** - That the update be received.

**Audit**

**50/21 INTERNAL AUDIT UPDATE** - Andy McCulloch (TIAA) presented a verbal update on the internal audit process.

Five of the eight audit reviews due to be undertaken in 2021/22 had been scheduled, with the first due to commence in the following weeks. Audit work would continue to be undertaken remotely, with plans for TIAA to begin attending in-person later in the year.

**Resolved -** That the update be received.

## **FINANCE AND PERFORMANCE**

**51/21 ANNUAL STATEMENT OF ACCOUNTS 2020/21 (UNAUDITED)** - The Head of Finance submitted unaudited Annual Statement of Accounts for 2020/21.

The Annual Statement of Accounts for 2020/21 had been produced ahead of the deadline (31 July 2021). The Service's underspend had been used to increase its reserves from £10.9m to £13.8m in the light of the uncertainty regarding future funding models for fire and rescue services. A Member queried the number of staff members referred to in the Accounts compared to the number of staff members (939) quoted in the report on diversity and recruitment received at the Committee's previous meeting (Minute 39/21 refers). It was explained to the Committee that the Accounts referred to the number of contracts rather than the number of employees, many of whom held more than one contract of employment with the Service.

A Member referred to the targets for response standards and the Committee agreed that the targets should be updated, replacing the phrase, 'threshold modelling', in four of the boxes with specific target ranges. A Member asked about the outstanding debts owed by HFR Solutions. HFR Solutions incurred roughly the same amount of debt with the Service each year, meaning that the current debt was not years old. A Member queried the amount spent on the salary of the Director of People and Development post during 2020/21. The amount was larger than it had been in previous years due to the then-substantive post-holder having been on sickness leave while the Service paid temporary replacements.

**Resolved -** (a) That unaudited Annual Statement of Accounts for 2020/21 be received.

(b) that the Annual Statement of Accounts for 2020/21 be updated in response to the Committee's recommended amendments.

**52/21 TREASURY MANAGEMENT ANNUAL REPORT 2020/21** - The Head of Finance submitted a report summarising the Treasury Management Annual Report for 2020/21.

The rate of return on the Services investments in 2020/21 had been minimal due to its careful investment strategy and the low interest rates of that year. The Service had not taken out any short-term borrowing during the year, but it had used the opportunity presented by the low interest rates to take out £4m of new long-term borrowing. The Service's average level of borrowing for 2020/21 had been £15.2m, in relation to which £546,000 of interest had been paid. By 31 March 2021, the Service's closing level of debt with the PWLB was £16.9m. The maturity of the Service's debt was within the limits of the CIPFA Code of Practice on Treasury Management 2009.

The Service had spent £3.2m on capital projects during 2020/21. With some projects having slipped from 2019/20 into 2020/21 due to the emergence of Covid-19, others had then slipped into 2021/22. The pattern in recent years seemed to show that the Service could manage between £3-4m of capital projects in any given year.

**Resolved -** That the report be received.

**53/21 DRAFT ANTI-FRAUD AND CORRUPTION STATEMENT 2020/21** - The Director of Service Improvement submitted a report summarising the draft Anti-Fraud and Corruption Statement for 2020/21.

The Statement summarised the key incidents and issues from the year 2020/21. The Service had four main policies (reviewed annually) in place relating to fraud and corruption: Whistleblowing, Anti-Bribery, Anti-Money-Laundering, and Anti-Fraud and -Corruption. Staff members were periodically reminded of the policies and provided with information on how to report any concerns they might have, with an option to report anonymously to an external organisation. An internal investigation was ongoing and had also been passed to Humberside Police for investigation. The outcomes of both investigations would be reported to the Committee following their conclusions.

**Resolved -** That the report be received;

**54/21 HMICFRS INSPECTION UPDATE** - The Director of Service Improvement provided the Committee with a verbal update in relation to Her Majesty's Inspectorate of Constabulary and Fire and Rescue Service's (HMICFRS).

The Service had been preparing for its next inspection, which would take place in September 2021 at the earliest as it was in the second tranche of inspections nationally, the first of which was underway. The Service had been working to establish and keep up-to-date drafts of the self-assessment material which would need to be sent to HMICFRS prior to the next inspection and it had recently submitted one of its biannual data returns. A Member asked whether the Service's staff felt positive in the light of the upcoming inspection. The Strategic Leadership Team (SLT) was responsible for encouraging a positive culture and it was reported that staff did feel generally positive following the outcomes of the Covid-19 themed inspection. There remained an awareness that there were areas upon which the Service would need to improve, especially those identified in the first inspection undertaken in 2019.

**Resolved -** That the update be received.

### **SCRUTINY PROGRAMME**

**55/21 DRAFT GAS COMMITTEE SCRUTINY PROGRAMME 2021/22** - The Committee Manager submitted a report summarising the Committee's draft Scrutiny Programme 2021/22.

**Resolved -** (a) That the Programme be approved subject to the addition of a reference to feedback on promotion processes received through exit-interviews on the scope of the item due to be heard on 6 September 2021, and

(b) that the Committee thank the Fire Authority for providing its shortlist of topics for 2021/22.

### **56/21 ANY OTHER BUSINESS -**

**57/21 QUEEN'S BIRTHDAY HONOURS** - The Committee offered its congratulations and thanks to two of the Service's watch managers who had been recognised in the Queen's Birthday Honours:

- Bernie McKiernan, Watch Manager at Snaith Fire Station, had received a British Empire Medal, and
- Tony Clark, Watch Manager at Howden Fire Station, had received the Queen's Fire Service Medal.

**58/21 DIRECTOR OF PEOPLE AND DEVELOPMENT** - The recruitment process for a substantive Director of People and Development was due to commence in June or July 2021 and the Committee would be kept up-to-date on the progress of this process.

**59/21 TREASURY MANAGEMENT TRAINING** - The Committee had undertaken a training session in relation to treasury management on 20 April 2021.

## **ANNUAL STATEMENT OF ACCOUNTS 2020/21 - UNAUDITED**

### **SUMMARY**

1. This report contains the Authority's full unaudited Statement of Accounts for 2020/21 (see Appendix 1) and also highlights below the key aspects of revenue and capital outturn for the year.
2. The Accounts covered by this report in Appendix 1 are subject to audit by Mazars in their role as the Authority's external auditor. The draft unaudited Statement of Accounts for 2020/21 was signed and published on the Authority's website on 11 June 2021 which is an excellent achievement given the current circumstances of the COVID-19 pandemic.

### **RECOMMENDATIONS**

3. That Members:
  - (a) take assurance from the Accounts presented; and
  - (b) approve the Capital Programme Rephasing at paragraph 9 of this report.

### **2020/21 ANNUAL STATEMENT OF ACCOUNTS**

4. The production of the Annual Accounts is a key task for the Finance Team.
5. Shaun Edwards within our Finance Team has undertaken a significant amount of the work required to deliver our Annual Accounts and he has done an excellent job against very tight timescales delivering them in a timely manner.
6. Mazars (the Authority's External Auditors) have been very supportive throughout the process and have participated in regular meetings during the period.

### **2020/21 FINANCIAL YEAR**

#### **8. Revenue Budget**

The revenue budget contains all of the Authority's day-to-day expenditure for the financial year.

The outturn position for the revenue budget for 2020/21 is a £571k underspend. This compares well to the period 11 end of February 2021 projection (£444k underspend) in the Management Accounts.

The full schedule of variances are set out in more detail in Appendix 1 of the attached Statement of Accounts on pages 71 and 72.

## 9. Capital Programme

The outturn for the Capital Programme shows a spend of £3.2m. The table in Appendix 2 on page 73 of the Annual Accounts sets this out in detail. Across the categories of the capital programme the picture is broadly as follows:-

- (A) Estates:  
Clough Road Training Facility (£675k); Scunthorpe Fire Station (£510k); Bridlington Fire Station (£398k); Invest to Save (£195k); Dignity works (£146k).
- (B) Vehicles: fleet replacement (£353k).
- (C) Plant and Equipment: core IT replacement programme (£719k); equipment (£109k).

The schemes that have not completed in 2020/21 are shown below and therefore it is proposed that the following allocations be rephased into the 2021/22 Capital Programme as follows:-

Project	2020/21		
	Allocation £'000	Actual £'000	Proposed Rephasing into 21/22 £'000
<b>Buildings</b>			
Invest to Save	402	195	207
Goole Fire Station	387	-	387
Bridlington Fire Station	500	398	102
BA Training Refurbishment	18	-	18
HQ OTC	16	5	11
Calvert Lane Fire Station	100	-	100
Capital Furniture and Fixtures	86	78	8
Dignity Works	170	146	24
Co-location	97	-	97
Howden Fire Station	395	5	390
Other Minor Capital Schemes	54	-	54
<b>Vehicles</b>			
Operational	372	299	73
Support	487	54	433
<b>Plant &amp; Equipment</b>			
IT Equipment	820	719	101
PPE	1,400	-	1,400
Equipment	380	109	271
	<b>5,684</b>	<b>2,008</b>	<b>3,676</b>

## RESERVES

10. Table 1 below shows the overall position on Reserves at 31 March 2021.

**Table 1**  
**Summary of Reserves 31 March 2021**  
(excluding ESFM (Humberside) Ltd Reserve)

Reserve	Balance 31 March 2021 £m	Notes
<b>General Reserve</b>	6.374	To maintain the Prudent Minimum level of reserves based on assessment annually.
<b>Earmarked Reserves</b>		
Insurance	0.500	To meet potential uninsured losses.
The Ark - National Flood Resilience Centre	1.000	To meet HFA possible contribution to the Ark project
Capital Programme Funding	4.160	Funding for the Capital Programme to replace capital grant funding from the Home Office which has now ceased
Resilience Reserve	0.300	To meet any expenditure required in relation to maintaining the Service's resilience.
ESMCP	0.355	To meet the costs of the ESMCP roll-out.
Grenfell and Protection	0.155	Home Office funding to respond to the Grenfell Tower Inquiry findings and Protection investment.
East Coast & Hertfordshire Control Room Consortium	0.470	To meet Humberside's share of the infrastructure costs of the East Coast and Hertfordshire Control Room Consortium.
Uniform Replacement Programme	0.150	Uniform Replacement Programme.
COVID	0.288	To meet ongoing costs of responding to COVID-19.
Environmental Initiative	0.030	Develop environmental infrastructure.
<b>Total Revenue Reserves</b>	<b>13.782</b>	

11. Table 1 shows overall revenue reserves of £13.782m at 31 March 2021. The Authority has worked hard in recent years to deliver a sound level of reserves. This is particularly important against the uncertain financial backdrop for 2022/23 onwards.

#### KEY FINANCIAL INDICATORS

12. Against the backdrop of significant austerity (the Authority's external financing from Government has been reduced by £11.5m over 2011/12 to 2019/20 as well as a 5 year freeze in the precept/council tax between 2011/12 and 2015/16) it is worth reflecting on some of the Authority's key financial indicators as set out in the table below:-

Key Indicator	2013/14 Actual £m	2014/15 Actual £m	2015/16 Actual £m	2016/17 Actual £m	2017/18 Actual £m	2018/19 Actual £m	2019/20 Actual £m	2020/21 Actual Unaudited £m
Capital Financing Requirement (CFR) (Excluding Leases)	16.6	15.6	16.1	14.5	14.7	15.8	16.9	18.6
Long-term Borrowing (PWLb) (Excluding Leases)	17.7	16.6	15.3	14.5	14.7	14.9	13.5	16.9
Revenue Outturn (under)/overspend	(1.5)	(1.3)	(1.2)	(1.1)	(0.011)	(0.162)	(0.120)	(0.571)
Total Revenue Reserves	17.3	16.1	15.1	10.5	9.9	10.2	10.9	13.8

13. Fundamentally the Authority's underlying position is sound. The Capital Financing Requirement (CFR) (the Authority's underlying need to borrow for a capital purpose) has remained stable over the period since 2013/14 which is an important achievement given the financial pressures that the Service has faced over those years. This shows the CFR stabilising over the period 2013/14 to 2020/21. The revenue outturn underspend is modest which reflects the tight financial environment that the Service now operates in.
14. The Authority's budget is balanced for 2021/22. The Service is monitoring carefully the financial impact of responding to COVID-19. 2022/23 onwards will require careful monitoring given that the Government's austerity programme is likely to continue beyond 2021/22.

#### DIRECTORS' DECLARATIONS

15. International Auditing Standards require auditors to ask management and those charged with governance about arrangements that the body has put in place:
- to prevent and detect fraud; and
  - to comply with applicable law and regulations.
16. This requirement applies each year as part of the audit of the Authority's Annual Accounts. The Authority's written response to the questions posed is included as Appendix 2 to this report. The Chair of the Authority, the CFO/CE and the Section 151 Officer signed the final version and returned it Mazars.

#### UPDATE ON THE AUDIT

17. Mazars will commence their audit work on 28 June 2021. The Government has specified that the timescales for Annual Account sign-off by the S151 Officer is 31 July 2021 and also the completion of the audit is 30 September 2021.



## CONCLUSION

18. This report captures the financial impact of the Authority's activities during the 2020/21 financial year. The picture is one of robust finances despite the austerity that has been in place over the period 2011/12 to 2020/21.
19. Judicious use of reserves has ensured that key investment projects have been undertaken.
20. The financial challenges will continue over the period 2022/23 onwards and the Authority is well placed to meet these challenges.

## STRATEGIC PLAN COMPATIBILITY

21. Good financial management is a key enabler for the achievement of the Authority's Strategic Objectives.

## FINANCIAL/RESOURCES/VALUE FOR MONEY IMPLICATIONS

22. Timely and accurate financial statements are key to the Authority's financial health and financial planning.

## LEGAL IMPLICATIONS

23. The Fire Authority must approve the final audited accounts by 30 September for 2020/21 Annual Accounts.

## EQUALITY IMPACT ASSESSMENT/HR IMPLICATIONS

24. An Equality Analysis will be undertaken on any relevant aspects as required.

## CORPORATE RISK MANAGEMENT IMPLICATIONS

25. No direct issues arising but the Authority continues to actively mitigate risks by earmarking reserves where possible. This is a prudent approach and an essential element of sound financial management.

## HEALTH AND SAFETY IMPLICATIONS

26. No direct issues arising.

## COMMUNICATION ACTIONS ARISING

27. No direct issues arising.

## DETAILS OF CONSULTATION AND/OR COLLABORATION

28. The Authority's Finance Officers have worked closely with Mazars since January 2021 to ensure that robust arrangements were in place to produce the 2020/21 Statement of Accounts. The statutory notice to 'call the audit' was placed on the Service's website on 27 May 2021 and the public inspection period for the Accounts commenced on 14 June 2021.

## BACKGROUND PAPERS AVAILABLE FOR ACCESS

29. 2020/21 Annual Accounts working papers.  
2020/21 Period 11 February 2021 Management Accounts.

## RECOMMENDATIONS RESTATED

30. That Members:

- (a) take assurance from the Accounts presented; and
- (b) approve the Capital Programme Rephasing at paragraph 9 of this report.

**K WILSON**

Officer Contact: Kevin Wilson ☎ 01482 567183  
Executive Director of Corporate Services/S151 Officer

Humberside Fire & Rescue Service  
Summergroves Way  
Kingston upon Hull

KW/JP  
June 2021

2020/21



**HUMBERSIDE**  
**Fire & Rescue Service**

# **Humberside Fire Authority Annual Accounts 2020/21**

**(Subject to Audit)**

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

### **Introduction**

The Statement of Accounts summarises the financial performance of the Authority for year ended 31 March 2021. These accounts have been prepared in accordance with the requirements of the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 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 Overview**

Humberside Fire and Rescue Service (HFRS) serves the communities within the areas of East Riding of Yorkshire Council, Kingston upon Hull City Council, North East Lincolnshire Council and North Lincolnshire Council. Governance of Humberside Fire and Rescue Service is provided via the Humberside Fire Authority (HFA) made up of Elected Members nominated by each local authority. The HFA have priorities set in the Home Office Fire and Rescue National Framework which includes the responsibilities to:

- 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.

HFRS serves a population of almost one million people, across a geographically and demographically diverse area of 1,358 square miles. Each of the Unitary Authority areas present us with different challenges, consisting of urban, rural, and coastal communities with some affluent areas and some areas suffering from significant deprivation.

Our service area also includes a broad range of industrial and heavy commercial risks; we have 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 25 percent of the country's petroleum.

### **Integrated Risk Management Plan (IRMP) and Strategic Plan: 2018-2021**

A detailed assessment of risk is completed in the form of a 3 year, reviewed yearly. To deal effectively with the outcomes of the IRMP a Strategic Plan is used to focus our service delivery on keeping communities in the Humber area safe, keeping our firefighters safe, and contributing to the firefighting and rescue capabilities of the United Kingdom. Both documents are published on our website at <https://humbersidefire.gov.uk/about-us/our-vision/our-plans>

## ▪ **Service Statistics**

Number of fire stations: 31

Number of fire engines: 46 frontline and 10 reserve

Number of specialist emergency response vehicles: 25

Number of Co-Responding and Falls vehicles: 18

Number of staff: 1041

## ▪ **What we do**

We have a legal duty to provide a fire and rescue service that meets the needs of the local communities. We are prepared to deal with a wide range of emergencies, from house fires and road traffic collisions, to floods and chemical spills. We are also responsible for the enforcement of fire prevention, petroleum, and explosives legislation. We work 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.

Our 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 area we have formed a Falls Intervention Response Safety Team, to deal with non-immediate life threatening incidents, predominantly following a fall, aiming to prevent the medical impact of such incidents increasing and to reduce the impact of less urgent calls on frontline services for both the health service and HFRS.

We believe the most effective way to save lives, reduce injuries and thus reduce the broader community impact from emergencies is to reduce the number of incidents that occur. To help us do this, we work closely with partner organisations and communities to develop and deliver initiatives aimed at preventing emergency incidents, including:

- ✓ Dedicated teams employed to work within the community as Safety Advocates to access and engage with those people most vulnerable to fire, providing information, education, and where necessary, additional protection measures.
- ✓ We have legal responsibilities to enforce fire safety legislation and we do this by providing free advice to businesses to support compliance with legislative requirements. If it is necessary, to keep the public and our firefighters safe, we will prohibit or restrict the use of premises and prosecute persons responsible for breaches of legislation.
- ✓ We support and signpost 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.
- ✓ We actively engage with other organisations to improve the safety of the community, including providing wide ranging education programmes from school visits to The Prince's Trust programmes.

## ▪ **When Emergency Incidents Do Occur?**

When we do have to attend emergency incidents our response performance is measured against locally determined response standards. As with many other public services we are facing challenging economic times, which can impact upon our resources. Despite this we routinely get fire engines to incidents quicker than our target time and we will continue to strive to make our communities safer from the risk of fire.

## ▪ Response Standards

Our 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 20000 residents. We call these 'Risk Regions' and there are 41 such Risk Regions within 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.

We will send two fire engines to every fire in a home and to road traffic collisions. On at least 90% of occasions, the first fire engine will be there in the following times:

**High Risk Area:** 8 Minutes

**Medium Risk Area:** 12 Minutes

**Low Risk Area:** 20 Minutes

**Road Traffic Collision:** 15 Minutes

Secondly, on at least 80% of occasions we will get a second fire engine to the incident within five minutes of the first one arriving.

**Optimum Crewing Model** – Our optimum crewing availability model is informed and managed against Service intervention standards which are: 100% Full-Time, 95% On-Call (First Engine) & 80% On-Call (Second Fire Engine).

The following table provides an overview of emergency incident response and our performance, additional information regarding our performance and other details relating to audit and assurance are available at: <http://www.humbersidefire.gov.uk/about-us/our-vision/our-performance>

Strategic Objective	Service Performance Indicator Number	Service Target 2020-21	Actual Performance 2020-21
<b>Preventing loss of life, injuries and the community impact from emergency incidents.</b>	SPI 1: Total Fatalities	Aspirational Zero	2
	SPI.1: Total Casualties	Aspirational Zero	3
<b>Responding quickly and effectively to emergencies when requested.</b>	SPI 2: 1 <sup>st</sup> Fire Engine Intervention	On 90% of occasions	99.12%
	SPI 2.1: 2nd Fire Engine Intervention	On 80% of occasions	90.44%
	SPI 2.2: Total Deliberate Fires	Threshold Modelling	351
	SPI 2.3: Accidental Dwelling Fires	Threshold Modelling	346
	SPI 2.4: Deliberate Secondary Fires	Threshold Modelling	1,575
	SPI 2.5b: Total Automated Fire Alarms (non domestic)	Threshold Modelling	1,014

## ■ Structure and Fire Station Locations

The Service operates under a Service Delivery Structure with 4 districts that are divided by the physical boundary of the Humber Estuary and river into North (Hull and East Riding) and South (North Lincolnshire and North East Lincolnshire). The respective Service Delivery Teams have the responsibility for all operational and safety matters in their area.



## ■ Key Statistics

The last year has seen a decrease in the number of fire related incidents we attended, we continue to work with partners to identify and address the underlying causes. During the pandemic we have delivered our statutory duties, increased response times and availability while receiving a positive HMICFRS COVID 19 report. Our 'Annual Performance Report' provides further detail regarding Service performance during 2020/21 and is published on our website

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

## ■ Services Response to COVID-19 Pandemic

Our performance during 2020/21 reflects on how we have continued to support our staff and communities through the COVID-19 pandemic. In this unparalleled year we have continued to meet our statutory duties as an emergency service. We took quick and decisive action, aligned with Government guidelines, to protect the welfare of our staff and to help our communities remain safe, rallying together to combat COVID-19 without affecting our response standards as a fire and rescue service.

We have worked in partnership with the the Local Resilience Forum (LRF) and supported partner agencies alongside our communities throughout the pandemic. A great achievement was our



management of the vital supply of personal protective equipment (PPE) and its distribution as part of the multi-agency response for the Humber region. During 2020/21, we were responsible for the delivery of 3 million items of medical supplies and PPE and our dedicated staff continue to work hard to continue this operation.

### **Our Strategic Plan**

We have introduced our Strategic Plan on a page from 2018. A copy of this can be found over the page.



## Strategic Plan: 2018–2021

**Keeping communities in the Humber area safe, keeping our firefighters safe, and contributing to the firefighting and rescue capabilities of the United Kingdom.**



The Authority's Accounts for the year 2020/21 are set out on pages 1-70 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 Corporate Services/S.151 Officer for the Accounts. This statement is signed and dated by the Executive Director of Corporate Services/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 2021.

**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.

## 2020/21 Financial Year

Since 2011/12 the Authority has suffered a circa 40% reduction in external funding which equates to approximately £11.5m.

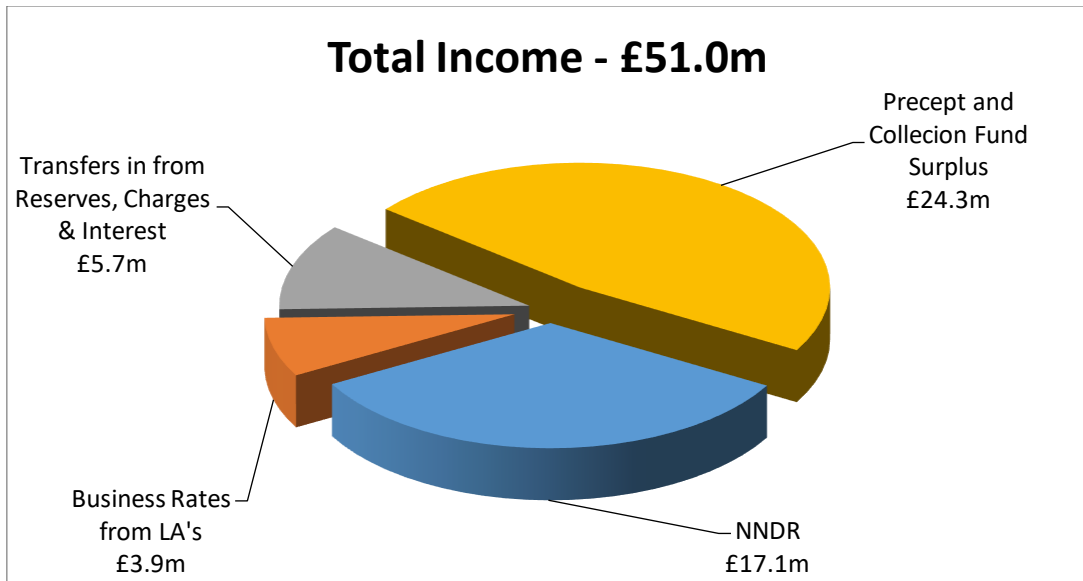
Despite these significant challenges the Authority continues to take a very prudent approach to its finances. To this end, £11.5m of efficiencies have been implemented over the years 2011 to 2019.

Historically, the Authority has lived within its means and delivered a modest underspend in recent years. The 2020/21 financial year has seen the Authority deliver a moderate underspend which signifies a tightening of available financial resources coupled with an increase in cost pressures, e.g. the costs associated with the recruitment and training of firefighters and also pressure from annual pay awards for staff.

The Authority's position over the medium-term is sound, but careful attention will need to be paid to any cost pressures arising and also the outcomes of the Government's Comprehensive Spending Review (CSR) process that will commence in the Autumn of 2021.

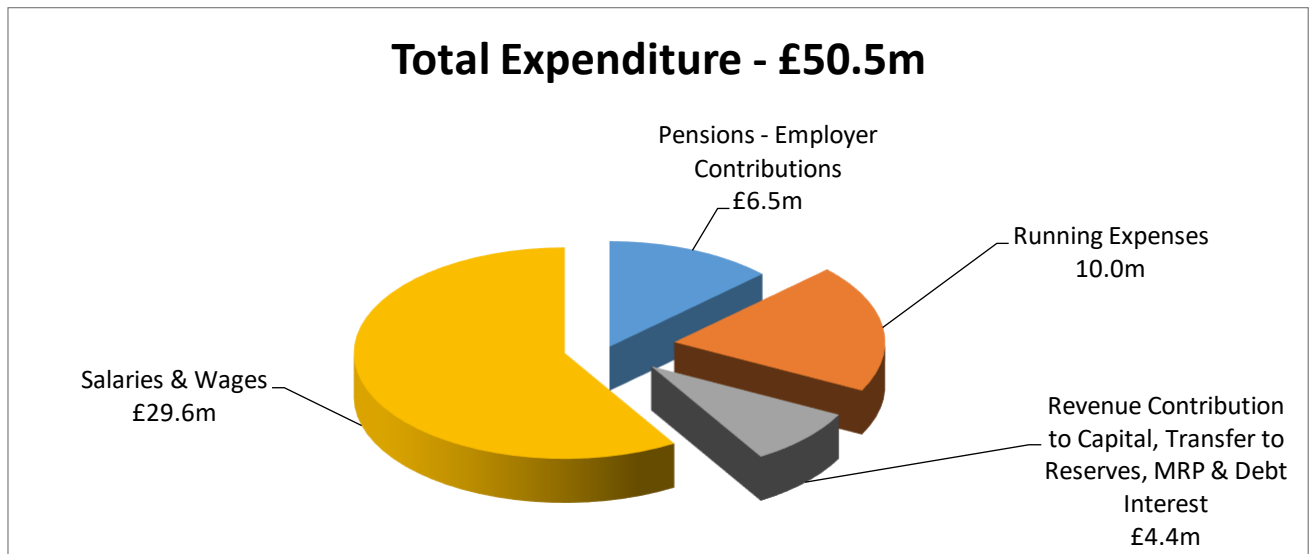
The medium-term position will be kept under continuous review particularly in the context of the Service's response to the current COVID-19 pandemic. Significant costs were incurred in the 2020/21 financial year and have been met from the funding that the Government has allocated to the Authority. Total funding from the Government in relation to COVID-19 has been £1.1m with £0.3m of this funding left to meet ongoing COVID-19 pressures in the 2021/22 financial year. The funding has been used mainly to meet the additional costs the service has incurred in relation to PPE, assisting the ambulance service and assisting with the mass vaccination programme.

## Income



In 2020/21, 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 2020/21 was £23.82m (2019/20 was £22.99m) which equated to a Council Tax Band D Equivalent of £86.63 (2019/20 was £84.94).

## Expenditure



## Budget Outturn Position

Income of £51.025m was received by the Authority of which £50.454m was incurred on expenditure during 2020/21 leaving a surplus of £0.571m (appendix 2 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 2)

### Pay Variances

During 2020/21, the overall pay variance on full-time firefighter, on-call firefighter and support staff pay was an under-spend of £265k. This was due to a combination of having a number of support posts vacant, lower call out costs for on-call staff and a lower pay award for greybook staff.

### Non Pay Variances

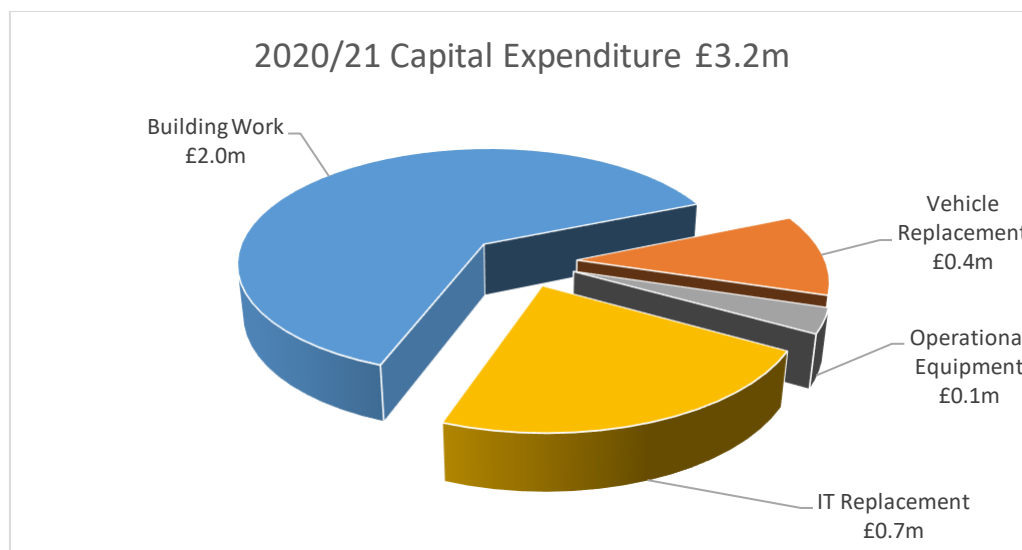
During 2020/21, the overall variance across all non-pay budgets was an under-spend of £826k. This was primarily due to slipping the rollout of the uniform replacement programme, lower business rate charges on our properties, lower spend on travel costs as well as lower spend on repairs, cleaning and issuing of PPE.

### Income

During 2020/21 the Authority received £1,111k additional income relating mainly to additional grants distributed by Government in relation to COVID-19, Protection and Grenfell as well as staff secondments and insurance claims.

### Capital Expenditure

During 2020/21 £3.2m was invested in capital projects. 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 2020 stood at £10.932m. £2.235m was transferred to Earmarked Reserves during 2020/21. £44k was transferred to the General Reserve and by adding £0.571m, the surplus for the year, balances at 31st March 2021 now stand at £13.782m (exclusive of the ESFM (Humberside) Ltd Reserve).

### Future Spending Plans

The Authority has published a Medium-Term Financial Plan for 2021/22 – 2024/25 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 £17.935m. The operational boundary is £25.1m and the authorised limit is

£31.1m (these are part of the Authority's prudential indicators that have been previously agreed in the Authority's Treasury Management report; Fire Authority March 2021).

### **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 total liability is £719.022m (2019/20 was £618.389m); this is split between the Local Government Pension Scheme £15.572m (2019/20 was £5.619m) and the Firefighters' Pension Scheme £703.450m (2019/20 was £612.770m). 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 2020/21.

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

The Authority has now adopted the Annuity Method when it calculates its Minimum Revenue Provision.

### **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 2021/22 and over the life of the Medium-Term Financial Plan. The Authority will remain a Going Concern.

### **Further Information**

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

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

### **Acknowledgment**

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

### **Kevin J Wilson BSc Econ (Hons), FCPFA**

Executive Director of Corporate Services/Section 151 Officer – June 2021

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## Statement of Responsibilities for the Statement of Accounts

### The Authority's Responsibilities

The Authority is required:

- To make arrangements for the proper administration of its financial affairs and to ensure that one of its officers has the responsibility for the administration of those affairs. In this Authority that officer is the Executive Director of Corporate Services and Section 151 Officer;
- To manage its affairs to ensure economic, efficient and effective use of resources and to safeguard its assets;
- To approve the Statement of Accounts.

**I confirm that these accounts were approved at the Fire Authority meeting held on 23 July 2021.**

<b>Signed</b>	<b>Date</b>
---------------	-------------

### Executive Director of Corporate Services and Section 151 Officer Responsibilities

The Executive Director of Corporate Services 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 2021.

In preparing this Statement of Accounts, the Executive Director of Corporate Services/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 Corporate Services 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 2021 and its income and expenditure for the year

<b>Signed</b>	<b>Date</b>
---------------	-------------

**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.

**2020/21**

	Earmarked Reserves £'000	General Fund Balance £'000	Usable Capital Receipts Reserve £'000	Total Usable Reserves £'000	Pensions Reserve £'000	Capital Adjustment Account £'000	Revaluation Reserve £'000	Collection Fund Adjustment Account £'000	Accumulated Absences Account £'000	Total Authority Reserves £'000
<b>Note(s)</b>	<b>6</b>	<b>10</b>			<b>4</b>	<b>6</b>	<b>6</b>			
<b>Balance at 31 March 2020</b>	5,784	5,758	-	11,544	(618,399)	22,482	4,909	470	-	(578,994)
Surplus or (Deficit) on Provision of Services (accounting basis)		(24,163)		(24,163)						(24,163)
Other Comprehensive Income and Expenditure				-	(78,176)		494			(77,682)
<b>Total Comprehensive Income and Expenditure</b>	-	(24,163)	-	(24,163)	(78,176)	-	494	-	-	(101,845)
Adjustments between Accounting Basis & Funding Basis under Regulations (Note 10)		26,357	-	26,357	(22,447)	(3,227)	(52)		(630)	-
<b>Net Increase / (Decrease) before transfers to Earmarked Reserves</b>	-	2,194	-	2,194	(100,623)	(3,227)	442	-	(630)	(101,845)
Transfers to / (from) Earmarked Reserves	1,579	(1,579)		-						-
<b>Increase / (Decrease) in Year</b>	1,579	615	-	2,194	(100,623)	(3,227)	442	-	(630)	(101,845)
<b>Balance at 31 March 2021</b>	7,363	6,373	-	13,737	(719,022)	19,255	5,351	470	(630)	(680,840)

The accompanying notes form part of these Financial Statements.

## MOVEMENT IN RESERVES STATEMENT

2019/20

	Earmarked Reserves £'000	General Fund Balance £'000	Usable Capital Receipts Reserve £'000	Total Usable Reserves £'000	Pensions Reserve £'000	Capital Adjustment Account £'000	Revaluation Reserve £'000	Collection Fund Adjustment Account £'000	Total Authority Reserves £'000
<b>Note(s)</b>	<b>6</b>	<b>10</b>			<b>4</b>	<b>6</b>	<b>6</b>		
<b>Balance at 31 March 2019</b>	5,448	5,251	-	10,701	(658,389)	24,764	5,349	524	(617,052)
Surplus or (Deficit) on Provision of Services (accounting basis)		(27,516)		(27,516)					(27,516)
Other Comprehensive Income and Expenditure				-	65,949		(375)		65,574
<b>Total Comprehensive Income and Expenditure</b>	-	(27,516)	-	(27,516)	65,949	-	(375)	-	38,058
Adjustments between Accounting Basis & Funding Basis under Regulations (Note 10)		28,359	-	28,359	(25,959)	(2,282)	(63)	(54)	-
<b>Net Increase / (Decrease) before transfers to Earmarked Reserves</b>	-	843	-	843	39,990	(2,282)	(438)	(54)	38,058
Transfers to / (from) Earmarked Reserves	336	(336)		-					-
<b>Increase / (Decrease) in Year</b>	336	507	-	842	39,990	(2,282)	(438)	(54)	38,058
<b>Balance at 31 March 2020</b>	5,784	5,758	-	11,544	(618,399)	22,482	4,909	470	(578,994)

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 2020				Year ended 31 March 2021			
£'000	£'000	£'000			£'000	£'000	£'000
Gross Expenditure	Gross Income	Net Expenditure		Note(s)	Gross Expenditure	Gross Income	Net Expenditure
3,914	(391)	3,524	Community Fire Safety		3,502	(576)	2,926
38,359	(870)	37,488	Fire Fighting & Rescue Operations *		40,125	(668)	39,456
16,662	(871)	15,790	Management and Support		16,710	(846)	15,863
133		133	Corporate and Democratic Core		130		130
33		33	Corporate Management		28		28
	(190)	(190)	Non Distributed Cost/(Income)		25		25
59,101	(2,322)	56,777	Cost of Services		60,520	(2,090)	58,428
388	(9)	379	Other Operating Expenditure	11	226	(65)	161
16,838	(69)	16,769	Financing and Investment Income and Expenditure	11	14,510	(12)	14,498
	(46,408)	(46,408)	Taxation and Non-Specific Grant Income	11		(48,924)	(48,924)
		27,516	(Surplus) or Deficit on Provision of Services				24,163
		375	(Surplus) or Deficit on Revaluation of Non Current Assets	5			(494)
		(65,949)	Remeasurement of the net defined liability / (asset)	4			78,176
		(65,574)	Other Comprehensive Income and Expenditure (Surplus)/Deficit				77,682
		(38,058)	Total Comprehensive Income and Expenditure (Surplus)/Deficit				101,845

\* 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.'

<b>31 March 2020</b>		<b>31 March 2021</b>
<b>£'000</b>	<b>Note(s)</b>	<b>£'000</b>
46,515 Property, Plant & Equipment	<b>5</b>	45,443
132 Intangible Assets	<b>5</b>	68
<b>46,647 Long-Term Assets</b>		<b>45,511</b>
469 Inventories		364
5,004 Short-Term Investments	<b>7</b>	7,000
8,966 Short-Term Debtors	<b>8</b>	9,836
114 Cash and Cash Equivalents	<b>16</b>	1,267
<b>14,553 Current Assets</b>		<b>18,467</b>
(7,211) Short-Term Creditors	<b>8</b>	(7,734)
- Short-Term Provisions		(127)
(736) Short-Term Borrowing	<b>7</b>	(931)
<b>(7,947) Current Liabilities</b>		<b>(8,792)</b>
(12,896) Long-Term Borrowing	<b>7</b>	(16,069)
(619,351) Other Long-Term Liabilities	<b>4/7</b>	(719,957)
<b>(632,247) Long-Term Liabilities</b>		<b>(736,026)</b>
<b><u>(578,994) Net Assets/(Liabilities)</u></b>		<b><u>(680,840)</u></b>
11,544 Usable Reserves	<b>6/10</b>	13,737
(590,538) Unusable Reserves	<b>4/6</b>	(694,577)
<b><u>(578,994) Total Reserves</u></b>		<b><u>(680,840)</u></b>

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 2020		31 March 2021
£'000	Note(s)	£'000
(27,516) Net Surplus or (Deficit) on the Provision of Services	2	(24,163)
Adjust Net Surplus or Deficit on the Provision of Services for Non		
30,802 Cash Movements	16	26,777
Adjust for items included in the Net Surplus or Deficit on the		
(9) Provision of Services that are Investing and Financing Activities	16	(65)
3,277 Net Cash Flows from Operating Activities		2,549
(1,978) Investing Activities	16	(4,749)
(1,387) Financing Activities	16	3,353
<b>(88) Net Increase or (Decrease) in Cash and Cash Equivalents</b>		<b>1,152</b>
<b>Cash and Cash Equivalents at the Beginning of the Reporting</b>		
<b>202 Period</b>	16	<b>114</b>
<b>Cash and Cash Equivalents at the End of the Reporting</b>		
<b>114 Period</b>	16	<b>1,266</b>
<b>(88) Total Movement</b>		<b>1,152</b>

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 2019/20. 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 Accounting Judgements and Key Sources of Estimation Uncertainty

In the application of the Authority's accounting policies, management are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from those estimates and the estimates and underlying assumptions are continually reviewed. 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.

#### 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 land and buildings owned by the Authority are investment properties. The Authority's valuers and accountants make judgements in accordance with IAS 40



Investment Property. It has been determined that the Authority does not have any investment property as it does not hold land and/or buildings solely for rental income or capital appreciation.

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.

The Authority has to decide whether the Authority's exposure to possible losses is to be accounted for as a Provision or a Contingent Liability. These decisions are taken by a combination of the Authority's accountants, solicitor and other relevant officers.

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 as follows:

### **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 Carter Jonas LLP, who are contracted to provide valuation advice to the Authority. Estimates of the useful lives of property, plant and equipment are made by the relevant officers who have knowledge of such issues based on their professional judgement.

### **Revenue**

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

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

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

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

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

- Revenue from the provision of services is recognised when the Authority can measure reliably the completion of the transaction.
- Supplies are recorded as expenditure when they are consumed.
- Expenses in relation to services received (including services provided by employees) are recorded as expenditure when the services are received rather than when payments are made.
- Fees, charges and rents due are accounted for as income at the date the Authority provides the relevant goods or services.

- Interest payable on borrowings and receivable on investments is accounted for as expenditure or income respectively on the basis of the effective interest rate for the relevant financial instrument rather than the cash flows fixed or determined by the contract.
- Where income and expenditure has been recognised but cash has not yet been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where it is doubtful that debts will be settled, the balance of debtors is written down and a charge made to revenue for the income that might not be collected.

### **Overheads and Support Services**

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

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

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

### **Agency Income**

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

### **Employee Benefits**

#### **Benefits Payable during Employment**

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

#### **Termination Benefits**

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

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

### Retirement Benefits

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

- The 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 (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 pensions 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).

### **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
- Ark Reserve
- Resilience Reserve
- Emergency Services Fleet Management (Humberside) Ltd Reserve
- Insurance Reserve
- ESMCP Reserve
- COVID Reserve
- Grenfell and Protection Reserve
- Uniform Replacement Programme Reserve
- East Coast & Hertfordshire Control Room Consortium Reserve
- Environmental 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**

- IFRS 16 Leases

The above accounting standards have been issued but are not be adopted until 1<sup>st</sup> April 2022. This is not expected to have a 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 tax 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 2020

£'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
2,726	(798)	<b>3,524</b> Community Fire Safety
27,165	(10,323)	<b>37,488</b> Fire Fighting & Rescue Operations
13,698	(2,092)	<b>15,790</b> Management and Support
133	0	<b>133</b> Corporate and Democratic Core
33	0	<b>33</b> Corporate Management
	190	<b>(190)</b> Non Distributed Cost
<b>43,754</b>	<b>(13,023)</b>	<b>56,777</b> <b>Net Cost of Services</b>
(44,261)	(15,001)	<b>(29,260)</b> Other Income and Expenditure
<b>(507)</b>	<b>(28,024)</b>	<b>27,516</b> <b>(Surplus) or Deficit</b>

5,251

Opening General Fund Balance

(507)

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

**5,758**

Closing General Fund Balance at 31 March

Year ended 31 March 2021

	£'000	£'000	£'000
Note	Net Expenditure Chargeable to the General Fund	Adjustments between the funding and accounting basis	Net Expenditure in the Comprehensive Income and Expenditure Statement
10	2,457	(469)	<b>2,926</b>
10	28,179	(11,277)	<b>39,456</b>
10	14,443	(1,420)	<b>15,863</b>
10	130	0	<b>130</b>
10	28	0	<b>28</b>
10	0	(25)	<b>25</b>
	<b>45,237</b>	<b>(13,191)</b>	<b>58,428</b>
10	(45,852)	(11,588)	<b>(34,264)</b>
	<b>(615)</b>	<b>(24,779)</b>	<b>24,163</b>

5,758

(615)

**6,373**

### 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 2020 was £612.770m. 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 £61m. 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 2020 was £43.897m (The opening balance on scheme Assets was £38.278m). 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 £7.322m. However, the assumptions interact in complex ways so changes in individual assumptions should be treated with caution.
<b>Material Valuation Uncertainty – Pension Fund Unquoted Investments and Property Valuations</b>	In March 2020 the World Health Organisation declared the outbreak of COVID-19 as a global pandemic which led initially to a material negative impact in publicly quoted markets. This caused additional uncertainty in the valuation of unquoted investments which are challenging to value even in normal market conditions. With regard to property valuations undertaken at 31 March 2021, valuers noted that they considered less weight could be attached to previous market evidence for comparison purposes, to inform opinions of value. Indeed, the current response to COVID-19 means that external valuers were faced with an unprecedented set of circumstances on which to base a judgement. Consequently, less certainty – and a higher degree of caution – should be attached to the valuations than would normally be the case, and the Pension Fund valuers reported their valuations on the basis of 'material valuation uncertainty'.	The opening balance on the Local Government pensions Assets as at 1 April 2020 was £38.278m. Any reduction in asset values would increase the overall liability on the Local Government Pension Scheme.
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 £314k. The carrying value of Property, Plant and Equipment is £45.298m. 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 £228k. The Depreciation charge is £2.070m.

#### 4. Pensions

##### Participation in Pension Schemes

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

The Authority participates in five pension schemes:

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

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

Key Features	1992 Firefighters' Scheme	2006 Firefighters' Scheme	Modified (1992) Pension Scheme	2015 Firefighters' Scheme	Local Government Pension Scheme
Status	Closed	Closed	Closed	Open	Open
Contribution Rate <ul style="list-style-type: none"> <li>• employee</li> <li>• employer</li> <li>• ill health</li> </ul>	11% to 17% 37.3% 5.2%	8.5% to 12.5% 27.4% 3.2%	11% to 17% 37.3%	11% to 14.5% 28.8%	5.5% to 12.5% 16.8%
Benefits <ul style="list-style-type: none"> <li>• maximum pension</li> <li>• minimum lump sum</li> </ul>	2/3 final salary	½ final salary		CARE Scheme	Varies  Nil or 3/80ths
Maximum pensionable service	30 years	None	30 years	None	None
Normal retirement age	55 years	60 years	55 Years	60 years	68 years
Accrual rate	1/60 <sup>th</sup> for 20 years 2/60 <sup>th</sup> for 20+ years up to a maximum of 30 years	1/60 <sup>th</sup>	1/45 <sup>th</sup>	1/59.7 <sup>th</sup>	1/49 <sup>th</sup>

### Transactions Relating to Retirement Benefits

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

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

		Firefighters' 1992 Pension Scheme		Firefighters' 2006 Pension Scheme		Firefighters' 2015 Pension Scheme		Local Government Pension Scheme	
		2020/21 £'000	2019/20 £'000	2020/21 £'000	2019/20 £'000	2020/21 £'000	2019/20 £'000	2020/21 £'000	2019/20 £'000
<i>Net Cost of Service</i>									
	Current Service Cost	(1,390)	(1,990)	(250)	(360)	(11,630)	(11,720)	(1,855)	(2,513)
	Unfunded Benefits								
	Past Service Costs	-	(2,500)	-	2,690	-	-	-	-
<i>Net Operating Expenditure</i>									
	Interest Cost	(11,850)	(14,010)	(810)	(960)	(1,070)	(870)	(1,025)	(1,264)
	Expected Return on Assets in the Scheme							888	993
<b>Retirement costs included in the Comprehensive Income and Expenditure Statement</b>		<b>(13,240)</b>	<b>(18,500)</b>	<b>(1,060)</b>	<b>1,370</b>	<b>(12,700)</b>	<b>(12,590)</b>	<b>(1,992)</b>	<b>(2,784)</b>

In addition to the recognised gains and losses included in the Comprehensive Income and Expenditure Account (shown in the table above), actuarial losses of £78.176m were included in the Statement of Comprehensive Income and Expenditure, gains of £65.949m were included for 2019/20.

The estimated contributions payable to the Authority's pension schemes for 2021/22 is £6.861m. (£6.506m for 2020/21).

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	
	2020/21 £'000	2019/20 £'000	2020/21 £'000	2019/20 £'000	2020/21 £'000	2019/20 £'000	2020/21 £'000	2019/20 £'000	2020/21 £'000	2019/20 £'000	2020/21 £'000	2019/20 £'000
Fair value of employer assets					-	-					-	-
Present value of funded liabilities					-	-					-	-
Present value of unfunded liabilities			(523,400)	(566,870)	(523,400)	(566,870)			(12,450)	(13,160)	(12,450)	(13,160)
<b>Opening Position as at 31 March</b>	<b>-</b>	<b>-</b>	<b>(523,400)</b>	<b>(566,870)</b>	<b>(523,400)</b>	<b>(566,870)</b>	<b>-</b>	<b>-</b>	<b>(12,450)</b>	<b>(13,160)</b>	<b>(12,450)</b>	<b>(13,160)</b>
Service Cost												
Current Service Cost			(1,080)	(1,730)	(1,080)	(1,730)			(310)	(260)	(310)	(260)
Past Service Cost (inc curtailments)			-	(2,500)	-	(2,500)					-	-
Effect of Settlements					-	-					-	-
<b>Total Service Cost</b>	<b>-</b>	<b>-</b>	<b>(1,080)</b>	<b>(4,230)</b>	<b>(1,080)</b>	<b>(4,230)</b>	<b>-</b>	<b>-</b>	<b>(310)</b>	<b>(260)</b>	<b>(310)</b>	<b>(260)</b>
Net Interest												
Interest income on plan assets					-	-					-	-
Interest cost on defined benefit obligation			(11,580)	(13,690)	(11,580)	(13,690)			(280)	(320)	(280)	(320)
Impact of asset ceiling on net interest					-	-					-	-
<b>Total net interest</b>	<b>-</b>	<b>-</b>	<b>(11,580)</b>	<b>(13,690)</b>	<b>(11,580)</b>	<b>(13,690)</b>	<b>-</b>	<b>-</b>	<b>(280)</b>	<b>(320)</b>	<b>(280)</b>	<b>(320)</b>
<b>Total defined benefit cost recognised in Income and Expenditure</b>	<b>-</b>	<b>-</b>	<b>(12,660)</b>	<b>(17,920)</b>	<b>(12,660)</b>	<b>(17,920)</b>	<b>-</b>	<b>-</b>	<b>(590)</b>	<b>(580)</b>	<b>(590)</b>	<b>(580)</b>
Cashflows												
Plan participants' contributions	250	380	(250)	(380)	-	-					-	-
Employer Contributions	651	941			651	941					-	-
Contributions in respect of unfunded benefits					-	-					-	-
Benefits paid	(18,650)	(20,690)	18,650	20,690	-	-	(470)	(470)	470	470	-	-
Unfunded benefits paid					-	-					-	-
<b>Expected closing position</b>	<b>(17,749)</b>	<b>(19,369)</b>	<b>(517,660)</b>	<b>(564,490)</b>	<b>(535,409)</b>	<b>(583,859)</b>	<b>(470)</b>	<b>(480)</b>	<b>(12,570)</b>	<b>(13,270)</b>	<b>(13,040)</b>	<b>(13,740)</b>
Remeasurements												
Changes in demographic assumptions			-	17,110	-	17,110			-	450	-	450
Changes in financial assumptions	17,749	19,369	(54,090)	19,660	(36,341)	39,029	470	470	(710)	260	(240)	730
Other experience			(40,370)	4,320	(40,370)	4,320			2,190	110	2,190	110
Return on assets excluding amounts included in net interest					-	-					-	-
Changes in assumptions underlying the present value of the retained settlement					-	-					-	-
Changes in asset ceiling					-	-					-	-
<b>Total remeasurements recognised in Other Comprehensive Income</b>	<b>17,749</b>	<b>19,369</b>	<b>(94,460)</b>	<b>41,090</b>	<b>(76,711)</b>	<b>60,459</b>	<b>470</b>	<b>480</b>	<b>1,480</b>	<b>820</b>	<b>1,950</b>	<b>1,290</b>
Exchange differences												
Effect of business combinations and disposals												
Fair Value of employer assets												
Present value of funded liabilities												
Present value of unfunded liabilities	-	-	(612,120)	(523,400)	(612,120)	(523,400)	-	-	(11,090)	(12,450)	(11,090)	(12,450)
<b>Closing position as at 31 March</b>	<b>-</b>	<b>-</b>	<b>(612,120)</b>	<b>(523,400)</b>	<b>(612,120)</b>	<b>(523,400)</b>	<b>-</b>	<b>-</b>	<b>(11,090)</b>	<b>(12,450)</b>	<b>(11,090)</b>	<b>(12,450)</b>

## Period ended 31 March

Fair value of employer assets

Present value of funded liabilities

Present value of unfunded liabilities

**Opening Position as at 31 March**

Service Cost

Current Service Cost

Past Service Cost (inc curtailments)

Effect of Settlements

**Total Service Cost**

Net Interest

Interest income on plan assets

Interest cost on defined benefit obligation

Impact of asset ceiling on net interest

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

Cashflows

Plan participants' contributions

Employer Contributions

Contributions in respect of unfunded benefits

Benefits paid

Unfunded benefits paid

**Expected closing position**

Remeasurements

Changes in demographic assumptions

Changes in financial assumptions

Other experience

Return on assets excluding amounts included in net interest

Changes in assumptions underlying the present value of the retained settlement

Changes in asset ceiling

**Total remeasurements recognised in Other Comprehensive Income**

Exchange differences

Effect of business combinations and disposals

Fair Value of employer assets

Present value of funded liabilities

Present value of unfunded liabilities

**Closing position as at 31 March**

Firefighters' 2006 Pension Scheme Assets		Firefighters' 2006 Pension Scheme Obligation		Firefighters' 2006 Pension Scheme Net Obligation		Firefighters' 2015 Pension Scheme Assets		Firefighters' 2015 Pension Scheme Obligation		Firefighters' 2015 Pension Scheme Net Obligation	
2020/21 £'000	2019/20 £'000	2020/21 £'000	2019/20 £'000	2020/21 £'000	2019/20 £'000	2020/21 £'000	2019/20 £'000	2020/21 £'000	2019/20 £'000	2020/21 £'000	2019/20 £'000
				-	-					-	-
				-	-					-	-
-	-	(35,810)	(39,120)	(35,810)	(39,120)	-	-	(41,110)	(28,740)	(41,110)	(28,740)
-	-	<b>(35,810)</b>	<b>(39,120)</b>	<b>(35,810)</b>	<b>(39,120)</b>	-	-	<b>(41,110)</b>	<b>(28,740)</b>	<b>(41,110)</b>	<b>(28,740)</b>
		(250)	(360)	(250)	(360)			(11,630)	(11,720)	(11,630)	(11,720)
		-	2,690	-	2,690					-	-
				-	-					-	-
-	-	<b>(250)</b>	<b>2,330</b>	<b>(250)</b>	<b>2,330</b>	-	-	<b>(11,630)</b>	<b>(11,720)</b>	<b>(11,630)</b>	<b>(11,720)</b>
				-	-					-	-
		(810)	(960)	(810)	(960)			(1,070)	(870)	(1,070)	(870)
				-	-					-	-
-	-	<b>(810)</b>	<b>(960)</b>	<b>(810)</b>	<b>(960)</b>	-	-	<b>(1,070)</b>	<b>(870)</b>	<b>(1,070)</b>	<b>(870)</b>
-	-	<b>(1,060)</b>	<b>1,370</b>	<b>(1,060)</b>	<b>1,370</b>	-	-	<b>(12,700)</b>	<b>(12,590)</b>	<b>(12,700)</b>	<b>(12,590)</b>
190	200	(190)	(200)	-	-	2,140	2,190	(2,140)	(2,190)	-	-
223	255			223	255	4,586	4,418			4,586	4,418
				-	-					-	-
(400)	(280)	400	280	-	-	(990)	(160)	990	160	-	-
				-	-					-	-
<b>13</b>	<b>175</b>	<b>(36,660)</b>	<b>(37,670)</b>	<b>(36,647)</b>	<b>(37,495)</b>	<b>5,736</b>	<b>6,448</b>	<b>(54,960)</b>	<b>(43,370)</b>	<b>(49,224)</b>	<b>(36,922)</b>
		-	1,320	-	1,320			-	1,350	-	1,350
(13)	(175)	(4,210)	2,290		2,115	(5,736)	(6,448)	(7,090)	1,620	(12,826)	(4,828)
		7,840	(1,750)	7,840	(1,750)			14,850	(710)	14,850	(710)
				-	-					-	-
				-	-					-	-
<b>(13)</b>	<b>(175)</b>	<b>3,630</b>	<b>1,860</b>	<b>3,617</b>	<b>1,685</b>	<b>(5,736)</b>	<b>(6,448)</b>	<b>7,760</b>	<b>2,260</b>	<b>2,024</b>	<b>(4,188)</b>
-	-	(33,030)	(35,810)	(33,030)	(35,810)	-	-	(47,200)	(41,110)	(47,200)	(41,110)
-	-	<b>(33,030)</b>	<b>(35,810)</b>	<b>(33,030)</b>	<b>(35,810)</b>	-	-	<b>(47,200)</b>	<b>(41,110)</b>	<b>(47,200)</b>	<b>(41,110)</b>

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

Period ended 31 March	Local Government Pension Scheme Assets		Local Government Pension Scheme Liability		Local Government Pension Scheme Net Obligation	
	2020/21	2019/20	2020/21	2019/20	2020/21	2019/20
	£'000	£'000	£'000	£'000	£'000	£'000
Fair value of employer assets	38,278	41,055			38,278	41,055
Present value of funded liabilities			(43,830)	(51,471)	(43,830)	(51,471)
Present value of unfunded liabilities			(67)	(73)	(67)	(73)
<b>Opening Position as at 31 March</b>	<b>38,278</b>	<b>41,055</b>	<b>(43,897)</b>	<b>(51,544)</b>	<b>(5,619)</b>	<b>(10,489)</b>
Service Cost						
Current Service Cost			(1,855)	(2,513)	(1,855)	(2,513)
Past Service Cost (inc curtailments)			(25)	-	(25)	-
Effect of Settlements					-	-
<b>Total Service Cost</b>	<b>-</b>	<b>-</b>	<b>(1,880)</b>	<b>(2,513)</b>	<b>(1,880)</b>	<b>(2,513)</b>
Net Interest						
Interest income on plan assets	888	993			888	993
Interest cost on defined benefit obligation			(1,025)	(1,264)	(1,025)	(1,264)
Impact of asset ceiling on net interest					-	-
<b>Total net interest</b>	<b>888</b>	<b>993</b>	<b>(1,025)</b>	<b>(1,264)</b>	<b>(137)</b>	<b>(271)</b>
<b>Total defined benefit cost recognised in Income and Expenditure</b>	<b>888</b>	<b>993</b>	<b>(2,905)</b>	<b>(3,777)</b>	<b>(2,017)</b>	<b>(2,784)</b>
Cashflows						
Plan participants' contributions	374	357	(374)	(357)	-	-
Employer Contributions	1,115	924			1,115	924
Contributions in respect of unfunded benefits	5	7			5	7
Benefits paid	(805)	(818)	805	818	-	-
Unfunded benefits paid	(5)	(7)	5	7	-	-
<b>Expected closing position</b>	<b>39,850</b>	<b>42,511</b>	<b>(46,366)</b>	<b>(54,853)</b>	<b>(6,516)</b>	<b>(12,342)</b>
Remeasurements						
Changes in demographic assumptions			(764)	2,182	(764)	2,182
Changes in financial assumptions			(14,591)	4,943	(14,591)	4,943
Other experience			442	3,831	442	3,831
Return on assets excluding amounts included in net interest	5,857	(4,233)			5,857	(4,233)
Changes in asset ceiling					-	-
<b>Total remeasurements recognised in Other Comprehensive income</b>	<b>5,857</b>	<b>(4,233)</b>	<b>(14,913)</b>	<b>10,956</b>	<b>(9,056)</b>	<b>6,723</b>
Exchange differences						
Effect of business combinations and disposals						
Fair Value of employer assets	45,707	38,278			45,707	38,278
Present value of funded liabilities			(61,279)	(43,897)	(61,279)	(43,897)
Present value of unfunded liabilities					-	-
<b>Closing position as at 31 March</b>	<b>45,707</b>	<b>38,278</b>	<b>(61,279)</b>	<b>(43,897)</b>	<b>(15,572)</b>	<b>(5,619)</b>

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



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

## Scheme History

	2016/17 £'000	2017/18 £'000	2018/19 £'000	2019/20 £'000	2020/21 £'000
<b>Present Value of Liabilities</b>					
Local Government Pension Scheme	(42,410)	(44,101)	(51,544)	(43,897)	(61,279)
Firefighters' 1992 Pension Scheme	(573,080)	(534,450)	(566,870)	(523,400)	(612,130)
Firefighters' Injury Awards	(11,750)	(12,530)	(13,160)	(12,450)	(11,090)
Firefighters' 2006 Pension Scheme	(20,150)	(34,330)	(39,120)	(35,810)	(33,030)
Firefighters' 2015 Pension Scheme	(11,330)	(18,530)	(28,740)	(41,110)	(47,200)
<b>Fair Value of Assets</b>					
Local Government Pension Scheme	35,917	37,831	41,055	38,278	45,707
Firefighters' 1992 Pension Scheme	-	-	-	-	-
Firefighters' Injury Awards	-	-	-	-	-
Firefighters' 2006 Pension Scheme	-	-	-	-	-
Firefighters' 2015 Pension Scheme	-	-	-	-	-
<b>Surplus/(Deficit) in the Scheme</b>					
Local Government Pension Scheme	(6,493)	(6,270)	(10,489)	(5,619)	(15,572)
Firefighters' 1992 Pension Scheme	(573,080)	(534,450)	(566,870)	(523,400)	(612,130)
Firefighters' Injury Awards	(11,750)	(12,530)	(13,160)	(12,450)	(11,090)
Firefighters' 2006 Pension Scheme	(20,150)	(34,330)	(39,120)	(35,810)	(33,030)
Firefighters' 2015 Pension Scheme	(11,330)	(18,530)	(28,740)	(41,110)	(47,200)
	<u>(622,803)</u>	<u>(606,110)</u>	<u>(658,379)</u>	<u>(618,389)</u>	<u>(719,022)</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 £719.022m (£618.389m in 2019/20) has a substantial impact on the net worth of the Authority as recorded in the Balance Sheet, resulting in a negative overall balance of £680.840m (£578.994m in 2019/20). However, there are statutory provisions (most recently, S13 of the Local Government Act 2003) for funding any Local Authority deficit. In addition, the deficit on the Local Government Scheme will be made good by increased 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 2019.

The principal assumptions used by the actuaries have been:

	<b>Local Government Pension Scheme</b>		<b>Firefighters' Pension Schemes</b>	
	<b>2020/21</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2019/20</b>
Long-term expected rate of return on assets in the scheme :				
Equity Investments	17.5%	4.6%		
Bonds	17.5%	4.6%		
Property	17.5%	4.6%		
Other	17.5%	4.6%		
Longevity at 65 for current pensioners:				
Men	21.0	20.9	21.4	21.3
Women	23.7	23.3	21.4	21.3
Longevity at 65 for future pensioners: (45 for Firefighters' Pension Scheme)				
Men	22.2	21.8	23.1	23.0
Women	25.5	24.8	23.1	23.0
Rate of Inflation	2.8%	1.8%	2.4%	2.0%
Rate of increase in salaries	3.7%	2.7%	4.2%	4.0%
Rate of increase in pensions	2.8%	1.8%	4.2%	4.0%
Rate for discounting scheme liabilities	2.1%	2.3%	2.0%	2.3%
Take-up of option to convert annual pension into retirement lump sum	60.0%	60.0%	25.0%	25.0%

Mortality rates are projected to 2008 using the standard '92-series' mortality improvements and rated down one year. Future mortality improvements from 2008 are in line with the 2008-based UK national population projections.

## 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 2021				Period Ended 31 March 2020			
	Quoted prices in active markets	Quoted prices not in active markets	Total	Percentage of Total Assets	Quoted prices in active markets	Quoted prices not in active markets	Total	Percentage of Total Assets
	£(000)	£(000)			£(000)	£(000)	£(000)	
<b>Equity Securities:</b>								
Consumer			0.0	0%			0.0	0%
Manufacturing			0.0	0%			0.0	0%
Energy and Utilities			0.0	0%			0.0	0%
Financial Institutions			0.0	0%			0.0	0%
Health and Care			0.0	0%			0.0	0%
Information Technology			0.0	0%			0.0	0%
Other	5,539.5		5,539.5	12%	3,327.1		3,327.1	9%
<b>Debt Securities:</b>								
Corporate Bonds (investment grade)			0.0	0%			0.0	0%
Corporate Bonds (non-investment grade)	1,775.5	2,158.8	3,934.3	9%	400.5	2,226.9	2,627.4	7%
UK Government	1,413.7		1,413.7	3%	1,699.8		1,699.8	4%
Other	858.4		858.4	2%	724.9		724.9	2%
<b>Private Equity:</b>								
All	897.5	1,708.9	2,606.4	6%	534.1	1,498.1	2,032.2	5%
<b>Real Estate:</b>								
UK Property	1,697.6	3,615.9	5,313.5	12%	1,479.9	3,614.2	5,094.1	13%
Overseas Property			0.0	0%			0.0	0%
<b>Investment Funds and Unit Trusts:</b>								
Equities	18,650.5		18,650.5	41%	16,329.2		16,329.2	43%
Bonds	1,937.5		1,937.5	4%	883.2		883.2	2%
Hedge Funds			0.0	0%			0.0	0%
Commodities			0.0	0%			0.0	0%
Infrastructure	911.9	1,834.8	2,746.7	6%	546.8	1,720.1	2,266.9	6%
Other	297.1	1,140.0	1,437.1	3%	285.3	1,197.2	1,482.5	4%
<b>Derivatives:</b>								
Inflation			0.0	0%			0.0	0%
Interest Rate			0.0	0%			0.0	0%
Foreign Exchange			0.0	0%			0.0	0%
Other			0.0	0%			0.0	0%
<b>Cash and Cash Equivalents:</b>								
All	1,269.4		1,269.4	3%	1,810.7		1,810.7	5%
<b>Totals</b>	<b>35,249</b>	<b>10,458</b>	<b>45,707</b>	<b>100.00%</b>	<b>28,022</b>	<b>10,257</b>	<b>38,278</b>	<b>100.00%</b>

The Actuarial Gains identified as movements on the Pensions Reserve in 2020/21 can be analysed into the following categories, measured as a percentage of Assets or Liabilities at the 31 March 2021:

	2016/17 %	2017/18 %	2018/19 %	2019/20 %	2020/21 %
<b>Local Government Pension Scheme</b>					
Difference between the expected and actual return on assets	25.17	0.47	4.16	(10.31)	15.30
Experience gains and (losses) on liabilities	(13.92)	2.34	2.33	1.93	2.02
<b>Firefighters' Pension Scheme 1992</b>					
Experience gains and (losses) on liabilities	(18.50)	6.96	(2.34)	7.25	(18.05)
<b>Firefighters' Injury Awards</b>					
Experience gains and (losses) on liabilities	(9.39)	(6.64)	(5.19)	6.23	11.89
<b>Firefighters' Pension Scheme 2006</b>					
Experience gains and (losses) on liabilities	(42.58)	(66.05)	(2.07)	4.73	10.13
<b>Firefighters' Pension Scheme 2015</b>					
Experience gains and (losses) on liabilities	(77.20)	(1.68)	(10.75)	7.83	18.87

The Fire Authority of Humberside, along with other Fire Authorities, currently have a number of claims lodged against them with the Central London Employment Tribunal. The claims are in respect of alleged unlawful discrimination arising from the Transitional Provisions in the Fire Pension Regulations 2015. Claims of unlawful discrimination have also been made in relation to the changes to the Judiciary and Firefighters Pension regulations. The Central London Employment Tribunal have upheld the claims and the remedy needed to make good these claims is currently under development by government and will be published in the future.

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 next Fire Pension valuation is due to take place in 2020 with implementation of the results planned for 2023/24 and Fire Authorities will need to plan for the impact of this on employer contribution rates alongside other changes identified through the valuation process. The impact of an increase in annual pension payments arising from McCloud / Sargeant is determined through The Fire Pension Fund Regulations 2007. These require a Fire Authority to maintain a fire pension fund into which officer and employer contributions are paid and out of which pension payments to retired officers are made. If the fire pension fund does not have enough funds to meet the cost of pensions in year the amount required to meet the deficit is then paid by the Secretary of State to the Fire Authority in the form of a central government top-up grant.

## 5. Non-Current Assets

	Operational Assets				Operational Assets (Intangible)	Non-operational Assets		
	Land and Buildings	Vehicles	Plant and Equipment	TOTAL	Intangible Assets*	Assets Under Construction	Surplus Assets	Total Assets
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Cost or Valuation</b>								
1 April 2020	32,881	17,663	4,954	55,498	256	75	182	56,011
Additions/Enhancement	2,022	330	828	3,180	0	23		3,203
Revaluation increases / (decreases) to Revaluation Reserve	(792)			(792)				(792)
Revaluation increases / (decreases) to Comprehensive Income and Expenditure Statement	(2,549)			(2,549)				(2,549)
Derecognition - Disposals		(291)	(259)	(550)	(114)			(664)
Other movements				0				0
<b>At 31 March 2021</b>	<b>31,562</b>	<b>17,702</b>	<b>5,523</b>	<b>54,787</b>	<b>142</b>	<b>98</b>	<b>182</b>	<b>55,209</b>
<b>Depreciation/Impairment</b>								
1 April 2020	947	6,088	2,361	9,396	124	0	2	9,522
Charge for the year	673	878	464	2,015	26		2	2,043
Depreciation written out to the Revaluation Reserve	(1,286)			(1,286)				(1,286)
Derecognition - Disposals		(187)	(174)	(361)	(76)			(437)
<b>At 31 March 2021</b>	<b>334</b>	<b>6,779</b>	<b>2,651</b>	<b>9,764</b>	<b>74</b>	<b>0</b>	<b>4</b>	<b>9,842</b>
<b>Net Book Value</b>								
<b>1st April 2020</b>	<b>31,934</b>	<b>11,575</b>	<b>2,593</b>	<b>46,102</b>	<b>132</b>	<b>75</b>	<b>180</b>	<b>46,486</b>
<b>31 March 2021</b>	<b>31,228</b>	<b>10,923</b>	<b>2,872</b>	<b>45,023</b>	<b>68</b>	<b>98</b>	<b>177</b>	<b>45,363</b>

\*£148k is included in non-current assets (on the Balance Sheet) that are owned by ESFM (Humberside) Ltd, please see note 12 for details.

## 2019/20 Comparatives

	Operational Assets				Operational Assets (Intangible)	Non-operational Assets		
	Land and Buildings	Vehicles	Plant and Equipment	TOTAL	Intangible Assets*	Assets Under Construction	Surplus Assets	Total Assets
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Cost or Valuation</b>								
1 April 2019	33,708	16,907	4,658	55,273	452	648	190	56,563
Additions/Enhancement	966	500	784	2,250	0	8	2	2,260
Revaluation increases / (decreases) to Revaluation Reserve	(697)	0	0	(697)	0	0	0	(697)
Revaluation increases / (decreases) to Comprehensive Income and Expenditure Statement	(1,096)	0	0	(1,096)	0	0	(10)	(1,106)
Derecognition - Disposals	0	(325)	(488)	(813)	(196)	0	0	(1,009)
Other movements	0	581	0	581	0	(581)	0	0
<b>At 31 March 2020</b>	<b>32,881</b>	<b>17,663</b>	<b>4,954</b>	<b>55,498</b>	<b>256</b>	<b>75</b>	<b>182</b>	<b>56,011</b>
<b>Depreciation/Impairment</b>								
1 April 2019	557	5,382	2,272	8,211	207	0	0	8,418
Charge for the year	712	866	417	1,995	49	0	2	2,046
Depreciation written out to the Revaluation Reserve	(322)	0	0	(322)	0	0	0	(322)
Derecognition - Disposals	0	(160)	(328)	(488)	(132)	0	0	(620)
<b>At 31 March 2020</b>	<b>947</b>	<b>6,088</b>	<b>2,361</b>	<b>9,396</b>	<b>124</b>	<b>0</b>	<b>2</b>	<b>9,522</b>
<b>Net Book Value</b>								
<b>1st April 2019</b>	<b>33,151</b>	<b>11,525</b>	<b>2,386</b>	<b>47,060</b>	<b>245</b>	<b>648</b>	<b>190</b>	<b>48,141</b>
<b>31 March 2020</b>	<b>31,934</b>	<b>11,575</b>	<b>2,593</b>	<b>46,102</b>	<b>132</b>	<b>75</b>	<b>180</b>	<b>46,486</b>

\*£161k 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:

<b>Category of Asset</b>	<b>No. Held 31 March 2021</b>	<b>No. Held 31 March 2020</b>
<b>Operational Land &amp; Buildings</b>		
Service Headquarters	1	1
Fire Stations	31	31
Other Offices	2	2
<b>Operational Vehicles</b>		
Fire Appliances	72	72
Lorries	1	1
Vans	27	27
Cars	129	143
Others	4	4
New Dimensions Assets	6	7

Capital Financing Requirement

Movements in the Capital Financing Requirement for the year 2020/21 are shown in the table below:

	<b>2020/21 £'000</b>	<b>2019/20 £'000</b>
Opening Capital Financing Requirement	17,871	16,829
Capital Investment		
Operational Assets	3,180	2,252
Non Operational Assets	23	8
Sources of Finance		
Capital Receipts	(65)	(9)
Minimum Revenue Provision	(700)	(1,209)
Revenue Contributions to Capital Outlay	(801)	-
	<b><u>19,508</u></b>	<b><u>17,871</u></b>
Explanation of Movements in Year		
Increase/(Decrease) in the Underlying Need to Borrow Unsupported by Government Financial Assistance	1,637	1,042
	<b><u>1,637</u></b>	<b><u>1,042</u></b>

### 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 Carter Jonas LLP 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.

#### 2020/21

	Operational Assets			Non Operational Assets		Total
	Other Land & Buildings	Vehicles	Plant & Equipment	Assets Under Construction	Surplus Assets	
	£'000	£'000	£'000	£'000	£'000	£'000
<b>Value as at Historical Cost</b>		10,923	2,872	98		<b>13,893</b>
<b>Value at Current Value in:</b>						
2020/21	23,220					<b>23,220</b>
2019/20	3,101					<b>3,101</b>
2018/19	1,363				177	<b>1,540</b>
2017/18	3,544					<b>3,544</b>
<b>Value as at 31 March 2021</b>	<b>31,228</b>	<b>10,923</b>	<b>2,872</b>	<b>98</b>	<b>177</b>	<b>45,298</b>
<b>Nature of asset holding</b>						
Leased	728					728
Owned	30,500	10,923	2,872	98	177	44,570
	<b>31,228</b>	<b>10,923</b>	<b>2,872</b>	<b>98</b>	<b>177</b>	<b>45,298</b>

Note: the above valuations as at 31 March 2021 are net of accumulated Depreciation to that date.

#### 2019/20

	Operational Assets			Non Operational Assets		Total
	Other Land & Buildings	Vehicles	Plant & Equipment	Assets Under Construction	Surplus Assets	
	£'000	£'000	£'000	£'000	£'000	£'000
<b>Value as at Historical Cost</b>		11,575	2,593	75		<b>14,243</b>
<b>Value at Current Value in:</b>						
2019/20	10,967					<b>10,967</b>
2018/19	1,391				180	<b>1,571</b>
2017/18	19,575					<b>19,575</b>
<b>Value as at 31 March 2020</b>	<b>31,933</b>	<b>11,575</b>	<b>2,593</b>	<b>75</b>	<b>180</b>	<b>46,356</b>
<b>Nature of asset holding</b>						
Leased	744					744
Owned	31,189	11,575	2,593	75	180	45,612
	<b>31,933</b>	<b>11,575</b>	<b>2,593</b>	<b>75</b>	<b>180</b>	<b>46,356</b>



### Capital Expenditure

Capital Expenditure incurred by the Authority during 2020/21 with comparatives for 2019/20 and the sources of financing are as follows:

Category of Asset	2020/21	Category of Asset	2019/20
	£'000		£'000
<b>Land &amp; Buildings (Including those under Construction)</b>		<b>Land &amp; Buildings (Including those under Construction)</b>	
Clough Road Training	671	Clough Road Training	196
Bridlington	405	Bridlington	34
Service Headquarters	137	Service Headquarters	162
Beverley	73	Goole	13
Howden	5	Howden	5
Scunthorpe	513	Scunthorpe	36
Market Weighton	22	Cleethorpes	49
Dignity Works	146	Dignity Works	470
Calvert Lane	23	Ark	8
Barton	5	Co-Location	3
Peaks Lane	22		
<b>Vehicles (including those under Construction)</b>	353	<b>Vehicles (including those under Construction)</b>	500
<b>Plant &amp; Equipment (Including Equipment under Construction)</b>		<b>Plant &amp; Equipment (Including Equipment under Construction)</b>	
IT Equipment	719	IT Equipment	706
Equipment	109	Equipment	78
Intangibles		Intangibles	
	<b>3,203</b>		<b>2,260</b>
<b>Source of Finance</b>		<b>Source of Finance</b>	
	£'000		£'000
<b>Loans - Unsupported Borrowing</b>	2,337	<b>Loans - Unsupported Borrowing</b>	2,251
<b>Capital Contributions (including capital receipts)</b>	866	<b>Capital Contributions (including capital receipts)</b>	9
	<b>3,203</b>		<b>2,260</b>

The Authority had outstanding commitments under capital contracts as at 31 March 2021 to the value of £17k which will take place during 2021/22.

### 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:

	2020/21	2019/20
	£'000	£'000
Property, Plant and Equipment	728	744
	<b>728</b>	<b>744</b>

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:

	<b>2020/21</b>	<b>2019/20</b>
	<b>£'000</b>	<b>£'000</b>
Finance Lease Liability	951	966
Finance Costs		
Current	83	84
Non Current	1,140	1,223
	<b>2,174</b>	<b>2,273</b>

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

	<b>Minimum Lease</b>		<b>Finance Lease</b>	
	<b>2020/21</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2019/20</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Not later than one year	99	99	16	14
Later than one year and not later than five years	395	395	77	71
Later than five years	1,680	1,779	859	881
	<b>2,174</b>	<b>2,273</b>	<b>952</b>	<b>966</b>

#### 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 £7.363m (£5.784m at the end of 2019/20). Please see the description of each reserve below.

<b>31 March 2020 £'000</b>	<b>Earmarked Reserves</b>	<b>31 March 2021 £'000</b>
300	Resilience Reserve	300
3,000	Capital Funding Reserve	4,160
500	Insurance Reserve	500
1,000	Ark Reserve	1,000
611	Share of ESFM (Humberside) Ltd Net Assets	(45)
373	ESMCP Reserve	355
-	COVID Reserve	288
-	Grenfell and Protection Reserve	155
-	Uniform Replacement Programme Reserve	150
-	East Coast & Hertfordshire Control Room Consortium Reserve	470
-	Environmental Reserve	30
<b>5,784</b>	<b>Total Earmarked Reserves</b>	<b>7,363</b>

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

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

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

Ark Reserve – This funding is identified to fund 'The Ark, National Flood Resilience Centre' development with Hull University.

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

COVID Reserve – This is the remaining balance of the grant issued by Government to assist with additional costs associated with the COVID pandemic.

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

Uniform Replacement Programme Reserve – This funding is identified to fund the uniform replacement programme

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.

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

#### Unusable Reserves

The Authority now retains four unusable reserves:-

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

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

Pensions Reserve – Please see Note 4 Pensions.

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

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

Movement on Capital Reserves**Revaluation Reserve**

	<b>2021 £'000</b>	<b>2020 £'000</b>
Gains on Revaluation of Non Current Assets	(1,460)	(584)
Losses on Revaluation of Non Current Assets	966	959
Compensatory adjustment from the Revaluation Reserve to convert current value depreciation debits to historical cost.	53	63
Total Movement on Reserve	(441)	439
Balance Brought Forward 1 April	(4,910)	(5,350)
Balance Carried Forward at 31 March	(5,351)	(4,910)

**Capital Adjustment Account**

	<b>2021 £'000</b>	<b>2020 £'000</b>
Net Book Value of Assets disposed of	226	388
Depreciation	2,070	2,069
Impairments	2,549	1,106
Compensatory adjustment from the Revaluation Reserve to convert current value depreciation debits to historical cost.	(53)	(63)
Deferred Grants and Contributions applied	(866)	(9)
Provision for Repayments of External Loans (MRP)	(700)	(1,209)
Total Movement on Reserve	3,226	2,282
Balance Brought Forward 1 April	(22,482)	(24,764)
Balance Carried Forward at 31 March	(19,255)	(22,482)

## 7. Borrowing and Investments

### Long Term Liabilities

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

	2020/21			2019/20		
	Total	Repayable within 12 months	Repayable after 12 months	Total	Repayable within 12 months	Repayable after 12 months
	£'000	£'000	£'000	£'000	£'000	£'000
Public Works Loan Board	16,984	915	16,069	13,618	722	12,896
Finance Leases	951	16	935	966	14	952
Pension Liability - Firefighters' Pension Fund	703,450		703,450	612,780		612,780
Pension Liability - Local Government Pension Scheme	16,196		16,196	5,619		5,619
	<b>737,581</b>	<b>931</b>	<b>736,650</b>	<b>632,983</b>	<b>736</b>	<b>632,247</b>

The outstanding borrowings of the Authority at 31 March 2021 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 2021 £'000	31 March 2020 £'000
Public Work Loans Board	1.80	1,000	-
Public Work Loans Board	1.86	1,000	-
Public Work Loans Board	1.96	1,000	-
Public Work Loans Board	1.99	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	3.70	1,000	1,000
Public Work Loans Board	3.75	1,000	1,000
Public Work Loans Board	3.84	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	3,900	4,400
Public Work Loans Board	4.63	500	827
Public Work Loans Board	4.75	95	95
Public Work Loans Board	4.90	246	246
Public Work Loans Board	5.00	900	900
		<u>16,069</u>	<u>12,896</u>

Loans analysed by maturity are as follows:

	31 March 2021 £'000	31 March 2020 £'000
Maturing in 1-2 Years	900	827
Maturing in 2-5 Years	3,169	3,241
Maturing in 5-10 Years	7,000	6,828
Maturing in More Than 10 Years	5,000	2,000
	<u>16,069</u>	<u>12,896</u>

### Provision for the Repayment of External Loans

The Authority is required by statute to set aside a Minimum Revenue Provision (MRP) for the redemption of external debt. The method of calculating the Provision is defined by statute. The MRP for 2020/21 is as follows:

	2020/21 £'000	2019/20 £'000
MRP based on Option 1 - 4% of CFR/Supported Borrowing	276	563
MRP based on Option 3(a) - Equal Instalments	-	633
MRP based on Option 3(b) - Annuity Method	410	-
MRP for Assets acquired under Finance Leases Matched to the Principal repaid	14	13
	<u>700</u>	<u>1,209</u>

### Short Term Investments

The Authority places funds with counter-parties on a commercial basis, these loans are made to counter-parties who meet a specified criteria. The loans are short-term (less than a year). Accrued interest is included in the Balance Sheet at 31 March. The value of these investments is £7.000m at 31 March. (2019/20 was £5.004m).

## **8. Other Creditors and Debtors**

- Long-Term Creditors

There are no long-term creditors at 31 March 2021.

- Short-Term Creditors

Analysis of short term creditors is as follows: -

	31 March 2021 £'000	31 March 2020 £'000
Central Government Bodies	969	2,092
Other Local Authorities	2,280	1,299
Bodies External to General Government	<u>4,485</u>	<u>3,820</u>
	<u><b>7,734</b></u>	<u><b>7,211</b></u>

\*included in the Short-Term Creditors figure on the Balance Sheet is £729k relating to ESFM (Humburside) Ltd, please see note 12 for details.

- Long-Term Debtors

There were no long-term debtors at 31 March 2021.

- Short-Term Debtors

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

	31 March 2021 £'000	31 March 2020 £'000
Central Government Bodies	4,113	3,343
Other Local Authorities	121	222
NHS Bodies	-	21
Bodies External to General Government	<u>5,602</u>	<u>5,380</u>
	<u><b>9,836</b></u>	<u><b>8,966</b></u>

\*included in Short-Term Debtors is £465k relating to ESFM (Humburside) 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 31 March		Current 31 March	
	2021 £'000	2020 £'000	2021 £'000	2020 £'000
<b>Investments at Amortised Cost</b>				
Loans and Receivables at Amortised Cost			7,000	5,004
<b>Total Investments at Amortised Cost</b>	-	-	<b>7,000</b>	<b>5,004</b>
<b>Debtors</b>				
Financial Assets (including Trade Debtors and General and Other Debtors and Long Term Debtors)			3,032	2,831
<b>Total Debtors</b>	-	-	<b>3,032</b>	<b>2,831</b>
<b>Borrowings at Amortised Cost</b>				
Financial Liabilities at Amortised Cost	(17,004)	(13,848)	(931)	(736)
<b>Total Borrowings at Amortised Cost</b>	<b>(17,004)</b>	<b>(13,848)</b>	<b>(931)</b>	<b>(736)</b>
<b>Creditors</b>				
Financial Liabilities Carried at Contract Amount			(1,755)	(1,721)
<b>Total Creditors</b>	-	-	<b>(1,755)</b>	<b>(1,721)</b>

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

		31 March	
		2021	2020
		£'000	£'000
<b>Financial Liabilities</b>			
Current			
Creditors		(1,755)	(1,721)
Public Works Loans Board Loans and Finance Leases		(931)	(736)
		<u>(2,686)</u>	<u>(2,457)</u>
Long Term			
Public Works Loans Board Loans		(16,069)	(12,896)
Finance Leases		(935)	(952)
		<u>(17,004)</u>	<u>(13,848)</u>
		<u>(19,690)</u>	<u>(16,305)</u>
<b>Financial Assets</b>			
Current			
Debtors		3,032	2,831
Investments		7,000	5,004
		<u>10,032</u>	<u>7,835</u>

Gains and losses recognised in the Comprehensive Income and Expenditure Account for 2020/21 in relation to financial instruments are made up as follows:

	2020/21				2019/20			
	Financial Liabilities	Financial Assets		Total	Financial Liabilities	Financial Assets		Total
	Measured at amortised cost	Loans and Receivables	Available for sale Assets		Measured at amortised cost	Loans and Receivables	Available for sale Assets	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Interest Expense	(633)	-	-	(633)	(727)	-	-	(727)
Loss on derecognition	-	-	-	-	-	-	-	-
Impairment losses	-	-	-	-	-	-	-	-
<b>Interest payable and similar charges</b>	<b>(633)</b>	<b>-</b>	<b>-</b>	<b>(633)</b>	<b>(727)</b>	<b>-</b>	<b>-</b>	<b>(727)</b>
Interest income	-	12	-	12	-	69	-	69
Losses on revaluation	-	-	-	-	-	-	-	-
Amounts recycled to the Income and Expenditure Account after impairment	-	-	-	-	-	-	-	-
<b>Interest and investment income</b>	<b>-</b>	<b>12</b>	<b>-</b>	<b>12</b>	<b>-</b>	<b>69</b>	<b>-</b>	<b>69</b>
Gains on revaluation	-	-	-	-	-	-	-	-
Losses on revaluation	-	-	-	-	-	-	-	-
Amounts recycled to the Income and Expenditure Account after impairment	-	-	-	-	-	-	-	-
<b>Surplus arising on revaluation of financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net gain/(loss) for the year</b>	<b>(633)</b>	<b>12</b>	<b>-</b>	<b>(621)</b>	<b>(727)</b>	<b>69</b>	<b>-</b>	<b>(658)</b>



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

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

#### Methods and Assumptions in Valuation Technique

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

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

The rates quoted in this valuation were obtained by our treasury management consultants from the market on 31 March 2021, 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 127/21. 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:

	<u>31 March 2021</u>		<u>31 March 2020</u>	
	<b>Carrying Amount £'000</b>	<b>Fair Value £'000</b>	<b>Carrying Amount £'000</b>	<b>Fair Value £'000</b>
Financial Liabilities	(16,896)	(18,605)	(14,584)	(15,102)
Loans and Receivables	7,000	7,000	5,004	5,004

The increase 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 higher than the rates for similar loans as at the Balance Sheet date. The decrease in the Fair Value of the Loans and Receivables over the carrying amount is due to the interest rate receivable on the Authority's portfolio of fixed rate investments being 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 Corporate Services 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 2021	Historical experience of default	Historical experience adjusted for market conditions at 31 March 2021	Estimated maximum exposure to default and uncollectability 31 March 2021
	£'000	%	%	£'000
Deposits with banks and financial institutions	7,000	0.00	0.00	-
Bonds	-	0.00	0.00	-
Customers	1,404	0.43	0.43	6
	<u>8,404</u>			<u>6</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 £94k of the £1.404m balance is past its due date for payment. The past due amount can be analysed by age as follows:

	31 March 2021 £'000	31 March 2020 £'000
Less than three months	58	2
Three to six months	36	29
Six months to one year	-	-
More than one year	-	-
	<u>94</u>	<u>31</u>

### Liquidity Risk

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

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

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

### Market Risk

#### Interest Rate Risk

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

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

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

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

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

According to this investment strategy, at 31 March 2021, if interest rates had been 1% higher with all other variables held constant, the financial effect would be:

	<b>31 March 2021 £'000</b>	<b>31 March 2020 £'000</b>
Decrease in Fair Value of fixed rate investment assets	-	-
Increase in Fair Value of fixed rate borrowing liabilities	1,222	861

### Price Risk

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

### Foreign Exchange Risk

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

### Financial Guarantees

The Authority does not provide any financial guarantees.

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

	2020/21 £000s	2019/20 £000s
<b>Other Operating Expenditure</b>		
(Profit)/Loss on the disposal of assets	161	379
<b>Total Other Operating Expenditure</b>	<b>161</b>	<b>379</b>
<b>Financing and Investment Income and Expenditure</b>		
Interest Payable	633	727
Interest Receivable	(12)	(69)
Net interest cost on the net defined pension liability		
- Firefighters' Pension Scheme	13,740	15,840
- Local Government Pension Scheme	137	271
<b>Total Financing and Investment Income and Expenditure</b>	<b>14,498</b>	<b>16,769</b>
<b>Taxation and Non Specific Grant Income</b>		
Council Tax Payers	24,254	23,390
General Government Grants (See breakdown below)	3,641	2,552
Localised Business Rates	3,909	3,811
National Non Domestic Rates and Revenue Support Grant	17,120	16,655
<b>Total Taxation and Non Specific Grant Income</b>	<b>48,924</b>	<b>46,408</b>
<b>General Government Grants</b>		
Additional Pensions Grant	2,543	2,543
COVID19 Funding	1,098	9
	<b>3,641</b>	<b>2,552</b>

### Precepts

The Authority, at its meeting on 10 February 2020, set a precept for 2020/21 equivalent to a Band D Council Tax of £86.63. Precepts and Collection Fund balances received from the four constituent Authorities for 2020/21 are as follows:

	Precepts 2020/21 £'000	Collection Fund Residual 2019/20 £'000	Surplus/(Deficit) 31 March 2021 £'000	Total 2020/21 £'000
Kingston upon Hull City Council				-
East Riding of Yorkshire Council				-
North East Lincolnshire Council				-
North Lincolnshire Council				-
	-	-	-	-

	Precepts 2019/20 £'000	Collection Fund Residual 2018/19 £'000	Surplus/(Deficit) 31 March 2020 £'000	Total 2019/20 £'000
Kingston upon Hull City Council	5,221	(25)	142	5,338
East Riding of Yorkshire Council	9,899	22	152	10,073
North East Lincolnshire Council	3,673	30	83	3,786
North Lincolnshire Council	4,200	12	(19)	4,193
	<b>22,993</b>	<b>39</b>	<b>358</b>	<b>23,390</b>

The Authority is made up of 22 Members who are nominated by the 4 Unitary Authorities in the Humberside region. The Police and Crime Commissioner for Humberside 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: Chad Chadwick, Phil Davison, John Dennis, Caroline Fox, Helen Green, Barbara Jefferson, Pat Smith, Kay West.

Kingston upon Hull City Council: Linda Chambers, Jackie Dad, Shane McMurray, Rosie Nicola, Christine Randall, Abhimanya Singh.

North East Lincolnshire Council: Ian Barfield, Ros James, Ron Shepherd, Stewart Swinburn.

North Lincolnshire Council: John Briggs, Mick Grant, Nigel Sherwood, Rob Waltham MBE.

The total of Members' allowances paid in 2020/21 is shown in note 13. During 2020/21 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 2020/21 no senior officers of the Authority (with the exception of the one member of staff that is a Director of HFR Solutions, 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.

One officer of the Authority is also a Director of HFR Solutions Community Interest Company (CFO Chris Blacksell).

The Authority/HFR Solutions supplied goods and services to each other during 2020/21; the value of the supplies to HFR Solutions was £0.2m (£0.3m during 2019/20), HFR Solutions supplied goods and services to the Authority with a negligible value (negligible in 2019/20) and made under normal commercial terms. £0.1m was owed to the Authority at 31 March 2021 (£0.1m was outstanding at 31 March 2020).

Two officers of the Fire Authority are also Directors of Emergency Services Fleet Management (Humberside) Ltd (Executive Director/S.151 Officer Kevin Wilson and Director Steve Topham). 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 2020/21 with a value of £1.2m (£1.2m during 2019/20) to Humberside Fire Authority.

Two officers of the Fire Authority are also seconded to Humberside Police on a part time basis (Executive Director/S.151 Officer Kevin Wilson and Head of Finance Martyn Ransom). Humberside Police supplied goods and services to the Authority during 2020/21 with a value of £3.0m (£2.2m during 2019/20). The Authority supplied goods and services to Humberside Police during 2020/21 with a value of £0.4m (£0.2m during 2019/20).

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 2020/21 are £0.1m (£0.6m 2019/20) 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 2021.

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 2020/21 was £128,430 (2019/20 was £131,022).

### 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					
	2020/21			2019/20		
	Operational	Non Operational	Total	Operational	Non Operational	Total
£150-154,999	1	-	1	-	-	-
£145-149,999	-	-	-	1	-	1
£140-144,999	-	-	-	-	-	-
£135-139,999	-	-	-	-	-	-
£130-134,999	-	-	-	-	-	-
£125-129,999	1	-	1	1	-	1
£120-124,999	-	-	-	-	-	-
£115-119,999	-	-	-	-	-	-
£110-114,999	-	-	-	-	-	-
£105-109,999	-	1	1	-	1	1
£100-104,999	-	-	-	-	-	-
£95-99,999	-	-	-	-	-	-
£90-94,999	-	-	-	-	-	-
£85-89,999	-	1	1	-	-	-
£80-84,999	3	-	3	3	-	3
£75-79,999	1	-	1	-	-	-
£70-74,999	-	-	-	2	1	3
£65-69,999	4	-	4	1	-	1
£60-64,999	10	3	13	9	-	9
£55-59,999	20	1	21	12	2	14
£50-54,999	17	3	20	25	1	26
	<b>57</b>	<b>9</b>	<b>66</b>	<b>54</b>	<b>5</b>	<b>59</b>

The remuneration paid to senior officers whose salary is as follows:

**Disclosure for 2020/21**

Post Title	Salary (Including fees & Allowances)	Benefits in Kind (e.g. Car Allowance)	Total Remuneration excluding employer's pension contributions 2020/21	Employer's pension contributions 2020/21	Total Remuneration including employer's pension contributions 2020/21
Chief Fire Officer & Chief Executive - Chris Blacksell	150,281	-	150,281	-	150,281
Deputy Chief Fire Officer & Director of Service Delivery - (1 April 2020 - 2 November 2020)	86,248	-	86,248	28,155	114,403
Deputy Chief Fire Officer & Director of Service Delivery - (5 December 2020 - 31 March 2021)	41,006	-	41,006	-	41,006
Executive Director of Corporate Services & S151 Officer *	105,197	1,671	106,868	19,453	126,321
Director of Service Delivery Support	84,171	-	84,171	24,018	108,189
Director of Service Improvement	83,402	-	83,402	24,018	107,420
Director of Service Delivery	83,402	-	83,402	24,018	107,420
Director of People & Development - (1 April 2020 - 31 July 2020)	86,168	629	86,797	-	86,797
Area Manager Projects - (1 April 2020 - 20 January 2021)	59,198	-	59,198	15,031	74,229
Director of People and Development - (01 April 2020 - 31 December 2020)	54,481	659	55,140	9,103	64,243
Director of People and Development - (21 January 2021 - 31 March 2021)	16,286	-	16,286	3,530	19,816
	<b>849,840</b>	<b>2,959</b>	<b>852,799</b>	<b>147,325</b>	<b>1,000,124</b>

\*This post is shared with Humberside PCC

**Disclosure for 2019/20**

Post Title	Salary (Including fees & Allowances)	Benefits in Kind (e.g. Car Allowance)	Total Remuneration excluding employer's pension contributions 2019/20	Employer's pension contributions 2019/20	Total Remuneration including employer's pension contributions 2019/20
Chief Fire Officer & Chief Executive	147,335	-	147,335	-	147,335
Deputy Chief Fire Officer & Director of Service Delivery	125,236	-	125,236	46,713	171,949
Executive Director of Corporate Services & S151 Officer*	104,422	1,720	106,142	17,326	123,469
Director of Service Delivery Support	81,756	-	81,756	23,543	105,298
Director of Service Improvement	82,120	-	82,120	23,543	105,663
Director of Service Delivery	81,745	-	81,745	23,543	105,288
Director of People & Development	70,721	1,352	72,073	-	72,073
Temporary Director of People & Development - (16 March 20 - 31 March 20)	3,085	-	3,085	518	3,603
Area Manager Projects	42,216	-	42,216	10,392	52,608
	<b>738,636</b>	<b>3,072</b>	<b>741,708</b>	<b>145,578</b>	<b>887,286</b>

\* w/e 1st January 2020 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	2020/21			Total Cost (£'000)	2019/20			Total Cost (£'000)
	Number of Compulsory Redundancies	Number of Other Agreed Departures	Total Number of Exit Packages by Cost Band		Number of Compulsory Redundancies	Number of Other Agreed Departures	Total Number of Exit Packages by Cost Band	
£100,001 - £150,000	-	1	1	102	-	-	-	-
£80,001 - £100,000	-	-	-	-	-	-	-	-
£60,001 - £80,000	-	1	1	63	-	-	-	-
£40,001 - £60,000	-	-	-	-	-	-	-	-
£20,001 - £20,000	-	-	-	-	-	-	-	-
£0 - £20,000	-	-	-	-	-	-	-	-
<b>Total Cost in Bandings</b>	<b>-</b>	<b>2</b>	<b>2</b>	<b>165</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



## **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 2020/21 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 2020/21 the Authority incurred £25k in Audit fees (£25k in 2019/20) from Mazars relating to external audit.

### **Prior Period Adjustments**

There have been no prior period adjustments during 2020/21.

### **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 4 years at £60k per annum.

## 16. Cash Flow notes

### Movements in Cash and Cash Equivalents

	<b>31 March 2021 £'000</b>	<b>31 March 2020 £'000</b>	<b>Movement £'000</b>
Bank In Hand/(Overdrawn)	1,266	114	1,152
	<u>1,266</u>	<u>202</u>	<u>1,152</u>

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

	<b>2020/21 £'000</b>	<b>2019/20 £'000</b>
Depreciation/Amortisation & Impairment	4,606	3,159
Increase/(decrease) in Creditors	136	2,045
(Increase)/decrease in Debtors	(870)	(682)
(Increase)/decrease in Inventories	105	(68)
Increase/(decrease) in Provisions	127	-
Movement in Pension Liability	22,447	25,959
Carrying amount of non-current assets held for sale, sold or de-recognised	226	388
	<u>26,777</u>	<u>30,802</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

	<b>2020/21 £'000</b>	<b>2019/20 £'000</b>
Proceeds from short-term and long-term investments		
Proceeds from the sale of Property, Plant and Equipment and Intangible Assets	(65)	(9)
Any other items for which the cash effects are investing or financing cash flows		
	<u>(65)</u>	<u>(9)</u>

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

	<b>2020/21 £'000</b>	<b>2019/20 £'000</b>
Interest Received	12	69
Interest Paid	(633)	(727)
	<u>(621)</u>	<u>(658)</u>

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

	<b>2020/21 £'000</b>	<b>2019/20 £'000</b>
Payments to acquire property, plant and equipment, investment property and intangible assets	(3,203)	(2,260)
Opening Capital Creditors	(891)	(115)
Closing Capital Creditors	1,280	891
Purchase of short term investments	(2,000)	(503)
Proceeds from the sale of property, plant and equipment, investment property and intangible assets	65	9
<b>Net cash flows from investing activities</b>	<u>(4,749)</u>	<u>(1,978)</u>

Cash Flow Statement – Financing Activities

	<b>2020/21</b>	<b>2019/20</b>
	<b>£'000</b>	<b>£'000</b>
Cash receipts of short and long-term borrowing	4,000	
Appropriation to/from Collection Fund Adjustment Account		
Repayments of short and long-term borrowing	(632)	(1,385)
Principal on Finance Leases	(15)	(2)
<b>Net cash flows from financing activities</b>	<b>3,353</b>	<b>(1,387)</b>

Government Grants

An analysis of other Government grants received during 2020/21 is given in note 11 of the notes to the Financial Statements.





HUMBERSIDE  
Fire & Rescue Service

# Humberside Fire Authority Pension Fund Account 2020/21

**FIREFIGHTERS' PENSION FUND ACCOUNT**

The following table analyses movements on the Fund for the year 2020/21

<b>2019/20</b>		<b>2020/21</b>
<b>£'000s</b>		<b>£'000s</b>
	Contributions receivable:	
(5,839)	Employers' contributions receivable	(5,788)
(2,541)	Firefighters' contributions	(2,490)
<u>(8,380)</u>		<u>(8,278)</u>
<u>(238)</u>	Transfers in from other authorities	<u>(89)</u>
	Benefits payable:	
16,122	Pensions	16,649
5,040	Commutations & lump sum retirement benefits	3,391
<u>21,162</u>		<u>20,040</u>
	Payments to and on account leavers	
72	Transfers out to other authorities	-
<u>12,616</u>	<b>Net amount payable for the year</b>	<u>11,673</u>
<u>(12,616)</u>	Top-up grant receivable to the Firefighters' Pension Fund	<u>(11,673)</u>
-	<b>Fund Account balance</b>	-

	<b><u>Net Assets Statement</u></b>	
<b>2019/20</b>		<b>2020/21</b>
	<b>Current Assets</b>	
3,141	Home Office grant debtor	3,822
1,423	Pensions Paid in Advance	1,443
	<b>Current Liabilities</b>	
(4,564)	Humberside Fire Authority	(5,265)
<u>-</u>		<u>-</u>

## Notes to the Firefighters' Pension Fund Account

The funding arrangements for the Firefighters' Pension Scheme (FPS) changed on 1 April 2006. The Pension Fund was established under the Firefighters' Pension Scheme (Amendment) (England) Order 2006. The Pension Fund administers all four of the Firefighters' Pension Schemes (the 1992 Firefighters' Pension Scheme, the 2006 Firefighters' Pension Scheme, the 2015 Firefighters' Pension Scheme and the Modified Firefighters' Pension Scheme).

The Pension Fund is administered by Humberside Fire Authority.

The Pension Fund is managed by the Executive Director of Corporate Services 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 are currently 21.7% for the 1992 FPS, 11.0% for the 2006 FPS, 21.7% for the Modified FPS and 14.3% for the 2015 FPS.

The membership for the pensions fund is as follows;

Category of Member	31/3/2021 1992 FPS	31/3/2021 2006 NFPS	31/3/2021 Modified Pension Scheme	31/3/2021 2015 FPS	31/3/2020 1992 FPS	31/3/2020 2006 NFPS	31/3/2020 Modified Pension Scheme	31/3/2020 2015 FPS
Contributors	34	6	27	641	53	7	36	627
Deferred Pensioners	45	111	7	134	48	113	11	98
Pensioners	977	13	72	19	972	18	58	11

## 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 2021 and the Comprehensive Income and Expenditure for the year ended 31 March 2021.

.....

Chris Blacksell – Chief Fire Officer/Chief Executive

.....

Councillor John Briggs – Chair

.....

Kevin Wilson – Executive Director of Corporate Services/Section 151 Officer

23<sup>rd</sup> July 2021 (authorised for issue date)



## Appendix 1

## Revenue Variance Analysis

2019/20		2020/21		
		Revised Estimate	Actual	Variance
<b>£'000</b>	<b>Expenditure</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
38,526	Employees	39,099	38,834	(265)
2,728	Premises	2,823	2,671	(152)
661	Transport	1,480	1,232	(248)
3,845	Supplies and Services	4,210	3,731	(479)
149	Support Services	204	257	53
3,112	Capital Charges	1,983	4,619	2,636
<b>49,021</b>	<b>Total Expenditure</b>	<b>49,799</b>	<b>51,344</b>	<b>1,545</b>
(2,132)	<b>Income</b>	(979)	(2,090)	(1,111)
<b>46,889</b>	<b>Net Expenditure</b>	<b>48,820</b>	<b>49,254</b>	<b>434</b>
727	Interest Payable	661	633	(28)
(69)	Interest Receivable	(60)	(12)	48
(1,903)	Accounting Adjustments	29	(3,118)	(3,147)
699	Contributions to / (from) Reserves	(539)	1,596	2,135
<b>46,343</b>	<b>Net Budget Requirement</b>	<b>48,910</b>	<b>48,352</b>	<b>(558)</b>
(2,552)	General Government Grant	(3,641)	(3,641)	-
(3,811)	Business Rates	(3,915)	(3,909)	6
(16,830)	NNDR	(17,104)	(17,119)	(15)
(23,270)	Precepts	(24,250)	(24,254)	(4)
<b>(120)</b>	<b>Net (Surplus)/Deficit</b>	<b>-</b>	<b>(571)</b>	<b>(571)</b>

<b>£'000</b>	<b>Movement on the General Fund</b>	<b>£'000</b>
(120)	(Surplus)/Deficit as above	(571)
(400)	Reserve Movements as per Fire Authority	-
13	Budgeted Transfer From General Reserve	(44)
<b>(507)</b>	<b>(Surplus)/Deficit on the General Fund in the Year</b>	<b>(615)</b>

	Overspend / (Underspend) £'000
Employees	(265)
a) Lower pay award than anticipated for greybook staff	
b) Lower call out costs for on-call staff	
c) A number of vacant support role posts	
d) Higher level of ill health contributions than originally anticipated	
e) Additional spend on agency staff to cover the vacant support roles	
Premises	(152)
Lower Business Rate charges on our properties	
Transport	(248)
a) Free fuel provided by BP during the COVID-19 pandemic	
b) Lower spend on officer travel as training courses and meetings moved to a virtual delivery	
Supplies and Services	(479)
a) Uniform replacement programme has slipped into 2021/22	
b) Lower spend on issue, cleaning, repairs and replacement of PPE	
c) Lower spend on smoke alarms and hydrant maintenance	
Support Services	53
Conclusion of the mesothelioma claim which is partly offset by additional income	
Asset Rental Interest	2,636
Impairment and depreciation of the estate has caused this variance (offset with accounting adjustment note)	
Income	(1,111)
a) Additional grant income received from Government in relation to Protection, Grenfell and COVID-19	
b) Insurance income received in relation to the meothelioma claim	
c) Funding of the Road Safety Team has been received	
d) Additional income in relation to secondments	
Accounting Adjustments	(3,147)
a) Impairment and depreciation of the estate (offset with asset rental interest note)	
b) Change in method used to calculate the Authority's Minimum Revenue Provision (MRP)	
Contribution to Reserves	2,135
Transfer to reserves to fund future year spend on the following:	
a) Uniform replacement programme (offset with note on supplies and services)	
b) Grant income in relation to Protection, Grenfell and COVID-19 (offset with note on income)	
c) Transferring the saving on MRP (offset with accounting adjustments note)	
d) Replacement boats	
e) East Coast and Hertfordshire Control Room Consortium anticipated part contribution of infrastructure replacement costs	

## Appendix 2

## Capital Expenditure Breakdown and Variance Analysis

Project	2020/21		
	Revised Estimate	Actual	Variance
	£'000	£'000	£'000
<b>Buildings</b>			
Invest to Save	402	195	(207)
Goole	387	-	(387)
Scunthorpe	513	510	(3)
Clough Road Training	657	675	18
Bridlington	500	398	(102)
BA Training Refurbishment	18	-	(18)
HQ OTC	16	5	(11)
HQ Minor Capital Works	-	10	10
Calvert Lane	100	-	(100)
Capital Furniture and Fixtures	86	78	(8)
Dignity Works	170	146	(24)
Co-Location	97	-	(97)
Howden	395	5	(390)
Other Minor Capital Schemes	54	-	(54)
<b>Vehicles</b>			
Operational	372	299	(73)
Support	487	54	(433)
<b>Plant &amp; Equipment</b>			
IT Equipment	820	719	(101)
PPE	1,400	-	(1,400)
Equipment	380	109	(271)
	<b>6,854</b>	<b>3,203</b>	<b>(3,651)</b>

## Analysis of the most significant capital variances:

	Overspend/ (Underspend)
	£'000
<b>Howden</b>	
Work anticipated to be completed during 2021/22	(390)
<b>Goole</b>	
Work anticipated to be completed during 2021/22	(387)
<b>Invest to Save</b>	
Work anticipated to be completed during 2021/22	(207)
<b>Vehicles</b>	
Some vehicles have slipped into 2021/22	(506)
<b>Plant &amp; Equipment</b>	
The rollout of replacement PPE has slipped into 2020/21	(1,400)

## Appendix 3

### Glossary of terms

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

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

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

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

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

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

size or incidence to give fair presentation of the Accounts.

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

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



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

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

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

## Appendix 4

### Feedback form

#### Humberside Fire Authority

#### STATEMENT OF ACCOUNTS 2020/21 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 2022 into the 2021/22 Statement of Accounts where possible and the Authority will try to include any comments received after that date into future years' documents.

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

Local Tax Payer

☐

Local Business

☐

Other, please specify

.....

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

Yes

☐

No

☐

If not why not?

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

Yes

☐

No

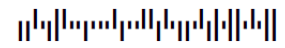
☐

If no, why?

4. Any other comments you have would be welcome:

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

Business Reply  
Licence Number  
RTRC-GLXU-LCJT



HUMBERSIDE  
Fire & Rescue Service



2  
||| |||



Humberside Fire Service  
Brigade Headquarters  
Summergroves Way  
Hull  
HU4 7BB

**Humberside Fire Authority****ANNUAL GOVERNANCE STATEMENT 2020/21****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/Society of Local Authority Chief Executives (CIPFA/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 a set of Principles of Good Conduct for employees.
5. This statement explains how the HFA has complied with the code 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 ended 31 March 2021 and up to the date of approval of the Annual Performance Report and Statement of Accounts.

## The Governance Framework 2020/21

10. The key elements of the HFA's governance framework included:
- a) The Constitution of the Authority which includes:
    - Committee Membership and Terms of Reference;
    - Scheme of Delegation to Officers;
    - Financial Procedure Rules;
    - Contract Procedure Rules;
    - Members' Code of Conduct;
    - Employees' Code of Conduct;
    - Protocol for Member and Officer relationships;
  - Code of Corporate Governance.
    - b) The Governance, Audit and Scrutiny (GAS) Committee, as well as the HFA itself, received regular reports on the Service's performance arrangements.
    - c) An approved Corporate Risk/Opportunity Management 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 Corporate Services as 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 Strategic Leadership Team (SLT) have 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 Integrated Risk Management Plan (IRMP) for 2018/21 ensure a three-year plan, linked to financial planning.
    - l) The Strategic Plan 2018/21 includes strategic objectives and Directorate responsibilities. Strategic Plan 2021/24 was approved by HFA in December 2020 following consultation.

- m) The IRMP 2018/21 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. IRMP refresh for 2021/24 was approved by HFA in December 2020 following consultation.
- 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, please follow this [Link](#).
- o) Subscription to the services of whistleblowing charity Protect. Staff are informed of this service via updates in wage slips as well as via the Whistleblowing Policy which is published on the external website.
- p) A Fire and Police Transformation Board has been established to develop a number of collaborative workstreams. These have been categorised under the main headings as follows:
  - Organisation;
  - Delivery of Service;
  - Estates;
  - Futurist.

Directors have been allocated lead HFRS responsibility for specific workstreams.

- q) A Service Improvement Plan has been developed to ensure that improvement areas across the Service are documented, evidenced and regularly reviewed.
- r) Member and Officer Development Programmes. During 2020/21 Officers undertook a facilitated supportive leadership development programme. Access to the T2Hub of Management and Leadership Self Development resources, Continual Professional Development through Leadership Forum Guest Speakers and Directors completing the Executive Leadership Programme.
- s) 8 scheduled Member Days to support Member development and awareness conducted as remote sessions during Covid-19 restrictions.
- t) An approved Treasury Management Policy and Prudential Indicators.
- u) An approved HFA Performance and Risk Framework supported by the Performance and Risk Framework Policy and incorporating, amongst others, the following guidance notes:
  - Performance Measurement;
  - Corporate Reporting of Performance;
  - Project and Programme Management;
  - Organisational Risk and Opportunity Management.
- v) A Protective Marking Scheme (based upon the Her Majesty's Government Security Framework).
- w) Implementation of a Public Sector Equality Duty (PSED) action plan to implement its priorities. Actions within this plan has been fully integrated within the LGA FRSEF Self-assessment/action planning process and Priorities were consulted upon during 2020.



- x) Aligned service delivery with our 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.
- y) Retention of the Customer Service Excellence Award, conducted in February each year.
- z) Annual Performance and Quarterly Performance Reports to HFA are published on our Website.
- aa) 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 2020/21 and also had a training input session.
- bb) The Deputy Chief Fire Officer chairs a Joint Consultative Committee attended by all Representative Bodies to discuss any matters relating to staff terms and conditions.
- cc) Member Champions continue to support functional areas and are invited to attend local District performance meetings and to meet with Directors.
- dd) Consultation on our Council Tax Precept for 2020/21 drew a significant number of responses from our community (2572). This allowed Fire Authority Members to make an informed decision on this matter.
- ee) In line with legislative requirements HFRS published its Gender Pay Gap Report by the end of March 2021.

### **Review of Effectiveness**

- 11. 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.
- 12. HFA reviews the effectiveness of the GAS Committee and receives an Annual Report at the HFA Annual General Meeting. A review of the size and role of the GAS Committee was conducted at the HFA Meeting 7 December 2020, membership was reduced from seven to five (upon the completion of terms of office). The HFA Constitution was amended to reflect changes.
- 13. The GAS Committee has continued its scrutiny programme during 2020/21, including the scrutiny of the Effectiveness of the Protection Risk-Based Targeting Strategy, Development and Delivery Plans to Support the Health and Wellbeing of Staff, Safety Protection - Engagement with the Commercial/Business Community and Diversity and Recruitment - Progress and Plans.
- 14. The induction and training of new Members during 2020/21 has further enabled Members to discharge the functions of the HFA.

15. During the 2020/21 financial year, the HFA and Committees met as follows:
- \* HFA 9 occasions;
  - \* GAS Committee 7 occasions;
  - \* Pension Board 2 occasions.
- \* The Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020 came into force on 4<sup>th</sup> April 2020. Subsequently all meetings of the Authority and Committees were held remotely.
16. 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.
17. The review of the effectiveness of the system of internal control is informed by:
- a. The work of Senior Officers;
  - b. The work of Internal Audit;
  - c. Corporate Risk and Opportunity Management;
  - d. Performance information;
  - e. The Authority's External Auditor, in their Annual Governance Report, Annual Audit Letter and other reports.
18. Internal Audit has undertaken a number of reviews during 2020/21. The following areas were covered:
- Health & Safety
  - Business Safety
  - Performance Management
  - Arson Prevention
  - Workforce Planning
  - Key Financial Controls
  - ICT Cyber Security
  - HR - Absence Management
  - National Operational Guidance (NOG)
- In response to the Covid-19 pandemic reviews were conducted remotely.
19. A full self-assessment has been undertaken against the criteria contained within the CIPFA Financial Management Code. The self-assessment shows the Authority to be almost fully compliant with only two areas of partial compliance that will be developed in 2021/22. These are the further development of objective measures to assess the risks to financial sustainability and the embedding of our option appraisal methodology. These two areas are included in the Action Plan for further work in 2021/22. Full compliance against the code is mandatory from 1 April 2022 with the coming year as a transition towards that compliance.

20. The overall Head of Internal Audit opinion for the period 1 April 2020 to 31 March 2021 provides Reasonable Assurance.
21. 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 the quarterly Management Accounts and the quarterly 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.
22. A comprehensive Assurance Map for the Service has been developed to help inform the work of SLT, the GAS Committee and Internal Audit.
23. We have been advised on the implications of the result of the review of the effectiveness of the governance framework by SLT and the GAS Committee, and that the arrangements continue to be regarded as fit for purpose in accordance with the governance framework.

### **Significant Governance Issues 2020/21**

24. 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 2020/21.
25. In February 2016 HMG published the Policing and Crime Bill to improve the efficiency and effectiveness of police forces. The Bill received Royal Assent in January 2017 and the Act now places a statutory duty upon Fire and Rescue, Police and Ambulance services to collaborate. The Act also enables Police and Crime Commissioners (PCC) to take responsibility for fire and rescue services, where a Business Case is formed and there is local public support. We continue to proactively identify collaborative opportunities with the Police and Ambulance services, and other bodies. This has included:
  - A joint Emergency Service Fleet Management workshop with the 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 Falls Response Team with City Health Care Partnership (CHCP), NHS Hull Clinical Commissioning Group (CCG) 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:
    - Searching for Missing Persons
    - Fire Investigation
    - Forced Entry for Medical Rescues
    - Drone
    - Bariatric
  - An Integrated Health Centre incorporating a Full-Time fire station, in partnership with Hull CCG.
  - A Fire and Police Transformation Board continues to commission and review collaboration opportunities, including shared estate at appropriate locations.
  - HFRS, Humberside Police, East Midlands Ambulance Service, Yorkshire Ambulance Service meet on a quarterly basis to discuss collaborative opportunities.
  - Shared provision of Health and Safety function.
  - HFRS providing Financial Management support to Humberside PCC.
  - 'Don't Cross the Line' campaign to support stopping attacks on Emergency Service Workers.

26. Following the first inspection of Effectiveness, Efficiency and People, by HMICFRS in November 2018, steps have been taken to react to inspection outcomes and prepare the Service for inspection taking place in 2021/22. This includes development of a Service Improvement Plan, performance monitoring through a Strategic Leadership Team performance meeting held monthly and re-alignment of Director portfolios to incorporate a Director of Service Improvement.
27. Two Whistleblowing complaints were received by the Monitoring Officer during 2020/21 and were dealt with in accordance with the Whistleblowing Policy. An action plan has been developed to address discrepancies in the requirements for officer declarations of business interests, compared to the requirements placed on Members. The HFA Constitution will be reviewed and amended accordingly.

### **Action Plan**

28. Strategic Risk and Opportunity Register  
The action points outlined below are included within our Strategic Risk and Opportunity Register and Action Plan, progress will be monitored throughout 2021/22.
- Incorporation of the Humberside PCC onto the HFA, including any arising changes to governance arrangements and mechanism for PCC to produce Business Case to take over governance of Fire and Rescue.
  - Impact of EU Exit. (Complete)
  - Continued Scenario Planning to mitigate the effect of any further reductions or challenges on finances.
  - Impact of firefighter pension remedy implementation.
  - Cyber Security threats.
  - HMICFRS arising issues.
  - Emergency Services Network.
  - Grenfell Inquiry Outcomes.
  - LGPS Exit Pay Cap.
  - Covid Staff Shortages.
  - Environmental Sustainability.
29. COVID-19 Pandemic.  
Influenza Management Business Continuity Plans implemented enabling a very good level of Service to be maintained. This includes Influenza Management Team (IMT) and Business Interruption Management Team (BIMT) Meetings. A separate Covid-19 Risk Register has been produced. Widespread support is being provided to NHS partners and Local Authorities co-ordinated via the Local Resilience Forum. HMICFRS conducted a themed inspection of the HFA and Service response to Covid-19 resulting in a positive assessment of the decisions taken, actions implemented and contributions made by staff.
30. CIPFA Financial Management Code  
Further development of objective measures to assess the risks to financial sustainability and embedding of our option appraisal methodology will be developed during 2021/22.

## Conclusions

31. This Annual Governance Statement for 2020/21 provides Members with a high level of assurance for the Authority's governance arrangements.

**Signed**



.....  
**Chair of the Authority**



.....  
**Chief Fire Officer & Chief Executive**



.....  
**S.151 Officer**



.....  
**Secretary & Monitoring Officer**



**HUMBERSIDE FIRE AUTHORITY - REQUEST FOR DIRECTORS' DECLARATIONS**

**1. QUESTIONS ABOUT ARRANGEMENTS FOR PREVENTING AND DETECTING FRAUD**

**How does the Authority assess the risk that the financial statements may be materially misstated due to fraud?**

Internal Controls are tested annually by Internal Audit, the most recent review during 2020/21 assessed the controls to give 'substantial' assurance.

Annual Governance Statement compiled annually and considered by SLT, GAS Committee and HFA.

Treasury Management third party assurance statement produced by Internal Audit at Hull City Council. Compliance with the CIPFA Treasury Management Code with regular reporting of Prudential Indicators to the GAS Committee and HFA.

Third party assurance from East Riding of Yorkshire Council Internal Audit with regard to payroll activity.

Third party assurance statement from West Yorkshire Pensions Authority with regard to pensions payroll.

Budget monitoring produced and tabled at SLT, GAS Committee and HFA on 4 occasions a year. Scheme of delegation and contract procedure rules in operation.

**Is the Authority aware of management's process for identifying and responding to the risks of fraud generally and specific risks of misstatement in the financial statements and if so what are these processes?**

Whistleblowing Strategy, Anti-Fraud and Corruption Strategy, Anti-Money Laundering Policy, Anti-Bribery Policy. Anti-Fraud and Corruption Statement taken to GAS Committee and HFA each year.

National Fraud Initiative (NFI) participation which matches data across public sector organisations. Monitoring Officer and Section 151 Officer roles act as a safeguard for the Authority.

**Is the Authority aware of the arrangements in place for management to report about fraud to the Authority and if so what are these arrangements?**

Yes – we follow the procedures set out in the Strategies and Policies listed above.

**Is the Authority aware of the arrangements management have in place, if any, for communicating with employees, lay members, partners and stakeholders regarding ethical governance and standards of conduct and behaviour and if so what are these arrangements?**

Whistleblowing and Anti-Fraud arrangements communicated annually in payslips. Authority's Constitution is published on our website which contains all details relating to Conduct and Probity, for example, Members' Code of Conduct and Officers' Code of Conduct.

**Does the Authority have knowledge of actual or suspected fraud, including any entries made in the accounting records that you believe or suspect are false or intentionally misleading and if so is it aware of what actions management is taking to address it?**

Reported annually through the Anti-Fraud and Corruption Statement and on an exception basis by the Monitoring Officer and the Section 151 Officer. This has been completed and there is one suspected case of fraud in 2020/21 that has been investigated by TIAA as our Internal Auditors and also Humberside Police. The Anti-Fraud and Corruption statement is on the HFA agenda for 25 June 2021.

**What arrangements are in place for the Authority to oversee management arrangements for identifying and responding to the risks of fraud and the establishment of internal control?**

Internal Audit reports to the GAS Committee and HFA as well as the annual reporting of the Annual Governance Statement.

## **2. QUESTIONS ABOUT ARRANGEMENTS FOR COMPLYING WITH LAW AND REGULATIONS RESPONSIBILITIES**

**Has management provided a clear statement which confirms its consideration of relevant laws and regulations and its compliance with them?**

Annual Governance Statement and the Annual Anti-Fraud and Corruption Statement

**How does the Authority satisfy itself that all relevant laws and regulations are being complied with?**

Monitoring Officer oversight and interpretation and advice from our legal advisors, Capsticks LLP. All HFA reports and agendas are considered by the Monitoring Office for comment before they are considered by the HFA. The Monitoring Officer attends all of the Authority's meetings (HFA/GAS Committee/Pensions Board and other ad hoc committees as required). Advice is sought from the Monitoring Officer and/or Capsticks on reports/issues that clearly have a legal content.

**Is the Authority aware of any instances of non-compliance with laws or regulations?**

No.

**Has management provided a list of litigation and claims?**

Yes.



**Has an assessment been made of the outcome of the litigation or claim and its estimate of the financial implications, including costs involved?**

Yes, where relevant – material items will be disclosed in the Annual Accounts.

**Has the reasonableness of management's assessments been considered and additional information provided to the auditor where necessary?**

Yes, information will be provided as required.

### **3. QUESTIONS ABOUT THE APPROPRIATENESS OF THE GOING CONCERN ASSUMPTION**

**Has a report been received from management forming a view on going concern?**

The Section 151 Officer makes a statement in the Annual Accounts that confirms the Service to be a going concern.

**Are the financial assumptions in that report (e.g. future levels of income and expenditure) consistent with the strategic business plan and the financial information provided to the Authority throughout the year?**

The Medium-Term Financial Plan sets out the Service's income and expenditure assumptions over the medium-term.

**If not, does the report contain a clear explanation, with supporting evidence, for the assumptions used, and are those assumptions appropriate? This should include written evidence of agreed income and expenditure for major funding streams.**

Not applicable.

**Are the implications of statutory or policy changes appropriately reflected in the business plan, financial forecasts and report on going concern?**

Yes based on the best information that is currently available from Government.

**Have there been any significant issues raised with the Authority during the year (e.g. adverse comments raised by internal and external audit regarding financial performance or significant weaknesses in systems of financial control, or significant variances to activity levels compared to those planned), which could cast doubts on the assumptions made?**

No.

**Has an analysis been undertaken of the Authority's projected or actual performance against its financial plan? If so, is it robust and does it identify any areas of potential concern?**

Medium-Term Financial Plan is reviewed twice a year and the in-year financial position is reviewed 4 times a year. A full risk assessment of the level of the Prudent Minimum General Reserve is undertaken each year and considered at the September HFA meeting. The MTFP shows the Authority maintaining its General Reserve at or above the PMGR level over the life of the MTFP.

**Where there are potential concerns what action is being taken to address those areas of potential weakness?**

Scenario Planning underway to prepare for potential further austerity from 2022/23 onwards. This work will be undertaken during 2021 now given that the next CSR is planned for late 2021/early 2022.

The Authority invoked its Business Continuity arrangements during the initial stages of the COVID-19 crisis and continued to deliver services to the public to a very high standard.

The Authority has closely tracked the cost impact of the COVID-19 crisis and is able to meet the costs with the assistance of £1.107m of grant from MHCLG for this purpose.

Fire and Rescue Services are a vital public service and the assumption is that the Authority will be a going concern as a result. Alongside side there will be very careful tracking of the expenditure and income impacts on the Service so that any shortfalls or pressures can be readily identified and tackled as required.

**Does the organisation have sufficient staff in post, with the appropriate skills and experience, particularly at senior management level, to ensure the delivery of the organisation's objectives? If not, what action is being taken to obtain those skills?**

Yes – Succession Planning arrangements in place as well as Senior Leadership development.

**4. QUESTIONS ABOUT THE CONSIDERATION OF RELATED PARTIES**

**What controls are in place to identify, authorise, approve and account for and disclose related party transactions and relationships?**

Declarations are made annually by all Members and Senior Officers as part of the Related Party Disclosure process for the Annual Accounts. The HFA Constitution in regard to officer conflicts will be amended at the HFA on 4 June 2021 and further strengthened to include all officer outside interests regardless of potential conflicts.

**Can you confirm that you have disclosed to the auditor the identity of the entity's related parties and all the related party relationships of which you are aware:**

Yes.

**Can you confirm that you have appropriately accounted for and disclosed such relationships and transactions in accordance with the requirements of the framework?**

Any relationships and transactions that are required to be disclosed in the Annual Accounts are disclosed in accordance with the CIPFA Code of Practice on Local Authority Accounting in the United Kingdom 2020/21.





**Chief Fire Officer and Chief Executive  
Authority**

**Chair of Humberside Fire**



**Executive Director of Corporate Services and  
S.151 Officer**



## **TREASURY MANAGEMENT ANNUAL REPORT 2020/21**

### **SUMMARY**

1. This report provides Members with a review of the Authority's treasury management activity and Prudential Indicators for the year 2020/21.
2. The report shows full compliance with the Authority's Prudential Indicators for 2020/21.

### **RECOMMENDATIONS**

3. That Members take assurance from the treasury management activities undertaken during 2020/21 and the Prudential Indicators as outlined in paragraphs 14 and 15 and detailed in Appendix 1.

### **BACKGROUND**

4. Treasury Management, as defined by the Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice 2009 is:

"The management of the organisation's investments and cash-flows, its banking and money market and capital market transactions, the effective control of the risks associated with those activities and the pursuit of the optimum performance consistent with those risks."

5. One of the main requirements of the CIPFA Code is that Members receive an annual report detailing treasury management activities within the year and compliance with the annual Treasury Management Policy.
6. This report provides Members with details of the Authority's treasury management activities and Prudential Indicators for the 2020/21 financial year in line with the requirements of the Code.

### **INVESTMENT ACTIVITY**

7. The Authority's temporary investments totalled £7.0m as at 31 March 2021.

Table 1 – Investment income earned 2020/21

Interest Earned 2020/21	Rate of return 2020/21	Benchmark return 2020/21*	Difference (+ favourable)
£12,155	0.17%	(0.07%)	0.24%

\* Benchmark set as 7 day compounded LIBID

8. Interest earned during 2020/21 was £48k lower than originally budgeted for in respect of investment activity for the year, due to lower interest rates than anticipated.

## BORROWING

### Short-Term Borrowing

9. The Authority seeks to minimise the use of short-term borrowing to fund temporary cash shortfalls. The Authority did not undertake any short-term borrowing during the course of the year.

### Long-Term Borrowing

10. 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.
11. The Authority's average level of borrowing was £15.2m for 2020/21, on which £546k of interest was payable. The Authority repaid £634k of PWLB debt upon maturity and took £4.0m of new borrowings during the year. Closing PWLB debt at 31 March 2021 was £16.9m.

## PRUDENTIAL INDICATORS

12. Appendix 1 details the agreed Prudential Indicators for 2020/21 and the actual figures for 2020/21.
13. During the financial year the Authority operated wholly within the limits approved.

### Capital Expenditure

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

### Treasury Management

15. Based on the Operational Boundary definition, external debt at 31 March 2021 was £7.3m below the agreed Operational Boundary for 2020/21 and the maturity structure for both borrowing and investments remain within the approved upper and lower limits. Subsequent borrowing or re-scheduling during 2021/22 will take into account prevailing interest rates on offer from the Public Works Loans Board, the current maturity structure of loans, balanced with the need to reduce capital risk by keeping down cash-balances.

## STRATEGIC PLAN COMPATIBILITY

16. Treasury management is an integral part of the financial management of the Authority. Utilising approved borrowing and investment strategies will maximise investment income whilst minimising exposure to liquidity and market risks.

## FINANCIAL/RESOURCES/VALUE FOR MONEY IMPLICATIONS

17. The continued 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

18. 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.

## EQUALITY IMPACT ASSESSMENT/HR IMPLICATIONS

19. No direct issues arise from this report.

## CORPORATE RISK MANAGEMENT IMPLICATIONS

20. 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 whilst minimising borrowing costs and maximising investment income. It is therefore key to good financial management and an important element of the Medium Term Financial Planning Process.

## HEALTH AND SAFETY IMPLICATIONS

21. No issues arising.

## COMMUNICATIONS ACTIONS ARISING

22. No direct issues arising.

## DETAILS OF CONSULTATION AND/OR COLLABORATION

23. The Authority's treasury management strategy has been developed using market information and specialist advice supplied by the Authority's treasury management advisors.

## BACKGROUND PAPERS

24. 'Treasury Management and Capital Expenditure Prudential Indicators, Treasury Management Policy Statement 2020/21 and Minimum Revenue Provision (MRP) for 2020/21' – Report to Fire Authority March 2020.  
CIPFA Code of Practice on Treasury Management 2009

## RECOMMENDATION RESTATED

25. That Members take assurance from the treasury management activities undertaken during 2020/21 and the Prudential Indicators as outlined in paragraphs 14 and 15 and detailed in Appendix 1.

**K WILSON**

Officer Contact: Kevin Wilson ☎ 01482 567183  
Executive Director of Corporate Services/S.151 Officer

Humberside Fire & Rescue Service  
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Kingston upon Hull

SE  
9 June 2021

## Prudential Indicators 2020/21

### a) Capital Expenditure

#### Indicator 1 - Capital Expenditure

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

	2020/21 Revised £k	2020/21 Actual £k	2021/22 Estimate £k	2022/23 Estimate £k	2023/24 Estimate £k
Total Capital expenditure	6,854	3,203	7,028	1,487	2,750

The underspend against the revised 2020/21 budget reflects slippage across a number of capital schemes as reported to Members in the 2020/21 Annual Accounts report.

#### Indicator 2 - Capital Financing Requirement

The capital financing requirement for 2020/21 and estimates for future years are as follows:

	Revised Estimate 31/03/21 £k	Actual 31/03/21 £k	Estimate 31/03/22 £k	Estimate 31/03/23 £k	Estimate 31/03/24 £k
Underlying Capital Financing Requirement	19,354	18,557	23,408	22,191	22,189
Other Long Term Liabilities	951	951	936	919	900
Total Capital Financing Requirement	20,305	19,508	24,344	23,110	23,089

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

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



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

### Indicator 3 – Core Funds and Expected Investment Balances

The total core funds and expected investments for 2020/21 and future years are as follows:

	2020/21 Revised £k	2020/21 Actual £k	2021/22 Estimate £k	2022/23 Estimate £k	2023/24 Estimate £k
Total Core Funds	11,345	13,782	12,000	10,423	9,816
Expected Investments	4,388	7,000	3,390	2,931	2,327

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

### b) Treasury Management

#### Indicator 4 - Operational Boundary for External Debt

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

	2020/21 Authorised Limit £k	Actual as at 31/03/21 £k	2021/22 Authorised Limit £k	2022/23 Authorised Limit £k	2023/24 Authorised Limit £k
Borrowing	21,600	16,896	21,600	21,600	21,600
Other Long Term Liabilities	3,500	951	3,500	3,500	3,500
	25,100	17,847	25,100	25,100	25,100

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

#### Indicator 5 - Authorised Limit for External Debt

The table below shows the Authorised limit for External Debt for 2020/21 and subsequent three-year period as approved by Members compared to the actual level of borrowing as at 31 March 2021.

	2020/21 Authorised Limit £k	Actual as at 31/03/21 £k	2021/22 Authorised Limit £k	2022/23 Authorised Limit £k	2023/24 Authorised Limit £k
Borrowing	27,600	16,896	27,600	27,600	27,600
Other Long Term Liabilities	3,500	951	3,500	3,500	3,500
	31,100	17,847	31,100	31,100	31,100

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

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

#### Indicator 6 - 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: -

	2020/21 Estimate %	2020/21 Actual %	2021/22 Estimate %	2022/23 Estimate %	2023/24 Estimate %
Ratio of Financial Costs to Net Revenue Stream	5.56	4.77	6.23	6.14	6.05

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

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

#### Indicator 7 – Upper and Lower Limits for the maturity structure of borrowings

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

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

Amount of projected borrowing that is fixed rate maturing in each period expressed as a percentage of total projected borrowing that is fixed rate;

Where the periods in question are:

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

(Paragraph 74 of the code)

	Actual as at 31/03/21	Upper Limit	Lower Limit
	%	%	%
Under 12 Months	4.89	15	0
12 months and within 24 months	5.33	15	0
24 months and within 5 years	18.76	30	0
5 years and within 10 years	41.43	60	0
10 years and above	29.59	80	0

The S.151 Officer confirms that the maturity structure of external debt as at 31 March 2021 is within the upper and lower limits approved by the Authority.



## **ANTI-FRAUD AND CORRUPTION STATEMENT 2020/21**

### **SUMMARY**

1. An annual Anti-Fraud and Corruption Statement is produced in response to recommendations within an Internal Audit review of Counter Fraud Arrangements conducted during 2016/17. The Statement covers key actions taken throughout the reporting year to provide an assurance of the processes in place.
2. The Governance Audit and Scrutiny Committee conducted Scrutiny of anti-fraud and corruption measures in 2018.
3. This report has been considered by the Governance, Audit and Scrutiny (GAS) Committee at the meeting held 14 June 2021.

### **RECOMMENDATIONS**

4. The Authority is asked to approve the Anti-Fraud and Corruption Statement for 2020/21 as set out at Appendix 1.

### **BACKGROUND**

5. Members are reminded that an Internal Audit Review of Counter Fraud Arrangements was conducted, by Mersey Internal Audit, during the third quarter of 2016/17. Related Service Policies are reviewed annually, in conjunction with the GAS Committee. These include:
  - Whistleblowing
  - Anti-Bribery
  - Anti-Money Laundering
  - Anti-Fraud and Corruption

Members also receive assurances through the Annual Governance Statement.

6. The outcomes of the audit review, including a number of recommendations and agreed actions, were reported to the GAS Committee 10 April 2017. A specific recommendation was received that The Chief Fire Officer and Chief Executive should publish a formal statement of the Fire Authority's commitment to anti-fraud, bribery and corruption measures. The Statement, based upon the Audit Commission checklist for councillors and others responsible for governance, is included at Appendix A.

### **STRATEGIC PLAN COMPATIBILITY**

7. This report supports good governance arrangements, which is an enabler for the Strategic Plan.

#### FINANCIAL/RESOURCES/VALUE FOR MONEY IMPLICATIONS

8. None arising directly.

#### LEGAL IMPLICATIONS

9. None directly arising.

#### EQUALITY IMPACT ASSESSMENT/HR IMPLICATIONS

10. None directly arising.

#### CORPORATE RISK MANAGEMENT IMPLICATIONS

11. None directly arising.

#### HEALTH AND SAFETY IMPLICATIONS

12. None directly arising.

#### COMMUNICATION ACTIONS ARISING

13. The Statement will be published on the HFRS website following approval by the Authority.

#### DETAILS OF CONSULTATION AND/OR COLLABORATION

14. The Strategic Leadership Team and the Governance, Audit and Scrutiny Committee have been consulted in the preparation of this Statement.

#### BACKGROUND PAPERS AVAILABLE FOR ACCESS

15. Nil.

#### RECOMMENDATIONS RESTATED

16. The Authority is asked to approve the Anti-Fraud and Corruption Statement for 2020/21 as set out at Appendix 1.

**N McKINIRY**  
**M BUCKLEY**

Officer Contact: Simon Rhodes ☎ 01482 567479  
Head of Corporate Assurance

SR

**HUMBERSIDE FIRE AUTHORITY  
ANTI-FRAUD AND CORRUPTION STATEMENT 2020/21**

**Introduction**

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

**Key Actions during 2020/21**

6. Existing policies and strategies are reviewed on an ongoing basis and annually in conjunction with the Governance Audit and Scrutiny Committee. Those listed below are current within HFRS:
  - a) Anti-Fraud & Corruption Policy
  - b) Whistleblowing Policy
  - c) Anti-Bribery Policy
  - d) Anti-Money Laundering Policy
7. Following an internal review, TIAA were commissioned to carry out an investigation into the suspected misappropriation of items of equipment. This investigation was carried out between January and April 2021.
8. Two Whistleblowing complaints were received by the Monitoring Officer during 2020/21 and were dealt with in accordance with the Whistleblowing Policy. Arising actions have been published in the Transparency area of the HFRS Website.
9. There has been no other attempted fraud, bribery or corruption identified during 2020/21. However, the organisation remains vigilant and constantly reviews the operating environment.

## **Assurance**

10. The Authority has comprehensive crime insurance arrangements in place. This cover is for all employees and third parties up to £500k.
11. Two Members of the GAS Committee have responsibility to represent GAS on independent scrutiny of measures to combating fraud across the Authority.
12. Arrangements are in place to utilise Internal Audit if required to investigate suspected cases of fraud.
13. We periodically draw to the attention of staff the relevant policies. This is usually through messages in payslips and entries in internal communications.
14. We maintain our knowledge, assurance and best practice to deal with current fraud risks and issues through our relationship with Internal Audit. We also receive and disseminate alerts via our Internal Auditors (TIAA).
15. We challenge ourselves through Internal and External audit provision to ensure our procedures are robust and current.
16. We continue to fully participate in the Cabinet Office's National Fraud Initiative (NFI) and receive reports on the outcomes. No reports were received during 2020/21.
17. We have appropriate arrangements in place that encourage staff to raise their concerns. The Whistleblowing Policy and distribution of literature around the Protect Service further support our internal actions.

### **Signed:**

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Chair of the Humberside Fire Authority

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Chief Fire Officer and Chief Executive



## Core Code of Ethics for Fire and Rescue Services

### SUMMARY

1. A national Core Code of Ethics for Fire and Rescue Services in England has been developed in partnership with the National Fire Chiefs Council, Local Government Association, and the Association of Police and Crime Commissioners. The Core Code was launched nationally on the 18<sup>th</sup> May 2021.
2. A Core Code of Ethics Fire Standard was also launched on the 18<sup>th</sup> May 2021 by the Fire Standards Board.
3. This paper provides an overview of the Core Code and the associated Fire Standard as well as providing an outline of how the Service intends to adopt the Core Code.

### RECOMMENDATIONS

4. That members: -
  - I. note the content of the report;
  - II. take assurance from the work the Service is undertaking to adopt the Core Code; and
  - III. receive a more detailed update at a future member day.

### REPORT DETAIL

#### The Core Code of Ethics

5. A national Core Code of Ethics for Fire and Rescue Services in England has been developed in partnership with the National Fire Chiefs Council, Local Government Association, and the Association of Police and Crime Commissioners to support a consistent approach to ethics, including behaviours, by fire and rescue services in England.
6. The Core Code was developed as a direct response to Sir Tom Windsor's recommendation in the State of Fire Reports for 2019 & 2020.
7. The Core Code was launched, with simultaneous communications from the NFCC, LGA & APCC, on the 18<sup>th</sup> May 2021.
8. The Core Code sets out five ethical principles, based on the Seven Principles for Public Life but tailored to suit the fire and rescue context. The ethical principles alongside the accompanying guidance provide a basis for promoting good behaviour and challenging inappropriate behaviour.
9. The five ethical principles are as follows: -
  - I. **Putting our communities first** – we put the interest of the public, the community and service users first.
  - II. **Integrity** – we act with integrity including being open, honest and consistent in everything we do.
  - III. **Dignity and respect** - making decisions objectively based on evidence, without discrimination or bias.

- IV. **Leadership** – we are all positive role models, always demonstrating flexibility and resilient leadership. We are all accountable for everything we do and challenge all behaviour that falls short of the highest standards.
  - V. **Equality, diversity, and inclusion (EDI)** – We continually recognise and promote the value of EDI both within the FRSs and the wider communities in which we serve. We stand against all forms of discrimination, create equal opportunities, promote equality, foster good relations, and celebrate difference.
10. The Core Code recognises there are differing governance arrangements and is flexible enough to be adopted by every service. It can be added to but not detracted from, thereby ensuring local values and expectations of behaviours can also be reflected.

### **Requirements of the Core Code**

11. The core code should be adopted by every service in England. The principles should be embedded within everything that FRSs and their employees do, this includes those working within or on behalf of the FRS.
12. FRSs will ensure that the principles of this Core Code are represented within policies and processes to ensure they are embedded and at the heart of day-to-day activity.
13. The five principles in the Core Code apply to every action we take, as individuals or as an FRS. The principles will help all of us do our jobs in the right way.
14. The Core Code requires everyone to promote the five principles. We should all feel confident challenging behaviour that breaches the Core Code.
15. Specific responsibilities for the implementation of the Core Code are set out in four distinct tiers: all staff, supervisory and middle managers, senior managers and Fire Authorities.
- I. **All Staff** – all staff should have an understanding of the Core code and maintain high standards of ethical behaviour within their working life.
  - II. **Supervisory and middle managers** – additionally it is incumbent on supervisory and middle managers to understand the impact of the Core Code on their specific responsibilities.
  - III. **Senior managers** – Senior managers within the FRS must have an in-depth understanding of the contents of the Core Code. Senior managers include corporate management board members, area managers, heads of departments and heads of service.
  - IV. **Fire Authority** – Those who govern FRSs will demonstrate their commitment to the Core Code by championing its use. This may include utilising the Core Code to inform FRS values and vision; monitoring and supporting its development and progress through effective scrutiny.

### **Existing Principles and Behaviours**

16. Our existing principles and behaviours are well embedded across the Service having been developed more than 5 years ago by our staff. HMICFRS praised our work on our principles and behaviours identifying that *‘The Service has a set of values that are understood and demonstrated by staff at all levels’*.
17. An assessment of our existing principles and behaviours Leadership, Passion, Innovation and Dependability identifies that they align well with the Core Code. Rather than directly replacing, adoption of the Core Code can be seen as building on our existing Principles and Behaviours. This approach recognises the good work of staff whilst avoiding any confusion in maintaining multiple sets of values.

### **The Fire Standard**

18. A Core Code of Ethics Fire Standard was also launched on the 18<sup>th</sup> May 2021 by the Fire Standards Board. The standard outlines what is expected of services, what services must have in place to achieve the desired outcome and the expected benefits of achieving the standard.

19. The fire standard uses stronger language than the Core Code guidance stating that:

A fire and rescue service **must**:

- I. Adopt and embed the Core Code to demonstrate that the service is fully committed and compliant at both an individual and corporate level.
- II. Ensure the attitudes, professional behaviours and conduct described within the core code are reflected in its decision-making, policies, procedures, processes, and associated guidance that govern how the service manages and supports its workforce.
- III. Provide training and support to all those who work for, or on behalf of, a service to achieve their understanding of the Core Code and an appreciation of their responsibilities in adhering to it.
- IV. Not detract from the Core Code.

Those who lead services and those who work for, or on behalf of, the service **must**:

- V. Understand, respect, and follow the principles of the Core Code and demonstrate this by their commitment to it and their responsibility for upholding it.
- VI. Conduct themselves in accordance with the Core Code.

Those responsible for the governance of fire and rescue services, whilst complying with their own ethical codes **must**:

- VII. hold the Chief Fire Officer to account for the implementation of the Core Code at a local level;
- VIII. play a proactive role in challenging behaviour inconsistent with the Core Code; and
- IX. ensure strategies, policies and performance measures are in place to promote and embed a positive and inclusive culture.

A fire and rescue service **should**:

- X. Designate a senior leader who is responsible for promoting the Core Code throughout the service and ensuring that all those who work for, or on behalf of, the service understand its contents and what is expected of them.

20. Fire Standards will be the basis of future inspection judgements arrived at by the Her Majesty's Inspectorate of Constabulary and Fire and Rescue Services in England.

### **Approach to adoption**

21. The national launch of the Core Code has been communicated to staff through our internal Siren messages, supplemented with a news article on our internal portal. The CFO also included an overview of the Core Code along with the intention to adopt it in his latest video blog update on the 21<sup>st</sup> May.

22. At its AGM on the 4<sup>th</sup> June HFA agreed to amend the constitution to reflect the Core Code.

23. At the SLT meeting, 7<sup>th</sup> June, the strategic team designated DCFO Shillito as the senior leader responsible for promoting the Core Code throughout the service, in line with the requirements of the Fire Standard. At the same meeting, it was also agreed to

establish the implementation of the Core Code as a service level project to be led by Louise Marritt of the Organisational Development Section.

24. Initial actions to be undertaken as part of the Core Code project include:

- I. Production of an eLearning module for all staff (and HFA members) to provide an overview of the code along with the service's outline plan for adoption (by the end of June);
- II. Undertake a gap analysis with our existing behavioural frameworks, values, and cultural approaches. This is to ensure that the principles within the Core Code are evident and incorporated within all existing as well as new associated documentation; and
- III. Produce an action plan identifying responsibilities and timescales for full adoption of the Core Code.

25. HFA will be periodically updated on the progress of the Core Code project through existing Service Performance reporting and bespoke reports provided by Louise Marritt and the Director of People and Organisational Development.

26. Members will also note that the GAS scrutiny programme includes the Implementation of the Core Code as its scrutiny topic for the November 2021 GAS meeting.

### **STRATEGIC PLAN COMPATIBILITY**

27. The five ethical principles within the Core Code align well with the priorities identified within our Strategic Plan as well as our existing Principles and Behaviours (which are inherent within our Strategic Plan).

### **FINANCIAL/RESOURCES/VALUE FOR MONEY IMPLICATIONS**

28. It is expected that implementation of the Core Code will be funded from within existing budgets.

### **LEGAL IMPLICATIONS**

29. Implementation of the Core Code supports the following legal requirements and mandatory duties:

- I. Equality Act and the Public sector Equality Duty;
- II. Local Audit and Accountability Act; and
- III. The Accounts and audits regulations.

### **EQUALITY IMPACT ASSESSMENT/HR IMPLICATIONS**

30. The project lead, Louise Marritt is linking with NFCC colleagues on the national equality impact assessment. Initial drafts suggest mainly positive impacts on the protected characteristics (a neutral impact has been identified for Marital Status).

31. The Core Code provides a clear set of standards for FRSs that promote equality, diversity, inclusion, dignity and respect in the workplace as well as the delivery of services. The code also promotes the use of positive action by FRSs to address under-representation in their workforces. The code should have a positive impact on protected characteristics.

### **CORPORATE RISK MANAGEMENT IMPLICATIONS**

32. There is a clear direction within the Core Code Guidance that the Core Code **should** be adopted by all FRAs, the accompanying Fire Standard utilises stronger language replacing should with **must** in terms of the need to adopt and the associated responsibilities within the Core Code. Fire Standards will be the basis of future

inspection judgements arrived at by the Her Majesty's Inspectorate of Constabulary and Fire and Rescue Services in England.

33. Failure to adopt and embed the Core Code is likely to have a negative effect on the People pillar of future HMICFRS Inspections.

#### **HEALTH AND SAFETY IMPLICATIONS**

34. None arising directly.

#### **COMMUNICATION ACTIONS ARISING**

35. The national launch of the Core Code has been communicated to staff through our internal Siren messages, supplemented with a news article on our internal portal. The CFO also included an overview of the Core Code along with the intention to adopt it in his latest video blog update on the 21st May.
36. The Corporate Communications Team, working in partnership with the Organisational Development Team, have developed a communications strategy for the implementation of the Core Code.

#### **DETAILS OF CONSULTATION**

37. The Core Code has been developed and consulted upon at a National level through the NFCC, LGA and APCC.
38. It is envisaged that staff groups will be consulted concerning the adoption of the Core Code as part of the service level project.

#### **BACKGROUND PAPERS AVAILABLE FOR ACCESS**

39. Guidance and other associated documents for the Core Code can be found on the NFCC Central Programme Office website [here](#)
40. Details relating to the associated Fire Standard can be found on the Fire Standards Board website [here](#)

#### **RECOMMENDATIONS RESTATED**

41. That members: -
- I. note the content of the report;
  - II. take assurance from the work the Service is undertaking to adopt the Core Code; and
  - III. receive a more detailed update at a future member day.

**J KIRBY**  
**Director of People and Development**

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Kingston upon Hull

## **Practical Outcomes of the Grenfell Project**

### **SUMMARY**

1. This paper describes the practical and public outcomes of the work that the Service implemented following the Grenfell tragedy of 14<sup>th</sup> June 2017. It links the work that has been carried out by the Business Safety Team and latterly the Grenfell Project Team, with the development of practical improvements to Emergency Response Service Delivery.
2. The report provides three short examples of how the communities of Humberside have tangibly benefitted from the gap analysis and implementation of findings from the incident and subsequent inquiry. The report also sets out refinements that have been made to the planning, equipment and delivery of emergency response interventions.

### **RECOMMENDATIONS**

3. Members are assured of the practical approach undertaken by the Service to enhance emergency response capabilities, in line with the findings of the Grenfell Inquiry and emergent national best practice.

### **REPORT DETAIL**

4. Members will be aware of the terrible tragedy of the Grenfell Tower fire on the morning of 14<sup>th</sup> June 2017 where 72 people lost their lives. As a consequence, Building and Fire Sectors have come under significant public scrutiny including a subsequent review of responsibility, accountability, and Fire Service preparations to protect, prevent and respond to an emergency of this nature.
5. On 30<sup>th</sup> October 2019 the Grenfell Tower Inquiry, chaired by Sir Martin Moore-Bick, published its Phase 1 Report.
6. The Service has tracked the outcomes and progress of the Grenfell since the morning of the fire. The Service transitioned the work originally headed by the Business Safety Team into a dedicated Grenfell Project Team in July 2020.
7. Building upon the Business Safety Team's work, the Grenfell Project Team's task was to track regional and national developments and to review and provide a gap analysis of sector against current HFRS practices. This subsequent work resulted in a 40-point action plan (Appendix A) linked to local, regional and national NFCC workstreams and legislation development.
8. In August 2020, the Home Secretary commissioned Her Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) to review how London Fire Brigade (LFB) was progressing towards implementation of 29 recommendations.
9. On 26<sup>th</sup> March 2021 Members received an update on the Service's progress into the Preparation, Training and ongoing Staff support to refine the operational approaches in line with the inquiry findings and NFCC responses.

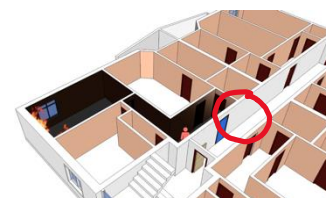
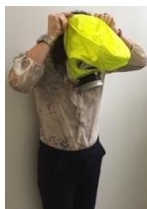
10. As part of a Member Day update in April 2021, The Grenfell Project Team reported on the progress the Service had made against the 29 recommendations for London Fire Brigade (as reviewed by HMICFRS). HFRS is on track to complete all 29 recommendations.
11. In terms of the HFRS devised 40-point Action Plan (Appendix A), 21 Actions are Complete, 19 Actions are in progress and on track.
12. The main learning identified improvements and uplifts for the following operational areas:
  - a. High-rise cladding fire knowledge.
  - b. Training related to 7.2.d visits.
  - c. High-rise evacuation planning and operational pre-plans.
  - d. Prevalence of combustable cladding & building risk information.
  - e. Fire survival guidance.
  - f. High-rise procedures.

**Internal outcomes:**

13. In terms of translating the identified improvements and uplifts into activities that will benefit our communities, HFRS has achieved the following:
  - a. Incident Commanders have completed training packages on “Cladding & External Fire Spread”.
  - b. Operational Staff are revisiting ‘in depth’ training for 7.2d visits (commencing July 2021).
  - c. Revisions to high rise evacuation planning and operational pre-plans have been prepared for all high-rise risks in Humberside.
  - d. High-rise risk information, and specific information on combustable cladding is widely available and accessible to operational staff.
  - e. Fire Survival guidance training to Fire Control has been completed and includes:
    - i. Inquiry recommendations and learning review
    - ii. Use of National Talk Group (national hailing channel)
    - iii. Call recognition (advice vs guidance differentiation)
    - iv. Repeat calls and the overspill role of the Fire Control Room Consortium
    - v. Communications link between Fire Control and the incident ground
    - vi. Use of electronic evacuation boards (live rescue reporting)

- f. A revised exercise programme has been implemented, to test high-rise procedures, refresh and embed new tactics with operational crews and provide operational assurance of an uplifted HFRS high-rise capability, specifically:
  - i. Rehearsal of twin tack approaches to firefighting and rescues alongside simultaneous evacuation procedures
  - ii. Introduction of new rescue capabilities, as set out below:

1. Casualty worn 'Smoke Hoods'      2. Escape route protection 'Smoke Curtains'



Providing filtered air for casualties during rescue operations, reducing the effects of smoke inhalation and increasing survivability

Preventing and reducing toxic smoke spread along corridors and protecting evacuation routes

3. Electronic Evacuation Boards      4. Drone Capability Integration



Providing live & shared rescue information to the Incident Commander, Command Unit, Fire Control, Tactical & Strategic Coordination Groups

Providing aerial live streaming footage and building reconnaissance (inc. thermal imagery) to the Incident Commander, Command Unit, Fire Control, Tactical & Strategic Coordination Groups

5. National Police Air Service (NPAS) Uplink



Providing a video link to the Incident Commander & Command Unit when NPAS are overhead



## Public Outcomes (Informing and Reassuring)

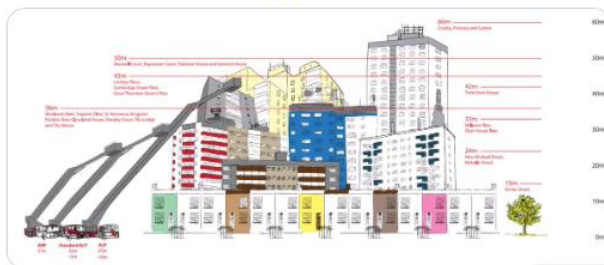
14. In September 2020 the introduction of casualty worn escape 'smoke hoods' into the Service's operational use, provided a springboard to embark upon an awareness campaign for all high-rise residents.
15. The aim of which was to provide public reassurance and education regarding evacuation in high rise buildings and an update of the Service's refined approach to operational incidents.
16. A local media campaign pushed out the need for high-rise residents to be aware of their building's evacuation plan and their own role in a fire emergency. To build public awareness and working across multiple media platforms, the education and reassurance messages were delivered through social media, local radio interviews and electronic and physical mailshots targeted into high-rise property addresses.



Paul McCourt @Paul\_F\_McCourt · Sep 23, 2020

We now carry smokehoods on every @HumbersideFire 🚒. And with our Aerial Ladder Platforms we can get water to the top of every high rise building in our community 🙌.

Whether you live in a bungalow or penthouse - our 🧑🚒 might ask you to put on smokehood to help you get out 🙌



Humberside Fire & Rescue @HumbersideFire · Sep 23, 2020

If you are ever in a fire related incident and need our help, we may ask you to wear a fire escape hood. Please don't worry, our firefighters will help support and guide you to safety. ❤️

## FIRE ESCAPE HOOD

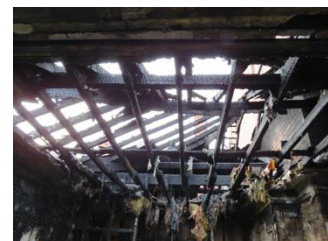


17. The Corporate Communications Section reported that 17,546 people saw the post about fire escape hoods and how our firefighters help to keep our communities safe, with a total of 602 engagements, (clicked, liked, shared etc.).
18. A total of 945 media views, (clicked to play or looked long enough to auto play) as people scrolled through social media feeds. Combined with local press coverage on fire escape hoods being used at an incident, local radio (circa 150k listeners) and alongside newspaper with syndicated coverage, the Communications Section have confirmed that the Service reached a wide range of communities in the Humber area.

## Public outcomes, Emergency Response (enhanced capabilities)

### Property Fire, Hornsea

19. On the early afternoon of 4<sup>th</sup> October 2020, the Service was called to a property fire (Incident No: 018799) at the Stack House Public House in Newbegin, Hornsea, where two people were reported trapped in the accommodation attached to the property.
20. Fire Survival guidance was provided by Service Control via telephone to the casualties, whilst crews' composing of two teams of Firefighters searched across seven bedsits to locate and rescued the trapped people using smoke hoods.
21. The Incident Commander noted in his report that the smoke hoods allowed the swift extraction of the casualties into the medical care of Firefighters before handover to the Ambulance Service. Smoke hoods, in his assessment, "*without doubt saved the casualties lives*".



### Property Fire, Hull

22. In the early hours of 2<sup>nd</sup> November 2020, the Service was called to attend a property fire (Incident No: 020657) in Marlborough Avenue Hull, where a person was reported trapped in a bathroom inside the property.
23. A total of four fire engines attended, with the first being in attendance in under 3 minutes. Two Firefighters committed into the property using breathing apparatus to search for the missing person and to fight the fire. The team located the trapped occupier and then rescued her utilising the smoke hood system.
24. The occupier was passed across to the Ambulance Service as a conscious casualty who did not require further hospital attendance.



### Property Fire, Hull (High-Rise Residential)

25. On the morning of 2<sup>nd</sup> June 2021, the Service was called to a property fire located in a kitchen on the second floor of Cambridge Street flats. Arriving in under eight minutes, Firefighters quickly established that the occupier had self-evacuated following the building evacuation plan.
26. The Incident Commander followed high rise procedures and committed a firefighting team into the property using breathing apparatus to contain the fire. The team deployed the smoke curtain to contain smoke logging and protect the evacuation routes for other residents, should evacuation be required.
27. The fire was contained and extinguished in under six minutes and work commenced to ventilate the flats above the 2<sup>nd</sup> floor and using thermal imaging, crews were able to confirm that the fire had been contained to the room of origin.
28. Although the Electronic Evacuation Boards were not deployed in this incident, the Incident Commander has confirmed during the incident debrief that he was ready to implement the system should the incident have escalated, and a building evacuation be required.



### **2021 Next Steps**

29. The Service is ready to commence the roll out for operational staff of the 'Operational Incident Note (OIN) for 'Fires in Tall Buildings'. The OIN is to be used in line with National Operational Guidance (NOG), the Site Specific Risk Information (SSRI) and Operational Pre-plans.
30. As a guidance document for the Incident Commander, it clearly articulates the considerations to be made as 'Initial Actions Enroute' and the 'Assessment upon Arrival.'
31. The OIN describes a high-rise fire incident as a series of potential scenarios, ranging from a single compartment with a contained fire, to a fire affecting a compartment and the means of escape, and finally through to a total building and compartment failure.
32. In each of the scenario's the OIN describes roles and duties of personnel, and also describes for the Incident Commander, the considerations and options for tactical deployment, such as "Stairwell Protection Teams" and "Evacuation Teams".
33. When rolled out, HFRS's Incident Commanders will have a further enhanced capability in terms of physical support for decision making, that draws directly from the lesson learned in the Grenfell tragedy.
34. On the 7<sup>th</sup> May 2021, London Fire Brigade successfully dealt with a serious high-rise fire in New Providence Wharf, adjacent to London Docklands. The fire served to

highlight that despite the findings of the Grenfell inquiry, there are still buildings that are going to present a risk due to building design and management.

35. The New Providence Wharf fire is of national significance, serving to highlight and demonstrate the increased fire risk that remains in the Fire sector's 'operating environment'. For the foreseeable future, Fire & Rescue Services must account and plan for existing building designs. It has been reported that there were failures in the smoke ventilations system and external spread due to timber decking on balconies at that incident.
36. Although there are not large volumes of high-rise risk within the Service area, HFRS will not wait for the outcomes of commercial sector remedies to building design or regulation failings. The Service will continue to learn and maintain a planned approach to reasonable worst-case scenarios, drawing from incidents of national and international significance, such as the New Providence Wharf fire, whilst contributing to national discussions.

#### **STRATEGIC PLAN COMPATIBILITY**

37. This report supports the Strategic Plan in the following areas:
- 1.1 Continue to complete planning arrangements and interventions to reduce fire related fatalities or casualties.
  - 1.2 Effectively deliver activities to prevent fires and other emergency incidents.
  - 1.3 Protect the public from fires and other risks by delivering fire regulation, legislation and protection activities.
  - 1.4 Efficiently manage our resources to meet current risk.
  - 2.1 We understand our community and the risks that they face.
  - 2.2 We help the public and businesses to stay safe.
  - 2.3 We respond quickly and effectively to emergency incidents.
  - 2.4 We treat everyone in an open and fair manner.
  - 3.2 We cultivate a highly trained, competent workforce.
  - 3.4 We ensure the health, safety and wellbeing of our staff.

#### **FINANCIAL/RESOURCES/VALUE FOR MONEY IMPLICATIONS**

38. None arising directly from this report.

#### **LEGAL IMPLICATIONS**

39. None arising directly from this report.

#### **EQUALITY IMPACT ASSESSMENT/HR IMPLICATIONS**

40. Equality Impact Assessments for equipment and policies are available upon request.

#### **CORPORATE RISK MANAGEMENT IMPLICATIONS**

41. None arising directly from this report.

#### **HEALTH AND SAFETY IMPLICATIONS**

42. None arising directly from this report.

#### **COMMUNICATION ACTIONS ARISING**

43. None arising directly from this report.

## **DETAILS OF CONSULTATION AND/OR COLLABORATION**

44. The following functions have collaborated in the production of this report:

- a. Grenfell Project Team
- b. Emergency Preparedness
- c. Training Section
- d. Corporate Communications Section
- e. Operational Assurance Section
- f. Public Safety Support Section
- g. Fire Service Control
- h. Service Delivery Districts

## **BACKGROUND PAPERS AVAILABLE FOR ACCESS**

45. Grenfell Tower Public Inquiry, Phase 1 Report, Gap Analysis and Action Plan (HFA 30<sup>th</sup> October 2020)

## **RECOMMENDATIONS RESTATED**

46. Members are assured of the practical approach undertaken by the Service to enhance emergency response capabilities, in line with the findings of the Grenfell Inquiry and emergent national best practice.

**PAUL MCCOURT**

Officer Contact: Paul McCourt ☎ 07983 440245  
Director of Service Delivery

Humberside Fire & Rescue Service  
Summergroves Way  
Kingston upon Hull

PMc/MAS  
17 June 2021





## Appendix A - HFRS GTIP1 Action Plan

Reference	Action	Start Date	Target Completion Date	Owner	RAG Status	Status	Comments
1	Review information already collated (in immediate aftermath of Grenfell) on Residential High-Rise, MHCLG list and NHS building Stock. Ensure all properly recorded and captured, ensure no outstanding actions.	01/07/2020	31/12/2020	Grenfell Project Team WM Hanson	Medium	Complete	Documentation on CFRMIS confirming no outstanding actions and all Enforcement Notices complied with for all building stock inspected during immediate aftermath.
2	Undertake wider review of building stock across the HFRS area and risk information held to include residential and commercial high-rise buildings before broadening out. Include consideration of risks for all cladding types.	01/07/2020	01/08/2021	Grenfell Project Team SM Purchon	Medium	On Track	Upon completion of all work relating to the BRR and operational aspects of Grenfell Project work, then focus will move to existing commercial high rise. Notable difference in risk for commercial due to alarm requirements and evacuation plans etc. Also building liaison with Protection in relation to any further requirements from NFCC/MHCLG regarding medium rise data collection.
3	Grenfell Project Team to support Protection section to complete the Building Risk Review	01/09/2020	01/04/2021	Grenfell Project Team SM Purchon	High	Complete	The BRR process is now embedded with Protection. Grenfell Team has extracted the information required to collate operational pre-plans for residential high rise buildings.
4	Review of skills and competencies within Protection teams and across the wider Service Delivery function.	01/01/2020	31/03/2021	Protection GM Duffield	High	Complete	Workstream captured in GM Duffield's Planner and reported monthly to Director of Service Support through Performance Meetings.
5	Ensure Customer Portal included in specification for replacement of CFRMIS which will enable upload of information by building RP.	01/01/2020	30/11/2020	Protection GM Duffield	Medium	Complete	Customer Service Portal included in specification for Chameleon FRS, specification signed off. Tendering process complete and Portal planned for Version 2 to be rolled out in 2021. Workstream captured in GM Duffield's Planner (User perspective) and Daniella Thorpe's Planner (IT Perspective) and reported monthly to Director of Service Support through Performance Meetings. This is also managed as a standalone Service Project on the project register.
6	Develop eLearning module relating to Cladding fires and External Fire Spread	01/07/2020	01/09/2020	Grenfell Project Team WM Hind	High	Complete	
7	Undertake a fundamental review of HFRS high-rise procedures.	01/07/2020	31/12/2020	Grenfell Project Team SM Purchon	High	On Track	
8	Review HFRS Risk Information Guidance in relation to High Rise Buildings and its compliance with NOG.	01/11/2020	01/02/2021	Grenfell Project Team SM Purchon	High	On Track	
9	Produce a LearnPro module on undertaking 7(2)(d) Visits	01/07/2020	01/02/2021	Grenfell Project Team WM Hind	Medium	Complete	Module and assessment drafted.
10	Discuss potential of specialist officers attending 7(2)(d) visits with District and Protection HOSD.	01/11/2020	01/02/2021	AM Kirby	Medium	Complete	
11	Check that we have plans for all of our High Rise Buildings within CFRMIS and the relevant PIBs.	01/09/2020	31/12/2020	Grenfell Project Team WM Hanson	High	Complete	Plans in PIBs and also new operational pre-plans which are stored in Ops Intel module on CFRMIS
12	Check consistency of information held in PIBs across the Service.	01/09/2020	01/04/2021	Grenfell Project Team WM Hanson	High	Complete	All PIBs checked as part of data collection for pre-plans. New 72d training package stresses importance of crews continuing to check this during future visits.
13	Review ORM Guidance in relation to inclusion of PIBs	01/11/2020	01/01/2021	Control CWM Stagg	Medium	On Track	Need to speak to Phil L about inclusion of PIB. Doc only just reviewed by him.
14	Ensure replacement for CFRMIS is compatible with command and control systems to enable seamless data transfer to the incident ground and MDTs.	01/01/2020	30/06/2021	Protection GM Duffield	Medium	Complete	MDT integration included in specification for Chameleon FRS, specification signed off. Tendering process complete and MDT integration planned for initial release to be rolled out in Q1 2021. Workstream captured in GM Duffield's Planner (User perspective) and Daniella Thorpe's Planner (IT Perspective) and reported monthly to Director of Service Support through Performance Meetings. This is also managed as a standalone Service Project on the project register.
15	Undertake a thorough review of incident communications arrangements in light of GTIP1 Recommendations to include policy, guidance and training needs.	01/11/2020	01/03/2021	Grenfell Project Team WM Walsh	High	On Track	Closely linked to item 7. and training given to fire control.
16	Work with ECHCC partners to develop policies and training for managing regular FSG calls and for large numbers of FSG calls.	01/07/2020	01/03/2021	Control SM Spence- Hill	High	Complete	Covered by WOW ECHCRC 002a Emergency Call Guidance and WOW ECHCRC 00 High Rise Incidents (draft)
17	Represent HFRS at NFCC MOG group support development of national policy and training in relation to FSG and feed into HFRS workstreams	01/09/2020	01/03/2021	Control SM Spence- Hill	High	Complete	SM Spence-Hill now fully involved in MOG and WoW groups.
18	Grenfell Project Team to support SM Spence-Hill to develop local, ECHCC and national workstreams in relation to FSG	01/09/2020	01/03/2021	Grenfell Project Team WM Walsh	High	On Track	Following Talent attending Fire Control and making some changes to the config we now have 3 x SAN-B's in the Main Control Room (one has been relocated from Beverley). We now have full access to the ESICTRL talk groups (JOL Action Note 2020-001) and the NTG-20 announcement talk group (NOL Action Note – Highrise).
19	Link in with regional developments for FSG and Evacuation from a cross border support point of view - this is where regional support for the incident ground will come from.	01/09/2020	01/03/2021	AM Kirby	High	On Track	Differences with region due to ECC, share all documents and procedures with region when completed.
20	Monitor National work underway to develop bespoke applications which can take data from Vision system and display simultaneously as per recommendation. (NFCC and LFB).	01/09/2020	01/07/2021	Grenfell Project Team & SM Spence-Hill	High	On Track	Ongoing via both MOG and regional high rise group.
21	Develop interim process potentially using Microsoft Teams document for sharing FSG information in the control room, command unit and bridgehead, linking to wider review of high-rise and evacuation procedures.	01/09/2020	31/01/2021	Grenfell Project Team & SM Spence-Hill	High	Complete	Electronic evacuation boards live for all high rise buildings. Training given to fulltime, control and FDS
22	Review the content of our Operational Pre-Plans creating a template specifically for high-rise residential buildings including provision to capture a contingency evacuation plan bespoke to each HRRB in the HFRS area.	01/07/2020	01/12/2020	Grenfell Project Team	High	Complete	

23	Present Multi-Agency GTI recommendations to LRF interoperability group.	01/01/2020	01/03/2020	AM Kirby	Medium	Complete	
24	Through LRF Interoperability group provide support to multi-agency partners in reviewing protocols and policies in identifying FSG calls in order that they can be passed to the FRS asap	01/11/2020	01/03/2021	Grenfell Project Team & LRF Interoperability Group	Medium	On Track	Training package created by WYFRS. To be amended by HFRS. WYFRS dealing with YAS. HFRS to contact HP and EMAS.
25	Review current policy and training arrangements for management of deployments and resources on the fire ground. Link with development of FSG and Evacuation workstreams	01/12/2020	01/04/2021	Grenfell Project Team	Medium	On Track	Also linked with item 7.
26	Undertake a thorough review of incident communications in light of GTIP1 Recommendations.	01/11/2020	01/04/2021	Grenfell Project Team	Medium	On Track	DUPLICATE Closely linked to item 7. and training given to fire control. DUPLICATE
27	Undertake survey with Operational Personnel relating to the effectiveness of our current BA radio communications to confirm the ground truth around our current comms equipment - centrally the opinion is there are no issues.	01/11/2020	01/01/2021	Grenfell Project Team	Low	Complete	Findings shared with EP. 75% of respondents never encountered radio problem at a high rise incident.
28	Research, identify and Secure alternative Command Support System (existing EP Workstream).	01/01/2020	TBC	Emergency Preparedness	High	On Track	
29	Monitor outcomes from Stay Put Policy Review Group (MHCLG/Home Office/NFCC)	01/09/2020	TBC	AM Kirby	Medium	On Track	
30	Contribute to Stay Put policy Review Group workstreams through any consultation responses and regional links to NFCC tall Buildings Group	01/09/2020	TBC	AM Kirby	Medium	On Track	
31	Monitor the progression of the Fire Safety Bill through the parliamentary process.	01/07/2020	31/12/2021	Protection GM Duffield	Medium	On Track	
32	Monitor outcomes of NFCC workstreams in relation to facilities in HRRBs for sending evacuation signals to individual flats.	01/09/2020	TBC	Grenfell Project Team	Medium	On Track	
33	Monitor for subsequent changes to Approved Document B, including those which come into effect on the 26th November 2020.	01/01/2020	01/12/2020	Protection GM Duffield	Medium	Complete	Recent changes communicated and associated actions implemented. Approved Document B and other Protection related legislation continue to be monitored for changes as part of BAU. Prevention and Protection Service level review underway which will consider impact of changes on resourcing and demand.
34	Consider current disposition of Smoke Hoods versus requirements identified for evacuation through the fundamental review of our highrise procedures.	01/09/2020	01/01/2021	Grenfell Project Team	Low	Complete	Additional 60 ordered for aerial appliances to supplement 2 that are on every pumping appliance.
35	Deliver the HFRS RBIP (existing Protection workstream)	01/04/2020	31/03/2021	Protection GM Duffield	Medium	Complete	
36	Implement JOL Action note 2019-003 'declaration of major Incident'	01/01/2020	01/03/2020	Emergency Preparedness	High	Complete	
37	LRF Interoperability Group to consider how blue light partners can view and share CAD incident logs.	01/11/2020	TBC	AM Kirby & LRF Interoperability Group	Medium	On Track	
38	Consider opportunities that Multi-Agency Incident Transfer (MAIT) presents and feed into LRF Interoperability Group.	01/11/2020	TBC	Grenfell Project Team & SM Spence-Hill	Medium	On Track	
39	Investigate opportunities to access NPAS video stream a) directly, b) via HP and c) via regional approach.	01/09/2020	01/12/2020	Grenfell Project Team	Low	Complete	Handheld receiver unit ordered from Vislink.
40	Review LRF EPM and Mass Fatalities Plans and confirm suitable in terms of GTIP1 recommendations to improve collection of information about survivors and making this available rapidly to those wishing to make contact with them.	01/11/2020	TBC	AM Kirby & LRF Interoperability Group	Low	On Track	



**Humberside Fire Authority**  
**25 June 2021**

**Report by the Director of Service  
Improvement**

## **NATIONAL FAMILY GROUP PERFORMANCE REPORTING**

### **SUMMARY**

1. This paper provides an exception report regarding HFRS performance in the context of national family group performance reporting for the period 2020/21.
2. National family groups are where Fire and Rescue Services (FRS's) of a similar size and with similar issues, work together to compare performance and share best practice. However, whilst there are similarities within the group, there are also significant differences within the groups including demographics, geography, and risk profiles which all impact on performance. Therefore, any direct comparisons relating to performance should be considered indicative only, and subject to further analysis. Staff from HFRS meet with other family group FRS's to carry out this analysis and share best practice two times per year in addition to the sharing of data and reports.
3. HFRS are in national family group 4, which currently contains 15 FRS's (listed in Appendix A), the group produces quarterly performance reports in addition to an annual performance report. The annual performance report for 2020/21 shows some very positive performance improvements for HFRS against important performance indicators, the full report is attached at Appendix A in line with the exception performance reporting approach, approved by HFA in April 2021.

### **RECOMMENDATIONS**

4. That Members take assurance from the HFRS performance improvements outlined in the national family group 4 annual performance report 2020/21.

### **PERFORMANCE REPORTING**

5. Members approved a transition from quarterly performance reporting to bi-annual at the HFA Meeting March 2021. A further paper outlining our specific performance reporting arrangements for 2021/21 was approved at the HFA meeting in April. These arrangements included the exception reporting of national comparators and trends, where data is available and relevant, to provide greater context for Members when looking at performance data.
6. Cyclical performance reporting is supplemented by exception reporting of relevant trends/incidents or events to Members at HFA or Member Days. Members will also continue to benefit from District focussed performance reporting and Q&A, at meetings held by District Managers and during Member Champion discussions with Directors.

## FAMILY GROUP ANNUAL PERFORMANCE REPORT 2020-21

7. Family groups of similar sized FRS's have been in place for several years to monitor and compare performance, the primary purpose of the groups is to share best practice and learning to improve performance. However, over recent years some of the family groups have disbanded currently leaving only two national family groups. One of these groups consists of large metropolitan FRS and the other group is made up of non-metropolitan FRS's which includes HFRS. The move to only two national groups from the original four groups means the similarities between FRS's in the groups are less than they were in the original groups. This makes direct comparisons in relation to performance more difficult due to the variations within each FRS, however, there is some value in terms of monitoring trends and initiatives and sharing best practice.
8. The family group that HFRS is part of is known as family group 4 which currently has 15 FRS's as members. HFRS has taken a proactive role in the family group set up from its inception, and currently provides the secretariat support to the group. Derbyshire FRS currently provide the performance management support to the group and as such produce both quarterly performance reports and an annual performance report for the group. The reports compare the performance of the 15 FRS's within the group against important indicators across a 1 to 3 year period.
9. The recently published annual performance report 2020/21 from the group shows some very positive improvements in the HFRS performance, against a number of important indicators. However, it should be noted that the Covid-19 pandemic and the associated local and national restrictions will almost certainly have had an impact on the data. An example of this can be seen in the 25% reduction in Road Traffic Collisions (RTC's) we attended across the year. This is more likely to have been as a result of restrictions and less traffic on the roads as opposed to an intervention by HFRS. On the contrary, our approach during the period of restrictions where we continued to carry out safe and well checks using a modified approach, appears to have been more successful and as such was less impacted by restrictions than other FRS's. Therefore, the overall improved performance highlighted within the report cannot be attributed to a single factor, it is more likely to have been as a result of a combination of the societal impact of restrictions, and of the approach taken by HFRS in continuing the delivery services in a modified way.
10. The following important performance indicators are the headlines in the report from a HFRS performance improvement perspective:
  - Deliberate Fires per 100k population - down **24%** (1 year) & **34%** (3 years)
    - *Deliberate Primary fires - down 32% (1 year) & 40% (3 years)*
    - *Deliberate Secondary fires – down 22% (1 year) & 32% (3 years)*
  - Primary Fires per 100k population – down **18%** (1 year) & **19%** (3 years)
  - Accidental Dwelling fires per 10k population - down **11%** (1 year) & **9.4%** (3 Years)
  - Malicious false alarms – performing well with some really low numbers and down around **39%** (1 year) & **60%** (3 Years)
  - AFA figures are down by **18%** (1 year) & **31%** (3 Years)
  - Deliberate Primary Fires in vehicles are down by **36%** (1 year) & **53%** (3 Years)

- Fires in non-domestic premises showing a reduction of **29%** (1 year) & **32%** (3 years)
  - All Fires Attended shows a reduction of **14%** (1 year) and **18%** (3 Years)
11. Overall, the annual family group performance report reads positively for HFRS and we continue to work with other family group FRS's on areas that require further improvement, including the quality of the data. We recognise the impact of the Covid-19 pandemic on some of the performance measures this year. However, Members should also take assurance that the Service quickly adapted ways of working and implemented them throughout the period, these actions are also likely to have impacted positively on performance.

### **MANAGEMENT AND REPORTING OF LOCAL LEVEL PERFORMANCE**

12. It is mutually beneficial and of particular relevance for Members to engage with District Management teams within their Local Authority Areas. Members have a standing invitation to attend District Performance Meetings, where they can gain a perspective of local issues and contribute their knowledge and experience to support planning and engagement activities. Dates for future meetings will be circulated to Members by District Administration Officers.
13. Likewise, engagement between Directors and Member Champions, for each functional support and delivery area, provides good opportunities to contribute to planning and delivery activities.
14. Performance at a functional is reported by exception to the monthly Strategic Leadership Team Performance Meeting. This includes Programme Management, Risk and Opportunity Register updates, HMICFRS planning and preparation, Audit and Scrutiny progress and other arising key performance issues. Any significant issues raised will be reported to HFA and GAS.
15. National comparators and trends will be reported by exception to provide greater context, where data is available and relevant.

### **STRATEGIC PLAN COMPATIBILITY**

16. This paper supplements internal cyclical performance reporting and supports the delivery of the Strategic Plan 2021/24 and will support Members in HFA decision making and in their capacity as Member Champions, to positively influence fire and rescue related matters in their home Authorities.

### **FINANCIAL/RESOURCES/VALUE FOR MONEY IMPLICATIONS**

17. Analysis of performance over time contributes towards efficiency review activity.

### **LEGAL IMPLICATIONS**

18. None directly arising.

## **EQUALITY IMPACT ASSESSMENT/HR IMPLICATIONS**

19. Performance against our Public Sector Equality Duty Objectives, approved by Members following consultation in December 2020, will be incorporated into cyclical reports. This will also be an area of interest to Member Champions.

## **CORPORATE RISK MANAGEMENT IMPLICATIONS**

20. Reporting and scrutiny of Service performance provides an assurance that arising risks are being mitigated.

## **HEALTH AND SAFETY IMPLICATIONS**

21. None directly arising.

## **COMMUNICATION ACTIONS ARISING**

22. The details of this report have been communicated to staff by the Service Delivery Directorate and Performance Reports are publicly available via the HFRS Website.

## **DETAILS OF CONSULTATION**

23. The Strategic Leadership Team have been consulted in relation to performance management and have received a copy of the family group 4 annual performance report 2020/21.

## **RECOMMENDATIONS RESTATED**

24. That Members take assurance from the HFRS performance improvements outlined in the national family group 4 Annual performance report 2020/21.

**N MCKINIRY**

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Director of Service Improvement

Humberside Fire & Rescue Service  
Summergroves Way  
Kingston upon Hull  
25 June 2021

## **Performance Improvement Family Group 4**

### **Performance Report Q1-Q4 2020/21**

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Home fire safety assessments delivered	23
Safe and well checks delivered	24
Total home fire safety and safe and well checks delivered	25
RTCs attended	26

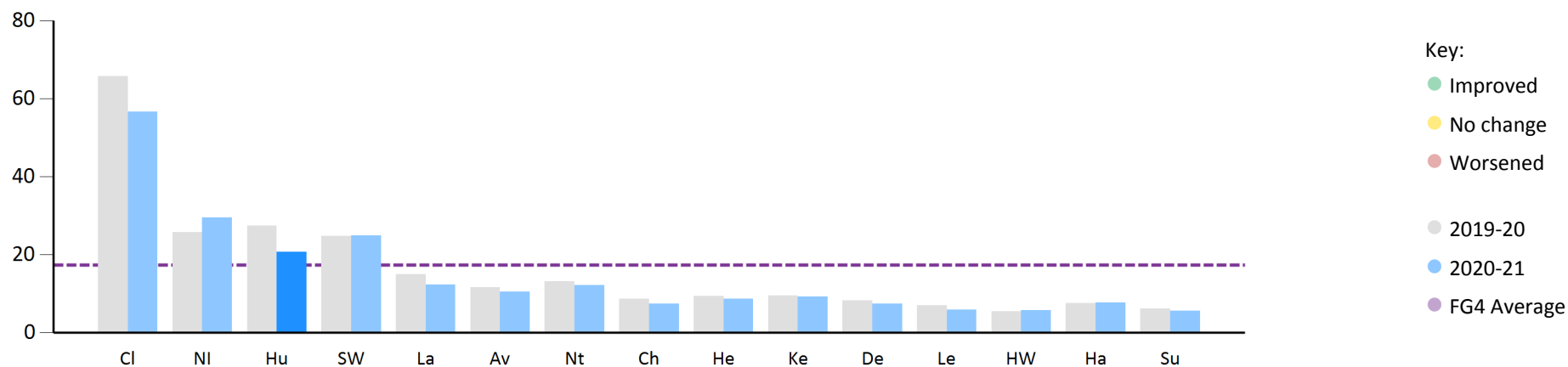
## NI 33 - Deliberate fires per 10,000 population

### Q4 YTD performance comparison ranked by one-year percentage change

Service	2017-18	2018-19	2019-20	2020-21	One-year change	Three-year change
<b>Humberside</b>	<b>31.45</b>	<b>30.40</b>	<b>27.34</b>	<b>20.65</b>	<b>-24.5%</b>	<b>-34.4%</b>
Lancashire	15.98	17.28	15.01	12.23	-18.5%	-23.5%
Leicestershire	8.24	8.49	6.93	5.83	-15.9%	-29.3%
Cheshire	11.16	10.15	8.70	7.45	-14.3%	-33.2%
Cleveland	52.60	64.59	65.76	56.54	-14.0%	+7.5%
Surrey	5.83	5.80	6.21	5.54	-10.8%	-4.9%
Derbyshire	9.81	10.76	8.25	7.40	-10.3%	-24.6%
Avon	14.63	14.78	11.56	10.46	-9.5%	-28.5%
Nottinghamshire	14.48	18.04	13.14	12.16	-7.5%	-16.0%
Hertfordshire	10.96	11.19	9.31	8.69	-6.6%	-20.7%
Kent	10.29	9.35	9.48	9.26	-2.3%	-10.0%
South Wales	27.23	33.05	24.67	24.94	+1.1%	-8.4%
Hampshire	7.22	8.17	7.52	7.73	+2.7%	+7.0%
Hereford & Worcester	7.54	7.37	5.41	5.79	+7.1%	-23.2%
N. Ireland	32.88	35.56	25.72	29.46	+14.5%	-10.4%
<b>Family Group 4 Average</b>	<b>17.35</b>	<b>19.00</b>	<b>16.33</b>	<b>14.94</b>	<b>-8.5%</b>	<b>-13.9%</b>

### Q4 YTD comparison ranked by 2020-21 performance

Rank	Service	2020-21
1	Surrey	5.54
2	Hereford & Worcester	5.79
3	Leicestershire	5.83
4	Derbyshire	7.40
5	Cheshire	7.45
6	Hampshire	7.73
7	Hertfordshire	8.69
8	Kent	9.26
9	Avon	10.46
10	Nottinghamshire	12.16
11	Lancashire	12.23
<b>12</b>	<b>Humberside</b>	<b>20.65</b>
13	South Wales	24.94
14	N. Ireland	29.46
15	Cleveland	56.54
<b>Family Group 4 Average</b>		<b>14.94</b>



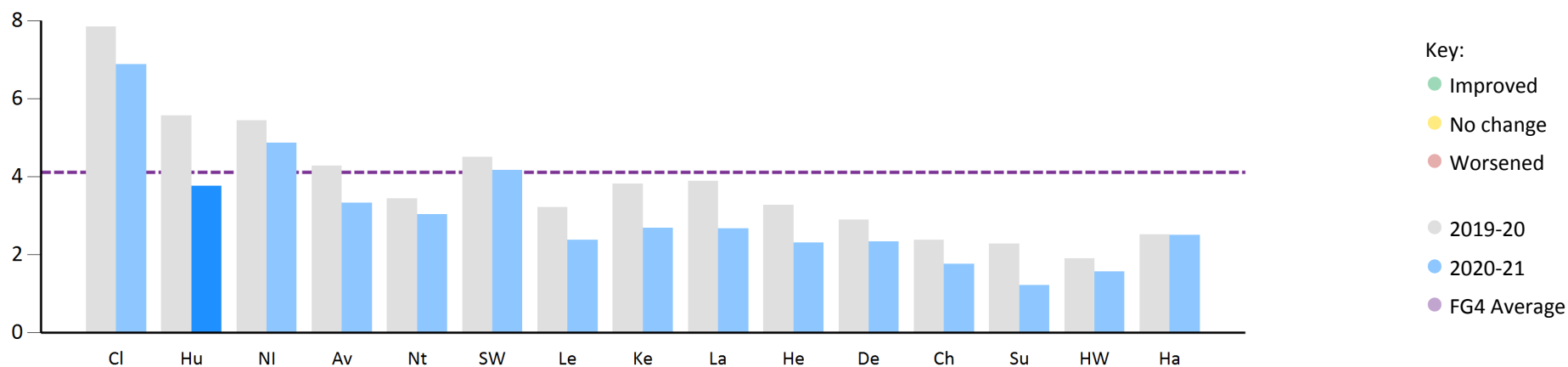
## NI 33i - Deliberate primary fires per 10,000 population

### Q4 YTD performance comparison ranked by one-year percentage change

Service	2017-18	2018-19	2019-20	2020-21	One-year change	Three-year change
Surrey	2.42	2.30	2.28	1.22	-46.5%	-49.5%
<b>Humberside</b>	<b>6.35</b>	<b>6.13</b>	<b>5.56</b>	<b>3.76</b>	<b>-32.4%</b>	<b>-40.7%</b>
Lancashire	3.52	3.36	3.88	2.67	-31.2%	-24.1%
Kent	3.53	3.50	3.81	2.69	-29.6%	-23.8%
Hertfordshire	3.38	3.01	3.27	2.31	-29.4%	-31.5%
Leicestershire	3.77	3.38	3.22	2.38	-26.0%	-36.9%
Cheshire	2.67	2.36	2.37	1.76	-25.7%	-34.0%
Avon	5.60	4.76	4.28	3.32	-22.3%	-40.6%
Derbyshire	2.95	2.75	2.89	2.34	-19.0%	-20.8%
Hereford & Worcester	2.33	2.50	1.90	1.57	-17.4%	-32.8%
Cleveland	7.07	6.85	7.84	6.87	-12.4%	-2.8%
Nottinghamshire	4.82	4.35	3.44	3.03	-11.8%	-37.1%
N. Ireland	6.16	5.62	5.43	4.86	-10.5%	-21.1%
South Wales	4.68	4.76	4.50	4.16	-7.5%	-11.1%
Hampshire	2.32	2.57	2.51	2.50	-0.6%	+7.6%
<i>Family Group 4 Average</i>	<i>4.10</i>	<i>3.88</i>	<i>3.81</i>	<i>3.03</i>	<i>-20.5%</i>	<i>-26.2%</i>

### Q4 YTD comparison ranked by 2020-21 performance

Rank	Service	2020-21
1	Surrey	1.22
2	Hereford & Worcester	1.57
3	Cheshire	1.76
4	Hertfordshire	2.31
5	Derbyshire	2.34
6	Leicestershire	2.38
7	Hampshire	2.50
8	Lancashire	2.67
9	Kent	2.69
10	Nottinghamshire	3.03
11	Avon	3.32
<b>12</b>	<b>Humberside</b>	<b>3.76</b>
13	South Wales	4.16
14	N. Ireland	4.86
15	Cleveland	6.87
<i>Family Group 4 Average</i>		<i>3.03</i>





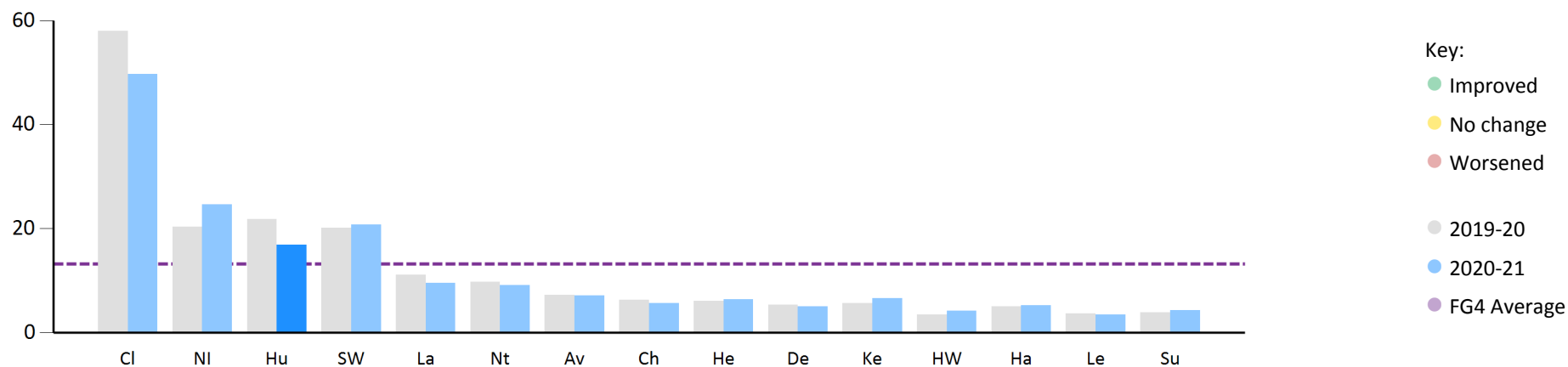
## NI 33ii - Deliberate secondary fires per 10,000 population

### Q4 YTD performance comparison ranked by one-year percentage change

Service	2017-18	2018-19	2019-20	2020-21	One-year change	Three-year change
<b>Humberside</b>	<b>25.10</b>	<b>24.27</b>	<b>21.78</b>	<b>16.88</b>	<b>-22.5%</b>	<b>-32.7%</b>
Cleveland	45.54	57.74	57.92	49.67	-14.2%	+9.1%
Lancashire	12.47	13.92	11.13	9.56	-14.1%	-23.3%
Cheshire	8.48	7.79	6.33	5.69	-10.1%	-32.9%
Leicestershire	4.47	5.11	3.71	3.44	-7.1%	-23.0%
Nottinghamshire	9.66	13.69	9.70	9.12	-6.0%	-5.6%
Derbyshire	6.86	8.01	5.36	5.06	-5.6%	-26.3%
Avon	9.03	10.03	7.28	7.13	-2.0%	-21.0%
South Wales	22.56	28.28	20.18	20.78	+3.0%	-7.9%
Hampshire	4.90	5.60	5.01	5.23	+4.4%	+6.7%
Hertfordshire	7.59	8.18	6.03	6.38	+5.7%	-15.9%
Surrey	3.41	3.50	3.93	4.32	+10.0%	+26.7%
Kent	6.77	5.85	5.67	6.58	+16.1%	-2.8%
Hereford & Worcester	5.20	4.87	3.51	4.22	+20.4%	-18.9%
N. Ireland	26.72	29.94	20.29	24.59	+21.2%	-8.0%
<b>Family Group 4 Average</b>	<b>13.25</b>	<b>15.12</b>	<b>12.52</b>	<b>11.91</b>	<b>-4.9%</b>	<b>-10.1%</b>

### Q4 YTD comparison ranked by 2020-21 performance

Rank	Service	2020-21
1	Leicestershire	3.44
2	Hereford & Worcester	4.22
3	Surrey	4.32
4	Derbyshire	5.06
5	Hampshire	5.23
6	Cheshire	5.69
7	Hertfordshire	6.38
8	Kent	6.58
9	Avon	7.13
10	Nottinghamshire	9.12
11	Lancashire	9.56
<b>12</b>	<b>Humberside</b>	<b>16.88</b>
13	South Wales	20.78
14	N. Ireland	24.59
15	Cleveland	49.67
	<b>Family Group 4 Average</b>	<b>11.91</b>



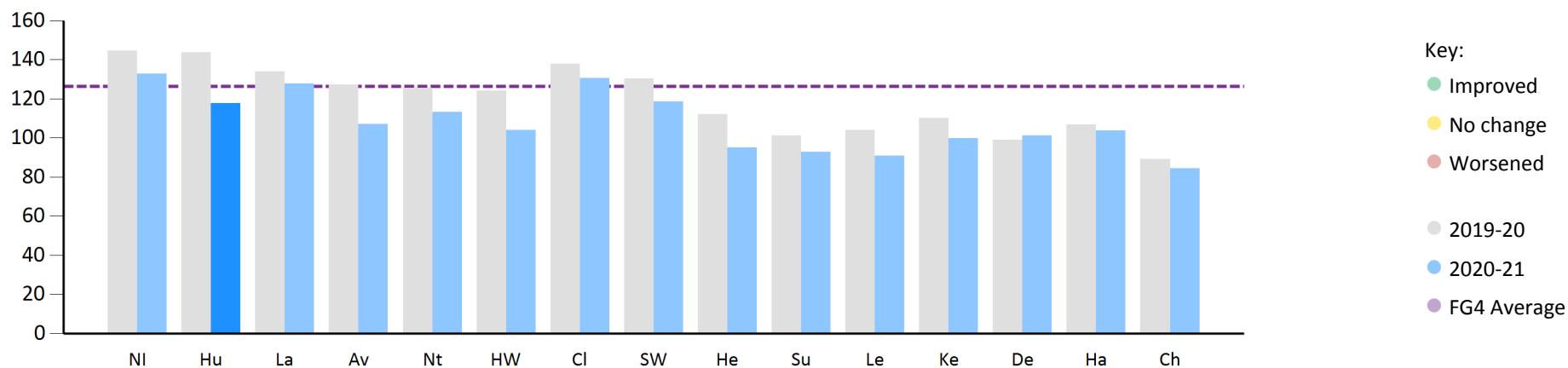
## NI 49i - Primary fires per 100,000 population

### Q4 YTD performance comparison ranked by one-year percentage change

Service	2017-18	2018-19	2019-20	2020-21	One-year change	Three-year change
<b>Humberside</b>	<b>146.96</b>	<b>156.18</b>	<b>143.75</b>	<b>117.70</b>	<b>-18.1%</b>	<b>-19.9%</b>
Hereford & Worcester	129.44	140.53	124.08	104.06	-16.1%	-19.6%
Avon	138.97	133.93	127.25	107.02	-15.9%	-23.0%
Hertfordshire	117.57	115.12	112.09	95.12	-15.1%	-19.1%
Leicestershire	115.62	113.34	103.89	90.89	-12.5%	-21.4%
Nottinghamshire	138.62	148.33	125.63	113.24	-9.9%	-18.3%
Kent	113.08	113.47	110.08	99.93	-9.2%	-11.6%
South Wales	126.87	130.31	130.18	118.51	-9.0%	-6.6%
Surrey	115.95	113.36	101.15	92.71	-8.3%	-20.0%
N. Ireland	157.46	151.32	144.50	132.80	-8.1%	-15.7%
Cheshire	102.38	100.88	89.25	84.28	-5.6%	-17.7%
Cleveland	127.17	120.82	137.77	130.53	-5.3%	+2.6%
Lancashire	144.60	136.52	133.80	127.64	-4.6%	-11.7%
Hampshire	108.17	111.22	106.73	103.74	-2.8%	-4.1%
Derbyshire	111.98	108.49	98.96	101.23	+2.3%	-9.6%
<b>Family Group 4 Average</b>	<b>126.32</b>	<b>126.25</b>	<b>119.27</b>	<b>107.96</b>	<b>-9.5%</b>	<b>-14.5%</b>

### Q4 YTD comparison ranked by 2020-21 performance

Rank	Service	2020-21
1	Cheshire	84.28
2	Leicestershire	90.89
3	Surrey	92.71
4	Hertfordshire	95.12
5	Kent	99.93
6	Derbyshire	101.23
7	Hampshire	103.74
8	Hereford & Worcester	104.06
9	Avon	107.02
10	Nottinghamshire	113.24
<b>11</b>	<b>Humberside</b>	<b>117.70</b>
12	South Wales	118.51
13	Lancashire	127.64
14	Cleveland	130.53
15	N. Ireland	132.80
	<b>Family Group 4 Average</b>	<b>107.96</b>



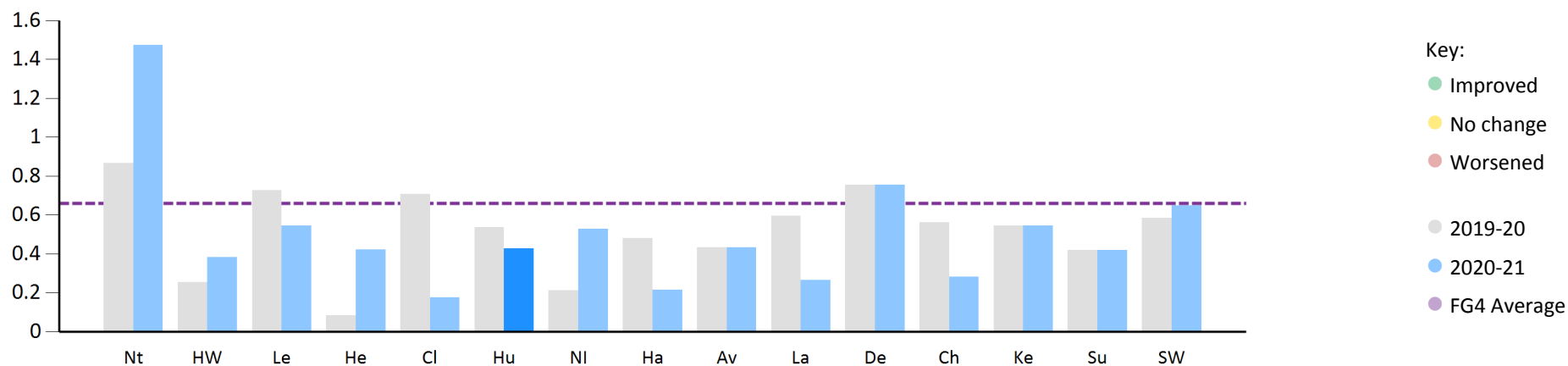
## NI 49ii - Fatalities in primary fires per 100,000 population

### Q4 YTD performance comparison ranked by one-year percentage change

Service	2017-18	2018-19	2019-20	2020-21	One-year change	Three-year change
Cleveland	0.71	0.53	0.71	0.18	-75.0%	-75.0%
Hampshire	0.53	0.32	0.48	0.21	-55.6%	-60.0%
Lancashire	0.40	0.60	0.60	0.27	-55.6%	-33.3%
Cheshire	0.38	0.09	0.56	0.28	-50.0%	-25.0%
Leicestershire	0.91	1.09	0.73	0.55	-25.0%	-40.0%
<b>Humberside</b>	<b>0.64</b>	<b>0.32</b>	<b>0.54</b>	<b>0.43</b>	<b>-20.0%</b>	<b>-33.3%</b>
Avon	0.43	0.26	0.43	0.43	None	None
Derbyshire	0.38	0.47	0.75	0.75	None	+100.0%
Kent	0.33	0.55	0.55	0.55	None	+66.7%
Surrey	0.25	0.42	0.42	0.42	None	+66.7%
South Wales	0.13	0.32	0.58	0.65	+11.1%	+400.0%
Hereford & Worcester	1.15	0.51	0.26	0.38	+50.0%	-66.7%
Nottinghamshire	2.34	1.91	0.87	1.47	+70.0%	-37.0%
N. Ireland	0.58	0.58	0.21	0.53	+150.0%	-9.1%
Hertfordshire	0.76	0.42	0.08	0.42	+400.0%	-44.4%
<i>Family Group 4 Average</i>	<i>0.66</i>	<i>0.56</i>	<i>0.52</i>	<i>0.50</i>	<i>-3.2%</i>	<i>-24.2%</i>

### Q4 YTD comparison ranked by 2020-21 performance

Rank	Service	2020-21
1	Cleveland	0.18
2	Hampshire	0.21
3	Lancashire	0.27
4	Cheshire	0.28
5	Hereford & Worcester	0.38
6	Surrey	0.42
7	Hertfordshire	0.42
<b>8</b>	<b>Humberside</b>	<b>0.43</b>
9	Avon	0.43
10	N. Ireland	0.53
11	Leicestershire	0.55
12	Kent	0.55
13	South Wales	0.65
14	Derbyshire	0.75
15	Nottinghamshire	1.47
	<i>Family Group 4 Average</i>	<i>0.50</i>



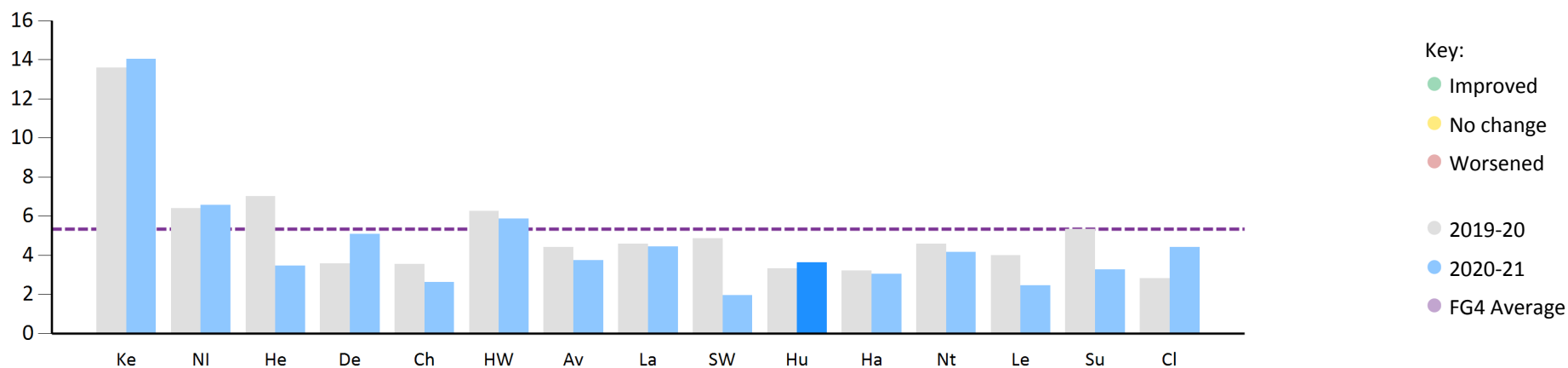
## NI 49iii - Injuries in primary fires per 100,000 population

### Q4 YTD performance comparison ranked by one-year percentage change

Service	2017-18	2018-19	2019-20	2020-21	One-year change	Three-year change
South Wales	4.21	4.28	4.86	1.94	-60.0%	-53.8%
Hertfordshire	6.84	6.58	7.01	3.46	-50.6%	-49.4%
Surrey	3.26	4.68	5.35	3.26	-39.1%	None
Leicestershire	3.27	3.09	4.00	2.45	-38.6%	-25.0%
Cheshire	5.72	5.34	3.56	2.63	-26.3%	-54.1%
Avon	4.43	4.95	4.43	3.73	-15.7%	-15.7%
Nottinghamshire	3.73	4.07	4.59	4.16	-9.4%	+11.6%
Hereford & Worcester	5.48	4.21	6.25	5.87	-6.1%	+7.0%
Hampshire	3.96	3.53	3.21	3.05	-5.0%	-23.0%
Lancashire	4.37	4.51	4.57	4.44	-2.9%	+1.5%
N. Ireland	8.36	7.25	6.40	6.56	+2.5%	-21.5%
Kent	14.24	13.43	13.59	14.03	+3.2%	-1.5%
<b>Humberside</b>	<b>3.97</b>	<b>2.68</b>	<b>3.32</b>	<b>3.64</b>	<b>+9.7%</b>	<b>-8.1%</b>
Derbyshire	6.04	5.85	3.58	5.09	+42.1%	-15.6%
Cleveland	2.12	1.77	2.83	4.42	+56.3%	+108.3%
<i>Family Group 4 Average</i>	<i>5.33</i>	<i>5.08</i>	<i>5.17</i>	<i>4.58</i>	<i>-11.4%</i>	<i>-14.1%</i>

### Q4 YTD comparison ranked by 2020-21 performance

Rank	Service	2020-21
1	South Wales	1.94
2	Leicestershire	2.45
3	Cheshire	2.63
4	Hampshire	3.05
5	Surrey	3.26
6	Hertfordshire	3.46
<b>7</b>	<b>Humberside</b>	<b>3.64</b>
8	Avon	3.73
9	Nottinghamshire	4.16
10	Cleveland	4.42
11	Lancashire	4.44
12	Derbyshire	5.09
13	Hereford & Worcester	5.87
14	N. Ireland	6.56
15	Kent	14.03
	<i>Family Group 4 Average</i>	<i>4.58</i>



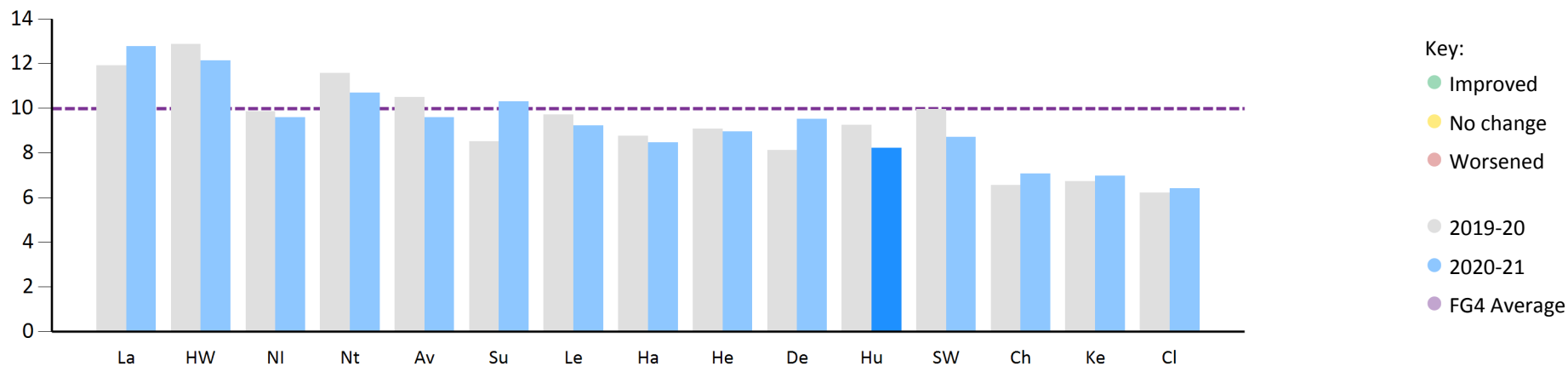
## BV142iii - Accidental dwelling fires per 10,000 dwellings

### Q4 YTD performance comparison ranked by one-year percentage change

Service	2017-18	2018-19	2019-20	2020-21	One-year change	Three-year change
South Wales	8.29	8.41	9.96	8.71	-12.5%	+5.1%
<b>Humberside</b>	<b>9.07</b>	<b>9.74</b>	<b>9.24</b>	<b>8.22</b>	<b>-11.1%</b>	<b>-9.4%</b>
Avon	11.00	11.08	10.48	9.59	-8.5%	-12.8%
Nottinghamshire	11.26	12.42	11.57	10.70	-7.5%	-5.0%
Hereford & Worcester	13.63	13.74	12.85	12.14	-5.6%	-10.9%
Leicestershire	10.39	9.88	9.72	9.22	-5.2%	-11.3%
Hampshire	9.99	9.25	8.76	8.46	-3.4%	-15.3%
N. Ireland	11.30	10.21	9.86	9.60	-2.7%	-15.1%
Hertfordshire	9.65	9.88	9.07	8.96	-1.1%	-7.1%
Cleveland	5.70	4.53	6.22	6.42	+3.2%	+12.7%
Kent	7.00	6.69	6.72	6.97	+3.8%	-0.4%
Lancashire	13.86	11.97	11.91	12.77	+7.3%	-7.8%
Cheshire	8.08	7.48	6.55	7.07	+7.9%	-12.5%
Derbyshire	9.59	9.13	8.12	9.52	+17.3%	-0.7%
Surrey	10.77	10.25	8.50	10.29	+21.0%	-4.5%
<i>Family Group 4 Average</i>	<i>9.97</i>	<i>9.64</i>	<i>9.30</i>	<i>9.24</i>	<i>-0.6%</i>	<i>-7.3%</i>

### Q4 YTD comparison ranked by 2020-21 performance

Rank	Service	2020-21
1	Cleveland	6.42
2	Kent	6.97
3	Cheshire	7.07
<b>4</b>	<b>Humberside</b>	<b>8.22</b>
5	Hampshire	8.46
6	South Wales	8.71
7	Hertfordshire	8.96
8	Leicestershire	9.22
9	Derbyshire	9.52
10	Avon	9.59
11	N. Ireland	9.60
12	Surrey	10.29
13	Nottinghamshire	10.70
14	Hereford & Worcester	12.14
15	Lancashire	12.77
	<i>Family Group 4 Average</i>	<i>9.24</i>



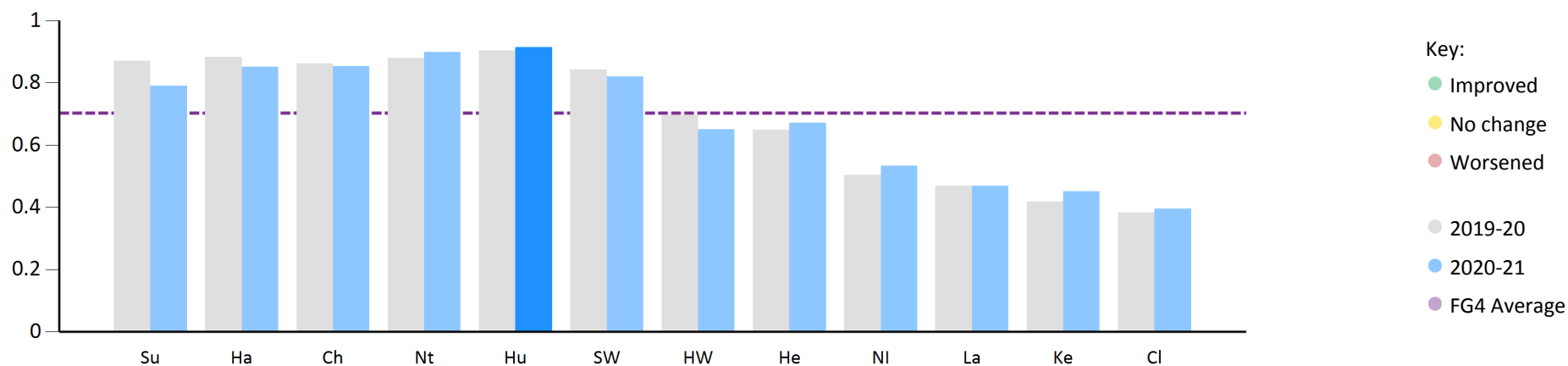
## Dwelling fires confined to room of origin

### Q4 YTD performance comparison ranked by one-year percentage change

Service	2017-18	2018-19	2019-20	2020-21	One-year change	Three-year change
Kent	45%	37%	42%	45%	+7.9%	+0.8%
N. Ireland	57%	53%	50%	53%	+6.0%	-5.9%
Hertfordshire	60%	60%	65%	67%	+3.3%	+11.6%
Cleveland	41%	38%	38%	39%	+3.1%	-2.8%
Nottinghamshire	88%	86%	88%	90%	+2.0%	+1.4%
<b>Humberside</b>	<b>85%</b>	<b>89%</b>	<b>90%</b>	<b>91%</b>	<b>+1.1%</b>	<b>+6.9%</b>
Lancashire	46%	44%	47%	47%	+0.1%	+1.3%
Cheshire	89%	85%	86%	85%	-1.0%	-3.8%
South Wales	84%	83%	84%	82%	-2.7%	-2.0%
Hampshire	90%	87%	88%	85%	-3.6%	-5.8%
Hereford & Worcester	67%	72%	70%	65%	-6.6%	-2.8%
Surrey	92%	90%	87%	79%	-9.2%	-13.9%
<i>Family Group 4 Average</i>	<i>70%</i>	<i>69%</i>	<i>70%</i>	<i>69%</i>	<i>-0.8%</i>	<i>-1.7%</i>

### Q4 YTD comparison ranked by 2020-21 performance

Rank	Service	2020-21
<b>1</b>	<b>Humberside</b>	<b>91%</b>
2	Nottinghamshire	90%
3	Cheshire	85%
4	Hampshire	85%
5	South Wales	82%
6	Surrey	79%
7	Hertfordshire	67%
8	Hereford & Worcester	65%
9	N. Ireland	53%
10	Lancashire	47%
11	Kent	45%
12	Cleveland	39%
<i>Family Group 4 Average</i>		<i>69%</i>



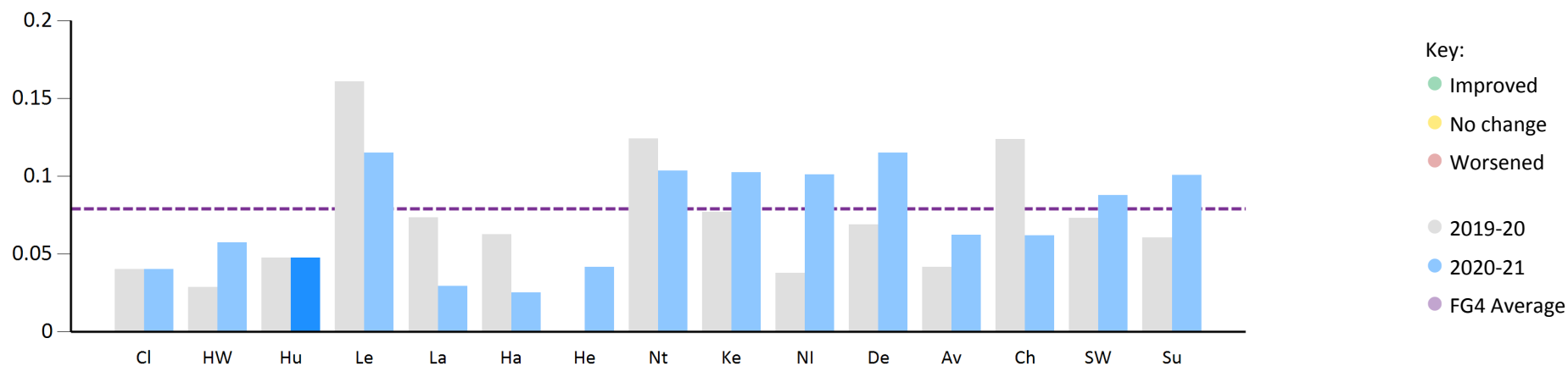
## BV143i - Deaths in accidental dwelling fires per 10,000 dwellings

### Q4 YTD performance comparison ranked by one-year percentage change

Service	2017-18	2018-19	2019-20	2020-21	One-year change	Three-year change
Hampshire	0.09	0.08	0.06	0.03	-60.0%	-71.4%
Lancashire	0.09	0.12	0.07	0.03	-60.0%	-66.7%
Cheshire	0.04	0.00	0.12	0.06	-50.0%	+50.0%
Leicestershire	0.09	0.09	0.16	0.11	-28.6%	+25.0%
Nottinghamshire	0.08	0.17	0.12	0.10	-16.7%	+25.0%
Cleveland	0.16	0.08	0.04	0.04	None	-75.0%
<b>Humberside</b>	<b>0.10</b>	<b>0.02</b>	<b>0.05</b>	<b>0.05</b>	<b>None</b>	<b>-50.0%</b>
South Wales	0.03	0.06	0.07	0.09	+20.0%	+200.0%
Kent	0.08	0.10	0.08	0.10	+33.3%	+33.3%
Avon	0.06	0.04	0.04	0.06	+50.0%	None
Derbyshire	0.07	0.07	0.07	0.11	+66.7%	+66.7%
Surrey	0.00	0.06	0.06	0.10	+66.7%	
Hereford & Worcester	0.14	0.11	0.03	0.06	+100.0%	-60.0%
N. Ireland	0.08	0.08	0.04	0.10	+166.7%	+33.3%
Hertfordshire	0.08	0.04	0.00	0.04		-50.0%
<i>Family Group 4 Average</i>	<i>0.08</i>	<i>0.07</i>	<i>0.07</i>	<i>0.07</i>	<i>+6.9%</i>	<i>-8.2%</i>

### Q4 YTD comparison ranked by 2020-21 performance

Rank	Service	2020-21
1	Hampshire	0.03
2	Lancashire	0.03
3	Cleveland	0.04
4	Hertfordshire	0.04
<b>5</b>	<b>Humberside</b>	<b>0.05</b>
6	Hereford & Worcester	0.06
7	Cheshire	0.06
8	Avon	0.06
9	South Wales	0.09
10	Surrey	0.10
11	N. Ireland	0.10
12	Kent	0.10
13	Nottinghamshire	0.10
14	Leicestershire	0.11
15	Derbyshire	0.11
	<i>Family Group 4 Average</i>	<i>0.07</i>



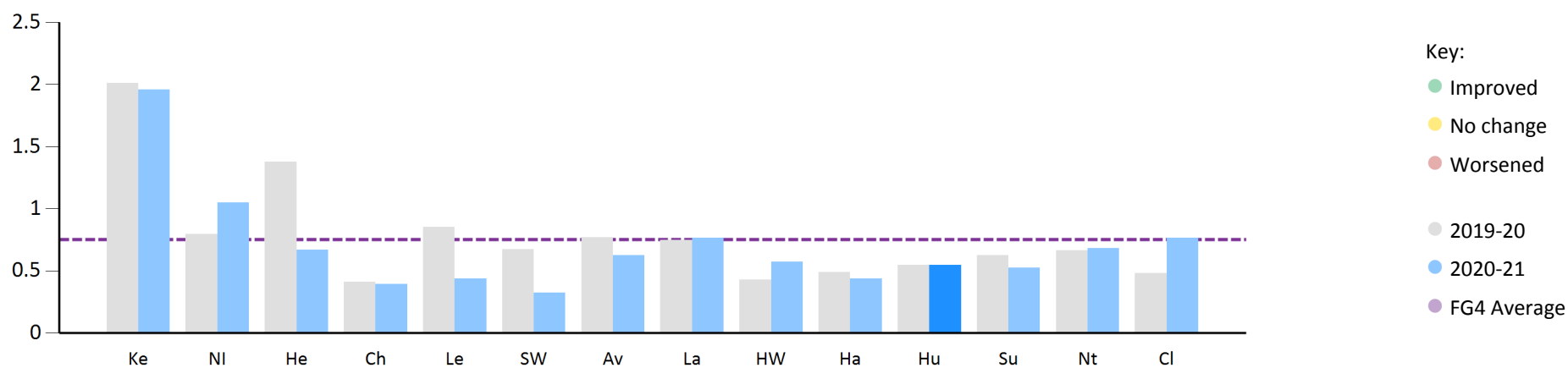
## BV143ii - Injuries in accidental dwelling fires per 10,000 dwellings

### Q4 YTD performance comparison ranked by one-year percentage change

Service	2017-18	2018-19	2019-20	2020-21	One-year change	Three-year change
South Wales	0.66	0.60	0.67	0.32	-52.2%	-51.1%
Hertfordshire	1.02	1.23	1.38	0.67	-51.5%	-34.7%
Leicestershire	0.71	0.51	0.85	0.44	-48.6%	-38.7%
Avon	0.56	0.89	0.77	0.62	-18.9%	+11.1%
Surrey	0.46	0.68	0.62	0.52	-16.1%	+13.0%
Hampshire	0.53	0.45	0.49	0.44	-10.3%	-16.7%
Cheshire	0.76	0.78	0.41	0.39	-5.0%	-48.6%
Kent	2.24	2.00	2.01	1.96	-2.5%	-12.6%
<b>Humberside</b>	<b>0.48</b>	<b>0.26</b>	<b>0.55</b>	<b>0.55</b>	<b>None</b>	<b>+15.0%</b>
Lancashire	0.56	0.60	0.75	0.76	+2.0%	+36.8%
Nottinghamshire	0.43	0.60	0.66	0.68	+3.1%	+57.1%
N. Ireland	1.20	1.03	0.79	1.05	+31.7%	-12.6%
Hereford & Worcester	0.54	0.57	0.43	0.57	+33.3%	+5.3%
Cleveland	0.36	0.32	0.48	0.76	+58.3%	+111.1%
<i>Family Group 4 Average</i>	<i>0.75</i>	<i>0.75</i>	<i>0.78</i>	<i>0.70</i>	<i>-10.4%</i>	<i>-7.4%</i>

### Q4 YTD comparison ranked by 2020-21 performance

Rank	Service	2020-21
1	South Wales	0.32
2	Cheshire	0.39
3	Leicestershire	0.44
4	Hampshire	0.44
5	Surrey	0.52
<b>6</b>	<b>Humberside</b>	<b>0.55</b>
7	Hereford & Worcester	0.57
8	Avon	0.62
9	Hertfordshire	0.67
10	Nottinghamshire	0.68
11	Cleveland	0.76
12	Lancashire	0.76
13	N. Ireland	1.05
14	Kent	1.96
	<i>Family Group 4 Average</i>	<i>0.70</i>





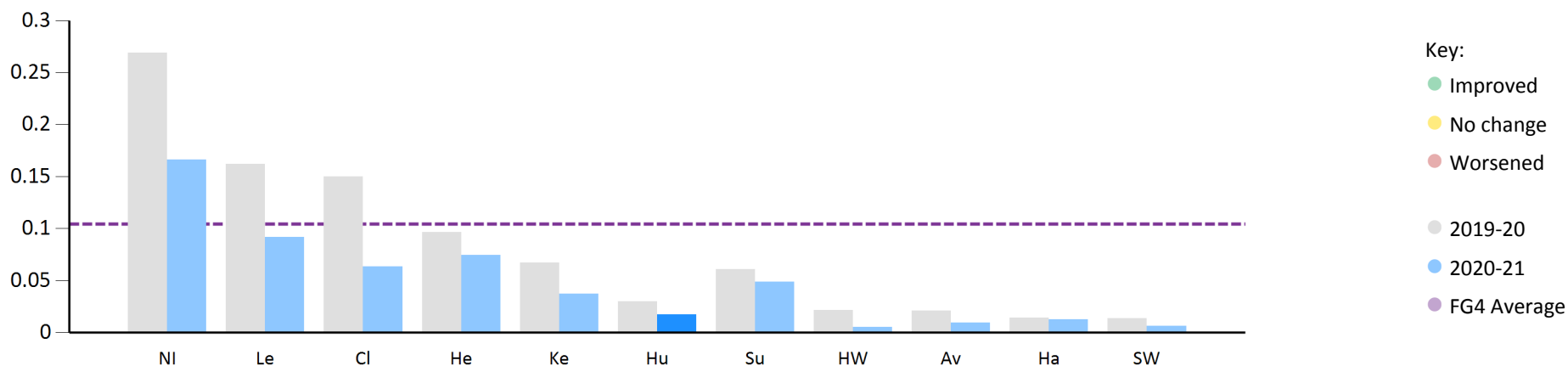
## BV 146i - Malicious false alarms not attended per 1,000 population

### Q4 YTD performance comparison ranked by one-year percentage change

Service	2017-18	2018-19	2019-20	2020-21	One-year change	Three-year change
Hereford & Worcester	0.04	0.04	0.02	0.01	-76.5%	-87.9%
Cleveland	0.14	0.16	0.15	0.06	-57.6%	-53.2%
Avon	0.04	0.02	0.02	0.01	-54.2%	-73.2%
South Wales	0.00	0.02	0.01	0.01	-52.4%	+42.9%
Kent	0.08	0.10	0.07	0.04	-44.7%	-54.4%
Leicestershire	0.21	0.21	0.16	0.09	-43.3%	-55.3%
<b>Humberside</b>	<b>0.08</b>	<b>0.15</b>	<b>0.03</b>	<b>0.02</b>	<b>-42.9%</b>	<b>-77.8%</b>
N. Ireland	0.37	0.33	0.27	0.17	-38.2%	-54.8%
Hertfordshire	0.12	0.10	0.10	0.07	-22.8%	-36.7%
Surrey	0.06	0.06	0.06	0.05	-20.5%	-23.7%
Hampshire	0.02	0.01	0.01	0.01	-7.7%	-22.6%
<i>Family Group 4 Average</i>	<i>0.10</i>	<i>0.11</i>	<i>0.08</i>	<i>0.05</i>	<i>-41.2%</i>	<i>-53.6%</i>

### Q4 YTD comparison ranked by 2020-21 performance

Rank	Service	2020-21
1	Hereford & Worcester	0.01
2	South Wales	0.01
3	Avon	0.01
4	Hampshire	0.01
<b>5</b>	<b>Humberside</b>	<b>0.02</b>
6	Kent	0.04
7	Surrey	0.05
8	Cleveland	0.06
9	Hertfordshire	0.07
10	Leicestershire	0.09
11	N. Ireland	0.17
<i>Family Group 4 Average</i>		<i>0.05</i>



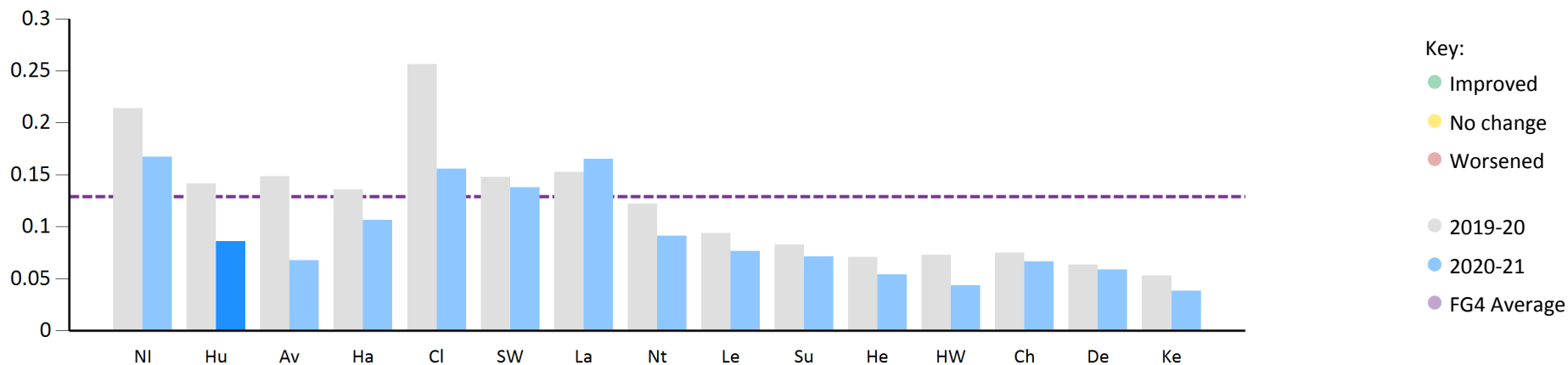
## BV 146ii - Malicious false alarms attended per 1,000 population

### Q4 YTD performance comparison ranked by one-year percentage change

Service	2017-18	2018-19	2019-20	2020-21	One-year change	Three-year change
Avon	0.20	0.15	0.15	0.07	-54.4%	-65.9%
Hereford & Worcester	0.07	0.06	0.07	0.04	-40.4%	-39.3%
<b>Humberside</b>	<b>0.21</b>	<b>0.18</b>	<b>0.14</b>	<b>0.09</b>	<b>-39.4%</b>	<b>-60.0%</b>
Cleveland	0.17	0.22	0.26	0.16	-39.3%	-6.4%
Kent	0.05	0.04	0.05	0.04	-27.8%	-21.3%
Nottinghamshire	0.12	0.12	0.12	0.09	-25.5%	-25.5%
Hertfordshire	0.07	0.06	0.07	0.05	-23.8%	-24.7%
N. Ireland	0.25	0.22	0.21	0.17	-21.8%	-32.2%
Hampshire	0.17	0.15	0.14	0.11	-21.7%	-36.2%
Leicestershire	0.11	0.09	0.09	0.08	-18.4%	-28.2%
Surrey	0.09	0.09	0.08	0.07	-14.1%	-20.6%
Cheshire	0.06	0.10	0.08	0.07	-11.3%	+7.6%
Derbyshire	0.05	0.07	0.06	0.06	-7.5%	+6.9%
South Wales	0.16	0.15	0.15	0.14	-6.6%	-14.5%
Lancashire	0.16	0.21	0.15	0.17	+8.3%	+4.6%
<i>Family Group 4 Average</i>	<i>0.13</i>	<i>0.13</i>	<i>0.12</i>	<i>0.09</i>	<i>-24.3%</i>	<i>-28.6%</i>

### Q4 YTD comparison ranked by 2020-21 performance

Rank	Service	2020-21
1	Kent	0.04
2	Hereford & Worcester	0.04
3	Hertfordshire	0.05
4	Derbyshire	0.06
5	Cheshire	0.07
6	Avon	0.07
7	Surrey	0.07
8	Leicestershire	0.08
<b>9</b>	<b>Humberside</b>	<b>0.09</b>
10	Nottinghamshire	0.09
11	Hampshire	0.11
12	South Wales	0.14
13	Cleveland	0.16
14	Lancashire	0.17
15	N. Ireland	0.17
<i>Family Group 4 Average</i>		<i>0.09</i>



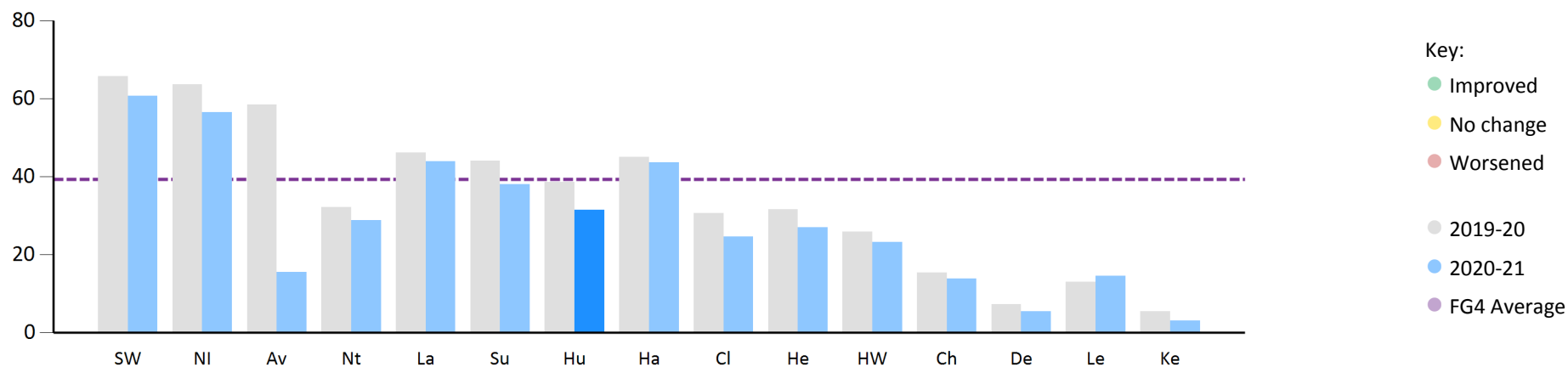
## BV 149i - AFAs in non-domestic premises attended per 1,000 non-domestic premises

### Q4 YTD performance comparison ranked by one-year percentage change

Service	2017-18	2018-19	2019-20	2020-21	One-year change	Three-year change
Avon	60.50	56.55	58.39	15.52	-73.4%	-74.3%
Kent	7.54	7.39	5.40	3.05	-43.4%	-59.5%
Derbyshire	15.90	15.92	7.20	5.48	-23.9%	-65.6%
Cleveland	42.89	32.50	30.56	24.61	-19.5%	-42.6%
<b>Humberside</b>	<b>45.90</b>	<b>43.48</b>	<b>38.63</b>	<b>31.49</b>	<b>-18.5%</b>	<b>-31.4%</b>
Hertfordshire	32.58	32.55	31.53	26.96	-14.5%	-17.2%
Surrey	47.15	47.21	44.05	38.02	-13.7%	-19.4%
N. Ireland	62.97	58.04	63.63	56.46	-11.3%	-10.3%
Hereford & Worcester	27.77	26.60	25.84	23.14	-10.5%	-16.7%
Nottinghamshire	50.92	43.43	32.13	28.81	-10.3%	-43.4%
Cheshire	16.54	13.02	15.38	13.79	-10.3%	-16.6%
South Wales	69.65	65.58	65.68	60.72	-7.6%	-12.8%
Lancashire	49.18	44.07	46.15	43.91	-4.9%	-10.7%
Hampshire	44.88	46.11	44.98	43.61	-3.0%	-2.8%
Leicestershire	14.49	16.57	12.95	14.49	+11.9%	None
<i>Family Group 4 Average</i>	<i>39.26</i>	<i>36.60</i>	<i>34.83</i>	<i>28.67</i>	<i>-17.7%</i>	<i>-27.0%</i>

### Q4 YTD comparison ranked by 2020-21 performance

Rank	Service	2020-21
1	Kent	3.05
2	Derbyshire	5.48
3	Cheshire	13.79
4	Leicestershire	14.49
5	Avon	15.52
6	Hereford & Worcester	23.14
7	Cleveland	24.61
8	Hertfordshire	26.96
9	Nottinghamshire	28.81
<b>10</b>	<b>Humberside</b>	<b>31.49</b>
11	Surrey	38.02
12	Hampshire	43.61
13	Lancashire	43.91
14	N. Ireland	56.46
15	South Wales	60.72
	<i>Family Group 4 Average</i>	<i>28.67</i>



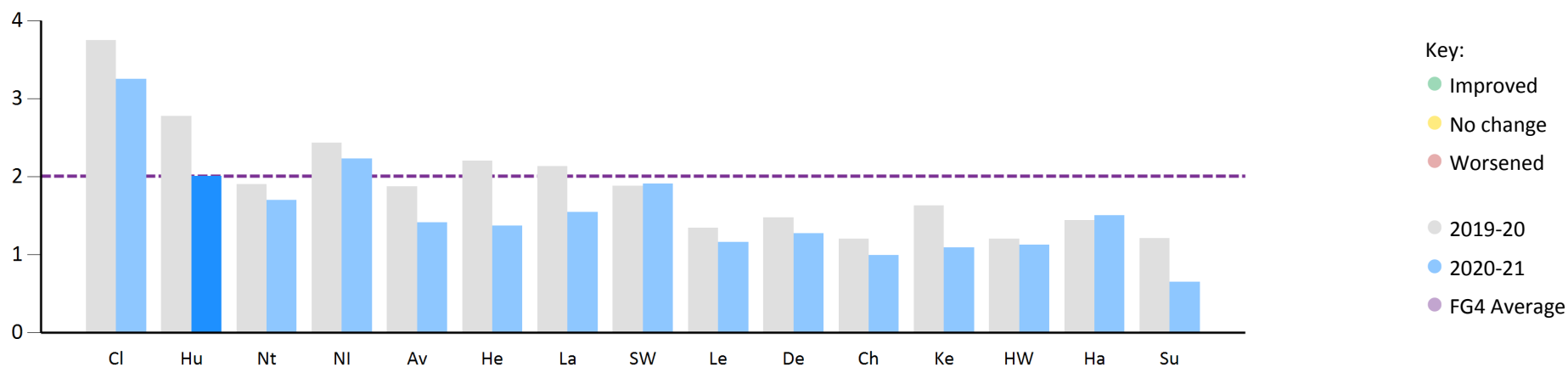
## BV 206i - Deliberate primary fires excluding vehicles per 10,000 population

### Q4 YTD performance comparison ranked by one-year percentage change

Service	2017-18	2018-19	2019-20	2020-21	One-year change	Three-year change
Surrey	1.21	1.12	1.21	0.65	-46.2%	-46.2%
Hertfordshire	2.07	2.08	2.20	1.37	-37.9%	-33.9%
Kent	1.39	1.43	1.63	1.09	-32.9%	-21.6%
<b>Humberside</b>	<b>3.28</b>	<b>3.18</b>	<b>2.78</b>	<b>2.00</b>	<b>-27.8%</b>	<b>-38.9%</b>
Lancashire	1.98	1.87	2.13	1.54	-27.6%	-22.1%
Avon	2.12	1.97	1.87	1.41	-24.5%	-33.2%
Cheshire	1.51	1.15	1.20	0.99	-17.2%	-34.2%
Leicestershire	1.67	1.41	1.35	1.16	-13.5%	-30.4%
Derbyshire	1.62	1.52	1.47	1.27	-13.5%	-21.5%
Cleveland	3.30	3.41	3.74	3.25	-13.2%	-1.6%
Nottinghamshire	2.76	2.17	1.90	1.70	-10.5%	-38.4%
N. Ireland	2.65	2.46	2.43	2.23	-8.3%	-15.8%
Hereford & Worcester	1.38	1.71	1.20	1.12	-6.4%	-18.5%
South Wales	1.87	2.35	1.88	1.91	+1.4%	+2.1%
Hampshire	1.26	1.42	1.44	1.50	+4.5%	+19.1%
<i>Family Group 4 Average</i>	<i>2.00</i>	<i>1.95</i>	<i>1.90</i>	<i>1.55</i>	<i>-18.4%</i>	<i>-22.8%</i>

### Q4 YTD comparison ranked by 2020-21 performance

Rank	Service	2020-21
1	Surrey	0.65
2	Cheshire	0.99
3	Kent	1.09
4	Hereford & Worcester	1.12
5	Leicestershire	1.16
6	Derbyshire	1.27
7	Hertfordshire	1.37
8	Avon	1.41
9	Hampshire	1.50
10	Lancashire	1.54
11	Nottinghamshire	1.70
12	South Wales	1.91
<b>13</b>	<b>Humberside</b>	<b>2.00</b>
14	N. Ireland	2.23
15	Cleveland	3.25
<i>Family Group 4 Average</i>		<i>1.55</i>



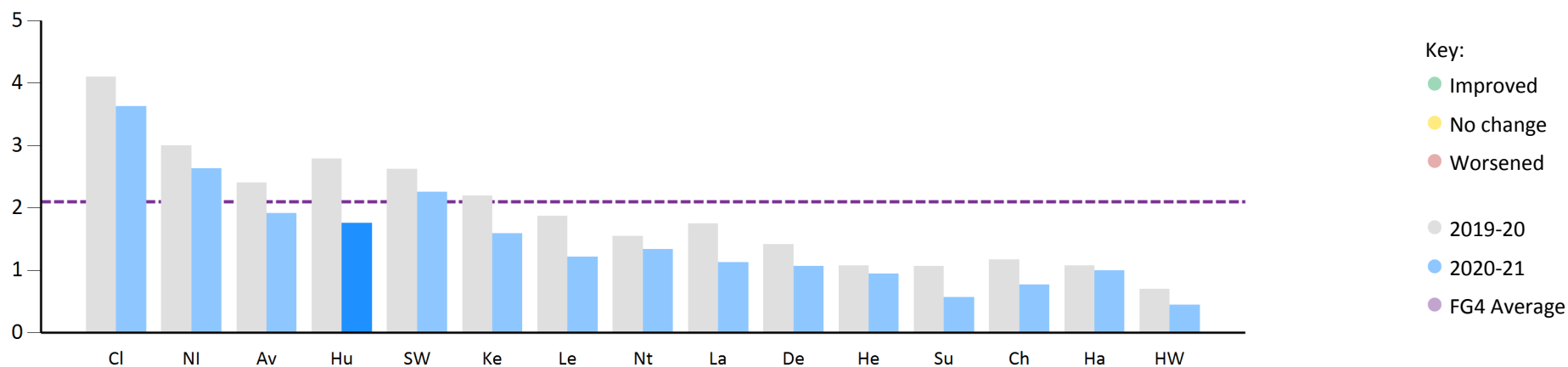
## BV 206ii - Deliberate primary fires in vehicles per 10,000 population

### Q4 YTD performance comparison ranked by one-year percentage change

Service	2017-18	2018-19	2019-20	2020-21	One-year change	Three-year change
Surrey	1.20	1.18	1.07	0.57	-46.9%	-52.8%
<b>Humberside</b>	<b>3.07</b>	<b>2.95</b>	<b>2.79</b>	<b>1.76</b>	<b>-36.9%</b>	<b>-42.7%</b>
Hereford & Worcester	0.96	0.79	0.70	0.45	-36.4%	-53.3%
Lancashire	1.54	1.49	1.75	1.13	-35.6%	-26.7%
Leicestershire	2.10	1.97	1.87	1.22	-35.0%	-42.0%
Cheshire	1.16	1.21	1.17	0.77	-34.4%	-33.9%
Kent	2.13	2.07	2.19	1.59	-27.2%	-25.3%
Derbyshire	1.33	1.24	1.42	1.07	-24.7%	-19.9%
Avon	3.48	2.79	2.40	1.91	-20.6%	-45.1%
South Wales	2.81	2.41	2.62	2.25	-13.9%	-19.8%
Nottinghamshire	2.06	2.18	1.54	1.33	-13.5%	-35.3%
N. Ireland	3.51	3.16	3.00	2.63	-12.3%	-25.2%
Hertfordshire	1.31	0.94	1.07	0.95	-11.8%	-27.7%
Cleveland	3.76	3.44	4.10	3.62	-11.6%	-3.8%
Hampshire	1.06	1.15	1.07	0.99	-7.5%	-6.1%
<i>Family Group 4 Average</i>	<i>2.10</i>	<i>1.93</i>	<i>1.92</i>	<i>1.48</i>	<i>-22.7%</i>	<i>-29.4%</i>

### Q4 YTD comparison ranked by 2020-21 performance

Rank	Service	2020-21
1	Hereford & Worcester	0.45
2	Surrey	0.57
3	Cheshire	0.77
4	Hertfordshire	0.95
5	Hampshire	0.99
6	Derbyshire	1.07
7	Lancashire	1.13
8	Leicestershire	1.22
9	Nottinghamshire	1.33
10	Kent	1.59
<b>11</b>	<b>Humberside</b>	<b>1.76</b>
12	Avon	1.91
13	South Wales	2.25
14	N. Ireland	2.63
15	Cleveland	3.62
	<i>Family Group 4 Average</i>	<i>1.48</i>



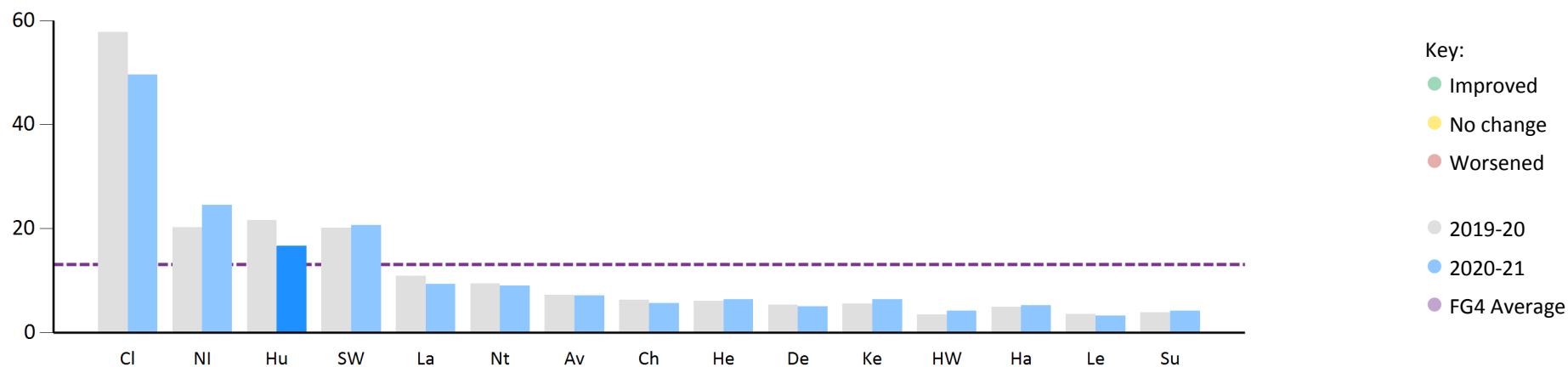
## BV 206iii - Deliberate secondary fires excluding vehicles per 10,000 population

### Q4 YTD performance comparison ranked by one-year percentage change

Service	2017-18	2018-19	2019-20	2020-21	One-year change	Three-year change
<b>Humberside</b>	<b>24.62</b>	<b>24.00</b>	<b>21.57</b>	<b>16.71</b>	<b>-22.5%</b>	<b>-32.1%</b>
Lancashire	12.30	13.69	10.90	9.34	-14.3%	-24.0%
Cleveland	45.45	57.63	57.81	49.60	-14.2%	+9.1%
Cheshire	8.38	7.73	6.26	5.64	-9.9%	-32.7%
Leicestershire	4.44	4.99	3.56	3.29	-7.7%	-26.0%
Derbyshire	6.83	7.99	5.34	5.04	-5.7%	-26.2%
Nottinghamshire	9.45	13.57	9.44	9.01	-4.6%	-4.7%
Avon	8.97	9.92	7.26	7.08	-2.4%	-21.0%
South Wales	22.34	28.10	20.08	20.68	+3.0%	-7.4%
Hampshire	4.80	5.54	4.97	5.19	+4.5%	+8.2%
Hertfordshire	7.59	8.18	6.03	6.38	+5.7%	-15.9%
Surrey	3.35	3.49	3.88	4.24	+9.3%	+26.4%
Kent	6.59	5.73	5.55	6.39	+15.0%	-3.1%
N. Ireland	26.65	29.90	20.26	24.54	+21.1%	-7.9%
Hereford & Worcester	5.06	4.79	3.42	4.14	+21.3%	-18.1%
<b>Family Group 4 Average</b>	<b>13.12</b>	<b>15.02</b>	<b>12.42</b>	<b>11.82</b>	<b>-4.9%</b>	<b>-9.9%</b>

### Q4 YTD comparison ranked by 2020-21 performance

Rank	Service	2020-21
1	Leicestershire	3.29
2	Hereford & Worcester	4.14
3	Surrey	4.24
4	Derbyshire	5.04
5	Hampshire	5.19
6	Cheshire	5.64
7	Hertfordshire	6.38
8	Kent	6.39
9	Avon	7.08
10	Nottinghamshire	9.01
11	Lancashire	9.34
<b>12</b>	<b>Humberside</b>	<b>16.71</b>
13	South Wales	20.68
14	N. Ireland	24.54
15	Cleveland	49.60
	<b>Family Group 4 Average</b>	<b>11.82</b>



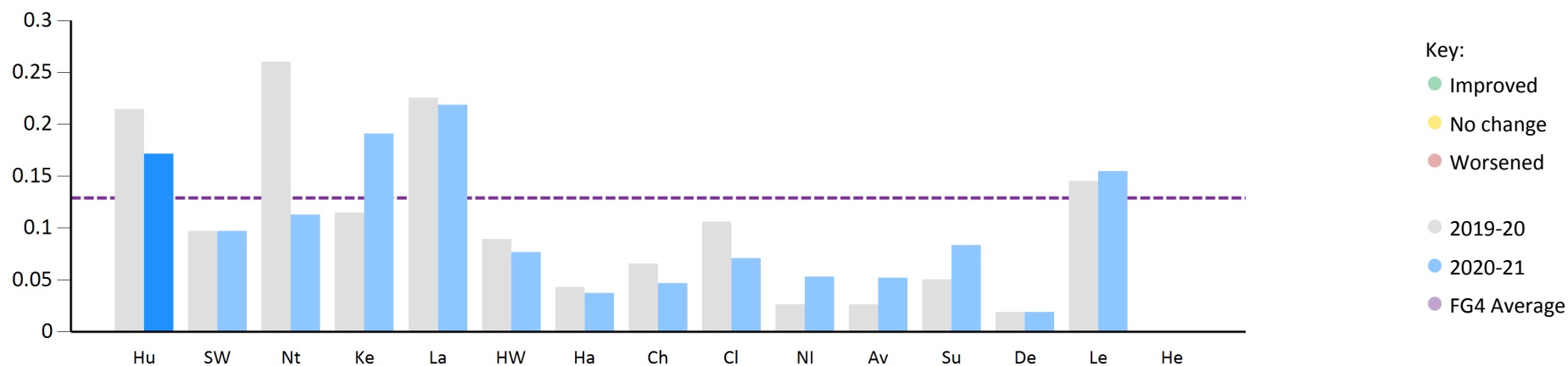
## BV 206iv - Deliberate secondary fires in vehicles per 10,000 population

### Q4 YTD performance comparison ranked by one-year percentage change

Service	2017-18	2018-19	2019-20	2020-21	One-year change	Three-year change
Nottinghamshire	0.21	0.12	0.26	0.11	-56.7%	-45.8%
Cleveland	0.09	0.11	0.11	0.07	-33.3%	-20.0%
Cheshire	0.10	0.07	0.07	0.05	-28.6%	-54.5%
<b>Humberside</b>	<b>0.48</b>	<b>0.27</b>	<b>0.21</b>	<b>0.17</b>	<b>-20.0%</b>	<b>-64.4%</b>
Hereford & Worcester	0.14	0.08	0.09	0.08	-14.3%	-45.5%
Hampshire	0.11	0.06	0.04	0.04	-12.5%	-65.0%
Lancashire	0.17	0.23	0.23	0.22	-2.9%	+32.0%
Derbyshire	0.03	0.02	0.02	0.02	None	-33.3%
South Wales	0.21	0.19	0.10	0.10	None	-54.5%
Leicestershire	0.03	0.12	0.15	0.15	+6.3%	+466.7%
Kent	0.18	0.13	0.11	0.19	+66.7%	+6.1%
Surrey	0.06	0.02	0.05	0.08	+66.7%	+42.9%
Avon	0.06	0.10	0.03	0.05	+100.0%	-14.3%
N. Ireland	0.07	0.04	0.03	0.05	+100.0%	-23.1%
Hertfordshire	0.00	0.00	0.00	0.00		
<i>Family Group 4 Average</i>	<i>0.13</i>	<i>0.10</i>	<i>0.10</i>	<i>0.09</i>	<i>-6.6%</i>	<i>-28.3%</i>

### Q4 YTD comparison ranked by 2020-21 performance

Rank	Service	2020-21
1	Hertfordshire	0.00
2	Derbyshire	0.02
3	Hampshire	0.04
4	Cheshire	0.05
5	Avon	0.05
6	N. Ireland	0.05
7	Cleveland	0.07
8	Hereford & Worcester	0.08
9	Surrey	0.08
10	South Wales	0.10
11	Nottinghamshire	0.11
12	Leicestershire	0.15
<b>13</b>	<b>Humberside</b>	<b>0.17</b>
14	Kent	0.19
15	Lancashire	0.22
	<i>Family Group 4 Average</i>	<i>0.09</i>



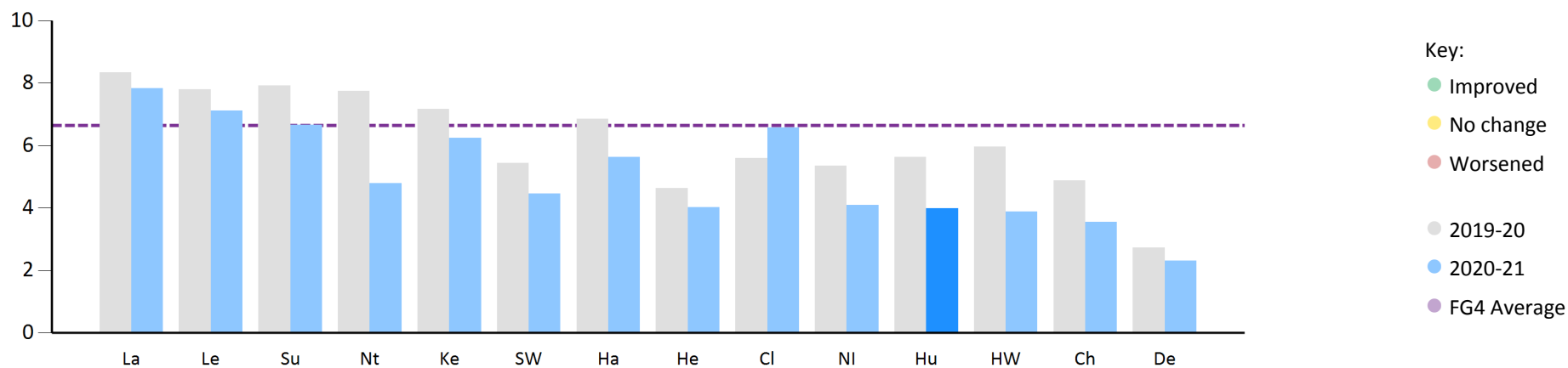
## BV 207 - Fires in non-domestic premises per 1,000 non-domestic premises

### Q4 YTD performance comparison ranked by one-year percentage change

Service	2017-18	2018-19	2019-20	2020-21	One-year change	Three-year change
Nottinghamshire	7.38	7.21	7.74	4.79	-38.2%	-35.1%
Hereford & Worcester	5.68	6.13	5.96	3.87	-35.1%	-31.8%
<b>Humberside</b>	<b>5.87</b>	<b>6.43</b>	<b>5.62</b>	<b>3.98</b>	<b>-29.3%</b>	<b>-32.3%</b>
Cheshire	5.52	4.96	4.87	3.55	-27.0%	-35.7%
N. Ireland	5.89	5.24	5.35	4.10	-23.5%	-30.4%
Hampshire	6.40	6.50	6.85	5.62	-18.0%	-12.2%
South Wales	6.49	5.70	5.43	4.46	-18.0%	-31.3%
Surrey	8.45	8.11	7.91	6.66	-15.8%	-21.2%
Derbyshire	3.26	3.08	2.72	2.30	-15.3%	-29.4%
Hertfordshire	6.26	5.04	4.63	4.02	-13.2%	-35.8%
Kent	7.35	7.09	7.15	6.24	-12.8%	-15.1%
Leicestershire	8.56	8.27	7.79	7.11	-8.7%	-17.0%
Lancashire	9.57	9.75	8.33	7.83	-6.0%	-18.2%
Cleveland	6.26	5.77	5.59	6.56	+17.4%	+4.9%
<i>Family Group 4 Average</i>	<i>6.64</i>	<i>6.38</i>	<i>6.14</i>	<i>5.08</i>	<i>-17.3%</i>	<i>-23.5%</i>

### Q4 YTD comparison ranked by 2020-21 performance

Rank	Service	2020-21
1	Derbyshire	2.30
2	Cheshire	3.55
3	Hereford & Worcester	3.87
<b>4</b>	<b>Humberside</b>	<b>3.98</b>
5	Hertfordshire	4.02
6	N. Ireland	4.10
7	South Wales	4.46
8	Nottinghamshire	4.79
9	Hampshire	5.62
10	Kent	6.24
11	Cleveland	6.56
12	Surrey	6.66
13	Leicestershire	7.11
14	Lancashire	7.83
	<i>Family Group 4 Average</i>	<i>5.08</i>





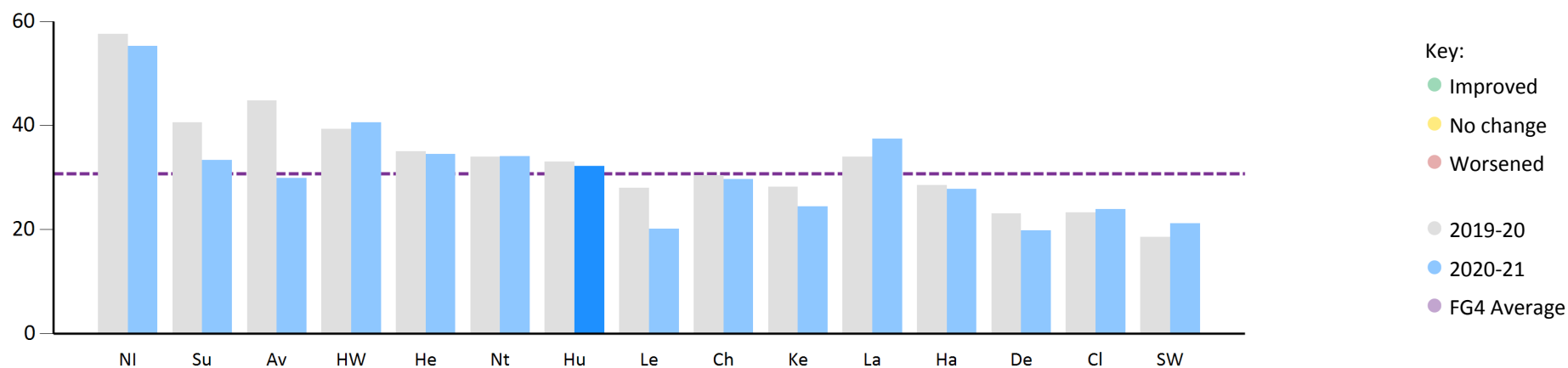
## AFAs in dwellings attended per 10,000 dwellings

### Q4 YTD performance comparison ranked by one-year percentage change

Service	2017-18	2018-19	2019-20	2020-21	One-year change	Three-year change
Avon	40.60	40.83	44.73	29.85	-33.3%	-26.5%
Leicestershire	28.36	26.43	28.02	20.11	-28.2%	-29.1%
Surrey	43.01	41.08	40.55	33.34	-17.8%	-22.5%
Derbyshire	21.36	22.40	23.06	19.77	-14.3%	-7.4%
Kent	26.00	25.61	28.22	24.41	-13.5%	-6.1%
N. Ireland	55.57	57.40	57.60	55.23	-4.1%	-0.6%
Hampshire	25.20	25.33	28.53	27.80	-2.5%	+10.3%
<b>Humberside</b>	<b>29.34</b>	<b>30.49</b>	<b>32.99</b>	<b>32.20</b>	<b>-2.4%</b>	<b>+9.7%</b>
Cheshire	26.63	29.97	30.36	29.70	-2.2%	+11.5%
Hertfordshire	33.21	32.27	35.02	34.48	-1.5%	+3.8%
Nottinghamshire	30.51	33.22	33.96	34.05	+0.2%	+11.6%
Cleveland	21.07	22.23	23.23	23.91	+2.9%	+13.5%
Hereford & Worcester	36.56	37.33	39.31	40.57	+3.2%	+11.0%
Lancashire	25.27	29.07	34.00	37.45	+10.1%	+48.2%
South Wales	18.55	14.74	18.51	21.20	+14.5%	+14.3%
<i>Family Group 4 Average</i>	<i>30.75</i>	<i>31.23</i>	<i>33.21</i>	<i>30.94</i>	<i>-6.8%</i>	<i>+0.6%</i>

### Q4 YTD comparison ranked by 2020-21 performance

Rank	Service	2020-21
1	Derbyshire	19.77
2	Leicestershire	20.11
3	South Wales	21.20
4	Cleveland	23.91
5	Kent	24.41
6	Hampshire	27.80
7	Cheshire	29.70
8	Avon	29.85
<b>9</b>	<b>Humberside</b>	<b>32.20</b>
10	Surrey	33.34
11	Nottinghamshire	34.05
12	Hertfordshire	34.48
13	Lancashire	37.45
14	Hereford & Worcester	40.57
15	N. Ireland	55.23
<i>Family Group 4 Average</i>		<i>30.94</i>



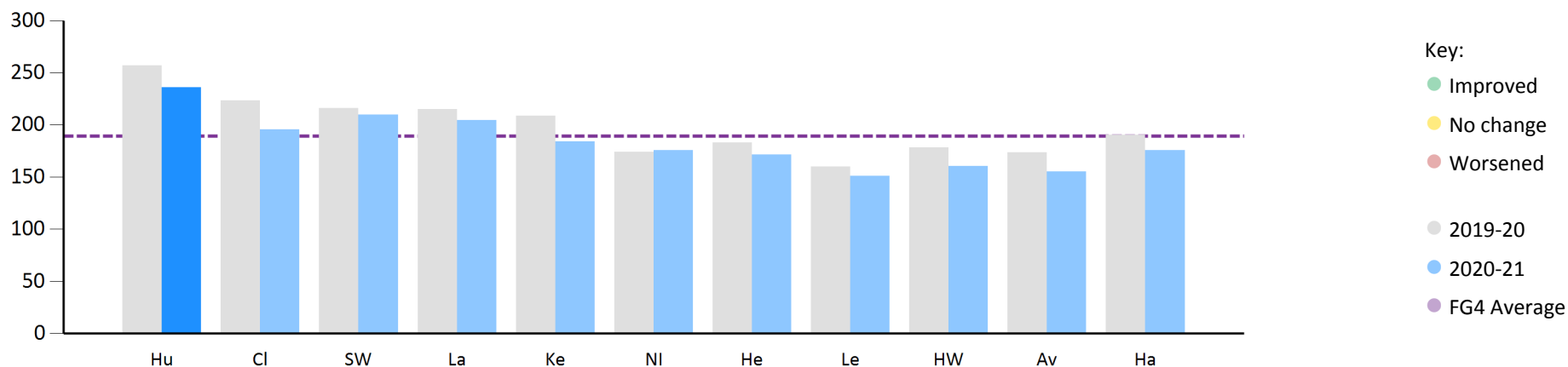
## All emergency calls received per 10,000 population

### Q4 YTD performance comparison ranked by one-year percentage change

Service	2017-18	2018-19	2019-20	2020-21	One-year change	Three-year change
Cleveland	222.20	222.52	223.05	195.64	-12.3%	-12.0%
Kent	199.06	227.81	208.79	183.84	-11.9%	-7.6%
Avon	140.83	152.25	173.68	155.32	-10.6%	+10.3%
Hereford & Worcester	155.85	175.36	177.99	160.62	-9.8%	+3.1%
<b>Humberside</b>	<b>231.11</b>	<b>250.16</b>	<b>256.89</b>	<b>235.85</b>	<b>-8.2%</b>	<b>+2.1%</b>
Hampshire			190.07	175.64	-7.6%	
Hertfordshire	173.32	185.19	182.97	171.35	-6.3%	-1.1%
Leicestershire	158.44	174.11	159.92	151.20	-5.5%	-4.6%
Lancashire	204.58	218.94	214.68	204.24	-4.9%	-0.2%
South Wales	212.67	251.45	215.75	209.56	-2.9%	-1.5%
N. Ireland	192.92	203.76	174.05	175.47	+0.8%	-9.0%
<i>Family Group 4 Average</i>	<i>189.10</i>	<i>206.15</i>	<i>197.98</i>	<i>183.52</i>	<i>-7.3%</i>	<i>-2.9%</i>

### Q4 YTD comparison ranked by 2020-21 performance

Rank	Service	2020-21
1	Leicestershire	151.20
2	Avon	155.32
3	Hereford & Worcester	160.62
4	Hertfordshire	171.35
5	N. Ireland	175.47
6	Hampshire	175.64
7	Kent	183.84
8	Cleveland	195.64
9	Lancashire	204.24
10	South Wales	209.56
<b>11</b>	<b>Humberside</b>	<b>235.85</b>
	<i>Family Group 4 Average</i>	<i>183.52</i>



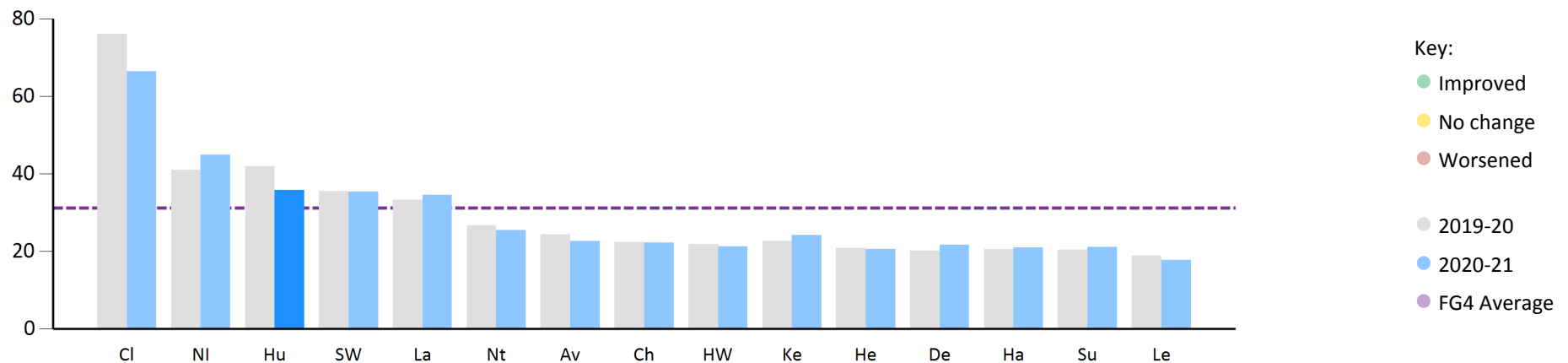
## All fires attended per 10,000 population

### Q4 YTD performance comparison ranked by one-year percentage change

Service	2017-18	2018-19	2019-20	2020-21	One-year change	Three-year change
<b>Humberside</b>	<b>43.86</b>	<b>47.92</b>	<b>41.99</b>	<b>35.72</b>	<b>-14.9%</b>	<b>-18.6%</b>
Cleveland	64.86	75.97	75.99	66.43	-12.6%	+2.4%
Avon	26.61	29.03	24.31	22.61	-7.0%	-15.0%
Leicestershire	20.63	23.31	18.90	17.72	-6.2%	-14.1%
Nottinghamshire	28.59	36.29	26.71	25.47	-4.6%	-10.9%
Hereford & Worcester	24.15	27.74	21.76	21.22	-2.5%	-12.1%
Hertfordshire	23.21	24.49	20.79	20.55	-1.1%	-11.5%
Cheshire	25.98	28.04	22.29	22.21	-0.4%	-14.5%
South Wales	37.54	44.72	35.53	35.40	-0.3%	-5.7%
Hampshire	20.90	23.40	20.55	20.91	+1.7%	None
Surrey	20.65	22.99	20.37	21.10	+3.6%	+2.2%
Lancashire	33.88	38.66	33.22	34.55	+4.0%	+2.0%
Kent	24.03	24.01	22.60	24.23	+7.2%	+0.8%
Derbyshire	22.42	25.29	20.14	21.63	+7.4%	-3.5%
N. Ireland	49.50	53.11	40.94	44.80	+9.4%	-9.5%
<b>Family Group 4 Average</b>	<b>31.12</b>	<b>35.00</b>	<b>29.74</b>	<b>28.97</b>	<b>-2.6%</b>	<b>-6.9%</b>

### Q4 YTD comparison ranked by 2020-21 performance

Rank	Service	2020-21
1	Leicestershire	17.72
2	Hertfordshire	20.55
3	Hampshire	20.91
4	Surrey	21.10
5	Hereford & Worcester	21.22
6	Derbyshire	21.63
7	Cheshire	22.21
8	Avon	22.61
9	Kent	24.23
10	Nottinghamshire	25.47
11	Lancashire	34.55
12	South Wales	35.40
<b>13</b>	<b>Humberside</b>	<b>35.72</b>
14	N. Ireland	44.80
15	Cleveland	66.43
<b>Family Group 4 Average</b>		<b>28.97</b>



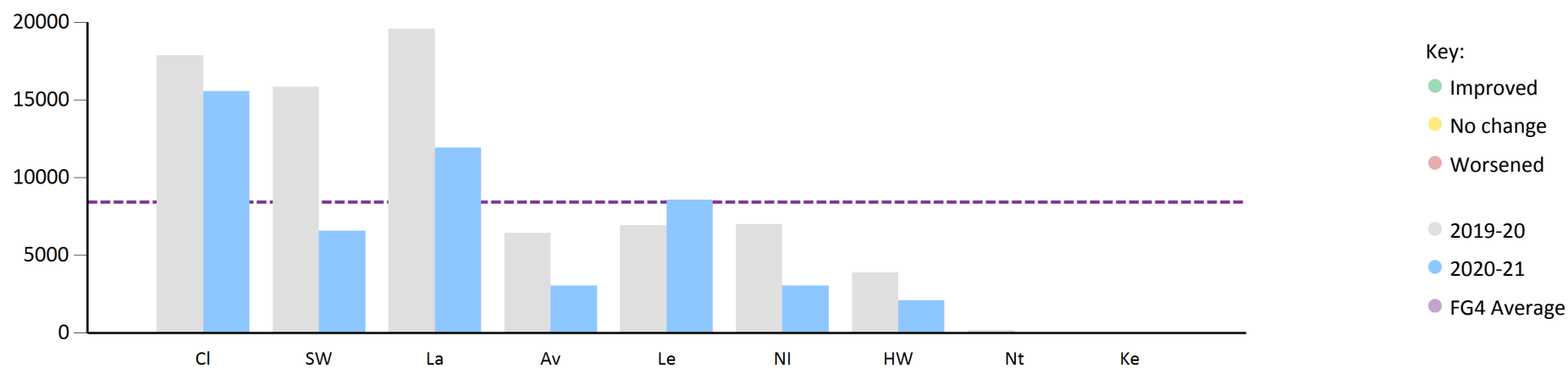
## Home fire safety assessments delivered

### Q4 YTD performance comparison ranked by one-year percentage change

Service	2017-18	2018-19	2019-20	2020-21	One-year change	Three-year change
Leicestershire	7397	7047	6908	8550	+23.8%	+15.6%
Cleveland	18729	18815	17846	15556	-12.8%	-16.9%
Lancashire	14340	17522	19581	11899	-39.2%	-17.0%
Hereford & Worcester	4099	4016	3869	2080	-46.2%	-49.3%
Avon	9266	8162	6444	3027	-53.0%	-67.3%
N. Ireland	4423	5272	6980	3039	-56.5%	-31.3%
South Wales	17406	16993	15837	6553	-58.6%	-62.4%
Nottinghamshire	5	74	166	1	-99.4%	-80.0%
Kent	0	0	0	0	None	None
<i>Family Group 4 Average</i>	<i>8407</i>	<i>8656</i>	<i>8626</i>	<i>5634</i>	<i>-34.7%</i>	<i>-33.0%</i>

### Q4 YTD comparison ranked by 2020-21 performance

Rank	Service	2020-21
1	Cleveland	15556
2	Lancashire	11899
3	Leicestershire	8550
4	South Wales	6553
5	N. Ireland	3039
6	Avon	3027
7	Hereford & Worcester	2080
8	Nottinghamshire	1
9	Kent	0
	<i>Family Group 4 Average</i>	<i>5634</i>



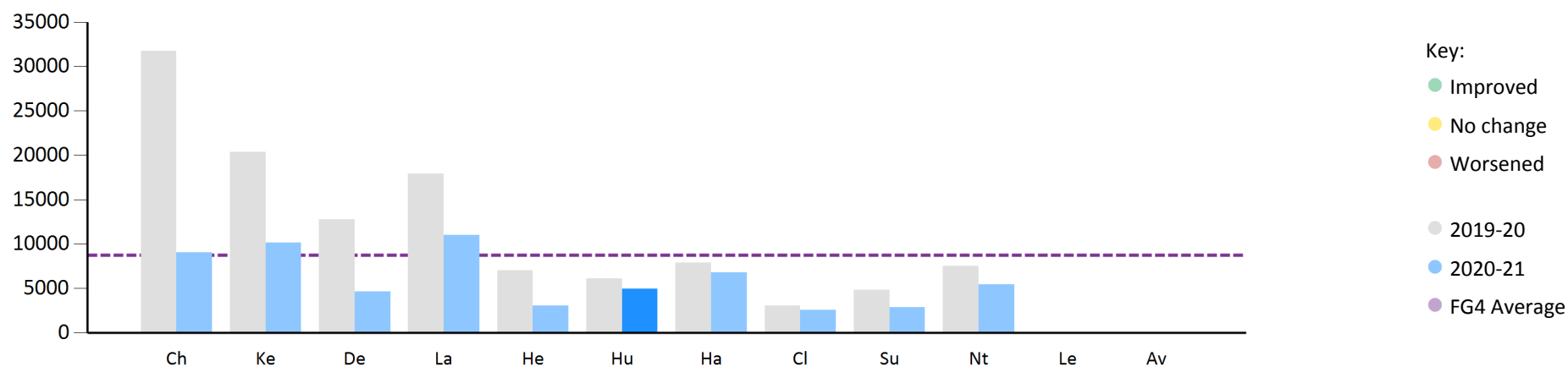
## Safe and well checks delivered

### Q4 YTD performance comparison ranked by one-year percentage change

Service	2017-18	2018-19	2019-20	2020-21	One-year change	Three-year change
Hampshire	4902	6397	7882	6796	-13.8%	+38.6%
Cleveland	4597	2669	3057	2585	-15.4%	-43.8%
<b>Humberside</b>	<b>5399</b>	<b>5951</b>	<b>6142</b>	<b>4942</b>	<b>-19.5%</b>	<b>-8.5%</b>
Nottinghamshire	3786	4143	7536	5426	-28.0%	+43.3%
Lancashire	6340	15287	17929	10978	-38.8%	+73.2%
Surrey	3822	4786	4824	2881	-40.3%	-24.6%
Kent	15960	23668	20352	10176	-50.0%	-36.2%
Hertfordshire	5865	6714	7044	3030	-57.0%	-48.3%
Derbyshire	12045	13052	12756	4659	-63.5%	-61.3%
Cheshire	41067	32104	31758	9055	-71.5%	-78.0%
Avon	0	0	0	0	None	None
Leicestershire	901	107	0	0	None	-100.0%
<i>Family Group 4 Average</i>	<i>8724</i>	<i>9573</i>	<i>9940</i>	<i>5044</i>	<i>-49.3%</i>	<i>-42.2%</i>

### Q4 YTD comparison ranked by 2020-21 performance

Rank	Service	2020-21
1	Lancashire	10978
2	Kent	10176
3	Cheshire	9055
4	Hampshire	6796
5	Nottinghamshire	5426
<b>6</b>	<b>Humberside</b>	<b>4942</b>
7	Derbyshire	4659
8	Hertfordshire	3030
9	Surrey	2881
10	Cleveland	2585
11	Avon	0
11	Leicestershire	0
<i>Family Group 4 Average</i>		<i>5044</i>



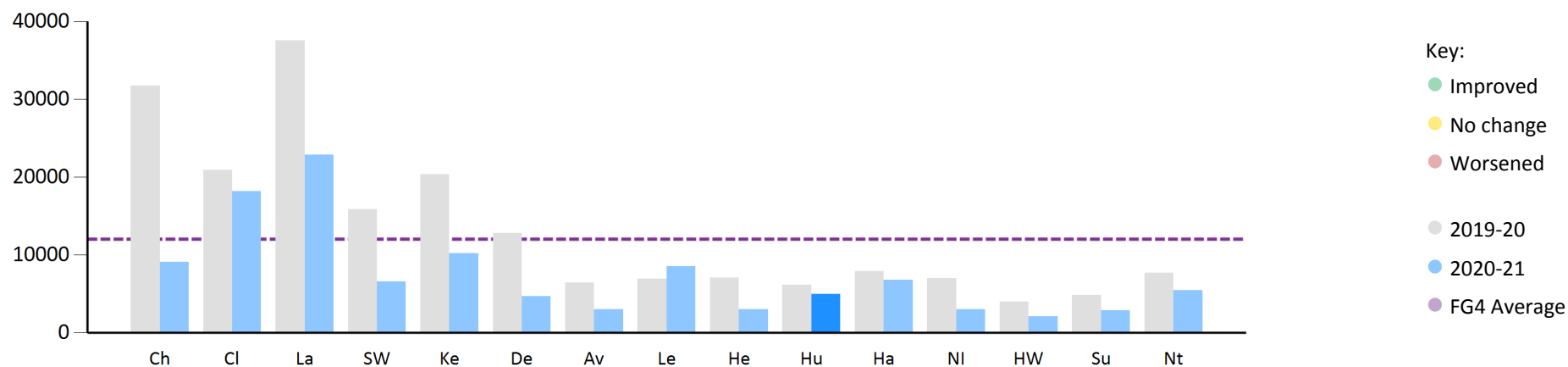
## Total home fire safety and safe and well checks delivered

### Q4 YTD performance comparison ranked by one-year percentage change

Service	2017-18	2018-19	2019-20	2020-21	One-year change	Three-year change
Leicestershire	8298	7154	6908	8550	+23.8%	+3.0%
Cleveland	23326	21484	20903	18141	-13.2%	-22.2%
Hampshire	4902	6397	7882	6796	-13.8%	+38.6%
<b>Humberside</b>	<b>5399</b>	<b>5951</b>	<b>6142</b>	<b>4942</b>	<b>-19.5%</b>	<b>-8.5%</b>
Nottinghamshire	3791	4217	7702	5427	-29.5%	+43.2%
Lancashire	20680	32809	37510	22877	-39.0%	+10.6%
Surrey	3822	4786	4824	2881	-40.3%	-24.6%
Hereford & Worcester	4099	4016	3957	2080	-47.4%	-49.3%
Kent	15960	23668	20352	10176	-50.0%	-36.2%
Avon	9266	8162	6444	3027	-53.0%	-67.3%
N. Ireland	4423	5272	6980	3039	-56.5%	-31.3%
Hertfordshire	5865	6714	7044	3030	-57.0%	-48.3%
South Wales	17406	16993	15837	6553	-58.6%	-62.4%
Derbyshire	12045	13052	12756	4659	-63.5%	-61.3%
Cheshire	41067	32104	31758	9055	-71.5%	-78.0%
<i>Family Group 4 Average</i>	<i>12023</i>	<i>12852</i>	<i>13133</i>	<i>7416</i>	<i>-43.5%</i>	<i>-38.3%</i>

### Q4 YTD comparison ranked by 2020-21 performance

Rank	Service	2020-21
1	Lancashire	22877
2	Cleveland	18141
3	Kent	10176
4	Cheshire	9055
5	Leicestershire	8550
6	Hampshire	6796
7	South Wales	6553
8	Nottinghamshire	5427
<b>9</b>	<b>Humberside</b>	<b>4942</b>
10	Derbyshire	4659
11	N. Ireland	3039
12	Hertfordshire	3030
13	Avon	3027
14	Surrey	2881
15	Hereford & Worcester	2080
	<i>Family Group 4 Average</i>	<i>7416</i>



## RTCs attended

### Q4 YTD performance comparison ranked by one-year percentage change

Service	2017-18	2018-19	2019-20	2020-21	One-year change	Three-year change
Surrey	1216	1233	1062	615	-42.1%	-49.4%
Cheshire	316	373	384	224	-41.7%	-29.1%
South Wales	567	659	554	364	-34.3%	-35.8%
Avon	553	611	588	392	-33.3%	-29.1%
Kent	1230	1303	1146	794	-30.7%	-35.4%
Lancashire	548	647	706	502	-28.9%	-8.4%
N. Ireland	790	744	737	528	-28.4%	-33.2%
Hereford & Worcester	689	706	710	514	-27.6%	-25.4%
Cleveland	316	321	325	241	-25.8%	-23.7%
Derbyshire	509	543	590	438	-25.8%	-13.9%
<b>Humberside</b>	<b>488</b>	<b>506</b>	<b>448</b>	<b>334</b>	<b>-25.4%</b>	<b>-31.6%</b>
Hampshire	844	839	925	694	-25.0%	-17.8%
Leicestershire	1168	1216	1181	891	-24.6%	-23.7%
Hertfordshire	505	583	538	539	+0.2%	+6.7%
<i>Family Group 4 Average</i>	<i>696</i>	<i>735</i>	<i>707</i>	<i>505</i>	<i>-28.5%</i>	<i>-27.4%</i>

### Q4 YTD comparison ranked by 2020-21 performance

Rank	Service	2020-21
1	Cheshire	224
2	Cleveland	241
<b>3</b>	<b>Humberside</b>	<b>334</b>
4	South Wales	364
5	Avon	392
6	Derbyshire	438
7	Lancashire	502
8	Hereford & Worcester	514
9	N. Ireland	528
10	Hertfordshire	539
11	Surrey	615
12	Hampshire	694
13	Kent	794
14	Leicestershire	891
	<i>Family Group 4 Average</i>	<i>505</i>

