

AWDURDOD TÂN AC ACHUB GOGLEDD CYMRU



NORTH WALES FIRE AND RESCUE AUTHORITY

A meeting of the **NORTH WALES FIRE AND RESCUE AUTHORITY** will be held on **MONDAY 21 OCTOBER 2024** virtually **via Zoom** at **09:30**.

Yours faithfully,
Gareth Owens
Clerk

AGENDA

- 1. Apologies**
- 2. Declarations of Interest**
- 3. Notice of Urgent Matters**
Notice of items which, in the opinion of the Chair, should be considered at the meeting as a matter of urgency pursuant to Section 100B (4) of the Local Government Act, 1972.
- 4. Minutes of the Annual General Meeting held on 15 July 2024**
- 5. Minutes of the Business Meeting held on 15 July 2024**
- 6. Matters Arising**
- 7. Chief Fire Officer's Update**
- 8. Chair's Report**
- 9. New Training Centre Business Case**
- 10. Governance of FRA by Audit Wales**
- 11. Statement of Accounts 2023-24**
- 12. Financial Update 2024-25**
- 13. Budget Setting 2025-26**
- 14. Annual Performance Assessment 2023-24**

15. Annual Governance Statement 2023-24

16. Welsh Language Standard 2023-24

17. Draft Community Risk Management Implementation Plan 25/26

18. Heating Decarbonisation Plan

19. Complaints, Public Interest disclosures and Expressions of Appreciation

20. Urgent Matters

To consider any items which the Chair has decided are urgent (pursuant to Section 100B (4) of the Local Government Act, 1972) and of which substance has been declared under item 2 above.

PART II

It is recommended pursuant to Section 100A (4) of the Local Government Act, 1972 that the Press and Public be excluded from the meeting during consideration of the following item(s) of business because it is likely that there would be disclosed to them exempt information as defined in Paragraph(s) 12 to 18 of Part 4 of Schedule 12A of the Local Government Act 1972.

NORTH WALES FIRE AND RESCUE AUTHORITY

Minutes of the **Annual Meeting** of North Wales Fire and Rescue Authority held on Monday 15 July 2024 via Zoom. Meeting commenced at 9.30am.

PRESENT

Councillor

Dylan Rees-Chair
 Paul Cunningham-Deputy (from 09:40)
 Marion Bateman
 Tina Claydon
 Adele Davies-Cooke (from 09:47)
 Sharon Doleman
 Jeff Evans
 Chrissy Gee
 Alan Hughes
 John Brynmor Hughes
 Gareth R Jones
 Marc Jones
 Gwynfor Owen
 Beverley Parry-Jones
 Arwyn Herald Roberts
 Austin Roberts
 Rondo Roberts
 Paul Rogers
 Gareth Sandilands
 Dale Selvester
 Michelle Walker
 Mark Young

Representing

Anglesey County Council
 Flintshire County Council
 Flintshire County Council
 Flintshire County Council
 Flintshire County Council
 Conwy County Borough Council
 Anglesey County Council
 Flintshire County Council
 Denbighshire County Council
 Gwynedd Council
 Conwy County Borough Council
 Wrexham County Borough Council
 Gwynedd Council
 Wrexham County Borough Council
 Gwynedd Council
 Conwy County Borough Council
 Wrexham County Borough Council
 Wrexham County Borough Council
 Denbighshire County Council
 Flintshire County Council
 Denbighshire County Council
 Denbighshire County Council

Also present:

Dawn Docx
 Helen MacArthur
 Justin Evans
 Anthony Jones
 Dafydd Edwards
 Gareth Owens
 Matthew Powell
 Lisa Allington
 Tracey Williams
 George Jones

Chief Fire Officer (CFO)
 Assistant Chief Fire Officer (ACFO)
 Assistant Chief Fire Officer (ACFO)
 Area Manager (AM)
 Treasurer
 Clerk and Monitoring Officer
 Deputy Clerk and Monitoring Officer
 Executive Assistant
 Head of Corporate Communications
 Atebol Translation Services

1 APOLOGIES

Councillor

Rob Triggs
 Gareth A Roberts
 Carol Beard

Representing

Gwynedd Council
 Gwynedd Council
 Conwy County Borough Council

ABSENT

Councillor

Bryan Apsley
Chris Hughes
John Ifan Jones

Representing

Wrexham County Borough Council
Conwy County Borough Council
Anglesey County Council

The above apologies were offered and accepted.

2 APPOINTMENT OF CHAIR 2024/25

- 2.1 The Clerk requested nominations for the office of Authority Chair for the 2024/25 municipal year.
- 2.2 Cllr Austin Roberts proposed Cllr Dylan Rees and this was seconded by Cllr Jeff Evans.
- 2.3 There were no counter nominations received and an electronic vote was carried out for all in favour of Cllr Dylan Rees being re-elected as Chair.
- 2.4 It was unanimously **RESOLVED that Cllr Dylan Rees be elected as Chair of North Wales Fire and Rescue Authority for the 2024/25 municipal year.**
- 2.5 Cllr Rees took this opportunity to thank Members for their support, both with regards to the Chairship and the with the challenges experienced over the last twelve months. The challenge of the Emergency Cover Review remained and other issues such as setting the budget, the Culture Review and the New Training Centre decision would also present their own challenges.

3 DECLARATIONS OF INTEREST

A personal interest was declared by the Clerk on behalf of all Members for the remuneration item.

4 APPOINTMENT OF DEPUTY CHAIR 2024/25

- 4.1 The Chair proceeded to seek nominations for the office of Authority Deputy Chair for the 2024/25 municipal year.
- 4.2 Cllr Gareth Sandilands proposed Cllr Paul Cunningham and this was seconded by Cllr Tina Claydon.
- 4.3 There were no counter nominations received and an electronic vote was carried out for all in favour of Cllr Paul Cunningham being re-elected as Deputy Chair.

- 4.4 **RESOLVED that Cllr Paul Cunningham be elected to serve as Deputy Chair of North Wales Fire and Rescue Authority for the 2024/25 municipal year.**

5 APPOINTMENT OF CHAIR AND DEPUTY CHAIR OF AUDIT COMMITTEE 2024/25

- 5.1 The Clerk advised those present that there had been a difference of practice over the years in respect of the appointment of the Chair of the Audit Committee due to an irregularity within the Constitution. It was therefore proposed that the Constitution be amended to state that the Chair of the Audit Committee be elected at the Annual meeting. This would mean that all Members had the opportunity to vote.

5.2 RESOLVED that:

- i) The Chair/Deputy Chair of the Audit Committee should be appointed by the full Authority and that the constitution be changed to reflect this; and**
- ii) That the Authority appoints the Chair and Deputy Chair of the Audit Committee for 2024/25.**

- 5.3 The Chair requested nominations for the office of Chair of the Audit Committee for the 2024/25 municipal year.

- 5.4 Cllr Jeff Evans proposed the re-election of Cllr Mark Young as the Chair of the Audit Committee and this was seconded by Cllr Austin Roberts.

- 5.5 There were no counter nominations received and an electronic vote was carried out for all in favour of Cllr Mark Young being re-elected as Chair of the Audit Committee.

5.6 RESOLVED that:

- iii) Cllr Mark Young be elected to serve as Chair of the Audit Committee for the 2024/25 municipal year.**

- 5.7 The Chair requested nominations for the office of Deputy Chair of the Audit Committee for the 2024/25 municipal year.

- 5.8 Cllr Austin Roberts proposed the re-election of Cllr Gwynfor Owen as the Deputy Chair of the Audit Committee and this was seconded by Cllr Jeff Evans.

- 5.9 There were no counter nominations received and an electronic vote was carried out for all in favour of Cllr Gwynfor Owen being re-elected as Deputy Chair of the Audit Committee.

5.10 **RESOLVED that:**

- iv) **Cllr Gwynfor Owen be elected to serve as Deputy Chair of the Audit Committee for the 2024/25 municipal year.**

6 NOTICE OF URGENT MATTERS

- 6.1 It was confirmed that no items had been submitted to the Clerk for consideration.

7 COMMITTEES AND APPOINTMENTS

- 7.1 The Clerk presented the paper on the Appointments to Committees and External Bodies, purpose of which was to invite Members to note membership of the North Wales Fire and Rescue Authority (the Authority) and its committees which had changed since last year. It was also to note the outside appointments such as the Welsh Local Government Association (WLGA) and the Local Government Association (LGA).

- 7.2 The appointments listed in the paper were proposed by Cllr Mark Young and seconded by Cllr Jeff Evans.

7.3 **RESOLVED to:**

- i) **confirm membership of the Authority, appointments to committees and external appointments as laid out in the paper provided.**

8 MEETING DATES 24/25

- 8.1 The Clerk advised that this paper was intended to inform Members of the dates for meetings of the Authority, Executive Panel and Audit Committee for 2024 - 25.

- 8.2 It was noted that the date of 21 April 2025 would fall on Easter Monday and it was therefore proposed that it be changed to 28 April 2025.

8.3 **RESOLVED to:**

- i) **agree the dates for meetings of the full Authority, Executive Panel and Audit Committee, with the meeting calendared for 21 April 2025 changed to 28 April 2025.**

9 MEMBERS' REMUNERATION SCHEME

- 9.1 The Clerk delivered the paper on the Members' Remuneration Scheme which looked to inform Members of the current rates of member remuneration, and to formally approve the schedule of payments made during the financial year 2024/25.

- 9.2 It was noted that there had been an increase of 6% to the basic salary of all Members and the Chair, and 2.4% for the Deputy Chair of the Authority and the Chair of the Audit Committee. Rates for Independent Members remained the same. Subsistence and expense rates also remained static.
- 9.3 It was noted that the reference to paragraph 6 should refer to the financial year 2024-25 rather than 2023-24.
- 9.4 The Treasurer noted that Members were unable to make any changes to these figures, and it was within their gift only to either accept or reject them.
- 9.5 **RESOLVED to:**
- i) **note the IRPW's determinations in relation to members' allowances and remuneration with effect from 1 April 2024;**
 - ii) **give delegated authority to the Clerk to update the schedule of member remuneration within the Authority's constitution and to make any necessary amendments to the 2024/25 schedule from time to time during the municipal year, in order to reflect any changes in membership of the North Wales Fire and Rescue Authority (the Authority), or as a result of any supplementary reports issued by the Independent Remuneration Panel for Wales; and**
 - iii) **approve the schedule of payments made during 2023/24 as required by the IRPW**

10 URGENT MATTERS

There were no urgent matters to consider.

There being no other business, the meeting was brought to a close.

Meeting closed: 09:55

NORTH WALES FIRE AND RESCUE AUTHORITY

Minutes of the meeting of **North Wales Fire and Rescue Authority** held on **Monday 15 July 2024** virtually via **Zoom**. Meeting commenced at **09.55hrs**.

Councillor

Dylan Rees (Chair)
Paul Cunningham (Deputy Chair)
Marion Bateman
Tina Claydon
Adele Davies-Cooke
Sharon Doleman
Jeff Evans
Chrissy Gee
Alan Hughes
John Brynmor Hughes
Gareth R Jones
Marc Jones
Gwynfor Owen
Beverley Parry-Jones
Arwyn Herald Roberts
Austin Roberts
Rondo Roberts
Paul Rogers
Gareth Sandilands
Dale Selvester
Michelle Walker
Mark Young

Representing

Anglesey County Council
Flintshire County Council
Flintshire County Council
Flintshire County Council
Flintshire County Council
Conwy County Borough Council
Anglesey County Council
Flintshire County Council
Denbighshire County Council
Gwynedd Council
Conwy County Borough Council
Wrexham County Borough Council
Gwynedd Council
Wrexham County Borough Council
Gwynedd Council
Conwy County Borough Council
Wrexham County Borough Council
Wrexham County Borough Council
Denbighshire County Council
Flintshire County Council
Denbighshire County Council
Denbighshire County Council

Also present:

Dawn Docx
Helen MacArthur
Justin Evans
Dafydd Edwards
Gareth Owens
Matt Powell
Tracey Williams
George Jones
Lisa Allington

Chief Fire Officer (CFO)
Assistant Chief Fire Officer (ACFO)
Assistant Chief Fire Officer (ACFO)
Treasurer
Clerk and Monitoring Officer
Deputy Clerk and Monitoring Officer
Head of Corporate Communications
Atebol Translation Services
Members' Services

1 APOLOGIES

Councillor

Rob Triggs
Gareth A Roberts
Carol Beard

Representing

Gwynedd Council
Gwynedd Council
Conwy County Borough Council

ABSENT

Councillor

Bryan Apsley
Chris Hughes
John Ifan Jones

Representing

Wrexham County Borough Council
Conwy County Borough Council
Anglesey County Council

The above apologies were offered and accepted.

2 DECLARATIONS OF INTEREST

2.1 There were no declarations of interest.

3 NOTICE OF URGENT MATTERS

3.1 No notice of urgent matters had been received.

4 MINUTES OF THE FIRE AND RESCUE AUTHORITY MEETING HELD ON 15 APRIL 2024

4.1 The minutes of the North Wales Fire and Rescue Authority (the Authority) meeting held on 15 April 2024 were submitted for approval.

4.2 **RESOLVED to:**

- i) approve the FRA minutes from 15 April 2024 as a true and correct record of the meeting held.**

5 MATTERS ARISING

5.1 With reference to paragraph 7.5 in connection with the appointments to regional positions within the Fire Brigades Union (FBU), the Chief Fire Officer (CFO) confirmed that both Terry Ledden and Rebekah Uden had been officially appointed to Regional Chair and Regional Secretary of the FBU respectively. The Chair confirmed that he had written to them on behalf of North Wales Fire and Rescue Authority (the Authority) to offer congratulations.

6 CHAIR'S REPORT

6.1 It was noted that a written paper had been provided to Members to inform them on the meetings and events attended by the Chair and Deputy Chair of the Authority in their official capacities between April and June 2024.

6.2 The Chair added a verbal update that, on 28 May 2024, Cabinet Secretary Julie James wrote to all Local Authority Leaders to confirm that she was looking into a review of Governance arrangements for Fire and Rescue Authorities across Wales. She invited Local Authority Leaders to present their views and in order to facilitate this, the WLGA held a virtual meeting on 28 June at which feedback could be given.

6.3 General consensus had been that too many Members were required to make up a Fire Authority and that this should be reduced from its current 28. It was also felt that co-opted appointments may be beneficial, but that these should be made by the Fire and Rescue Authorities rather than the Welsh Government.

6.4 Any new Governance arrangements would be trialled at South Wales initially and legislation for those changes would not take place during this term of the Senedd.

6.5 **RESOLVED to:**

i) Note the information provided within the paper.

7 EMERGENCY COVER REVIEW (ECR)

7.1 ACFO Evans presented the Emergency Cover Review (ECR) paper which provided Members with an update on the progress made by the ECR Task and Finish Group, established in response to the decision made by the Authority at its meeting on 18 December 2023. The purpose of this group was to research and develop a new permanent option for the provision of emergency cover across North Wales.

7.2 A Member expressed some concern around who the members of the working group had been and whether there had been enough representation from the rural areas of North of Wales in order to ensure equity. They also requested details on which areas would receive improved cover and which stations would be impacted by any changes made, and in what way.

7.3 It was confirmed by AM Jones that there had been representation on the working group from rural areas, including Watch Managers from Aberdyfi and Tywyn, Llanfairfechan and the rural team. May of the members were also retained firefighters and there had therefore been a wide range of experience across North Wales, and across both wholetime and retained duty systems. The meetings had also been held in various locations across North Wales.

7.4 The CFO confirmed that the stations originally put forward in the original ECR Review would be most likely be those changed to day staffed stations. This was because the modelling showed that these were where the best response would be received. She further commented that a much broader understanding of the issue had arisen from these meetings and an understanding and desire to take action to resolve the issue.

7.5 **RESOLVED to:**

- i) approve that Officers continue to work with staff and representative bodies in social partnership to progress, develop and implement ECR Task and Finish Group research models two, and three, or variations of them, following consultation with staff;**
- ii) approve that the Service undertake the necessary arrangements to make suitable the stations identified for the introduction of a day staffing duty system; and**
- iii) appreciate the efforts and contribution made by the ECR Task and Finish Group Members to develop a new permanent option for the provision of emergency cover across North Wales.**

8 FLEET DECARBONISATION PLAN

- 8.1 ACFO Evans delivered the paper on the Fleet Decarbonisation Plan (the Plan) which aimed to set out the detailed measures and timescales to mitigate the carbon emissions arising from our vehicle fleet for the period up to 2030.
- 8.2 One Member expressed concern around the risks with regards to the cost of utilising Hydrotreated Vegetable Oil (HVO) and asked from where it was being brought into the Country. ACFO Evans confirmed that he would establish this information and let Members know outside of the meeting.
- 8.3 Another Member queried the sustainability of the HVO and asked that checks on whether palm oil was used in its production be made. They also queried whether HVO would destabilise in periods of cold weather.
- 8.4 ACFO confirmed that HVO was safe to a temperature of -10 degrees, and that all appliances would be fully interchangeable with diesel in any case, and so this could be used as a back-up should cold weather create issues.
- 8.5 The Member felt that this should be used as a pilot scheme and not rolled out across the Service until it could be seen how the HVO market was going to develop.
- 8.6 It was asked whether planning applications had been made for storage of the HVO and ACFO Evans confirmed that they had. ACFO Evans also confirmed that testing of the fuel had already taken place within the Service with the training appliance. It was noted that with the use of alternative fuels, adaptations to the existing fleet was always the biggest issue.

8.7 **RESOLVED to:**

- i) **approve the Fleet Decarbonisation Plan.**

9 PROTOCOL ON MEMBER/EMPLOYEE RELATIONS

- 9.1 Matthew Powell, Deputy Monitoring Clerk, presented to Members the amended Protocol on Member/Employee Relations and confirmed that the purpose of the paper was to review the Protocol on Member/Employee Relations (the Protocol) to ensure that it remain up to date and pertinent.
- 9.2 A Member referred to the third paragraph of item 2.6 of the protocol, and stated that they felt that this paragraph had been ignored by some Members with regards to the Emergency Cover Review. They further felt that it was an issue that there was no mention of the relationship between officers and the Unions within the Protocol.
- 9.3 The Deputy Clerk confirmed that the amendments to the Protocol were not being made in order to change its scope, rather to encapsulate a wider category of worker.
- 9.4 The Clerk further added that it was inevitable that Members would wish to speak to local fire crews with regards to the ECR, and that the FBU had taken full advantage of their ability to contact Members during that consultation. The Protocol did not seek to restrict that, but merely to set standards of good practice.
- 9.5 **RESOLVED to:**
- i) **agree that the revised Protocol be adopted as part of the Constitution.**

10 PERFORMANCE MONITORING: 2023/24 FINANCIAL YEAR

- 10.1 AM Jones presented the Performance Monitoring Report for the 2023/24 Financial Year, the purpose of which was to provide information about incident activity during the 2023/24 financial year, performance in relation to the North Wales Fire and Rescue Authority's (the Authority) improvement and well-being objectives, and other notable incident activity.
- 10.2 A Member asked that the thanks of the Authority be passed on to all members of staff for the excellent prevention work being carried out across the Service.

- 10.3 In connection with the increase in false alarms at the hospital, it was asked if there was a possibility that the Health Board were slipping with their investment in fire prevention systems, and therefore passing the risk and the financial burden to the Service. AM Jones responded that partnership work was being carried out between the Service and the Health Board, and that it was known that the Board had plans to invest in the infrastructure of their alarm systems in order to improve the situation.

10.4 **RESOLVED to:**

- i) **note the content of the performance monitoring report.**

11 COMMUNITY RISK MANAGEMENT PLAN 2024-2029 AND COMMUNITY RISK MANAGEMENT IMPLEMENTATION PLAN 2024-2025

- 11.1 AM Jones presented to Members the Community Risk Management Plan (CRMP) 2024-2029 and Community Risk Management Implementation Plan (CRMIP) 2024-2025. The purpose of this paper was twofold; to provide an overview of the feedback received from the public consultation on the CRMP 2024-2029, the CRMIP 2024-2025 and the associated Equality Impact Assessment (EqIA); and to seek approval of the final version of the aforementioned documents.

- 11.2 Concern was expressed that there were no predictions included within the report for flooding. AM Jones responded that flooding was difficult to predict and whilst there had been a decrease in wildfires this year, there had been an increase in flooding incidents due to the inclement weather. Work was being carried out by the planning team on how this could be better predicted in the future.

11.3 **RESOLVED to:**

- i) **Note the content of the feedback report; and**
- ii) **Approve the attached CRMP 2024-2029, CRMIP 2024-25 and associated EqIA for publication.**

12 DRAFT ANNUAL GOVERNANCE STATEMENT

- 12.1 AM Jones presented to Members the Draft Annual Governance Statement, as required by The Accounts and Audit (Wales) Regulations 2014. It was confirmed that this draft had been submitted to Audit Wales prior to 31 May as required by the aforementioned legislation.

12.2 **RESOLVED to:**

- i) **note the governance arrangements outlined within the draft 2023/24 Annual Governance Statement;**
- ii) **note the forward work plan for 2024/25; and**
- iii) **approve the draft 2023/24 Annual Government Statement.**

13 FIREFIGHTERS PENSION SCHEMES LOCAL PENSION BOARD – ANNUAL REPORT 2023/24 AND TERMS OF REFERENCE

- 13.1 ACFO MacArthur presented to Members the annual report of the Local Pension Board (the Board) which detailed the work of the Board during the 2023/24 financial year. It was noted that the annual report was attached at appendix 1.
- 13.2 Furthermore, approval was sought from Members to increase the membership of the Local Pension Board. These proposed changes were set out in the updated Terms of Reference attached at appendix 2.
- 13.3 The Chair thanked members of the Local Pension Board for their work in this important area.
- 13.4 **RESOLVED to:**
- i) approve the Local Pension Board 2023/24 Annual Report; and**
 - ii) approve the terms of reference for the Local Pension Board, noting the increase of the membership to 10 members.**

14 UPDATE ON PROCESSING THE AGE DISCRIMINATION REMEDY

- 14.1 ACFO MacArthur presented the paper on the Firefighters' Pension Scheme, the purpose of which was to provide Members with an update on the statutory changes to Firefighters' Pension Scheme following significant legal challenges, more commonly known as the McCloud and O'Brien (Matthews 2) pension remedy exercises.
- 14.2 A Member asked who bore the financial risk in relation to this complicated issue. ACFO MacArthur confirmed that ultimately the financial risk rested with the pension fund and that an estimate of the arrears for the second choice and the impact of the age discrimination has been built into the valuation of the Pension Scheme and would be reflected in the employee contributions. Top up funding was received by the Service from the Welsh Government annually in order to ensure that the cost remained neutral to the Service.
- 14.3 **RESOLVED to:**
- i) Note the statutory requirements to implement the changes to the Firefighters' Pension Scheme regulations; and**
 - ii) Endorse the proposals set out within this report for the management of cases impacted by the tax laws.**

15 INTERNAL AUDIT ANNUAL REPORT 2023/24

- 15.1 ACFO HM delivered the paper on the Internal Audit Annual Report 2023/24. Members were advised that under the terms of the Accounts and Audit (Wales) Regulations 2014 Part 3 5. (2), the Authority was required annually to conduct a review of the effectiveness of its system of Internal Control. Internal Audit were an integral part of that system and a significant contributor to the preparation of the Annual Governance Statement.
- 15.2 Furthermore, CIPFA's Public Sector Internal Audit Standards 2017 require the Head of Internal Audit to provide the Authority with assurance on the whole system of internal control, including the adequacy of risk management and corporate governance arrangements.
- 15.3 The report analysed the work of the Internal Audit Service for 2023/24 and contained the assurance statement based on the work of Internal Audit during the year ended March 2024.
- 15.4 It was noted that this paper had already been scrutinised by the Audit Committee who had endorsed it for approval.
- 15.5 The Treasurer noted that the only recommendation within the report of any real note was cyber security; however, the Authority was taking steps forward to improve the Service's cyber defences.
- 15.6 **RESOLVED to:**
 - i) **approve the content of the Head of Audit and Procurement's Annual Report and the overall 'opinion' upon the adequacy and effectiveness of the Authority's framework of governance, risk management and control.**

16 STATEMENT OF ACCOUNTS 2023/24

- 16.1 The Treasurer explained that the purpose of this paper was to confirm the year-end outturn position for 2023/24 and to present the unaudited Statement of Accounts for 2023/24. Members were also asked to note the timetable for the audit of the statement of accounts.
- 16.2 It was noted that the report also provided confirmation on other financial matters relating to 2023/24, including the Authority's position for usable reserves, write-offs of bad debts and the full year prudential indicators.
- 16.3 Paragraph 11 of the report was brought to Members' attention, and it was noted that the Chair would sign the final version of the Declaration, after examination and on behalf of the Authority, which would then be submitted to a subsequent meeting for formal approval. Therefore, as

good practice, this paper confirmed the fiscal position of 31 March 2024 for reference.

- 16.4 The Treasurer further highlighted that the paper also confirmed the Authority's year-end reserves position, and the write-off of eighteen bad debts, totalling £1,492 in the year. Whilst the Welsh Government and Audit Wales had allowed tolerance from an extended period since Covid, the Authority's Finance officers had voluntarily endeavoured and managed to adhere to the regulations' original timetable for account closures. Thanks were given to Helen Howard, now retired Head of Finance and Procurement, for the conscientious work of both herself and her team.
- 16.5 It was noted that paragraph 4 on page 266 of the package demonstrated that actual spending for 2023/24 was £44.3m against a budget of £44.4m.
- 16.6 As paragraph 5 made clear, the £6.532m capital budget for 2023/24 included £3 million to purchase land for the proposed training centre, which was now expected to be completed during 2024/25. The rest of the capital programme was stretched and there was prioritisation to stay within budget. Members were asked to note that spending was at £2.2m by the end of the year, but it was requested that £3.9m be carried forward. The Audit Committee had received an update on this in their meeting of 17 June, and debt write-offs were under scrutiny by the Budget Working Group.
- 16.7 The final position was a 'marginal' underspend of £94k. The main revenue expenditure headings and the draft outturn situation were set out in the table under paragraph 14 on page 268 of the pack. Savings from vacancies had mitigated the higher-than-expected national wage settlement.
- 16.8 **RESOLVED to:**
- i) **note the unaudited revenue and capital outturn position for the 2023/24 financial year, including the earmarked reserves set out in the report;**
 - ii) **note the unaudited 31/03/2024 balance sheet position;**
 - iii) **receive and note the draft Statement of Accounts for 2023/24 contained within Appendix A;**
 - iv) **note the prudential indicators as at quarter four of 2023/24; and**
 - v) **note the write offs approved by the Treasurer, in accordance with the financial regulations.**

17 APPOINTMENT OF THE PROPER OFFICER FOR S.36 FREEDOM OF INFORMATION ACT 2000

17.1 The Clerk explained that the purpose of this paper was to ask Members to appoint the Chief Fire Officer and the Clerk as the proper officer, known as the “qualified person”, to enable to apply the exemption under section 36 Freedom of Information Act 2000 (“FOIA”)

17.2 **RESOLVED to:**

- i) designate the Chief Fire Officer and the Clerk as the qualified persons for the purpose of applying the exemption in section 36 Freedom of Information Act 2000.**

18 URGENT MATTERS

18.1 There were no urgent matters to consider.

PART II

19 CULTURAL REVIEW

19.1 The CFO confirmed that, following an extensive procurement exercise, a company called Crest Consultancy had been retained to carry out the independent culture review into both North Wales and Mid and West Wales Fire and Rescue Services. Crest would be delivering a fully bilingual service.

19.2 Crest were a very experienced company in looking at the theme of culture and how other Fire and Rescue Services had undertaken their work in this way.

19.3 A meeting with Crest would be taking place on Wednesday 17 July, during which a strategic brief would be set out. All requested documentation had been submitted to them and in August, an independent staff survey would be sent out. Staff interviews and focus groups would take place in October/November 2024 in order for Crest to ascertain staff views towards culture across the last three years. Members were likely to be asked to participate in this aspect of the review.

19.4 The full report would be published in January 2025.

19.5 A Member asked if there would be any financial contribution towards this review from the Welsh Government, as the request to carry it out had come from them. The CFO confirmed that there would be no financial contribution from the Welsh Government.

20 THE OUTCOME OF THE PRE-HEARING FROM THE EMPLOYMENT TRIBUNAL

- 20.1 Members were advised that this item may still be subject to appeal and they should treat the matter as confidential.
- 20.2 Members were given some background into this item and were advised that a complaint had been issued against a senior officer in 2023. At that stage, an external investigator was secured in order to carry out an independent investigation and the Welsh Government were informed due to the seniority of the officer concerned.
- 20.3 The outcome of the investigation was discussed with both employees and in December 2023, the complainant instigated employment tribunal proceedings as they remained dissatisfied, despite the independent investigation. This then became a matter of public interest due to the appointment of the senior officer to a high-profile role within South Wales Fire and Rescue Service, and the subsequent media coverage.
- 20.4 The outcome of the hearings for the Employment Tribunal had been received and the judgment was in the public domain. The Service's position that the majority of the claims were out of time and unlikely to succeed was accepted. Two claims would now proceed, and these would go to a preliminary hearing along with two further complaints relating to the management of the grievance.
- 20.5 The employee in question was back in the workplace and was being supported by the Service.

It was noted that the next meeting would take place on 21 October 2024.

Meeting closed: 11:43

Mae'r ddogfen yma ar gael yn Gymraeg

Agenda Item 8

Report to	North Wales Fire and Rescue Authority
Date	21st October 2024
Lead Officer	Not applicable
Contact Officer	Members Services (members.services@northwalesfire.gov.wales)
Subject	Chair's Report



PURPOSE OF REPORT

- 1 This report provides Members with information on the meetings and events attended by the Chair and Deputy Chair of the Authority in their official capacities between July and September 2024.

EXECUTIVE SUMMARY

- 2 The Chair and/or Deputy Chair have attended several meetings and events, both internally and externally on behalf of the Authority.

RECOMMENDATION

- 3 That Members note the information provided.

OBSERVATIONS FROM EXECUTIVE PANEL/AUDIT COMMITTEE

- 4 This report has not previously been considered.

INFORMATION

- 5 In addition to the Authority-related meetings, the Chair and Deputy Chair have met with the Chief Fire Officer (CFO) on a regular basis.
- 6 On the 1st July the Chair and the Chief Fire Officer attended a meeting of the Social Partnership which was held remotely.
- 7 On the 12th July the Chair and the Deputy Chair attended a Ceremony of Achievement for new recruits held at Rhyl Fire Station.
8. On the 23 July the Chair attended a meeting of the Independent Remuneration Panel which was held remotely.

9. On the 2nd September the Chair and the Chief Fire Officer attended a Service of Remembrance for fallen firefighters which was held at The National Memorial Arboretum in Staffordshire.
10. On the 5 September the Deputy Chair attended an online briefing by Crest Advisory Consultants regarding the independent culture review of the NWFRS.
11. On the 19 September the Deputy Chair attended a Ceremony of Achievement at Chirk Fire Station for those youngsters who had successfully completed the Phoenix Course.
12. On the 20 September the Chair attended a hybrid meeting of the Fire Commission.
13. On the 26 September the Chair attended a building safety webinar held by Welsh Government officials in relation to proposed policy and legislative changes.
14. The Deputy Chair has also attended funerals for retired fire fighter Ben Dudley and ADO W.G.Jones both at Northop Crematorium.

IMPLICATIONS

Wellbeing Objectives	Not relevant.
Budget	Any costs associated with meetings and events attended by members are reimbursed from the travel and subsistence budget.
Legal	No specific implications arise from approving the recommendation.
Staffing	No specific implications arise from approving the recommendation.
Equalities/Human Rights/Welsh Language	No specific implications arise from approving the recommendation.
Risks	No specific risks arise from approving the recommendation.

Governance of Fire and Rescue Authorities

September 2024



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Mae'r ddogfen hon hefyd ar gael yn Gymraeg.

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Summary Report

- 1 As part of the Auditor General's local government studies programme in 2023-24, we reviewed the governance arrangements across the three Fire and Rescue Authorities (FRAs) in Wales.
- 2 We examined FRA governance for several reasons, including:
 - the Welsh Government has not taken forward its proposals to reform the governance structures of FRAs, despite concluding in its 2018 White Paper that FRA governance structures were in need of reform; and
 - the financial climate currently faced by the public sector means that strong governance arrangements are especially important.



Key messages

3 We found that:

- the roles and responsibilities of FRA members are clearly set out but are not always reflected in their actions in practice.
- members do, however, generally act in accordance with expected values and behaviours.
- governance arrangements recognise the importance of community representation but do not reflect the specialist nature of FRA functions.
- whilst FRAs review the effectiveness of their governance arrangements, the contribution of individual FRA members is typically not evaluated. Our evidence also suggests that training and development activity is limited and is not always informed by members' needs.

4 We have made recommendations for Welsh Government to review the governance model, and for FRAs to strengthen training and development arrangements.

Key facts

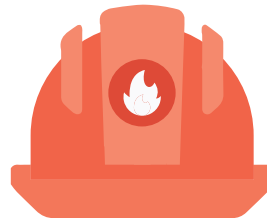
FRAs must make provision for the key services, such as:

- promoting fire safety
- fire-fighting
- responding to road traffic accidents
- dealing with other prescribed emergencies.



All members of FRAs are councillors, nominated by their host authority.

The combined revenue budgets of the three FRAs budgets are approximately **£200 million** for 2024-25, which equates to **£64** per head of population in Wales.



There are **three FRAs** in Wales – North Wales, South Wales and Mid & West Wales (**Exhibit 1**).



Members of FRAs are entitled to the following salaries¹:

- the basic salary of a fire and rescue authority member is **£2,632**
- a chair's salary is **£11,965**
- a deputy chair or committee chair's salary is **£6,372**

¹ Independent Remuneration Panel for Wales, Determinations 2024 to 2025, May 2024

Exhibit 1: Fire and Rescue Authorities of Wales

The map below shows the geographical area of each of the three Fire and Rescue Authorities in Wales.

Fire and Rescue Authorities

- North Wales
- Mid Wales
- South Wales



Source: Audit Wales



Recommendations

Exhibit 2: recommendations

The table below sets out the recommendations that we have identified following this review.

Recommendations

Addressing weaknesses in the governance model

This report highlights weaknesses in the governance model for FRAs. To address these, we recommend that:

- R1 The Welsh Government reviews the governance model to ensure that:
 - 1.1 the membership of fire and rescue authorities ensures appropriate knowledge, expertise and diversity to effectively discharge their governance roles; and
 - 1.2 there are clear accountability arrangements to regularly evaluate the contribution of FRA members.
- R2 Fire and rescue authorities strengthen the provision of training and development for members by:
 - 2.1 establishing arrangements to regularly assess members' development needs to inform training and development; and
 - 2.2 evaluating the effectiveness of training and development activity in ensuring members' understanding of, and contribution to, governance arrangements.



Detailed Report

What we reviewed and why

- 1 As part of the Auditor General's local government studies programme² in 2023-24, we reviewed the governance arrangements across the three Fire and Rescue Authorities. Our review considered five key elements:
 - the clarity and appropriateness of governance structures;
 - key functions and responsibilities within these structures;
 - governance culture;
 - infrastructure to support effective governance; and
 - arrangements to review and strengthen the effectiveness of governance.
- 2 We examined FRA governance for several reasons. For example, the Local Government and Elections (Wales) Act 2021 made changes to principal councils and required them to work regionally in Corporate Joint Committees (CJCs). FRAs were not the subject of this legislative reform.
- 3 The most recent proposal for reforming and strengthening governance of FRAs was a 2018 Welsh Government White Paper³. The paper set out its case for reform by arguing that current arrangements 'are not as accountable as they ought to be'. It criticised the lack of either directly elected members or FRAs being formally accountable to a local or national elected body⁴. It was also critical of nominated FRA members being mostly 'backbench' councillors with little knowledge or experience of the Fire and Rescue sector. It argued that there were not many areas where the elected member could add value as a champion for their community, citing rare discussions such as station closures as examples of decisions that are political or require community insight.

2 This report concludes the second part of a two-stage review considering the governance arrangements across Special Purpose Authorities in Wales. In April 2024, we published a [report](#) on governance arrangements across the NPAs following the first stage of this review.

3 Welsh Government, [Reform of Fire and Rescue Authorities in Wales](#), November 2018

4 Elected members are required to act in the FRA's interest, rather than their nominating authority's.

- 4 The White Paper proposed governance reforms to:
 - reduce FRA elected member representatives to one per nominating council;
 - require nominees to be a council cabinet member; and
 - introduce non-executive members (one third of current FRA membership), most likely appointed by the The Welsh Government.
- 5 The White Paper noted that this would provide more streamlined governance, retain the local knowledge brought by councillors, and increase technical knowledge through direct appointees. This would bring FRAs more closely into line with NPAs, who are formed of one third Welsh Government appointees. However, following consultation and feedback from FRAs and others, the White Paper proposals were not taken forward.
- 6 Change is a fundamental feature of FRA governance. During the electoral cycle 2017-22, a total of 40 changes were made to the membership of FRAs in Wales, representing around 52% of the overall membership. Further changes in membership occurred following the 2022 local government elections.
- 7 Governance arrangements are especially important given the financial climate currently faced by the public sector. This increases the importance of objective setting, strategic oversight, and effective scrutiny of performance to ensure FRAs deliver value for money.
- 8 Our study began before the Welsh Government appointed four Commissioners to run South Wales FRA in February 2024. Our review of governance arrangements is based on the governance model in place in South Wales FRA prior to the appointment of the Commissioners.
- 9 Since our review began the Senedd's Equality and Social Justice Committee has also published its report following its inquiry into the Governance of Fire and Rescue Services – 'Sound the Alarm: The Governance of Fire and Rescue Services.' The Auditor General for Wales provided written and verbal evidence to this inquiry.

10 Our evidence is limited to the following sources:

- a review of documentary evidence;
- interviews with senior officers and members of the FRAs and the SWFRA Commissioners, the Welsh Government, and the Welsh Local Government Association;
- observations of a range of FRA committee and authority meetings; and
- a survey of FRA senior officers and members (including the former members of South Wales FRA).

Roles and responsibilities in governance structures are generally clearly set out but understanding of roles is not always demonstrated in practice

11 FRAs generally set out the governance arrangement responsibilities of officers and members clearly. Each has a constitution that sets out its governance framework. These include committee terms of reference that cover the membership and broad role of the committees. FRA constitutions are supported by other documents, for example induction materials for members that set out the chain of command within the fire service. FRAs do not, however, have formal arrangements in place to review the members' understanding of the governance arrangements and their role within it.

12 FRA members feel they have a good understanding of their roles and responsibilities and were generally able to describe them. Members told us that they have a clear understanding of where decisions are made within the governance structure and their own governance responsibilities. We observed formal meetings where this understanding was demonstrated, and most meetings we observed were chaired effectively. Most members and officers who responded to our survey agreed that meetings are well chaired.

13 However, members did not always appear to clearly understand or act in accordance with their roles. We heard concerns that the governance model results in an inherent tension between members' role as councillors and members of the FRA. For example, we heard concerns that members sometimes focus on parochial considerations rather than the FRA as a whole.

14 Clarity on key responsibilities around decision making is a fundamental aspect of good governance. These are generally clearly set out and understood, but there is a risk that a lack of understanding in practice weakens the effectiveness of governance arrangements.

The governance model for FRAs recognises the importance of community representation, but arrangements do not reflect the specialist nature of their functions and the contribution of FRA members is not typically evaluated

- 15 The membership of FRAs is exclusively made up of elected councillors, nominated by their host council. We commented previously in response to the Welsh Government's 2018 White Paper that there is considerable merit in councils nominating members of FRAs. This includes feedback that council members provide on legitimate community concerns. However, we also suggested that the Welsh Government should ensure the nomination process is both fair and transparent to secure representatives with sufficient seniority, skills, and capacity. Ensuring that those charged with governance are sufficiently skilled and knowledgeable is important to underpin good governance.
- 16 In the current governance model for FRAs there is a risk that the elected members do not have the necessary skills and knowledge that reflect their specialist functions. Members' responses to our survey suggest that they feel they do possess these skills and knowledge (see **appendix 1** for details of the response rate to our survey). However, we also heard concerns during fieldwork that collectively members do not always possess or demonstrate them. Our survey responses and fieldwork also suggest a variance in considering the specialist knowledge and the nature of the role when nominating members to FRAs. This means there is a risk that members do not always possess sufficient relevant knowledge of fire and rescue services to be able to discharge their governance role effectively.
- 17 Therefore, FRAs need to provide significant training to members to enable them to undertake their roles. However, wider systematic issues mean training may not be enough to mitigate this risk. Ensuring that members who are appointed without regard for the specialist nature of the role receive appropriate training and development is difficult because:
 - there is a relatively high turnover rate of members. This limits the extent to which individuals can develop and retain knowledge and skills relevant to the role.
 - we heard some concerns that the size of membership makes it difficult to develop a knowledgeable and engaged membership. The Welsh Government's White Paper previously benchmarked FRA membership size with other bodies, and identified this as a weakness in FRA governance arrangements.

- 18 Membership size can present challenges in engaging members. FRAs developed their arrangements during and after the pandemic to accommodate remote attendance, and most FRA meetings are now hybrid. However, despite these arrangements making it easier for members to attend meetings, we heard concerns during our fieldwork that some members attending remotely sometimes turn their cameras off during meetings and do not engage with discussions.
- 19 To help improve member engagement and understanding, FRAs have introduced smaller working groups to examine specific issues. Officers have described the subsequent improved engagement and ‘challenge’ they receive from members in private sessions when scrutinising proposed policies or decisions. This includes the scrutiny and challenge associated with annual budget setting. However, this risks reducing the transparency of decision making, especially as the debate is rarely replicated in public meetings or summarised in public papers.
- 20 Whilst our survey responses suggest that members generally feel able to question officers during formal meetings, overall we observed that there is limited scrutiny and challenge. We observed several meetings of different committees where there was limited challenge or questioning. For example, we observed two meetings in different FRAs where there was limited scrutiny of the strategic risk registers that were on respective agendas. We also found examples of reports ‘to note’ being provided to committees with responsibility for ‘scrutiny’, which suggests a lack of clarity of what is expected from scrutiny in the context of governance arrangements. We also heard concerns regarding the effectiveness or clarity of ‘scrutiny’ arrangements more generally within some FRAs. This means there is a risk that officers are not effectively held to account by members, which potentially weakens the robustness of internal controls to manage governance risks.
- 21 Appointing FRA members exclusively from local councils has also resulted in a lack of member diversity. In our response to the Welsh Government’s White Paper, we suggested they could encourage authorities to create inclusive and representative Fire and Rescue Authorities with more female, ethnic minority and younger elected members nominated. For example, the majority of FRA Members are male, with very few from a Black, Asian, or Minority Ethnic background. The lack of diversity is an issue because, as highlighted by the Expert Group on Diversity in Local Government, it is ‘vital that the people who make decisions on our behalf... are in tune with and representative of their local communities.’⁵.
- 22 Overall, there is a risk that the current governance model does not support FRA members possessing the necessary blend of skills and knowledge to be able to take informed decisions and effectively hold the Fire and Rescue Service to account.

5 [Report of the Expert Group on Diversity in Local Government](#), March 2014

- 23 Although there is some evidence to suggest FRAs are using informal, ad hoc methods of finding out what training members might need, none of the FRAs conduct regular member skills audits to inform member development. As a result, training is not always developed in response to an assessment of members' needs.
- 24 Of the three FRAs, only Mid and West Wales provides a programme of training and development events for members. South Wales and North Wales FRAs offer induction training and training on specific areas, such as pensions or governance, but this tends to be ad-hoc. We also found little evidence of succession planning to develop members' leadership skills with a view to them becoming a chair of an authority in future, for example.
- 25 The contribution of members to the governance of FRAs is also not typically evaluated. Whilst FRA members are elected to their host councils, they are not directly elected to the FRAs. The Welsh Government's White Paper also highlights concerns that this model does not provide democratic accountability. Therefore, despite it being a remunerated role, FRAs cannot demonstrate the value for money that members provide. The absence of any evaluation of members' contributions also reduces the opportunity to understand and address their training and development needs. Overall, our findings set out earlier in this report suggest that the training provided to members does not consistently address the risk that there is a shortfall in specialist knowledge and expertise. Consequently, we are not assured that all FRA members are always equipped with the skills, knowledge and experience needed to effectively undertake their governance role.

FRA have established arrangements to oversee members' compliance with codes of conduct, and members generally act in accordance with expected values and behaviours

- 26 Most of the conduct we observed in FRA meetings and committee meetings was consistent with expected values and behaviours. Most FRA members who replied to our survey agreed that each FRA has set out its expectations of officers and members in a range of documents. Interviewees were able to identify instances where behaviour inconsistent with expected values and behaviours had been challenged and addressed, which we witnessed when observing meetings.
- 27 However, our surveys of FRA members and senior officers highlighted a few instances when respondents felt that poor or inappropriate behaviour was not immediately tackled. We also witnessed such instances, for example potentially inappropriate or informal language seemingly being tolerated in a formal meeting. However, overall members' conduct in the meetings we observed appeared to be in accordance with expected values and behaviours.
- 28 FRAs have established standards committees which meet regularly and have clear terms of reference. Each standards committee reports annually to its respective Fire Authority and some work proactively to promote awareness and monitor members' compliance with codes of conduct.
- 29 Members and officers have a generally positive working relationship. The majority of members and senior officers think that they are given clear, comprehensive, and timely information to inform their decision making. Members also usually follow the professional advice of officers. This is important because constructive working relationships and demonstration of expected behaviours and values helps to underpin an appropriate governance culture.

FRAs have whistleblowing policies and arrangements in place and are reviewing them following the findings of the South Wales FRA Culture Review

- 30 This study was not a detailed review of the effectiveness of whistleblowing arrangements. However we found that each FRA has a whistleblowing policy setting out procedures for dealing with such complaints, and we found evidence of FRAs working to strengthen their arrangements for staff to raise concerns. FRAs' recognition of the need to strengthen whistleblowing arrangements resonates with the report of the South Wales FRA Culture Review⁶, which noted a lack of encouragement and support for people to speak up, and insufficient action when they do.

FRAs review the effectiveness of their governance arrangements but the Welsh Government previously identified that FRA governance structures were in need of reform

- 31 Each FRA has reviewed aspects of their governance arrangements, and their annual governance statements are up to date. Annual governance statements set out how FRAs review the effectiveness of their governance frameworks. They include the evidence sources they draw on, actions they intend to take to strengthen governance arrangements and an update on actions from previous years. FRAs have also looked at specific aspects of their governance arrangements. For example, North Wales FRA reviewed governance in relation to the Fire and Rescue Service's operational decision-making arrangements, and South Wales FRA Internal Audit function has reviewed their strategic planning and partnership arrangements.
- 32 FRAs have also demonstrated the capacity to vary their governance arrangements to consider specific issues. Examples include the working groups set up in North Wales FRA to review the emergency cover provision, and the use of budget scrutiny working groups or similar across all FRAs. South Wales FRA also introduced the option for scrutiny groups to co-opt additional members which has the potential to strengthen the specialist knowledge available to those groups.

6 Report of the Expert Group on Diversity in Local Government, March 2014

- 33 Despite concluding in its 2018 White Paper that FRA governance structures were in need of reform, the Welsh Government has not taken forward its proposals for the reform. The Welsh Government also intervened in South Wales FRA following the publication of the FRA's Culture Review report, and also partly due to its view that the Authority responded inadequately to other opportunities for improvement⁷.
- 34 Reviewing and making changes to governance arrangements and being open to external challenge is important to ensure that weaknesses are addressed and opportunities for improvement are embraced.

7 Plenary 06/02/2024 - Welsh Parliament (senedd.wales)



Appendix

1 Audit scope, approach and methods, and key facts about fire and rescue authorities

1 Audit scope, approach and methods, and key facts about fire and rescue authorities

Scope

We sought to answer the question ‘Do special purpose local authorities in Wales have effective governance arrangements that support good outcomes for citizens?’

To answer this, we looked at structures of governance, the model of governance, how members and officers work within structures, and the approaches taken to review and improve governance arrangements.

We did not look at individual member or officer conduct, and we have not formed conclusions about each FRA individually.

Approach

This audit combined system and result orientated approaches to identify areas for improvement with the system of governance and assess how it is currently being delivered. We sought to understand how governance structures are in each Authority ‘on paper’, how they are applied in reality, and how they are reviewed. We aimed to provide assurance over the effectiveness of governance in Welsh FRAs overall. We worked flexibly to organise delivery and we managed our fieldwork whilst being mindful of the pressures faced by officers. We ensured that our coverage was sufficient to give an overview of the whole sector but did not detract from service delivery. Our approach was informed by the principles of good governance published by CIPFA and IFAC. These are outlined in **Exhibit 4**. Our findings and conclusions are based on the totality of our triangulated evidence. Our methods for gathering this evidence are set out below.

Methods

Our fieldwork was completed between September 2023 and May 2024, using the following methods:

- document review – we reviewed key governance documents from each FRA. This included standing orders, job descriptions of key officers, constitutions, terms of reference, and committee papers.
- local interviews – we carried out a total of 38 interviews across the three FRAs, including with senior officers and members.
- national interviews – we also carried out interviews with national bodies, namely the Welsh Government and the WLGA.
- surveys – we conducted a survey of senior officers who regularly interact with members. We received 26 responses (61% of those invited to participate in the survey). We also surveyed FRA members (including former members of South Wales FRA after Commissioners had been appointed) and received a total of 36 responses (47% of those invited to participate in the survey).
- observations – we observed a total of 16 meetings across the FRAs, including Full Authority and meetings of key committees.

What is 'good governance'?

Public sector organisations need to be governed in a manner reflecting the public and environment that they serve. To support this, the Chartered Institute of Public Finance and Accountancy (CIPFA) and the International Federation of Accountants (IFAC) have defined good governance in the public sector (**Exhibit 3**).

Exhibit 3: definition of good governance

The arrangements put in place to ensure that the intended outcomes for stakeholders are defined and achieved. To deliver good governance in the public sector, both governing bodies and individuals working for public sector entities must try to achieve their entity's objectives while acting in the public interest at all times. Acting in the public interest implies primary consideration of the benefits for society, which should result in positive outcomes for service users and other stakeholders.

Source: [CIPFA/IFAC](#)

To embed this definition, it has been further developed into seven principles (Exhibit 4).

Exhibit 4: seven principles of good governance



Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.



Ensuring openness and comprehensive stakeholder engagement.



Defining outcomes in terms of sustainable economic, social, and environmental benefits.



Determining the interventions necessary to optimize the achievement of the intended outcomes.



Developing capacity, including the capability of its leadership and the individuals within it.



Managing risks and performance through robust internal control and strong public financial management.



Implementing good practices in transparency, reporting, and audit, to deliver effective accountability.

Source: CIPFA/IFAC

Key facts about Fire and Rescue Authorities

FRA receive an allocation of principal council members that are appointed to reflect the political balance of the larger geographic area covered as a combined authority. All members of FRAs are appointed this way. When elected members are appointed to the FRA, they do not represent their ward or the constituent authority that nominated them.

For 2024-25 the combined revenue budgets of the three FRAs budgets are approximately £200m, which equates to £64 per head of population in Wales. This increased from £184m or £59 per head of population in 2023-24.⁸

FRAs are formed in legislation by the joining of different council areas into combined authorities. This was last done in 2015. As the legislation is set by the Senedd, individual councils and FRAs cannot change their size, composition, or area served.

The Fire and Rescue Services Act 2004 sets the requirements of the services the FRA must make provision for. These include:

- promoting fire safety
- fire-fighting
- responding to road traffic accidents
- dealing with other prescribed emergencies

FRAs must also meet the strategic aims of the National Framework⁹. The Framework calls for “sustained maximum effort in identifying and realising efficiencies, in maintaining high standards of governance, and in accounting transparently for delivery’. The National Framework has not been updated for a number of years, and was last updated in 2016.

FRA members must also set a budget to deliver the aims and scrutinise performance to ensure delivery of desired outcomes. The budgeting process includes setting the funding levy, which is charged to constituent authorities based on population size. Members must also appoint senior officers, such as the Chief Fire Officer.

⁸ [Budgeted revenue expenditure by service detail \(gov.wales\)](#)

⁹ Welsh Government, [Fire and Rescue National Framework 2016](#), November 2015



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Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.

Report to	Fire and Rescue Authority
Date	21st October 2024
Lead Officer	Helen MacArthur, ACFO Finance and Resources
Contact Officer	Elgan Roberts, Head of Finance
Subject	Audited Statement of Accounts 2023/24

PURPOSE OF REPORT

- 1 This report is to present to Members the audited Statement of Accounts for 2023/24. This report also presents the findings of the Auditor General for Wales which confirms an unqualified audit opinion.

EXECUTIVE SUMMARY

- 2 The draft accounts were submitted for audit on 31st May 2024. These confirmed net expenditure of £44.3m including contributions to earmarked reserves. An increase of £0.09m to the General was reported. The audited position remains the same, although a technical adjustment to reclassify a payroll provision as an earmarked reserve has been made.
- 3 The report issued by Audit Wales on behalf of the Auditor General for Wales is set out in Appendix 2 and confirms an unqualified audit opinion.
- 4 The Accounts and Audit (Wales) (Amendment) Regulations 2010 require that the audited accounts are approved by Members by 31 July 2024. However, since the pandemic, these timescales have been extended by the Welsh Government to 30 November 2024.

CONSIDERATION BY OTHER COMMITTEES

- 5 The unaudited Statement of Accounts for 2023/24 were presented to the Fire and Rescue Authority on 15 July 2024.

RECOMMENDATION

- 6 Members are asked to:
 - (i) note the audited outturn position and performance as detailed within the 2023/24 Statement of Accounts (Appendix 1);

- (ii) note the report of the Auditor General for Wales which confirms an unqualified audit opinion (Appendix 2);
- (iii) note the proposed letter of representation including the uncorrected mis-statement; and
- (iv) confirm the recommendation of approval of the final audited 2023/24 Statement of Accounts.

BACKGROUND

- 7 In compliance with the Accounts and Audit (Wales) (Amendment) Regulations 2010, the Authority produced draft statement of accounts by 31st May 2024. The draft statement of accounts were presented to the Fire and Rescue Authority at its meeting of 15 July 2024 with a covering narrative report. The draft statement of accounts have been subject to external audit and the appendices contain the final audited versions.

INFORMATION

REVENUE EXPENDITURE

- 8 Members of the Authority were presented with a financial performance report for 2023/24 at the Fire and Rescue Authority meeting on 15 July 2024. This confirmed the draft out-turn position of net expenditure of £44.3m including contributions to earmarked reserves.
- 9 The final audited position confirms net expenditure of £44.3m although a technical accounting adjustment has been made to reclassify a payroll provision of £0.47m as an earmarked reserve. The updated narrative report is provided on page xx of the Accounts (see Appendix 1, page 7)
- 10 The audit identified a number of other adjustments that were agreed with management but have no overall impact on the reported position.

BALANCE SHEET

- 11 The Balance Sheet provides further information on the Authority's financial position as at 31st March 2024 and is contained on page xx of the Accounts (Appendix 1).

Fixed assets and borrowing

- 12 The final audited accounts confirmed that the Authority held fixed assets of £56.2m as at 31 March 2024, which includes property, vehicles and equipment.

- 13 The Authority is permitted to borrow to fund capital assets and as at 31 March 2024 the audited value of outstanding loans was £17.9m, which is in line with the limits set by the Authority.

Pension Liabilities

- 14 The Authority is required to account for the estimated liabilities relating to its pension schemes. The Authority has two schemes; the Firefighters' Pension Scheme and the Local Government Pension Scheme. The value of future liabilities is calculated by the actuary for each scheme and amounted to £231.6m at the balance sheet date. This includes an audit adjustment in relation to the Local Government Pension Scheme valuation of £1.2m. This is a highly technical area of accounting and the adjustment was necessary following further guidance from the actuary and in consultation with Audit Wales.

Usable reserves

- 15 The Authority's usable reserves as at 31 March 2024 were £9.1m which included £1.6m of general fund reserves and £7.5m of earmarked reserves. The reserves policy was approved by the Authority at its meeting of 15 April 2024.

AUDIT OF THE FINANCIAL STATEMENTS

- 16 The Auditor General for Wales is responsible for providing an opinion on whether the financial statements give a true and fair view of the financial performance and position of the Authority for the year ended 31 March 2024.
- 17 In performing the audit work, Audit Wales does not seek to provide absolute assurance but considers whether there are any material issues which may result in a reader of the accounts being misled. When an error or misstatement is identified Audit Wales will consider whether an amendment is required.
- 18 The Auditor General for Wales proposes to issue an unqualified audit opinion which means that the accounts present a true and fair view of the financial transactions of the Authority. The report is contained within Appendix 2 and the following is noted:
- The audit identified a number of amendments which were agreed with management and were necessary to fully comply with the Code of Practice on Local Authority Accounting. The audit identified two adjustments that need to be highlighted prior to the approval of the accounts

- A technical accounting adjustment was made to reclassify a payroll provision of £0.5 million as an earmarked reserve related to the firefighters' pay structure.
- An amendment of £1.2 million was made to the valuation of the Local Government Pension Scheme. Following advice from the scheme actuary and in consultation with Audit Wales, a technical adjustment was processed to account for the pension asset ceiling, in accordance with IAS 19 and IFRIC 14.

- 19 The audit identified one uncorrected matter totalling £0.1 million, which pertained to the classification of debtors and creditors. This issue arose due to a timing discrepancy, as Accounts Payable was left open to ensure prompt payments to SMEs. Since the adjustment would not have affected the balance sheet or provided any benefit to the users of the accounts, it was left uncorrected.
- 20 The Audit Report also contained the final letter of representation. This letter provides representation from the Chair and Treasurer to acknowledge their responsibilities and to confirm the arrangements for ensuring that the accounts provide a true and fair view.

IMPLICATIONS

Wellbeing Objectives	This report links to NWFRA's long-term well-being objectives. Funding for the Service benefits the communities of North Wales and ensures there is sufficient investment in infrastructure to enable the service to provide emergency responses and prevention work well in to the future.
Budget	Budget is set annually in accordance with the proposed service delivery which includes emergency response and prevention work.
Legal	It is a legal requirement that the Authority produces the Statement of Accounts and Annual Governance Statement in accordance with the prescribed standards.
Staffing	None
Equalities/Human Rights/Welsh Language	None
Risks	Income and expenditure is closely monitored to ensure that deviations from the approved budget are properly identified and reported to Members.

Statement of Accounts

2023-2024



Gwasanaeth Tân ac Achub
Fire and Rescue Service



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The maintenance and integrity of the Authority's website is the responsibility of the Authority; the work carried out by auditors does not involve consideration of these matters and accordingly auditors accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the website.

NARRATIVE REPORT

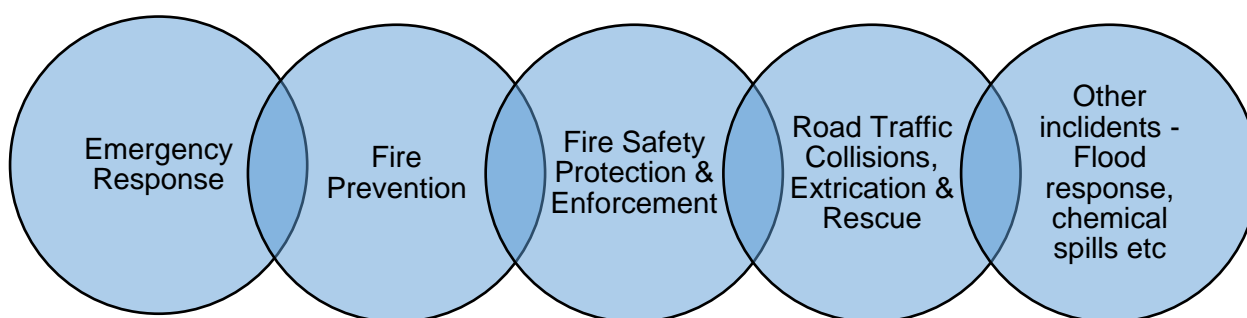
The purpose of the narrative report is to offer interested parties' clear information about the financial position and the financial performance of the North Wales Fire and Rescue Authority (NWFRFA) for the financial year 2023/24.

ORGANISATION OVERVIEW

The North Wales Fire and Rescue Authority (NWFRFA) is made up of 28 Elected Members nominated by each of the six local authorities and provides direction and governance for the day to day activities delivered by North Wales Fire and Rescue Service (NWFRS).

NWFRS serves the communities within the counties of Gwynedd and Ynys Môn, Conwy and Denbighshire and Wrexham and Flintshire.

NWFRFA is responsible for providing adequate resources to enable the Fire and Rescue Service to undertake a range of activities as detailed below.



The Service deals with a wide-range of emergencies, from fire incidents and road traffic collisions, to floods and chemical spills. Extensive work is carried out with schools, businesses and local communities to promote fire safety and prevention and to help keep people and property safe.

The Authority is financed by contributions from the six constituent authorities, in proportion to population for each authority.

Details of our service area, funding and activities can be found on the following pages.

About Our Service Area



Resources



44 fire stations



54 front line fire appliances



39 special appliances including rescue boats and aerial ladder platforms



909 staff of which **20%** are fluent welsh speakers

Prevention and Protection activities



19,859 safe and well checks completed



482 business audits conducted



216 safety talks with **20,837** children and young people



22 phoenix courses with **190** participants completing the programme

Responding activities



12,743 emergency calls handled



Attended **5935** emergency incidents



1656 fires attended of which **14** were wildfires



2900 false alarms

THE AUTHORITY'S IMPROVEMENT AND WELLBEING OBJECTIVES

Fire and Rescue Authorities in Wales are required to publish improvement objectives in accordance with the Local Government (Wales) Measure 2009, and well-being objectives in accordance with the Well-being of Future Generations (Wales) Act 2015. For the purposes of the Authority's planning processes these are treated as one and the same.

These long-term objectives are changes that the Authority wants to help bring about in North Wales that will contribute to improving local well-being and to moving Wales closer to achieving its well-being goals. Having identified these long-term objectives, the Authority has a duty to take all reasonable steps to pursue them and to report publicly after the end of each financial year on the progress it has made.

In March 2021 the Authority published its Corporate Plan for 2021- 2024 with a set of seven long-term objectives:

- Work towards making improvements to the health, safety and well-being of people in North Wales
- Continue to work collaboratively to help communities improve their resilience
- Operate as effectively and efficiently as possible, making the best use of the resources available
- Continue to identify opportunities to encourage greater engagement with people, communities, staff and stakeholders
- Maintain a suitably resilient, skilled, professional and flexible workforce
- Develop ways of becoming more environmentally conscious in order to minimise the impact of our activity on the environment
- Ensure that social value and sustainability are considered, including during procurement processes

The following link provides information relating to North Wales Fire and Rescue Service activity and performance against improvement objectives over the last twelve months-[Activity and Performance](#)

The statutory deadline for publishing an Annual Performance Assessment is 30th September 2024. The Annual Performance Assessment will be available on the website at [Corporate Plan and Annual Performance Assessment](#)

SUSTAINABILITY AND CLIMATE CHANGE

During 2023/24, the Authority approved its Environmental Strategy for the period 2023-2030. The Environment and Sustainability Working Group, chaired by the Environment and Climate Change Manager, has developed detailed decarbonisation plans following a series of Working Groups with Authority members over the course of the year, aligning with our goal to reach Net Zero carbon emissions by 2030. These plans cover fleet, estates and procurement.

To begin the process of decarbonising our fleet, an operational trial of Hydrotreated Vegetable Oil as a sustainable alternative to diesel, has been carried out. This trial

was successful and there will shortly be a station-based operational trial, before rolling out tanks and dispensing equipment around our estate.

In addition, the Fleet Department, procured four fully electric vans which are currently on trial, across various departments, to test their viability in relation to service requirements.



Image: EV Van in workshop

Working closely with Welsh Government Energy Service a plan has been developed to decarbonise our heating systems. This will form the basis of a programme of rolling heating system replacements over the coming years, prioritised as funding and operational requirements permit.



Image: Colwyn Bay Fire Station

Numerous biodiversity enhancement schemes have been carried out, including installation of swift nesting boxes, on some of our sites, in partnership with the North Wales Wildlife Trust and Conwy County Borough Council.

Work is continuing on developing a bespoke Environmental Management System based on the ISO:14001 standard. This is a system that will help with the identification, management, monitoring and control of the impact the service has on the environment. This will help improve environmental performance through the more efficient use of resources and reduce waste.

FINANCIAL PERFORMANCE

North Wales Fire and Rescue Authority is committed to continuing to provide excellent fire safety prevention and enforcement services and a comprehensive emergency response. The Authority remains committed to playing its part in building stronger and safer communities, but also acknowledges that for the future the financial situation means that being able to sustain service delivery will require a great deal of flexibility and innovation.

In order to secure financial sustainability for the Authority and maintain service levels, Members agreed a 3 year medium term financial strategy. Members agreed for 2023/24 to increase the contributions from the constituent authorities by 9.9% to £43,314k. When added to the contributions in relation to Firefighter Pension Scheme Employer Contribution Costs funding of £1.081m, previously received as grant but now paid to the constituent authorities, this resulted in a total budget of £44,394k. When setting the 2023/24 budget, Members also approved a range of non-recurring measures necessary to achieve financial balance within 2023/24 which impacted on

both service delivery and corporate capacity. These included deferring expenditure and where necessary the use of earmarked and general reserves; actions necessary to address the loss of grant income of £0.4m from the Welsh Government in respect of the Airwave contract, other known pressures and also uncertainty relating to national pay negotiations.

In June 2023, the staffing structure was refined, however it has continued to be challenging to appoint to specialist corporate roles and retained firefighters. During 2023/24 work continued on implementing the recommendations arising from the review of the retained duty system (RDS), taking account of the national discussion regarding terms and conditions, which has superseded some elements of the review.

During 2022/23 the Authority commissioned an Emergency Cover Review to consider future service delivery models to address availability issues within rural communities and to consider future risks. During 2023/24, the Authority undertook a consultation on a number of models, the results of which were considered by the Authority in December 2023. The Authority did not progress with the recommendations and further work is ongoing to develop a new option in 2024/25.

Higher than anticipated pay awards and inflation for non-pay costs, particularly utilities, building costs, fuel and ICT costs have put significant pressure on the budget. However, these cost pressures have been largely mitigated by the savings bought about by the staff vacancies, exceptional in year income receipts and delayed expenditure. Departments continue to monitor the impact of the economic situation recognising that changes on both revenue and capital may materialise over the coming months and years.

The Authority's position over the medium term will require careful attention to be paid to all expenditure but in particular cost pressures relating to pension and payroll costs.

REVENUE PERFORMANCE

The Authority reported an underspend of £94k in 2023/24. The breakdown of expenditure is detailed below.

2023/24	Budget £000	Outturn £000	Use of Reserves £000	CERA Cont'ns £000	Total £000	Variance £000	Variance %
Employees	31,902	30,896	473		31,369	(532)	-2%
Premises	3,616	3,297			3,297	(319)	-9%
Transport	1,273	1,390			1,390	117	9%
Supplies	5,453	5,393	833		6,226	772	14%
Third Party Payments	342	319			319	(23)	-7%
Capital Finance & Charges	3,129	2,165	(130)	1,101	3,136	7	0%
Income	(1,321)	(1,437)			(1,437)	(116)	9%
Outturn Position	44,394	42,023	1,176	1,101	44,300	(94)	-0.2%

USABLE RESERVES

Usable reserves increased in 2023/24, by £0.703m to cover ongoing service requirements including insurance claims and fire kit. It is envisaged that reserves will reduce in future years. Further information is available in Note 8.

Usable Reserves	Balance 31 March 2023 £000	Transfers (in/)/out 2023/24 £000	Balance 31 March 2024 £000
Earmarked Reserves	(6,222)	(1,176)	(7,398)
General Fund	(1,480)	(95)	(1,575)
Capital Grants Unapplied	(85)	37	(48)
Capital Receipts Reserve	(34)	(39)	(73)
Total Usable Reserves	(7,821)	(1,273)	(9,094)

CAPITAL PERFORMANCE

Capital expenditure for 2023/24 amounted to £2,182k, details of the various schemes are in the below table.



Image: Welfare Unit in the Workshop

Ongoing supply chain issues and inflationary pressures remain and it has been necessary to review and revise the capital programme to reflect projects that could be delivered in year.

The Fleet Department procured various vehicles to assist with service delivery, including 3 welfare vehicles and 8 multi use station vehicles.

A particular area of challenge relates to the provision of replacement towers. Whilst the tenders have been awarded there have been delays due to design amendments, supplier capacity and planning permission.

A total of five replacement towers were scheduled for completion during 2023/24. Of these three will now be completed in the first quarter of 2024/25.



Image: Multi-purpose station vehicle

There is a requirement to rollover funding of £3,951k to complete ongoing projects, as detailed below.

Scheme	Revised Allocation £000	Actual Spend £000	Rollover £000
Fire Appliance replacement	475	475	960
Multi- purpose vans	189	268	-
Electric Van pilot	-	107	-
Welfare Units	150	150	-
National Resilience Vehicles	-	71	-
Command & Control refresh	600	-	-
Minor Building works	100	52	48
Training Towers	250	-	-
Fleet - fall arrest system and roof works	126	-	134
Appliance bay doors	180	165	19
Llandudno Heating upgrade	150	-	150
Dolgellau Smokehouse works	365	256	-
Proposed training centre land	3,000	-	2,630
Unallocated	947	-	-
Total : Capital Plan	6,532	1,544	3,941
Rollover 2022/23			
Training Towers	307	318	10
Multipurpose station vans	160	162	-
Buildings - Minor works	158	158	-
Total: Rollover	625	638	10
Total	7,157	2,182	3,951

The financing of the capital plan is as follows:

Funding	Amount £000
Internal Borrowing	1,010
Grant Funding	71
Contributions	1,101
Total	2,182

TREASURY MANAGEMENT

The Authority has adopted the CIPFA Code of Practice on Treasury Management which ensures the Authority has measures in place to manage financial risks. The Authority's Treasury Management Strategy for 2023/24 was formally approved at the Authority meeting on 20 March 2023. The Strategy sets out the Prudential Indicators (PI's) for the year. During the year quarterly reports detail the progress against the strategy.

At year end, a final report sets out how the Authority has performed during the year. How the Authority manages risks arising from financial instruments is detailed in the treasury reports presented to the Audit Committee and can be accessed from North Wales Fire and Rescue Service website - www.northwalesfire.gov.wales

This confirmed that the Authority had achieved its prudential indicators, with year end borrowing of £17.78m. The Authority will continue to monitor the impact of increased interest rates when setting future budgets.

PENSION COSTS

Firefighters' Pension Scheme

During 2023/24 employer normal contributions to the Pension Fund amounted to £4.055m (2022/23: £3.893m). The total value of payments to retired members amounted to £9.005m with cash support received from the Welsh Government.

The scheme is unfunded and the liability in terms of future pension commitments has increased to £231.610m (2022/23: £225.390m). This was due to a change in the actuarial assumptions.

The results of the 2020 formal valuation of the pension fund will result in an increase in employer contributions from 27.3% to 31.0%, from 1 April 2024.

Local Government Pension Scheme

Local Government Pension Scheme (LGPS) plans are statutorily prescribed and have a specified routine process for the determination of employer contributions. This process is carried out for the pension fund as a whole, but separate contribution rates are set for each employer. Rates are set for a three-year period, based on actuarial advice having regard to the most recent triennial valuation. The rates for each employer are formally separated into:

- primary rates, which meet the cost of ongoing accrual for current active members, and
- secondary rates, which mainly reduce deficit or reduce surplus over a given period.

The secondary rate increases or reduces the employer contribution based on factors specific to that employer. The secondary rate mainly serves to:

- reduce deficits in the employer's pension provision by providing additional contributions to the fund, or
- reduce surpluses in the employer's pension provision by reducing the level of contributions to the fund.

From 1 April 2023, the employer's primary rate of contributions increased from 17.0% to 18.3%. In 2023/24, employer contributions to the Pension Fund, based on the primary contribution rate amounted to £1.112m. (2022/23: £1.02m).

However, the level of contributions paid to the pension fund were lower due to a secondary rate reduction of £503k.

The actuarially assessed amount as of 31 March 2024 was £0.000m (2022/23: - £1.753m). The decrease was due to a change in actuarial assumptions and accounting standards used to measure the scheme's liabilities and assets.

Note 30, which is based on the actuarial report, and the Firefighter's Pension Fund Account provide further information.

FURTHER INFORMATION

Additional information about these accounts is available from the Treasurer. Interested members of the public have a statutory right to inspect the accounts before the audit is completed. Availability of the accounts for inspection is advertised on the website for North Wales Fire and Rescue Authority - www.northwalesfire.gov.wales/fire-and-rescue-authority/financial/ - and a notice is displayed in the Fire and Rescue Service Headquarters, Ffordd Salesbury, St Asaph, LL17 0JJ.

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 secure that one of its officers has the responsibility for the administration of those affairs. In this Authority, that officer is the Treasurer.
- to manage its affairs to secure economic, efficient and effective use of resources and to safeguard its assets.
- to approve the Statement of Accounts.

AUTHORITY'S CERTIFICATE

I approve the Statement of Accounts of North Wales Fire and Rescue Authority as at 31 March 2024.

Signed: _____ Dated: _____

Chairman, North Wales Fire and Rescue Authority

THE TREASURER'S RESPONSIBILITIES

The Treasurer is responsible for the preparation of the Authority's Statement of Accounts in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom (the Code).

In preparing the Statement of Accounts, the Treasurer 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.
- kept proper accounting records which were up-to-date.
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

TREASURER'S CERTIFICATE

I certify that the Statement of Accounts has been prepared in accordance with the arrangements set out above, and presents a true and fair view of the financial position of North Wales Fire and Rescue Authority as at 31 March 2024 and the Authority's income and expenditure for the year then ended.

Signed:  _____ Dated: 31-05-2024

Treasurer, North Wales Fire and Rescue Authority

[Independent Auditors Report to be inserted here]

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EXPENDITURE AND FUNDING ANALYSIS

This statement shows how annual expenditure is used and funded from resources (grants, contributions etc.) by local authorities compared to resources consumed or earned by authorities in accordance with generally accepted accounting practices. It also shows how this expenditure is allocated for decision making purposes according to the type of expenditure incurred. Income and Expenditure accounted for under generally accepted accounting practices (GAAP) is presented more fully in the CIES.

2022/23				2023/24		
Net Expenditure Chargeable to the General Fund £'000	Adjustments Between the Funding and Accounting Basis £'000	Net Expenditure in the Comprehensive Income & Exp Statement £'000		Net Expenditure Chargeable to the General Fund £'000	Adjustments Between the funding and Accounting Basis £'000	Net Expenditure in the Comprehensive Income & Exp Statement £'000
38,797	(3,081)	35,716	Provision of Fire Services	43,123	(7,682)	35,441
(39,412)	8,805	(30,607)	Other Income & Expenditure	(44,394)	10,557	(33,837)
(615)	5,724	5,109	Deficit or (Surplus) on Provision of Services	(1,271)	2,875	1,604

2022/23				2023/24		
General Fund Balance £'000	Earmarked General Fund Reserves £'000	Total General Fund £'000		General Fund Balance £'000	Earmarked General Fund Reserves £'000	Total General Fund £'000
(1,520)	(5,805)	(7,325)	Brought Forward	(1,480)	(6,341)	(7,821)
(615)		(615)	(Surplus)/Deficit on Provision of Services	(1,271)		(1,271)
	153	153	Transfer between General Fund Balance and Capital Grants Unapplied		37	37
655	(689)	(34)	Transfer between General Fund Balance and Earmarked General Fund Reserves	1,176	(1,215)	(39)
(1,480)	(6,341)	(7,821)	Closing General Fund Balance	(1,575)	(7,519)	(9,094)

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

This statement shows the accounting cost in the year of providing services in accordance with GAAP, rather than the amount to be funded from contributions. The Authority's expenditure is funded by contributions from the six Local Authorities in North Wales in accordance with regulations; this may be different from the accounting cost. The contribution position is shown in the Movement in Reserves Statement.

2022/23				2023/24			
Gross Expenditure £'000	Gross Income £'000	Net Expenditure £'000		Note	Gross Expenditure £'000	Gross Income £'000	Net Expenditure £'000
38,640	(2,925)	35,715	Provision of Fire Services		36,878	(1,437)	35,441
38,640	(2,925)	35,715	Cost of Services		36,878	(1,437)	35,441
(11)	0	(11)	Other Operating Expenditure		(14)	0	(14)
9,130	(61)	9,069	Financing & Investment Income & Expenditure	9	11,071	(429)	10,642
0	(39,664)	(39,664)	Taxation and Non Specific Grant Income	10	0	(44,465)	(44,465)
		5,109	(Surplus)/Deficit on Provision of Services				1,604
0	(9,832)	(9,832)	(Surplus) or Deficit on Revaluation of Property, Plant & Equipment Assets	18	557	0	557
		(109,388)	Remeasurement of the Net Defined Benefit Liability	18			1,096
		(119,220)	Other Comprehensive (Income) & Expenditure				1,653
		(114,111)	Total Comprehensive (Income) & Expenditure				3,257

MOVEMENT 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 contributions from the Constituent Authorities) 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 from the statutory amounts required to be charged to the General Fund Balance which is funded by contributions from the six Constituent Authorities. The Net Increase / Decrease before Transfers to Earmarked Reserves line shows the statutory General Fund Balance before any discretionary transfers to or from earmarked reserves undertaken by the Authority.

2023/24	Note	General Fund Balance £'000	Earmarked and Grant Reserves £'000	Capital Grants Unapplied £'000	Earmarked Capital Receipts £'000	Total Usable Reserves £'000	Unusable Reserves £'000	Total Authority Reserves £'000
Balance at 31 March 2023		(1,480)	(6,222)	(85)	(34)	(7,821)	199,227	191,406
Movement in Reserves during 2023/24								
Surplus or (Deficit) on the Provision of Services		1,604	0	0	0	1,604	0	1,604
Other Comprehensive Income & Expenditure		0	0	0	0	0	1,653	1,653
Total Comprehensive Income & Expenditure		1,604	0	0		1,604	1,653	3,257
Adjustments between accounting basis & funding basis under regulations	7	(2,877)	0		0	(2,877)	2,877	0
Net (Increase)/Decrease before Transfers to Earmarked Reserves		(1,273)	0	0	0	(1,273)	4,530	3,257
Other Transfers to/(from) Earmarked Reserves	8	1,178	(1,176)	37	(39)	0	0	0
Increase/(Decrease) in 2023/24	6	(95)	(1,176)	37	(39)	(1,273)	4,530	3,257
Balance as at 31 March 2024		(1,575)	(7,398)	(48)	(73)	(9,094)	203,757	194,663

MOVEMENT IN RESERVES STATEMENT

2022-23	Note	General Fund Balance £'000	Earmarked and Grant Reserves £'000	Capital Grants Unapplied £'000	Earmarked Capital Reserves £'000	Total Usable Reserves £'000	Unusable Reserves £'000	Total Authority Reserves £'000
Balance at 31 March 2022		(1,520)	(5,567)	(238)	0	(7,325)	312,842	305,517
Movement in Reserves during 2022/2023								
Surplus or (Deficit) on the Provision of Services		5,109	0	0	0	5,109	0	5,109
Other Comprehensive Income & Expenditure		0	0	0	0	0	(119,220)	(119,220)
Total Comprehensive Income & Expenditure		5,109	0	0		5,109	(119,220)	(114,111)
Adjustments between accounting basis & funding basis under regulations	7	(5,605)	0		0	(5,605)	5,605	0
Net (Increase)/Decrease before Transfers to Earmarked Reserves		(496)	0	0	0	(496)	(113,615)	(114,111)
Other Transfers to/(from) Earmarked Reserves	8	536	(655)	153	(34)	0	0	0
Increase/(Decrease) in 2022/23	6	40	(655)	153	(34)	(496)	(113,615)	(114,111)
Balance as at 31 March 2023		(1,480)	(6,222)	(85)	(34)	(7,821)	199,227	191,406

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 is those that the Authority is not able to use to provide services. This category of reserves includes reserves that 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 shown in the Movement in Reserves Statement line 'Adjustments between accounting basis and funding basis under regulations'.

31 March 2023 £'000		Note	31 March 2024 £'000
56,841	Property, Plant & Equipment	11	56,044
222	Intangible Assets	11	141
33	Long Term Debtors	14	62
57,096	Long Term Assets		56,247
638	Inventories	13	614
5,041	Short Term Debtors	14	1,275
0	Short Term Investments	15	0
4,177	Cash & Cash Equivalents	15	2,973
9,856	Current Assets		4,862
(8,868)	Short Term Borrowing	12	(3,830)
(273)	Short Term Provisions	17	(217)
(4,287)	Short Term Creditors	16	(6,042)
(13,428)	Current Liabilities		(10,089)
(227,143)	Pension Liability	18	(231,610)
0	Long Term Provisions	17	0
(17,787)	Long Term Borrowing	12	(14,073)
(244,930)	Long Term Liabilities		(245,683)
(191,406)	Net Assets		(194,663)
(7,821)	Usable Reserves	8	(9,094)
199,227	Unusable Reserves	18	203,757
191,406	Total Reserves		194,663

CASH FLOW STATEMENT

The Cash Flow Statement shows the changes in cash and cash equivalents of the Authority during the reporting 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 contributions 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.

2022/2023 £'000		Note	2023/24 £'000
5,109	Net (Surplus)/Deficit on the Provision of Services		1,604
(7,889)	Adjustments to Net (Surplus) or Deficit on the Provision of Services for Non-Cash Movements	19	(11,409)
(404)	Adjustments for Items Included in the net (Surplus) or Deficit on the Provision of Services that are Investing and Financing Activities	19	(263)
(3,184)	Net Cash Flows From Operating Activities	19	(10,068)
3,356	Investing Activities	20	2,240
(1,816)	Financing Activities	21	9,032
(1,644)	Net (Increase) or Decrease in Cash and Cash Equivalents		1,204
(2,533)	Cash and Cash Equivalents at the beginning of the reporting period		(4,177)
(4,177)	Cash and Cash Equivalents at the End of the Reporting Period	15	(2,973)

NOTES TO THE FINANCIAL STATEMENTS

The notes present information about the basis of preparation of the financial statements and the specific accounting policies used. They provide information not presented elsewhere in the financial statements and are relevant to an understanding of the accounts.

1 ACCOUNTING STANDARDS THAT HAVE BEEN ISSUED BUT NOT YET ADOPTED

Where a new Standard has been published but has not yet been adopted by the Code, the Authority is required to disclose information relating to the impact of the accounting change. The changes that are introduced by the 2024/25 Code are:

- a) **IFRS 16 Leases** issued in January 2016, to be implemented by the Authority in 2024/25. See Note 29 for further information.
- b) **Classification of Liabilities as Current or Non-current (Amendments to IAS 1)** issued in January 2020. The amendments:
 - specify that an entity's right to defer settlement must exist at the end of the reporting period
 - clarify that classification is unaffected by management's intentions or expectations about whether the entity will exercise its right to defer settlement
 - clarify how lending conditions affect classification, and
 - clarify requirements for classifying liabilities an entity will or may settle by issuing its own equity instruments.
- c) **Lease liability in a Sale and Leaseback (Amendments to IFRS 16)** issued in September 2022. The amendments to IFRS 16 add subsequent measurement requirements for sale and leaseback transactions.
- d) **Non-current Liabilities with Covenants (Amendments to IAS 1)** issued in October 2022. The amendments improved the information an entity provides when its right to defer settlement of a liability for at least 12 months is subject to compliance with covenants.
- e) **International Tax Reform: Pillar Two Model Rules (Amendments to IAS 12)** issued in May 2023. Pillar Two applies to multinational groups with a minimum level of turnover. The amendments introduced:
 - a temporary exception to the requirements to recognise and disclose information about deferred tax assets and liabilities related to Pillar Two income taxes, and
 - targeted disclosure requirements for affected entities.
- f) **Supplier Finance Arrangements (Amendments to IAS 7 and IFRS 7)** issued in May 2023. The amendments require an entity to provide additional disclosures about its supplier finance arrangements. The IASB developed the new requirements to provide users of financial statements with information to enable them to:
 - assess how supplier finance arrangements affect an entity's liabilities and cash flows, and
 - understand the effect of supplier finance arrangements on an entity's exposure to liquidity risk and how the entity might be affected if the arrangements were no longer available to it.

It is likely that though they provide clarifications, items b), c) and d) will not have a significant impact on the amounts anticipated to be reported in the financial statements. There will be limited application of items e) and f).

2 CRITICAL JUDGEMENTS IN APPLYING ACCOUNTING POLICIES

Accounting policies are the specific principles, bases, conventions, rules and practices applied by an authority in preparing and presenting financial statements.

In applying the accounting policies set out in Appendix 1, the Authority has had to make certain judgements about complex transactions or those involving uncertainty about future events. The critical judgement in the Statement of Accounts are:

- There is a high degree of uncertainty about future levels of funding for local government.

However the Authority has determined that this uncertainty is not sufficient to provide an indication that the assets of the Authority might be impaired as a result of the need to reduce levels of service provision.

3 ASSUMPTIONS MADE ABOUT THE FUTURE AND OTHER MAJOR SOURCES OF ESTIMATION AND 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 main items in the Authority's Balance Sheet at 31 March 2024, for which there is a significant risk of material adjustment in the forthcoming financial year are as follows:

Property, Plant and Equipment - The Authority revalues its assets every 5 years. It is possible that property values could continue to fluctuate especially during times of economic uncertainty. Valuations are based on assumptions about asset conditions, useful lives, residual values and market conditions. These judgements are underpinned by the best available information and made by qualified valuers.

The last full revaluation was completed on 31 March 2023. Due to the availability of further data in relation to the valuation of fire stations, a review has been completed, of all station buildings, as at 31 March 2024.

Pension Liability - 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, for the Local Government Pension Scheme, the expected return on pension fund assets.

Consulting actuaries are engaged to provide the Authority with expert advice about the assumptions to be applied. Further information is provided within the pension fund account.

4 EVENTS AFTER THE REPORTING PERIOD

The Statement of Accounts was authorised for issue by the Treasurer on 21 October 2024. Events taking place after this date are not reflected in the financial statements or notes.

Where events taking place before this date provided information about conditions existing as at 31 March 2024, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information.

There have been no material events after the Balance Sheet date.

5 NOTE TO THE EXPENDITURE AND FUNDING ANALYSIS

2023/24	Adjustments for Capital Purposes £'000	Net Charge for Pensions Adjustments £'000	Other Adjustments £'000	Total Adjustments £'000
Provision of Fire Services	(1,217)	(7,008)	543	(7,682)
Net Cost of Service	(1,217)	(7,008)	543	(7,682)
Other Income & Expenditure				
Other Income & Expenditure from the expenditure and funding analysis	(85)	10,379	263	10,557
Differences between the General Fund surplus and Comprehensive Income and Expenditure Statement surplus on the provision of services	(1,302)	3,371	806	2,875

2022/23	Adjustments for Capital Purposes £'000	Net Charge for Pensions Adjustments £'000	Other Adjustments £'000	Total Adjustments £'000
Provision of Fire Services	(3,444)	367	(4)	(3,081)
Net Cost of Service	(3,444)	367	(4)	(3,081)
Other Income & Expenditure				
Other Income & Expenditure from the expenditure and funding analysis	(264)	8,666	403	8,805
Differences between the General Fund surplus and Comprehensive Income and Expenditure Statement surplus on the provision of services	(3,708)	9,033	399	5,724

Adjustments for capital purposes – this column adds in depreciation and impairment and revaluation gains and losses in the services line, and for:

- Other operating expenditure – adjusts for capital disposals with a transfer of income on disposal of assets and the amounts written off for those assets.
- Financing and investment income and expenditure – the statutory charges for capital financing i.e. minimum revenue provision and other revenue contributions are deducted

from other income and expenditure as these are not chargeable under generally accepted accounting practices.

- Taxation and non-specific grant income and expenditure – capital grants are adjusted for income not chargeable under generally accepted accounting practices. Revenue grants are adjusted from those receivable in the year to those receivable without conditions or for which conditions were satisfied throughout the year. The taxation and non-specific grant income and expenditure line is credited with capital grants receivable in the year without conditions or for which conditions were satisfied in the year.

Net change for the pensions adjustments - Net change for the removal of pension contributions and the addition of IAS 19 Employee Benefits pension related expenditure and income:

- For services this represents the removal of the employer pension contributions made by the authority as allowed by statute and the replacement with current service costs and past service costs.
- For financing and investment income and expenditure – the net interest on the defined benefit liability is charged to the CIES.

Other Adjustments - Other adjustments between amounts debited/credited to the Comprehensive Income and Expenditure Statement and amounts payable/receivable to be recognised under statute:

- For financing and investment income and expenditure the other statutory adjustments column recognises adjustments to the General Fund for the timing differences for premiums and discounts.
- The charge under Taxation and non-specific grant income and expenditure represents the difference between what is chargeable under statutory regulations that was projected to be received at the start of the year and the income recognised under generally accepted accounting practices in the Code. This is a timing difference as any difference will be brought forward in future Surpluses or Deficits on the General Fund.

6 EXPENDITURE AND INCOME ANALYSED BY NATURE

2022/23 £000		2023/24 £000
	Expenditure	
30,194	Employees	24,003
8,522	Other Operating Costs	10,079
419	Support Services	318
(11)	Gain on the disposal of assets	(14)
9,131	Financing and Investment Expenditure	11,071
(495)	Capital Financing Costs	2,478
47,760	Total Expenditure	47,935
	Income	
(540)	Fees, Charges & Other Service Income	(546)
(61)	Interest and Investment Income	(429)
(39,412)	Levies from Constituent Authorities	(44,394)
(2,638)	Government Grants and Contributions	(962)
(42,651)	Total Income	(46,331)
5,109	(Surplus)/Deficit on Provision of Services	1,604

7 ADJUSTMENTS BETWEEN ACCOUNTING BASIS AND FUNDING BASIS UNDER STATUTE

This note details the adjustments that are made to the total comprehensive income and expenditure recognised by the authority in the year in accordance with proper accounting practice to arrive at the resources that are specified by statutory provisions as being available to the authority to meet future capital and revenue expenditure.

The following sets out a description of the reserves that the adjustments are made against.

General Fund balance

The General Fund is the statutory fund into which all the receipts of an authority are required to be paid and out of which all liabilities of the authority are to be met, except to the extent that statutory rules might provide otherwise. These rules can also specify the financial year in which liabilities and payments should impact on the General Fund balance, which is not necessarily in accordance with proper accounting practice. The General Fund balance therefore summarises the resources that the authority is statutorily empowered to spend on its services or on capital investment (or the deficit of resources that the authority is required to recover) at the end of the financial year.

Capital receipts reserve

The capital receipts reserve holds the proceeds from the disposal of land or other assets, which are restricted by statute from being used other than to fund new capital expenditure or to be set aside to finance historical capital expenditure. The balance on the reserve shows the resources that have yet to be applied for these purposes at the year-end.

Capital grants unapplied

The capital grants unapplied account (reserve) holds the grants and contributions received towards capital projects for which the authority has met the conditions that would otherwise require repayment of the monies but which have yet to be applied to meet expenditure. The balance is restricted by grant terms as to the capital expenditure against which it can be applied and/or the financial year in which this can take place.

2022/23					Adjustments between Accounting Basis and Funding Basis under Regulations	2023/24				
General Fund Balance £'000	Capital Grants Unapplied £'000	Earmarked Capital Reserves £'000	Total Usable Reserves £'000	Total Unusable Reserves £'000		General Fund Balance £'000	Capital Grants Unapplied £'000	Capital Receipts Reserves £'000	Total Usable Reserves £'000	Total Unusable Reserves £'000
(2,089)	0	0	(2,089)	2,089	Depreciation and impairment	(2,446)	0	0	(2,446)	2,446
0	0	0	0	0	Prior year adjustment - buildings	0	0	0	0	0
2,584	0	0	2,584	(2,584)	Revaluation losses/Gains on Property	(32)	0	0	(32)	32
11	0	(34)	(23)	23	Disposal of non-current assets	14	0	(39)	(25)	25
525	0	0	525	(525)	Capital expenditure financed from earmarked reserve/CERA	1,101	0	0	1,101	(1,101)
253	(36)	0	217	(217)	Capital expenditure funded from grants	71	0	0	71	(71)
1,959	0	0	1,959	(1,959)	Financing Capital (MRP)	1,902	0	0	1,902	(1,902)
3,243	(36)	(34)	3,173	(3,173)		610	0	(39)	571	(571)
9,386	0	0	9,386	(9,386)	Employers Pension contributions and payments to pensioners	10,532	0	0	10,532	(10,532)
(18,419)	0	0	(18,419)	18,419	Reversal of retirement benefits in the CIES	(13,903)	0	0	(13,903)	13,903
(9,033)	0	0	(9,033)	9,033		(3,371)	0	0	(3,371)	3,371
0	189	0	189	(189)	Adjustment to Grants Reserve	0	37	0	37	(37)
66			66	(66)	Movement in Accumulated Absence accrual	(114)			(114)	114
(5,724)	153	(34)	(5,605)	5,605	Adjustments between accounting basis and funding basis under regulation	(2,875)	37	(39)	(2,877)	2,877

8 USABLE RESERVES

This note sets out the amounts set aside from the General Fund in earmarked reserves to provide financing for future expenditure plans and the amounts posted back from earmarked reserves to meet General Fund expenditure in 2023/24.

Reserve	Purpose of the Reserve	Balance 1 April 2022 £'000	Transfers (in) / out 2022/23 £'000	Balance 31 March 2023 £'000	Transfers (in) / out 2023/24 £'000	Balance 31 March 2024 £'000
Service Reserves						
Pension Reserve	Additional pension costs relating to changes to pension rules	(85)	(460)	(545)	0	(545)
Interest Reserve	Offset increases in interest rates that would impact on the revenue budget	(300)	0	(300)	0	(300)
Fire Hydrant Repairs	Funding of the backlog of hydrant repairs	(90)	0	(90)	0	(90)
PPE Uniform / Stock	Increased uniform costs due to changes in legislation	(250)	0	(250)	(447)	(697)
Transformational Change	Funding for the delivery of transformational change projects	(851)	0	(851)	0	(851)
Facilities Improvements	Ensure buildings meet required standard and improve energy efficiency	(1,323)	672	(651)	0	(651)
Legal Liability	Funding of future legal liabilities for known/expected claims	(225)	39	(186)	(124)	(310)
Training	Implement changes to training provision as required by legislation	(250)	0	(250)	0	(250)
Major Incidents	Offset costs of major incidents in excess of budget	(150)	0	(150)	0	(150)
System Improvements	A fund set aside to meet the cost of system improvements	(848)	137	(711)	0	(711)
Inflation	Offset costs of inflation in excess of budget	(250)	0	(250)	0	(250)
Firefighters Pay Structure review	Funding allocated for on-going discussions regarding the pay structure for pay progression for staff	0	0	0	(473)	(473)
Capital & Grants Reserves						
Capital Projects	A fund set aside for delayed schemes and retention costs	0	(1,043)	(1,043)	129	(914)
Radio Scheme	Emergency Service Network upgrade - offset some of the additional costs	(750)	0	(750)	(261)	(1,011)
Grant Reduction	Offset reduction in Fire Safety funding from Welsh Government	(195)	0	(195)	0	(195)
Total Earmarked Reserves		(5,567)	(655)	(6,222)	(1,176)	(7,398)
General Fund	Available for general purposes and to provide operational resilience	(1,520)	40	(1,480)	(95)	(1,575)
Capital Receipts Reserve	Holds receipts from the sale of assets, available to finance future capital expenditure	0	(34)	(34)	(39)	(73)
Capital Grants Unapplied	Holds grants and contributions received towards capital projects for which the Authority has met the conditions that would otherwise require repayment of the monies but which have yet to be applied to meet expenditure	(238)	153	(85)	37	(48)
Total Usable Reserves		(7,325)	(496)	(7,821)	(1,273)	(9,094)

9 FINANCING AND INVESTMENT INCOME AND EXPENDITURE

2022/23 £'000		2023/24 £'000
464	Interest payable and similar charges	692
(61)	Interest receivable and similar income	(429)
8,666	Net Interest on the net defined benefit liability	10,379
9,069	Total	10,642

10 TAXATION AND NON SPECIFIC GRANT INCOME

2022/23 £'000		2023/24 £'000
6,631	Conwy County Borough Council	7,478
3,916	Anglesey County Council	4,403
7,018	Gwynedd Council	7,914
5,381	Denbighshire County Council	6,064
8,814	Flintshire County Council	9,936
7,652	Wrexham County Borough Council	8,599
39,412	Levies from Constituent Authorities	44,394
252	Capital Grants and Contributions	71
39,664	Total Taxation and Non Specific Grant Income	44,465

In 2023/24, the contributions received from the constituent Local Authorities includes £1.081m previously received as grant from Welsh Government in relation to Firefighter Pension Scheme Employer Contribution Costs.

11 PROPERTY PLANT AND EQUIPMENT AND INTANGIBLE ASSETS**Movements on Balances**

2023-2024	Land and Buildings	Vehicles and Equipment	Assets Under Construction	Property Plant & Equipment Total	Intangible Assets Total	Assets Held for Sale Total
	£'000	£'000	£'000	£'000	£'000	£'000
Gross Book Value at 1 April 2023	47,289	24,721	85	72,095	431	0
Re-categorisation of assets	0	36	(36)	0	0	0
Additions	414	758	1,011	2,183	0	0
Revaluation increase / (decreases) recognised in the Revaluation Reserve	(1,352)	0	0	(1,352)	0	0
Revaluation increase / (decreases) recognised in the Surplus / Deficit on the Provision of Services	(95)	0	0	(95)	0	0
Derecognition - Disposals	(3)	(1,303)	0	(1,306)	0	0
Derecognition - Other	0	(83)	0	(83)	(198)	0
Gross Book Value at 31 March 2024	46,253	24,129	1,060	71,442	233	0
Accumulated Depreciation & Impairment						
At 1 April 2023	(4)	(15,250)	0	(15,254)	(209)	0
Depreciation/Amortisation charge	(897)	(1,468)	0	(2,365)	(81)	0
Depreciation written out of the Revaluation Reserve	795	0	0	795	0	0
Depreciation written out to the Surplus / Deficit on the Provision of Services	63			63		
Derecognition - Disposals	0	1,280	0	1,280	0	0
Derecognition - Other	0	83	0	83	198	0
Accumulated Depreciation at 31 March 2024	(43)	(15,355)	0	(15,398)	(92)	0
NET BOOK VALUE AT 31 MARCH 2024	46,210	8,774	1,060	56,044	141	0
NET BOOK VALUE AT 31 MARCH 2023	47,285	9,471	85	56,841	222	0

2022/2023	Land and Buildings	Vehicles and Equipment	Assets Under Construction	Property Plant & Equipment	Intangible Assets	Assets Held for Sale
	£'000	£'000	£'000	Total £'000	Total £'000	Total £'000
Gross Book Value at 1 April 2022	34,836	22,250	1,027	58,113	672	0
Re-categorisation of assets	0	1,027	(1,027)	0	0	0
Additions	696	2,461	85	3,242	125	0
Revaluation increase / (decreases) recognised in the Revaluation Reserve	9,173	0	0	9,173	0	0
Revaluation increase / (decreases) recognised in the Surplus / Deficit on the Provision of Services	2,584	0	0	2,584	0	0
Derecognition - Disposals	0	(1,004)	0	(1,004)	0	0
Derecognition - Other	0	(13)	0	(13)	(366)	0
Gross Book Value at 31 March 2023	47,289	24,721	85	72,095	431	0
Accumulated Depreciation & Impairment						
At 1 April 2022	0	(14,948)	0	(14,948)	(446)	0
Depreciation/Amortisation charge	(663)	(1,297)	0	(1,960)	(129)	0
Depreciation written out of the Revaluation Reserve	659	0	0	659		0
Depreciation written out to the Surplus / Deficit on the Provision of Services	0	0	0	0	0	0
Derecognition - Disposals	0	982	0	982	0	0
Derecognition - Other	0	13	0	13	366	0
Accumulated Depreciation at 31 March 2023	(4)	(15,250)	0	(15,254)	(209)	0
NET BOOK VALUE AT 31 MARCH 2023	47,285	9,471	85	56,841	222	0
NET BOOK VALUE AT 31 MARCH 2022	34,836	7,302	1,027	43,165	226	0

Depreciation

Buildings are depreciated using componentisation, where an estimate is made of the useful life of each component of the building and a weighted average then used to calculate the annual charge.

Other assets are recognised at historic cost, which is a proxy for current cost on short life assets, and depreciated over their useful lives.

Revaluations and Impairments

The authority ensures that all property, plant and equipment required to be measured at current value is revalued sufficiently regularly so that their carrying amount is not materially different from their current value at the year-end, and as a minimum every five years. All valuations were carried out internally. Valuations of land and buildings were carried out in accordance with the methodologies and basis for estimation set out in the professional standards of the Royal Institution of Chartered Surveyors.

A review of all fire station buildings was undertaken, as at 31 March 2024, following advice from the valuers that the replacement cost had reduced. Fire stations are valued at depreciated replacement cost. Office accommodation and workshops were revalued in 2022/23 and are valued at existing use value.

Valuations of vehicles, plant and equipment were based on current prices where there was an active second-hand market or latest list prices adjusted for the condition of the asset.

CAPITAL COMMITMENTS

The Authority is committed to capital expenditure in future periods arising from contracts entered into at the Balance Sheet date. Capital expenditure committed at the 31 March 2024 for future periods equates to £3,804k (2022/23: £942k). The commitments relate to the following:

Description	£'000
Building Works	214
Land purchase	2,629
Fire Appliances	961
Total	3,804

SURPLUS ASSETS (Non operational property, plant and equipment)

The Authority does not have any material surplus assets.

12 FINANCIAL INSTRUMENTS

Categories of Financial Instruments

The following categories of financial instruments are carried in the Balance Sheet:

	Non Current		Current	
	31 March 2023 £'000	31 March 2024 £'000	31 March 2023 £'000	31 March 2024 £'000
Financial Assets at Amortised Cost:				
Cash and Cash Equivalents	0	0	4,177	2,973
Debtors	33	62	5,041	1,275
Financial Liabilities at Amortised Cost:				
Interest Accrued	0	0	(194)	(116)
Borrowings	(17,787)	(14,073)	(8,674)	(3,714)
Total Borrowing	(17,787)	(14,073)	(8,868)	(3,830)
Creditors	0	0	(4,287)	(6,042)

Financial Instruments Gains/Losses

The gains and losses recognised in the Comprehensive Income and Expenditure Statement in relation to financial instruments are made up as follows:

	2022/23		2023/24	
	Financial Liabilities Measured at amortised cost £'000	Financial Assets Loans and receivables £'000	Financial Liabilities Measured at amortised cost £'000	Financial Assets Loans and receivables £'000
Interest expense	464		692	
Total expense in Surplus or Deficit on the Provision of Services	464		692	
Interest income		(61)		(429)
Total income in Surplus or Deficit on the Provision of Services		(61)		(429)
Net gain/(loss) for the year	464	(61)	692	(429)

Fair Value of Assets and Liabilities carried at Amortised Cost

Financial liabilities and financial assets represented by loans and receivables are carried on the Balance Sheet at amortised cost (in long term assets/liabilities with accrued interest in current assets/liabilities). Their fair value can be assessed by calculating the present value of the cash flows that take place over the remaining life of the instruments, using the following assumptions:

- For loans from the PWLB and other loans payable, borrowing from the PWLB has been applied to provide the fair value under PWLB debt redemption procedures;
- For loans receivable prevailing benchmark market rates have been used to provide the fair value;
- No early repayment or impairment is recognised;
- Where an instrument has a maturity of less than 12 months or is a trade or other receivable the fair value is taken to be the carrying amount or the billed amount;
- The fair value of trade and other receivables is taken to be the invoiced or billed amount.

The fair values calculated are as follows:

	31-Mar-23		31-Mar-24	
	Carrying amount £'000	Fair value £'000	Carrying amount £'000	Fair value £'000
PWLB debt	(20,460)	(18,630)	(17,787)	(17,118)
Non-PWLB debt	(6,000)	(6,000)	0	0
Total Debt	(26,460)	(24,630)	(17,787)	(17,118)

The fair value has been calculated with direct reference to published price quotations in an active market. In the case of the Fire and Rescue Authority they are based on premiums that would be payable if PWLB loans were surrendered and provides an estimate of the additional interest payable compared to the same loan at current market rates discounted back to the current period.

13 INVENTORIES

	Main Stores		Fleet Stock		Totals	
	2022/23 £'000	2023/24 £'000	2022/23 £'000	2023/24 £'000	2022/23 £'000	2023/24 £'000
Balance at start of year	420	451	181	187	601	638
Purchases	101	314	203	229	304	543
Write offs/adjustments	(15)	(50)	(1)	(1)	(16)	(51)
Recognised as an Expense in year	(55)	(302)	(196)	(214)	(251)	(516)
Balance outstanding at year end	451	413	187	201	638	614

14 DEBTORS

2022/23 £'000		2023/24 £'000
	Long Term	
33	Prepayments	62
33	Total Long Term	62
	Short Term	
372	Other Receivable Amounts	286
3,692	Trade Receivables	488
977	Prepayments	501
5,041	Total Short Term	1,275
5,074	Total Long and Short Term Debtors	1,337

15 CASH AND CASH EQUIVALENTS

31-Mar-23 £'000		31-Mar-24 £'000
4,167	Cash and Bank Balances	1,483
0	Short Term Deposits	1,480
10	Petty Cash Imprests	10
4,177	Total	2,973

16 CREDITORS

2022/23 £'000		2023/24 £'000
(811)	Other Payables	(3,364)
(3,476)	Trade Payables	(2,678)
(4,287)	Total	(6,042)

17 PROVISIONS

At 31 March 2024 the Authority held a provision with a value of £217k relating to employee liabilities. This provision will be utilised to offset revenue expenditure, when it occurs.

	Opening Balance £'000	Movements In £'000	Movements Out £'000	Closing Balance £'000
Short Term Provisions	(273)	(25)	81	(217)
Long Term Provisions	0	0	0	0
Total	(273)	(25)	81	(217)

18 UNUSABLE RESERVES

31-Mar-23 £'000		31-Mar-24 £'000
(18,175)	Revaluation Reserve	(17,304)
(10,013)	Capital Adjustment Account	(10,935)
227,143	Pensions Reserve	231,610
272	Accumulated Absences Account	386
199,227	Total	203,757

18a Revaluation Reserve

The Revaluation Reserve contains the gains made by the Authority arising from increases in the value of its Property, Plant and Equipment.

The balance is reduced when assets with accumulated gains are:

- revalued downwards or impaired and the gains are lost;
- used in the provision of services and the gains are consumed through depreciation or disposed of and the gains are realised.

The Reserve contains only revaluation gains accumulated since 1 April 2007, the date that the Reserve was created. Accumulated gains arising before that date are consolidated into the balance on the Capital Adjustment Account.

2022/23 £'000		2023/24 £'000
(8,550)	Balance at 1 April	(18,175)
(9,832)	Upward revaluation of assets	0
0	Downward revaluation of assets and impairment losses not charged to the surplus/deficit on the provision of services.	557
0	Prior Year Adjustment	0
57	Adjustment from Capital Adjustment Account	0
150	Difference between fair value depreciation and historical cost depreciation	314
(18,175)	Balance at 31 March	(17,304)

18b Capital Adjustment Account

The Capital Adjustment Account absorbs the timing differences arising from the different arrangements for accounting for the consumption of non-current assets and for financing the acquisition, construction or enhancement of those assets under statutory provisions.

The Account is debited with the cost of acquisition, construction or enhancement as depreciation, impairment losses and amortisations are charged to the Comprehensive Income and Expenditure Statement (with reconciling postings from the Revaluation Reserve to convert fair value figures to a historical cost basis). The Account is credited with the amounts set aside by the Authority as finance for the costs of acquisition, construction and enhancement. The Account contains accumulated gains and losses on Investment Properties and gains recognised on donated assets that have yet to be consumed by the Authority.

The Account also contains valuation gains accumulated on Property, Plant and Equipment before 1 April 2007, the date that the Revaluation Reserve was created to hold such gains.

2022/23 £'000		2023/24 £'000
(6,444)	Balance at 1 April	(10,013)
2,089	Charges for depreciation & impairment of non-current assets	2,445
23	Amount of non current asset written off on disposal or sale	25
(57)	Prior Year Adjustment - transfer between CAA and RR	0
(2,584)	Adjustment relating to the revaluation of assets	32
(150)	Adjusting amounts written out of the Revaluation Reserve	(314)
(679)	Net written out amount of the cost of non-current assets consumed in the year	2,188
(216)	Capital grants & contributions credited to the Comprehensive Income and Expenditure Statement that have been applied to capital financing	(71)
(525)	Capital expenditure charged against the General Fund/ Earmarked reserves	(1,101)
(189)	Application of grants to capital financing from the capital grants unapplied account	(36)
(1,960)	Statutory provision for the financing of capital investment charged against the General Fund	(1,902)
(2,890)	Capital Financing Applied in year	(3,110)
(10,013)	Balance at 31 March	(10,935)

18c Pensions Reserve

The pensions reserve absorbs the timing differences arising from the different arrangements for accounting for post-employment benefits and for funding benefits in accordance with statutory provisions. The authority accounts for post-employment benefits in the Comprehensive Income and Expenditure Statement as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs. However, statutory arrangements require benefits earned to be financed as the authority makes employer's contributions to pension funds or eventually pays any pensions for which it is directly responsible. The debit balance on the pensions reserve therefore shows a substantial shortfall in the benefits earned by past and current employees and the resources the authority has set aside to meet them. The statutory arrangements will ensure that funding will have been set aside by the time the benefits come to be paid.

2022/23 £'000		2023/24 £'000
327,498	Opening Balance 1 April	227,143
(109,388)	Re-measurement of the net defined benefit liability	1,096
18,419	Reversal of Items related to retirement benefits debited to the Provision of Service in the Comprehensive Income & Expenditure Statement	13,903
(9,386)	Employer's pensions contributions and direct payments to pensioners payable in the year	(10,532)
(100,355)	Movement on Pension Reserve	4,467
227,143	Balance at 31 March	231,610

18d Accumulated Absences Account

The Accumulated Absences Account absorbs the differences that would otherwise arise on the General Fund balance from accruing for compensated absence earned but not taken in the year, e.g. annual leave entitlement carried forward at 31 March. Statutory arrangements require that the impact on the General Fund Balance is neutralised by transfers to or from the Account.

2022/23 £'000		2023/24 £'000
338	Balance at 1 April	272
(338)	Settlement or cancellation of accrual made at the end of the preceding year	(272)
272	Amounts accrued at the end of the current year	386
272	Balance at 31 March	386

19 CASH FLOW STATEMENT - OPERATING ACTIVITIES

2022/23 £'000		2023/24 £'000
5,109	Net (Surplus)/Deficit on the Provision of Services	1,604
	Adjustment to net (surplus)/deficit for non-cash movements	
38	Increase/(Decrease) in Inventories	(26)
1,310	Increase/(Decrease) in Debtors	(3,736)
(1,240)	(Increase)/Decrease in Creditors	(1,754)
(2,089)	Depreciation Charge	(2,446)
34	Contributions Received/Capital Receipts	39
(9,033)	IAS 19 Pension Adjustments	(3,371)
2,584	Impairment Charge/Revaluation of Assets	(32)
(23)	Carrying amount of Non Current Assets sold or derecognised	(25)
464	Contribution (to)/from Various Provisions	56
0	Other non-cash items charged to the net surplus or deficit on the provision of services	0
66	Accumulated Absences Reserve	(114)
(7,889)	Less Total	(11,409)
	Adjustments for Items Included in the net (Surplus) or Deficit on the Provision of Services that are Investing and Financing Activities	
(465)	Interest paid	(692)
61	Interest Received	429
(404)		(263)
(3,184)	Net Cash Flow From Operating Activity	(10,068)

20 CASH FLOW STATEMENT – INVESTING ACTIVITIES

2022/23 £'000		2023/24 £'000
3,367	Purchase of property, plant and equipment, investment property and intangible assets	2,183
(11)	Proceeds from the sale of property, plant and equipment, investment property and intangible assets	(14)
0	Other receipts from investing activities	71
3,356	Net cash flow from investing activities	2,240

21 CASH FLOW STATEMENT – FINANCING ACTIVITIES

2022/23 £'000		2023/24 £'000
(13,000)	Cash receipts of short-term and long-term borrowing	0
10,780	Repayments of short-term and long-term borrowing	8,769
404	Other payments for financing activities	263
(1,816)	Net cash flow from financing activities	9,032

22 MEMBERS' ALLOWANCES

The Authority paid the following amounts to members of the Authority during the year:

2022/23 £		2023/24 £
74,215	Elected Members' Allowances	84,804
1,226	Elected Members' Expenses	2,209
12	Co-opted Members' costs	2,390
75,453	Total	89,403

Note the 2022-23 Co-opted members' figures have been restated to disclose the expenses paid to the Independent Members.

23 OFFICERS' REMUNERATION

The remuneration paid to the Authority's senior employees is as follows:

Post Title	Year	Salary (Inc Fees & Allowances) £	Expenses Reimbursed £	Benefit in Kind £	Total (Excluding Pension Contributions) £	Pension Contributions £	Total Remuneration £
Chief Fire Officer	2022/23	138,685	57	0	138,742	23,576	162,318
	2023/24	160,231	0	0	160,231	29,216	175,579
Deputy Chief Fire Officer	2022/23	110,948	5,565	1,380	117,893	30,289	148,182
	2023/24	127,594	0	0	127,594	34,833	162,427
Assistant Chief Fire Officer (retired June 2023)	2022/23	105,795	126	1,896	107,817	28,882	136,699
	2023/24	31,348	21	0	31,369	6,888	38,257
Assistant Chief Fire Officer (seconded March 2024)*	2022/23	104,014	0	1,595	105,609	17,682	123,291
	2023/24	104,335	0	0	104,335	28,483	132,818
Assistant Chief Fire Officer	2022/23	104,014	0	0	104,014	28,396	132,410
	2023/24	120,176	0	0	120,176	21,912	131,687
Temporary Assistant Chief Fire Officer (appointed March 2024)	2022/23	0	0	0	0	0	0
	2023/24	6,523	7	0	6,530	1,421	7,951
Treasurer - Section 151 Officer (15 days per Year)	2022/23	8,020	251	0	8,271	0	8,271
	2023/24	8,180	0	0	8,180	2,860	11,040

The above figures include backpay of £38k, from January 2022, due to the settlement of the Brigade Managers pay award agreed in May 2023.

*Assistant Chief Fire Officer temporarily seconded to South Wales Fire and Rescue Service as Chief Fire Officer, with effect from 12 February 2024. Salary costs from this date, totalling £23,589, and pension costs totalling £4,324, have been met by South Wales Fire and Rescue Service.

The Monitoring Officer is provided by Flintshire County Council as part of a Service Level Agreement so no costs for an individual are shown in the table above. Further details on the Monitoring Officer costs can be found within Note 27 – Related Parties.

The Authority's other employees receiving more than £60,000 remuneration for the year (excluding employer pension contributions) were paid the following amounts:

REMUNERATION BAND	2022/23 NUMBER OF EMPLOYEES	2023/24 NUMBER OF EMPLOYEES
£60,000 - £64,999	9	19
£65,000 - £69,999	7	6
£70,000 - £74,999	0	6
£75,000 - £79,999	4	1
£80,000 - £84,999	0	0
£85,000 - £89,999	0	2
£90,000 - £94,999	0	1

The following table gives the ratio between the Chief Fire Officer's remuneration and the median remuneration of Fire and Rescue Service staff:

2022/23 £		2023/24 £
138,685	Chief Fire Officer	160,231
34,501	Median	36,226
4.02	Ratio	4.42

The staff that are employed under retained Duty System contracts have been included in the calculation on their Full Time Equivalent scale point rather than actual earnings. The above data includes total salary paid and also includes backpay for the CFO relating to 2022-23 which has reflected on the ratio(excludes pension contributions).

There were no redundancies and hence no exit packages in 2022/23 and 2023/24.

24 EXTERNAL AUDIT COSTS

2022/23 £'000		2023/24 £'000
	Fees payable to the Auditor General for Wales with regard to external audit services carried out by the appointed auditor	
56	Financial Audit work	60
16	Performance Audit work	16
72	Total	76

25 GRANTS

2022/23 £'000	Credited to Services	2023/24 £'000
416	Firelink Service Fees	0
179	Arson Reduction	169
226	Home Safety Equipment	240
10	Ask and Act	0
314	All Wales National Resilience	322
147	Youth & Young People Engagement	141
1,081	Firefighter Pension Scheme Employer Contribution Costs	0
2	Heating Survey	0
10	Security Information Event Management	0
0	Operation Ugain	14
0	Cyber Essentials	5
2,385	TOTAL	891
	Credited to taxation and non-specific income & expenditure	
133	All Wales National Resilience	71
120	Electric Vehicle Charging Points	0
253	TOTAL	71

26 AGENCY SERVICES

The Authority acts as an agent on behalf of Welsh Government in administering two grant schemes for all the Fire and Rescue Services in Wales. The approved grants are paid to North Wales Fire and Rescue Service who are then responsible for distributing the grants to the Mid and West Wales Fire and Rescue Service and South Wales Fire and Rescue Service.

The Authority acts as an agent for the Local Resilience Forum. This is a multi-agency partnership made up of representatives from local public services, including the emergency services, local authorities, the NHS, the Environment Agency and others. Contributions from the various public bodies, are paid to North Wales Fire and Rescue Service. This funding is utilised to pay for the expenditure of the Forum. As at 31 March 2024, the Authority held funds of £36k relating to the Forum.

2022/23 £'000		2023/24 £'000
2,545	All Wales National Resilience	3,144
247	Youth and Young People Engagement	266
129	Local Resilience Forum	135
2,921	Total	3,545

27 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.

Welsh Government

The Welsh Government has significant influence over the general operations of the Authority – it is responsible for providing the statutory framework within which the authority operates, provides the majority of its funding in the form of grants (the Revenue Support Grant is paid to constituent authorities) and prescribes the terms of many of the transactions that the authority has with other parties. Directly received grant receipts are shown in Note 25 and constituent authority contributions are shown in Note 10.

Members

Members of the authority have direct control over the authority's financial and operating policies. The total of members' allowances paid in 2023/24 is shown in Note 22.

26 Members completed a declaration of interest with related parties return for the year 2023/24. 2 Members failed to return their forms, despite repeated requests. For the 2 Members that failed to return their form, a review of information held by their constituent authority was completed. Apart from allowances and expenses no other transactions were identified. Nothing was paid by the Authority during 2023/24 under such arrangements (2022/23: nil), and no income was received by the Authority during 2023/24 (2022/23: nil).

A list of Elected Members' interests is maintained by the Monitoring Officer and is available to view on the website - <https://www.northwalesfire.gov.wales/fire-and-rescue-authority/members/>

Senior Officers

The Senior Officers completed a declaration of interest with related parties return for the year 2023/24. Senior Officers' remuneration is shown in Note 23.

An Assistant Chief Fire Officer declared an interest as a trustee with DangerPoint. The independent charity runs an education activity centre based in North Wales. Payments of £12,844 have been made to DangerPoint in 2023/24, as part of Welsh Government grant funding (2022/23: £5,450). In addition funding is provided for the cost of an administrator, which amounted to £32,258 (2022/23: £29,287).

For the period April to June 2023, the Treasurer was also employed by Gwynedd Council as Director of Gwynedd Pension Fund, and by Eryri (Snowdonia) National Park Authority as S.151 Officer.

No income was received by the Authority during 2022/23 and 2023/24.

Other Public Bodies

Flintshire County Council provide the role of Monitoring Officer. This post is held by the Chief Officer (Governance)/Monitoring Officer and payments amounted to £19k (2022/23: £18k).

Conwy County Borough Council provided legal services for which payments amounted to £12k (2022/23: £12k). As at 31 March 2024, £12k remained outstanding.

From 1 April 2023 Mersey Internal Audit have provided internal audit services for which payments amounted to £24k. As at 31 March 2024 there was no outstanding balance.

Carmarthenshire County Council, acting on behalf of the Dyfed Pension Fund, manage the payments made to firefighter pensioners on behalf of the Authority. They are also responsible for managing the records of current pensioners and active members of the scheme. Transactions in the year amounted to £91k (2022/23: £98k). As at 31 March 2024 nothing remained outstanding.

With effect from February 2024, a secondment agreement commenced with South Wales Fire & Rescue Service, to provide a Firefighter's Pension Lead, for which payments amounted to £2k. This balance was outstanding at year end.

There are joint arrangements with North Wales Police and Crime Commissioner as well as a shared control room. The Authority's contribution towards facilities management amounted to £220k (2022/23: £219k) and for procurement advice which amounted to £7k (2022/23: £7k). As at 31 March 2024 £117k remained outstanding.

28 CAPITAL EXPENDITURE AND CAPITAL FINANCING

The total amount of capital expenditure incurred in the year is shown in the table below (including the value of assets acquired under finance leases and PFI contracts), together with the resources that have been used to finance it. Where capital expenditure is to be financed in future years by charges to revenue as assets are used by the authority, the expenditure results in an increase in the capital financing requirement (CFR), a measure of the capital expenditure incurred historically by the authority that has yet to be financed.

2022/23 £'000		2023/24 £'000
28,401	Opening Capital Financing Requirement	28,877
	Capital Investment	
3,366	Property, Plant & Equipment	2,183
	Sources of Finance	
(406)	Government Grants & Contributions	(107)
(1,959)	Sums set aside from revenue	(1,902)
(525)	Direct Revenue Contributions	(1,101)
28,877	Closing Capital Financing Requirement	27,950
476	Increase/(decrease) in underlying need to borrow (unsupported by government financial assistance)	(927)
476	Increase/(decrease) in Capital Financing Requirement	(927)

29 LEASES**Finance Leases**

The Authority acquired Wrexham Fire Station under a finance lease in 2016/17. The asset acquired under the lease is carried on the Balance Sheet under Property, Plant and Equipment with a net value of £6,663k. The lease payment for Wrexham Fire Station is a peppercorn rent, therefore there is no reconciliation between the total of future minimum lease payments and the present value.

Operating Leases

The Authority has acquired vehicles and equipment by entering into operating leases with typical lives of four years.

In addition the Authority leases three buildings with typical lease periods of five years.

The future minimum lease periods due under non cancellable leases in future years are:

2022/23 £'000		2023/24 £'000
362	Not later than 1 year	444
644	Later than 1 year and not later than 5 years	1,182
59	Later than 5 years	72
1,065	Total	1,698

Implementation of IFRS16 Leases

IFRS 16 will lead to a change in the treatment of leases in the financial statements of the Authority.

IFRS 16 will require leases previously held as operating leases to be recognised on the balance sheet through a 'right to use' asset, meeting the definition of capital expenditure.

The anticipated impact of the implementation of IFRS16 is detailed in the table below, where the costs of the current operating leases have been split to show the element of the lease that will be treated as a capital asset.

2023/24 Current Operating Leases £000		2023/24 Transfer to Right of Use assets £000	2023/24 Service Costs charged to revenue £000	2023/24 Low value leases excluded from IFRS16 £000
444	Not later than 1 year	273	169	2
1,182	Later than 1 year and not later than 5 years	607	575	0
72	Later than 5 years	70	2	0
1,698		950	746	2

30 DEFINED BENEFIT PENSION SCHEMES

Participation in Pension Schemes

As part of the terms and conditions of employment of its officers, the Authority makes contributions towards the cost of post-employment benefits. Although these benefits will not actually be payable until employees retire, the Authority has a commitment to make the payments (for those benefits) and to disclose them at the time that the employees earn their future entitlement.

The Local Government Pension Scheme (LGPS) is operated under the regulatory framework for the Local Government Pension Scheme and the governance of the scheme is the responsibility of Clwyd Pension Fund, Flintshire County Council. Policy is determined in accordance with the Pensions Fund Regulations. The investment managers of the fund are appointed by the pensions committee of Flintshire County Council. The principal risks to the authority of the scheme are the longevity assumptions, statutory changes to the scheme, structural changes to the scheme (i.e. large-scale withdrawals from the scheme), changes to inflation, bond yields and the performance of the equity investments held by the scheme. These are mitigated to a certain extent by the statutory requirements to charge to the General Fund and the amounts required by statute as described in the accounting policies note. We recognise the cost of retirement benefits in the reported cost of services when they are earned by employees, rather than when the benefits are eventually paid as pensions.

However, the charge we are required to make against levy is based on the cash payable in the year, so the real cost of post-employment / retirement benefits is reversed out of the General Fund via the Movement in Reserves Statement. The following transactions have been made in the Comprehensive Income and Expenditure Statement and the General Fund Balance via the Movement in Reserves Statement during the year.

Discretionary post-retirement benefits on early retirement are an unfunded defined benefit arrangement, under which liabilities are recognised when awards are made. There are no plan assets built up to meet these pension liabilities.

The Firefighters' Pension Scheme is an unfunded defined benefits scheme, meaning that no investments are held to fund the liabilities. Contributions, at a rate set by the Welsh Government, made by the employer and employees are held in a pension fund account, benefits paid are charged to the account with any balance on the account being received from, or paid to the Welsh Government.

O'Brien

Following a lengthy legal process, the judgment in the case of O'Brien vs Ministry of Justice was issued during 2019. This found that the decision to limit the period from which a part-time employee could join the pension scheme was erroneous and eligible employees should be permitted to join the relevant scheme with effect from the start of their contracts.

This judgment has national implications for staff who are employed as retained firefighters whose contract of employment commenced before 1 July 2000 or those who have not yet received the full opportunity to purchase past service to which they were entitled.

The Welsh Ministers have made amendments to the Firefighters Pension Scheme 2007

(Modified) to provide a mechanism for this matter to be addressed. The Firefighters' Pension Schemes and Compensation Scheme (Amendment) (Wales) Order 2024, was made and laid in January and came into force on 1 February 2024. All eligible persons will be afforded the opportunity of buying back pension entitlements within the timescales specified within the order (i.e. to be completed by 31 July 2025).

The full financial impact of the updated regulations cannot be fully calculated although an estimate has been included within the 2020 valuation of the Authority's pension scheme liabilities undertaken by the Government's Actuary Department (GAD).

Guaranteed Minimum Pension equalisation and indexation

The Government has published a consultation on indexation and equalisation of Guaranteed Minimum Pensions (GMP), with the proposal being to extend the "interim solution" to those members who reach State Pension Age after 5 April 2021.

A past service cost was included within the 2019/20 disclosures for extending the equalisation to all future retirees. There was also a further court ruling on 20 November 2020 regarding GMP equalisation. The court ruled that scheme trustees are required to revisit past Cash Equivalent Transfer Values (CETVs) to ensure GMP equalisation. This may result in additional top-ups where GMP equalisation means that members did not receive their full entitlement. For public service pension schemes, the expectation is that this ruling will be taken forward on a cross scheme basis and will need legal input.

This may require revisiting past CETV cases for members with State Pension age after 5 April 2016 and who took a CETV from the scheme before CETV were equalised. The scope of any costs are yet to be determined. Data on historic CETVs is not available to estimate the potential impact. It is expected that this will be a relatively small uplift for a relatively small subset of members (i.e. those who took a CETV and are in scope for a top up).

McCloud and 2016 valuation cost control

Following the Court of Appeal, the McCloud judgment was handed down in December 2018 which concluded that the transitional protections introduced in 2015 were discriminatory on the basis of age. The UK Government subsequently announced plans to address the discrimination across the UK public sector pension schemes including the Firefighters' Pension Scheme. The cap mechanism for the 2016 valuation has since been un-paused and the calculations completed, with the outcome being no changes to benefits or contributions.

It also announced that the outstanding issues arising from the 2016 actuarial valuation will be addressed and that the McCloud costs would fall into the 'member cost' category of the cost control element of the valuations process. By taking into account the increased value as a result of the McCloud remedy the scheme cost control valuation outcomes will show greater costs than otherwise would have been expected.

The past service costs have been estimated to take into account the impact of the McCloud judgment and have been included within the Pension Fund since 2018/19. These estimates have been updated to reflect the remedy outlined by the UK Government and the requisite changes to the Firefighters' Pension Scheme Regulations laid down by Welsh Ministers which came into force on 1st October 2023.

Virgin Media Pension Ruling

In June 2023, the High Court found in the Virgin Media case that changes to member benefits in contracted out defined benefit pension schemes between 1996 and 2016 required an actuarial certificate in line with section 37 of the Pension Schemes Act 1993 and that changes without this certification are to be considered void. This requirement applies to past service rights and future service rights, and to changes to the detriment or benefit of scheme members. The judgement was appealed in June 2024 but the appeal was dismissed.

For both the Local Government and Firefighters Pension Scheme, the actuaries do not believe that there are any absent actuarial confirmations. Therefore, they do not expect any liability changes to arise following this judgement.

LGPS	FFPS	General Fund Transfers	LGPS	FFPS
2022/23 £'000	2022/23 £'000		2023/24 £'000	2023/24 £'000
		Comprehensive Income & Expenditure Statement		
		Cost of Services		
		Service Cost comprising:		
2,295	7,170	Current Service Cost	1,055	1,620
0	0	Past Service Costs	0	0
46	0	Administration Expenses	49	0
		Financing & Investment Income & Expenditure		
396	8,270	Net Interest Expense	69	10,310
0	0	Transfers out of scheme	0	0
0	220	Transfers in to scheme	0	800
22	0	Curtailments	0	0
2,759	15,660	Total Post Employment Benefits Charged to Provision of Services	1,173	12,730
		Other Post Employment Benefits Charged to the Comprehensive Income & Expenditure Statement		
		Remeasurement of the net defined benefit/liability comprising:		
4,634	0	Return on Plan Assets (excluding Interest)	(1,852)	0
4,966	(10,560)	Actuarial (Gains)/Losses arising on Changes in Demographic Assumptions	(331)	0
(24,238)	(101,710)	Actuarial (Gains)/Losses arising on Changes in Financial Assumptions	(1,359)	(4,410)
0	17,520	Actuarial (Gains)/Losses - experience	0	7,810
(14,638)	(94,750)	Total Post Employment Benefits Charged to the Comprehensive Income & Expenditure Statement	(3,542)	3,400
		Movement in Reserves Statement		
(2,759)	(15,660)	Reversal of net charges made to the surplus or deficit on the Provision of Services for Post Employment Benefits in accordance with the Code	(1,173)	(12,730)
		Actual amounts charged to the General Fund for pensions in the year		
0	8,470	Retirement Benefits payable to Pensioners	0	9,910
916	0	Employer Contributions Payable to the scheme	622	0

The amount included on the Balance Sheet arising from the Authority's obligation, in respect of its defined benefit plans are as follows:

LGPS 2022/23 £'000	FFPF 2022/23 £'000	Pension Assets and Liabilities Recognised in the Balance Sheet	LGPS 2023/24 £'000	FFPF 2023/24 £'000
(40,312)	(225,390)	Present value of the defined benefit obligation	(40,392)	(231,610)
38,559		Fair Value of plan assets	41,630	
(1,753)	(225,390)	Sub Total	1,238	(231,610)
0		Effect of IAS19 / IFRIC 14	(1,238)	
(1,753)	(225,390)	Net surplus / (liability) arising from defined benefit obligation	0	(231,610)

LGPS 2022/23 £'000	FFPF 2022/23 £'000	Movement in the Value of Scheme Assets	LGPS 2023/24 £'000	FFPF 2023/24 £'000
41,971	0	Opening Fair Value of Scheme Assets	38,559	0
1,176	0	Interest Income	1,837	0
		Remeasurement Gain/Loss		
(4,634)	0	The return on plan assets, excluding the amount included in the net interest expense	1,852	0
916	10,270	Contributions from employer	622	11,520
369	0	Contributions from employees into the scheme	419	0
(1,193)	(10,270)	Benefits/transfer Paid	(1,610)	(11,520)
(46)	0	Administration Expenses	(49)	0
38,559	0	Closing value of scheme assets	41,630	0

LGPS 2022/23 £'000	FFPF 2022/23 £'000	Movement in the Fair Value of Scheme Liabilities	LGPS 2023/24 £'000	FFPF 2023/24 £'000
(56,519)	(312,950)	Opening Balance as at 1 April	(40,312)	(225,390)
(2,295)	(7,170)	Current Service Cost	(1,055)	(1,620)
0	(220)	Transfers In	0	(800)
(1,572)	(8,270)	Interest Costs	(1,906)	(10,310)
(369)	(1,800)	Contributions from scheme participants	(419)	(1,610)
		Remeasurement Gains and losses		
0	(17,520)	Actuarial Gains/losses- experience	331	(7,810)
(4,966)	10,560	Actuarial Gains/losses arising from changes in demographic assumptions	1,359	4,410
24,238	101,710	Actuarial Gains/losses arising from changes in financial assumptions	1,610	11,520
1,193	10,270	Benefits/ transfers paid	0	0
(22)	0	Curtailments	0	0
0	0	Past Service Cost	0	0
(40,312)	(225,390)	Balance at 31 March	(40,392)	(231,610)

Local Government Pension Scheme: Assets Comprised Of:

Quoted 2022/23 £'000	Fair Value of Scheme Assets	Quoted 2023/24 £'000
	Cash & Cash Equivalents	
1,697	Cash Accounts	2,122
0	Temporary Investments	0
1,697	Subtotal Cash and Cash Equivalents	2,122
	Equity Securities	
2,236	Global Quoted	5,787
1,967	Emerging Markets	0
4,203	Subtotal Equities	5,787
	Bonds	
3,933	Overseas Other	4,205
10,604	LDI	10,990
14,537	Subtotal Bonds	15,195
	Property	
2,044	UK	1,748
308	Overseas	167
2,352	Subtotal Property	1,915
	Alternatives	
2,776	Hedge Funds	2,040
5,013	Private Equity	6,119
2,236	Infrastructure	2,498
193	Timber and Agriculture	167
4,511	DGF	4,746
1,041	Private Credit	1,041
15,770	Subtotal Alternatives	16,611
38,559	Totals Assets	41,630

All scheme assets have quoted prices in active markets

Basis for Estimating Assets and Liabilities

Liabilities have been valued on an actuarial basis using the projected unit method which assesses the future liabilities of the fund discounted to their present value.

The Firefighters' Scheme has been valued by the Government Actuary's Department.

The LGPS liabilities have been valued by Mercer, an independent firm of actuaries and are based on the latest full valuation of the scheme as at 1 April 2023.

2022/23	LGPS	2023/24
	Mortality Assumptions	
	Longevity at retirement for current pensioners:	
21.4	Men	21.0
23.8	Women	23.5
	Longevity at retirement for future pensioners	
22.9	Men	22.4
25.6	Women	25.3
	Other Assumptions	
2.7%	Rate of Inflation	2.6%
4.0%	Rate of Increase in Salaries	3.9%
2.8%	Rate of Increase in Pensions	2.7%
4.8%	Rate of Discounting Scheme Liabilities	4.9%
2.7%	CARE Revaluation Rate	2.6%

2022/23	Firefighters Pension Scheme	2023/24
	Mortality Assumptions	
	Longevity at retirement for current pensioners:	
21.2	Men	21.3
21.2	Women	21.3
	Longevity at retirement for future pensioners	
22.9	Men	22.9
22.9	Women	22.9
	Other Assumptions	
2.6%	Rate of Inflation	2.6%
3.9%	Rate of Increase in Salaries	3.9%
2.6%	Rate of Increase in Pensions	2.6%
4.7%	Rate of Discounting Scheme Liabilities	4.8%
3.9%	CARE revaluation rate	3.9%

The estimation of the defined benefit obligations is sensitive to the actuarial assumptions set out in the above tables.

The sensitivity analyses below have been determined based on reasonably possible changes of the assumptions occurring at the end of the reporting period and assumes for each change that the assumption analysed changes while all the other assumptions remain constant. The assumptions in longevity, for example, assume that the life expectancy increases or decreases for men and women. In practice, this is unlikely to occur, and changes in some of the other assumptions may be interrelated. The estimations in the sensitivity analysis have followed the accounting policies for the scheme, i.e. on an actuarial basis using the projected unit credit method. The methods and types of assumption used in preparing the sensitivity analysis below did not change from those used in the previous period.

Impact of Assumptions on the obligation - LGPS

	As Reported	+0.5% p.a. discount	+0.25% p.a. inflation	+0.25% p.a. pay growth	1 year increase in life expectancy	+/-1% change in 2023/24 investment returns	
	£000	£000	£000	£000	£000	+1% £000	-1% £000
Liabilities	40,392	37,228	42,073	40,711	41,380	40,392	40,392
Assets	(41,630)	(41,630)	(41,630)	(41,630)	(41,630)	(42,043)	(41,217)
Deficit (surplus)	(1,238)	(4,402)	443	(919)	(250)	(1,651)	(825)
Projected Service Cost for next year	982	851	1,053	982	1,008	982	982
Projected Net Interest Cost for next year	(75)	(254)	7	(59)	(27)	(96)	(55)

	As Reported	Discount rate on liabilities 0.5% increase	Increase in salaries 0.5% increase	Life expectancy 1 year increase	Increase in pensions 0.5% increase
	£000	£000	£000	£000	£000
FFPS	Impact (231,610)	-6.50% (216,555)	1% (233,926)	6.50% (246,665)	2% (236,242)

Impact on the Authority's Cashflow

The cost of retirement benefits in the reported cost of services is recognised when they are earned by employees, rather than when the benefits are eventually paid as pensions. However, the charge that is required to be made against the levy is based on the cash payable in the year, so the real cost of post-employment/ retirement benefits is reversed out of the General Fund via the Movement in Reserves Statement. The following transactions have been made in the Comprehensive Income and Expenditure Statement and the General Fund balance via the Movement in Reserves Statement during the year.

31 NATURE AND EXTENT OF RISKS ARISING FROM FINANCIAL INSTRUMENTS

The Authority has adopted the CIPFA Code of Practice on Treasury Management which ensures the Authority has measures in place to manage financial risks. The Authority's Treasury Management Strategy for 2023/24 was formally approved at the Authority meeting on 20 March 2023. The Strategy sets out the Prudential Indicators (PI's) for the year. During the year quarterly reports detail the progress against the strategy and if necessary a revision of the PI's.

At year end, a final report sets out how the Authority has performed during the year. How the Authority manages risks arising from financial instruments is detailed in the treasury reports presented to the Audit Committee and can be accessed from North Wales Fire and Rescue Service website - www.northwalesfire.gov.wales

The authority's activities expose it to a variety of financial risks, including:

Credit Risk

This is the possibility that other parties might fail to pay amounts due to the Authority.

The highest credit risk is for investments and these are managed through the Treasury Management Strategy, which sets out the parameters for the management of risks associated with Financial Instruments and emphasises that priority is to be given to security and liquidity, rather than yield. The Authority's policy on treasury investments is to place short term cash surpluses into bank call accounts until required. The Authority does not have long term investments. Cash that is likely to be spent in the near term is invested securely, with selected high-quality banks, to minimise the risk of loss.

Liquidity Risk

This is the possibility that the Authority might not have funds available to meet its commitments, to make payments.

The Authority monitors its cash balance to ensure that cash is available as needed. The Authority has ready access to borrowings from the Public Works Loan Board and so there is no perceived risk that the Authority will be unable to raise finance to meet its commitments, under financial instruments. Instead, the risk is that the Authority will be bound to replenish a significant proportion of its borrowings at a time of unfavourable interest rates.

Market Risk

This is the possibility that financial loss might arise for the Authority as a result of changes in such measures as interest rates and stock market movements.

As at 31 March 2024, the Authority did not hold any market loans.

The Authority is exposed to interest rate movements on its borrowings and investments. Movements in interest rates have a complex impact on the Authority, depending on how variable and fixed interest rates move across differing financial instrument periods. For instance, a rise in variable and fixed interest rates would have the following effects:

- Borrowings at variable rates – the interest expense charged to the Comprehensive Income and Expenditure Statement will rise;
- Borrowings at fixed rates – the fair value of the borrowing will fall (no impact on revenue balances);
- Investments at variable rates – the interest income credited to the Comprehensive Income and Expenditure Statement will rise; and
- Investments at fixed rates – the fair value of the assets will fall (no impact on revenue balances).

Borrowings are not carried at fair value on the balance sheet, so nominal gains and losses on fixed rate borrowings would not impact on the Surplus or Deficit on the Provision of Services or Other Comprehensive Income and Expenditure. However, changes in interest payable and receivable on variable rate borrowings and investments will be posted to the Surplus or Deficit on the Provision of Services and affect the General Fund Balance.

32 CONTINGENT LIABILITY

Legal Claims

There are legal claims currently being dealt with by the Authority where there is less than 50% likelihood of settlement. The Authority has a sum of £0.310m reserved for insurance in relation to current emerging claims not currently recognised. The value of known legal cases are £0.063m.

Pension Claims

Following a lengthy legal process, the judgment in the case of O'Brien vs Ministry of Justice was issued during 2019. This found that the decision to limit the period from which a part-time employee could join the pension scheme was erroneous and eligible employees should be permitted to join the relevant scheme with effect from the start of their contracts.

This judgment has national implications for staff who are employed as retained firefighters whose contract of employment commenced before 1 July 2000 or those who have not yet received the full opportunity to purchase past service to which they were entitled.

The Welsh Ministers have made amendments to the Firefighters Pension Scheme 2007 (Modified) to provide a mechanism for this matter to be addressed. The Firefighters' Pension Schemes and Compensation Scheme (Amendment) (Wales) Order 2024, was made and laid in January and came into force on 1 February 2024. All eligible persons will be afforded the opportunity of buying back pension entitlements within the timescales specified within the order (i.e. to be completed by 31 July 2025).

The full financial impact of the updated regulations cannot be fully calculated although an estimate has been included within the 2020 valuation of the Authority's pension scheme liabilities undertaken by the Government's Actuary Department (GAD).

Airwave Emergency Service Contract

In October 2021, the Competition and Markets Authority (CMA) opened an investigation into mobile radio network services amid concerns that the market might not be working well. The investigation found that UK emergency services currently have no choice but to continue using Motorola's Airwave Network, due to a lack of alternative providers. As such, Motorola charged the Home Office – which negotiates contracts on behalf of emergency services – prices well above competitive levels, resulting in higher costs to the emergency services.

To reduce these costs, the CMA imposed a price cap in July 2023, which brought the price down to a level that would be expected in a well-functioning and competitive market.

This decision was appealed by Motorola Solutions Limited and in December 2023, the Competition Appeal Tribunal, in a unanimous decision, has upheld the CMA's finding that Motorola was excessively pricing due to its virtually unconstrained monopoly on providing communications network services to the UK emergency services.

Motorola Solutions has appealed the matter to the UK Court of Appeals. As at 31 March 2024 there has been no decision.

In 2023/24, as a result of the price cap, there was a reduction in costs of £261,518.93, however as the Court of Appeals decision is not known, this amount has been set aside in earmarked reserves, in the event that this has to be refunded.

33 CONTINGENT ASSET

Truck Cartel Litigation

In July 2016 the European Commission fined European truck manufacturers 2.926 billion Euro for price fixing and other cartel activities between 1991 and 2001. DAF, Daimler, Iveco, MAN, and Volvo/Renault acknowledged their guilt (Scania is still being investigated) and confirmed they did the following:

- At Senior HQ management level, fixed gross and sometimes net list prices.
- Aligned gross list prices in Europe including the UK at the start of the cartel.
- Reduced rebates when the Euro was introduced.
- Delayed introduction of more fuel efficient Euro 3, 4, 5 and 6 technologies.
- Agreed the cost that operators should pay for Euro technologies.

This involves any trucks of 6 tonnes and over, purchased outright, financed or leased between 1997 and 2011. A legal action is now ongoing to recoup some of the money lost due to this cartel price fixing. No specific value or percentage has been discussed as yet and the legal action may take several years to complete.

Under the Litigation Funding Agreement, only the VAT is payable by the Authority for the legal costs.

Current payments under the Litigation Funding Agreement (VAT payable only) for 2023/24 totalled £67 (2022/23: £52).

FIREFIGHTERS' PENSION FUND ACCOUNT

Firefighters Pension Fund Account for the year ended 31 March 2024

2022/23 £'000		2023/24 £'000
	Contributions Receivable:	
(3,893)	Employer normal contributions	(4,055)
(135)	Employer ill health charge	0
0	Employer backdated contributions	0
(1,822)	Members normal contributions	(1,928)
(100)	Members backdated contributions	(122)
(221)	Transfers In	(798)
(6,171)	Total Contributions	(6,903)
	Benefits Payable:	
8,246	Pension Payments	9,005
2,381	Commutation of Pensions and Lump Sum retirement benefits	1,596
67	Backdated Commutation Payments	0
	Payments to and on account of leavers:	
413	Transfers out	195
11,107	Total Benefits	10,796
4,936	Deficit for the year before grants receivables from the Welsh Government	3,893
(4,936)	Top Up grant payable to/(from) Welsh Government	(3,893)
0	Net Amount (Payable)/Receivable for Year	0

Net Assets Statement as at 31 March 2024

2022/23 £'000		2023/24 £'000
	Current assets	
2,616	Amount owed (from)/to the General Fund	(2,320)
2,616	Total Current Assets	(2,320)
	Current Liabilities	
0	Prepayment to Pensioners	0
(2,616)	Top Up grant payable to/(from) Welsh Government	2,320
(2,616)	Total Current Liabilities	2,320

Notes to the Firefighters' Pension Fund Account

The Fund was established on 1 April 2007, under the Firefighters' Pension Scheme (Wales) Order 2007, and covers the 1992, 2007 and 2015 Firefighters' Pension Schemes and is administered by the Authority. The scheme is an unfunded scheme with no investment assets and any difference between benefits payable and contributions receivable is met by Top Up Grant from the Welsh Government.

Employee and employer contributions are paid into the Fund, from which payments to pensioners are made. Employee's and employer's contribution levels are based on percentages of pensionable pay set nationally by the Welsh Government and subject to revaluation by the Government Actuary's Department (GAD) on a four yearly basis or as otherwise directed by HM Treasury.

Transfers in to the scheme are a transfer of pension benefits from another pension scheme, for new or existing employees and transfers out are transfer of benefits for employees who have left the Authority and joined another pension scheme.

The Authority is responsible for paying the employer's contributions into the fund. These are the costs that are included in the accounts for the Authority.

At the beginning of the financial year an assessment is made as to the amount of Top Up grant required from the Welsh Government. The estimate includes an assessment of the number of firefighters due to retire within the year, based on age and years' service.

Contribution Rates

On 1 April 2022, all scheme participants were transferred into the 2015 scheme. Under the Firefighters' Pension Regulations the employer's contribution rate for the 2015 scheme was 27.3% (2022/23: 27.3%) of pensionable pay with employee's rate as per the pensionable pay banding detailed below:

Pensionable Pay Band	2023/24 Contribution Rate %
Up to £27,818	11.0
£27,819 to £51,515	12.5
£51,516 to £142,500	13.5
More than £142,501	14.5

The Firefighters' Pension Fund Account does not take account of liabilities for pensions and other benefits after the period end as this is the responsibility of the Authority. Details of the long term pension obligations can be found in Note 30 to the core financial statements.

Appendix 1**ACCOUNTING POLICIES****1. GENERAL PRINCIPLES**

The Statement of Accounts summarises the Authority's transactions for the 2023/24 financial year and its position at the year-end of 31 March 2024. The Authority is required to prepare an annual Statement of Accounts by the Accounts and Audit (Wales) Regulations 2014, which require the accounts to be prepared in accordance with proper accounting practices. These practices, under section 21 of the Local Government Act 2003, primarily comprise of the Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 supported by International Financial Reporting Standards (IFRS).

The accounting convention adopted in the Statement of Accounts is principally historical cost, modified by the revaluation of certain categories of non-current assets and financial instruments.

2. ACCRUALS OF INCOME AND EXPENDITURE

In the revenue accounts, income and expenditure are accounted for net of VAT (unless the VAT is irrecoverable) in the year in which they arise, not simply when cash payments are made or received.

- 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. Amounts due from customers are accounted for as income at the date the Authority provides the relevant goods or services.
- Supplies are recorded as expenditure when they are consumed – where there is a gap between the date supplies are received and their consumption they are carried as inventories on the Balance Sheet.
- Interest receivable on investments and payable on borrowings is accounted for 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 revenue and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where debts may not be settled, the balance of debtors is written down and a charge made to revenue in financing and investment income and expenditure for the income that might not be collected.

3. CASH AND CASH EQUIVALENTS

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are investments

that mature in no more than three months or less from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

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

4. PRIOR PERIOD ADJUSTMENTS, CHANGES IN ACCOUNTING POLICIES AND ESTIMATES AND ERRORS

Prior period adjustments may arise as a result of a change in accounting policies or to correct a material error. Changes in accounting estimates are accounted for prospectively, i.e. in the current and future years affected by the change and do not give rise to a prior period adjustment.

Changes in accounting policies are only made when required by proper accounting practices or the change provides more reliable or relevant information about the effect of transactions, other events and conditions on the Authority's financial position or financial performance. Where a change is made, it is applied retrospectively (unless stated otherwise) by adjusting opening balances and comparative amounts for the prior period as if the new policy had always been applied. Material errors discovered in prior period figures are corrected retrospectively by amending opening balances and comparative amounts for the prior period.

5. CHARGES TO REVENUE FOR NON-CURRENT ASSETS

Services, support services and trading accounts are charged an accounting estimate of the cost of holding non-current assets during the year. This comprises:

- depreciation attributable to the assets used by the relevant service
- revaluation and impairment losses on assets used by the service where there are no accumulated gains in the revaluation reserve against which the losses can be written off
- amortisation of intangible assets attributable to the service.

The Authority is not required to raise a levy to fund depreciation, revaluation and impairment losses or amortisation. However, it is required to make an annual contribution from revenue towards the reduction in its overall borrowing requirement (equal to an amount calculated on a prudent basis determined by the Authority in accordance with statutory guidance). Depreciation, revaluation and impairment losses, and amortisation are therefore replaced by the contribution in the General Fund balance - MRP, by way of an adjusting transaction with the capital adjustment account in the Movement in Reserves Statement for the difference between the two.

6. EMPLOYEE BENEFITS

Benefits payable during employment

Short-term employee benefits are those due to be settled wholly within 12 months of the year-end. They include such benefits as wages and salaries, paid annual leave and paid sick leave, bonuses and non-monetary benefits (e.g. cars) for current employees and are recognised as an expense for services in the year in which employees render service to the Authority. An accrual is made for the cost of holiday entitlements (or any form of leave, e.g. time off in lieu) earned by employees but not taken before the year-end that employees can carry forward into the next financial year. The accrual is made at the wage and salary rates applicable in the following accounting year, being the period in which the employee takes the benefit. The accrual is charged to surplus or deficit on the provision of services, but then reversed out through the Movement in Reserves Statement to the accumulated absences account so that holiday entitlements are charged to revenue in the financial year in which the holiday absence occurs.

Post-Employment Benefits

Employees of the Authority are members of two separate pension schemes:

- the Firefighters' Pension Scheme, administered by Dyfed Pension Fund, Carmarthenshire County Council
- the Local Government Pensions Scheme, administered by Flintshire County Council.

Both schemes provided defined benefits to members (retirement lump sums and pensions), earned as employees worked for the Authority.

Firefighters' Pension Scheme (FFPS)

The Firefighters' Pension Scheme is accounted for as an unfunded defined benefits scheme, the scheme has no assets and no investment income:

- The liabilities of the Fund are included in the Balance Sheet on an actuarial basis using the projected unit method — i.e. 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 earnings for current employees.
- Liabilities are discounted to their value at current prices, using a discount rate of 4.75%, based on Government bond yields of appropriate duration plus an additional margin. The change in the net pension liability is analysed into the following components:

Service cost comprising:

- Current service cost — the increase in liabilities as a result of years of service earned this year — allocated in the Comprehensive Income and Expenditure Statement to the services for which the employees worked.
- Past service cost — the increase in liabilities as a result of a scheme amendment or curtailment whose effect relates to years of service earned in earlier years — debited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement.
- Net interest on the net defined benefit liability, i.e. net interest expense for the Authority — the change during the period in the net defined benefit liability that arises from the passage of time charged to the Financing and Investment Income and Expenditure line of the Comprehensive Income and Expenditure Statement — 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 beginning 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.

Remeasurements comprising:

- 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 — charged to the Pensions Reserve as Other Comprehensive Income and Expenditure.
- Contributions paid to the Fund — cash paid as employer's contributions to the pension fund in settlement of liabilities; not accounted for as an expense.

In relation to retirement benefits, statutory provisions require the General Fund Balance to be charged with the amount payable by the Authority to the pension funds or directly to pensioners in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, this means that there are transfers to and from the Pensions Reserve to remove the notional debits and credits for retirement 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. The negative balance that arises 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.

Local Government Pension Scheme (LGPS)

The Local Government Pension Scheme is accounted for as a defined benefits scheme:

- The liabilities of the Clwyd Pension Fund attributable to the Authority are included in the Balance Sheet on an actuarial basis using the projected unit method – i.e. 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 projected earnings for current employees.
- Liabilities are discounted to their value at current prices, using a discount rate based on the indicative rate of return on corporate bonds.

- The assets of Clwyd Pension Fund attributable to the Authority are included in the Balance Sheet at their fair value:
 - quoted securities – current bid price
 - unquoted securities – professional estimate
 - unitised securities – current bid price
 - property – market value.

The change in the net pensions liability is analysed into the following components:

Service cost comprising:

- current service cost – the increase in liabilities as a result of years of service earned this year – allocated in the Comprehensive Income and Expenditure Statement to the services for which the employees worked
- past service cost – the increase in liabilities as a result of a scheme amendment or curtailment whose effect relates to years of service earned in earlier years – debited to the surplus or deficit on the provision of services in the Comprehensive Income and Expenditure Statement [note that the treatment of past service costs will depend on the decisions of the Authority about how they are allocated to service segments]
- net interest on the net defined benefit liability (asset), i.e. net interest expense for the Authority – the change during the period in the net defined benefit liability (asset) that arises from the passage of time charged to the financing and investment income and expenditure line of the Comprehensive Income and Expenditure Statement – 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 (asset) at the beginning of the period – taking into account any changes in the net defined benefit liability (asset) during the period as a result of contribution and benefit payments.

Remeasurements comprising:

- the return on plan assets – excluding amounts included in net interest on the net defined benefit liability (asset) – 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 – charged to the pensions reserve as other comprehensive income and expenditure.
- contributions paid to the Clwyd pension fund – cash paid as employer's contributions to the pension fund in settlement of liabilities; not accounted for as an expense.

In relation to retirement benefits, statutory provisions require the General Fund balance to be charged with the amount payable by the Authority to the pension fund or directly to pensioners in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, this means that there are transfers to and from the pensions reserve to remove the notional debits and credits for retirement 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. The negative balance that arises 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.

Discretionary Benefits:

The Authority also has restricted powers to make discretionary awards of retirement benefits in the event of early retirements. Any liabilities estimated to arise as a result of an award to any member of staff are accrued in the year of the decision to make the award and accounted for using the same policies as are applied to the Local Government Pension Scheme.

7. EVENTS AFTER THE REPORTING PERIOD

Events after the Balance Sheet reporting period are those events, both favourable and unfavourable, that occur between the end of the Balance Sheet date and the date when the statement of accounts are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the end of the reporting period – the statement of accounts is adjusted to reflect such events.
- those that are indicative of conditions that arose after the reporting period – the statement of accounts is not adjusted to reflect such events, but where such a category of events would have a material effect, disclosure is made in the notes of the nature of the events and their estimated financial effect.

Events taking place after the date of authorisation for issue are not reflected in the statement of accounts.

8. FINANCIAL INSTRUMENTS

A Financial Instrument is defined as ‘any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another’. Financial liabilities (loans) and financial assets (investments) are initially measured at fair value and carried at their amortised cost. The annual interest paid and received in the Income and Expenditure account is based on the carrying amount of the loan or investment multiplied by the effective rate of interest for the instrument. For all of the loans and investments the Authority has, the amounts presented in the Balance Sheet are the principal outstanding plus any accrued interest for the year.

Financial liabilities are recognised on the Balance Sheet when the Authority becomes a party to the contractual provisions of a financial instrument and are initially measured at fair value and are carried at their amortised cost. Annual charges to the financing and investment income and expenditure line in the Comprehensive Income and Expenditure Statement (CIES) for interest payable are based on the carrying amount of the liability, multiplied by the effective rate of interest for the instrument. The effective interest rate is the rate that exactly discounts estimated future cash payments over the life of the instrument to the amount at which it was originally recognised.

For most of the borrowings that the Authority has, this means that the amount presented in the Balance Sheet is the outstanding principal repayable (plus accrued interest); and interest charged to the CIES is the amount payable for the year according to the loan agreement.

Financial assets

Financial assets are classified based on a classification and measurement approach that reflects the business model for holding the financial assets and their cash flow characteristics. The Authority holds financial assets measured at:

- amortised cost, and
- fair value through profit or loss (FVPL)

The Authority's business model is to hold investments to collect contractual cash flows. Financial assets are therefore classified as amortised cost.

Financial assets measured at amortised cost

Financial assets measured at amortised cost are recognised on the Balance Sheet when the Authority becomes a party to the contractual provisions of a financial instrument and are initially measured at fair value. They are subsequently measured at their amortised cost. Annual credits to the financing and investment income and expenditure line in the CIES for interest receivable are based on the carrying amount of the asset multiplied by the effective rate of interest for the instrument. For most of the financial assets held by the Authority, this means that the amount presented in the Balance Sheet is the outstanding principal receivable (plus accrued interest), and interest credited to the CIES is the amount receivable for the year in the loan agreement.

Any gains and losses that arise on the derecognition of a financial asset are credited or debited to the financing and investment income and expenditure line in the CIES.

9. FOREIGN CURRENCY TRANSACTIONS

Where the Authority has entered into a transaction denominated in a foreign currency, the transaction is converted into sterling at the exchange rate applicable on the date the transaction was effective. Where amounts in foreign currency are outstanding at the year-end, they are reconverted at the spot exchange rate at 31 March. Resulting gains or losses are recognised in the financing and investment income and expenditure line in the Comprehensive Income and Expenditure Statement.

10. ACCOUNTING FOR GOVERNMENT GRANTS

Whether paid on account, by instalments, or in arrears, government grants and third party contributions and donations are recognised as due to the Authority when there is reasonable assurance that:

- the Authority will comply with the conditions attached to the payments, and
- the grants or contributions will be received.

Amounts recognised as due are not credited to the Comprehensive Income & Expenditure Statement until conditions attached to the grant or contribution have been satisfied.

Monies advanced as grants and contributions for which conditions have not been satisfied are carried in the Balance Sheet as creditors. When the conditions are satisfied, the grant or contribution is credited to the relevant service line (attributable revenue grants and contributions) or Taxation & Non-specific Grant Income (non-ring fenced revenue grants and all capital grants) in the Comprehensive Income & Expenditure Statement.

Where capital grants are credited to the Comprehensive Income & Expenditure Statement, they are reversed out of the General Fund Balance in the Movement in Reserves Statement. Where the grant has yet to be used to finance capital expenditure, it is posted to the Capital Grants Unapplied Reserve. Where it has been applied, it is posted to the Capital Adjustment Account. Amounts in the Capital Grants Unapplied Reserve are transferred to the Capital Adjustment Account once they have been applied to fund capital expenditure

11. INTANGIBLE ASSETS

Expenditure on non-monetary assets that do not have physical substance but are controlled by the Authority as a result of past events (e.g. software licences) is capitalised when it is expected that future economic benefits or service potential will flow from the intangible asset to the Authority.

Intangible assets are measured initially at cost. Amounts are only revalued where the fair value of the assets held by the Authority can be determined by reference to an active market. In practice, no intangible asset held by the Authority meets this criterion, and they are therefore carried at cost less accumulated depreciation and any accumulated impairment loss. The depreciable amount of an intangible asset is amortised over its useful life to the relevant service line(s) in the Comprehensive Income and Expenditure Statement. An asset is tested for impairment whenever there is an indication that the asset might be impaired – any losses recognised are posted to the relevant service line(s) in the Comprehensive Income and Expenditure Statement. Any gain or loss arising on the disposal or abandonment of an intangible asset is posted to the other operating expenditure line in the Comprehensive Income and Expenditure Statement.

Where expenditure on intangible assets qualifies as capital expenditure for statutory purposes, amortisation, impairment losses and disposal gains and losses are not permitted to have an impact on the General Fund balance. The gains and losses are therefore reversed out of the General Fund balance in the Movement in Reserves Statement and posted to the capital adjustment account and (for any sale proceeds greater than £10,000) the capital receipts reserve.

12. INVENTORIES

Inventories are included in the Balance Sheet at the lower of cost and net realisable value. The cost of inventories is assigned using the FIFO costing formula.

13. LEASES

Finance Leases

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

Property, plant and equipment held under finance leases is recognised on the Balance Sheet at the commencement of the lease at its fair value measured at the lease's inception (or the present value of the minimum lease payments, if lower). The asset recognised is matched by a liability for the obligation to pay the lessor. Initial direct costs of the Authority are added to the carrying amount of the asset. Premiums paid on entry into a lease are applied to writing down the lease liability.

Contingent rents are charged as expenses in the periods in which they are incurred.

Lease payments are apportioned between:

- a charge for the acquisition of the interest in the property, plant or equipment – applied to write down the lease liability, and
- a finance charge (debited to the financing and investment income and expenditure line in the Comprehensive Income and Expenditure Statement).

Property, plant and equipment recognised under finance leases is accounted for using the policies applied generally to such assets, subject to depreciation being charged over the lease term if this is shorter than the asset's estimated useful life (where ownership of the asset does not transfer to the Authority at the end of the lease period).

The Authority is not required to raise a levy to cover depreciation or revaluation and impairment losses arising on leased assets. Instead, a prudent annual contribution is made from revenue funds towards the deemed capital investment in accordance with statutory requirements. Depreciation and revaluation and impairment losses are therefore substituted by a revenue contribution in the General Fund balance, by way of an adjusting transaction with the capital adjustment account in the Movement in Reserves Statement for the difference between the two.

Operating Leases

Rentals paid under operating leases are charged to the Comprehensive Income and Expenditure Statement as an expense to the services benefitting from use of the leased property, plant or equipment. Charges are made on a straight-line basis over the life of the lease, even if this does not match the pattern of payments (e.g. there is a rent-free period at the commencement of the lease).

IFRS16 - draft accounting policy that will be applicable for the 2024/25 accounts set out below to provide context as to what that estimate for 2023/24 will be based on

The Authority's IFRS16 policy will apply to those leases where the Authority is the lessee and the following approach will be adopted.

Low-cost exemption

The Authority has assessed what it believes a low value asset should be classed as. The low-cost exemption is set initially at £10,000, in line with the de-minimus expenditure level for Property, Plant & Equipment. This will be reviewed each year and where required rebase using the March CPI rate each year (rounded to the nearest £1,000). Leases below this value will be excluded and IFRS16 will not be applied.

Use of portfolio of leases with reasonably similar characteristics

Following a review of existing lease type arrangements within the Authority it has been determined that it should apply the portfolio expedient for photocopiers and similar machines (MFDs, franking machines etc). The Authority does not expect that this will differ materially from applying IFRS16 to individual leases within that portfolio. They all also have similar characteristics in function, cost and leases agreements. On this basis they will all fall within the low cost exemption.

Existing contracts at date of implementation

The Authority will not reassess any existing contracts as at the date of implementation to determine whether it contains a lease. Going forward from the initial implementation date (1 April 2024) all new contracts will need to be assessed to determine whether they contain a lease type arrangement.

Leases for intangible assets

The Authority will not apply IFRS16 to lease type arrangement for intangible assets (software licences etc).

Leases with less than 1-year remaining life as at implementation date

The Authority will apply the short life exemption to all existing leases with a remaining life of less than 1 year at the implementation date. In this case the existing accounting treatment will continue for the remaining life of the lease, unless there is a modification following the implementation date, where upon the lease will be considered a new lease.

14. PROPERTY PLANT AND EQUIPMENT

Assets that have physical substance and are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes and that are expected to be used during more than one financial year are classified as Property, Plant & Equipment.

Recognition

Expenditure on the acquisition, creation or enhancement of Property, Plant & Equipment is capitalised on an accruals basis, provided that it is probable that the future economic benefits or service potential associated with the item will flow to the Authority and the cost of the item can be measured reliably. Expenditure that maintains but does not add to an asset's potential to deliver future economic benefits or service potential (i.e. repairs and maintenance) is charged as an expense when it is incurred.

A de-minimus expenditure level of £10,000 has been set for Property, Plant & Equipment, below which expenditure will not be subject to capital accounting requirements. Where an asset is revalued below £10,000, any associated expenditure and depreciation will normally be written out and the asset removed from the Fixed Asset Register.

Measurement

Assets are initially measured at cost, comprising:

- the purchase price
- any costs attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management
- an initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located

The Authority does not capitalise borrowing costs incurred while assets are under construction. The cost of assets acquired other than by purchase is deemed to be its fair value.

Assets are carried on the Balance Sheet using the following measurement bases:

- Land & Buildings: Offices/Workshops – current value (Existing Use Value)
- Land & Buildings: Fire Stations – current value (Depreciated Replacement Cost)
- Assets under construction - historical cost
- All other assets - current value, determined as the amount that would be paid for the asset in its existing use (existing use value - EUV).

Where there is no market-based evidence of current value because of the specialist nature of an asset, depreciated replacement cost (DRC) is used as an estimate of current value. Where non-property assets have short useful lives or low values (or both), depreciated historical cost basis is used as a proxy for current value.

Increases in valuations are matched by credits to the revaluation reserve to recognise unrealised gains. [Exceptionally, gains might be credited to the surplus or deficit on the provision of services where they arise from the reversal of a loss previously charged to a service.]

Where decreases in value are identified, they are accounted for by:

- where there is a balance of revaluation gains for the asset in the revaluation reserve, the carrying amount of the asset is written down against that balance (up to the amount of the accumulated gains)

- where there is no balance in the revaluation reserve or an insufficient balance, the carrying amount of the asset is written down against the relevant service line(s) in the Comprehensive Income and Expenditure Statement.

Impairments

Assets are assessed at each year-end as to whether there is any indication that an asset may be impaired. Where indications exist and any possible differences are estimated to be material, the recoverable amount of the asset is estimated and, where this is less than the carrying amount of the asset, an impairment loss is recognised for the shortfall.

Where impairment losses are identified, they are accounted for by:

- where there is a balance of revaluation gains for the asset in the revaluation reserve, the carrying amount of the asset is written down against that balance (up to the amount of the accumulated gains)
- where there is no balance in the revaluation reserve or an insufficient balance, the carrying amount of the asset is written down against the relevant service line(s) in the Comprehensive Income and Expenditure Statement.

Where an impairment loss is reversed subsequently, the reversal is credited to the relevant service line(s) in the Comprehensive Income and Expenditure Statement, up to the amount of the original loss, adjusted for depreciation that would have been charged if the loss had not been recognised.

Depreciation

Depreciation is provided for all property, plant and equipment assets, by systematic allocation of their depreciable amounts over their useful lives.

Useful Economic Life of Assets

Land	Infinite (no depreciation)
Buildings	Useful life of the property (as estimated by the valuer)
Buildings (leased)	Term of lease
Vehicles, Plant and Equipment	5 - 20 years
Intangible Assets	5 years

Depreciation is provided on a straight-line basis, with acquisitions being depreciated in the year following purchase. A full year's depreciation is charged in the year of disposal.

Buildings are depreciated using componentisation, where an estimate is made of the useful life of each component of the building and a weighted average then used to calculate the annual charge. The percentages used are:

Buildings – fire stations	2.05% - 2.22%
Buildings – offices/workshops	1.98% - 2.15%

Depreciation is charged within the income and expenditure account. This amount is credited to the General Fund Balance and has a neutral impact on the contributions made by the constituent authorities.

The Authority is required to make an annual contribution from revenue towards the reduction in its overall borrowing requirement. Depreciation, revaluation and impairment losses and amortisation are therefore replaced by the contribution from General Fund Balances (MRP) by way of an adjusting transaction with the Capital Adjustment Account in the Movement in Reserves Statement for the difference between the two.

Revaluation gains are also depreciated, with an amount equal to the difference between current value depreciation charged on assets and the depreciation that would have been chargeable based on their historical cost being transferred each year from the revaluation reserve to the capital adjustment account.

Disposals

When it becomes probable that the carrying amount of an asset will be recovered principally through a sale transaction rather than through its continued use, it is reclassified as an asset held for sale. The asset is revalued immediately before reclassification and then carried at the lower of this amount and fair value less costs to sell. Where there is a subsequent decrease to fair value less costs to sell, the loss is posted to the other operating expenditure line in the Comprehensive Income and Expenditure Statement. Gains in fair value are recognised only up to the amount of any previously recognised losses in the surplus or deficit on the provision of services. Depreciation is not charged on assets held for sale.

When an asset is disposed of or decommissioned, the carrying amount of the asset in the Balance Sheet (whether property, plant and equipment or assets held for sale) is written off to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal.

Receipts from disposals (if any) are credited to the same line in the Comprehensive Income and Expenditure Statement also as part of the gain or loss on disposal (i.e. netted off against the carrying value of the asset at the time of disposal). Any revaluation gains accumulated for the asset in the revaluation reserve are transferred to the capital adjustment account.

Amounts received for a disposal in excess of £10,000 are categorised as capital receipts. The balance of receipts remains within the capital receipts reserve, and can then only be used for new capital investment [or set aside to reduce the Authority's underlying need to borrow (the capital financing requirement)]. Receipts are appropriated to the reserve from the General Fund balance in the Movement in Reserves Statement.

The written-off value of disposals is not a charge against the levy, as the cost of non-current assets is fully provided for under separate arrangements for capital financing. Amounts are appropriated to the capital adjustment account from the General Fund balance in the Movement in Reserves Statement.

15. PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Provisions

Provisions are made where an event has taken place on or before the Balance Sheet date:

- that gives the Authority a present obligation
- that probably requires settlement by a transfer of economic benefits or service potential, and
- where a reliable estimate can be made of the amount of the obligation.

If it is not clear whether an event has taken place on or before the Balance Sheet date, it is deemed to give rise to a present obligation if, taking account of all available evidence, it is more likely than not that a present obligation exists at the Balance Sheet date. The present obligation can be legal or constructive.

Provisions are charged as an expense to the appropriate service line in the Comprehensive Income and Expenditure Statement when the Authority has an obligation, and are measured at the best estimate at the Balance Sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties. Estimated settlements are reviewed at the end of each financial year. Where it becomes less than probable that a transfer of economic benefits will now be required (or a lower settlement than anticipated is made), the provision is reversed and credited back to the relevant service.

Where some or all of the payment required to settle a provision is expected to be recovered from another party (e.g. from an insurance claim), this is only recognised as income for the relevant service if it is virtually certain that reimbursement will be received if the Authority settles the obligation.

Contingent Liabilities

A contingent liability arises where an event has taken place that gives the Authority a possible obligation whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Authority. Contingent liabilities also arise in circumstances where a provision would otherwise be made but either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured with sufficient reliability.

Contingent liabilities are not recognised in the Balance Sheet but disclosed in a note to the accounts.

Contingent Assets

A contingent asset arises where an event has taken place that gives the Authority a possible asset whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Authority.

Contingent assets are not recognised in the Balance Sheet but disclosed in a note to the accounts where it is probable that there will be an inflow of economic benefits or service potential.

16. RESERVES

The Authority sets aside specific amounts as reserves for future policy purposes or to cover contingencies. Reserves are created by transferring amounts out of the General Fund balance. When expenditure to be financed from a reserve is incurred, it is charged to the appropriate service in that year to score against the surplus or deficit on the provision of services in the Comprehensive Income and Expenditure Statement. The reserve is then transferred back into the General Fund balance so that there is no net charge against the levy for the expenditure.

Certain reserves are kept to manage the accounting processes for non-current assets, financial instruments, retirement and employee benefits and do not represent usable resources for the Authority – these reserves are explained in the relevant policies.

17. VAT

VAT payable is included as an expense only to the extent that it is not recoverable from HMRC. VAT receivable is excluded from income.



Gwasanaeth Tân ac Achub
Fire and Rescue Service



Audit of Accounts Report – North Wales Fire & Rescue Authority

Audit year: 2023-24

Date issued: October 2024



This document has been prepared as part of work performed in accordance with statutory functions. Further information can be found in our [Statement of Responsibilities](#).

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We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

Mae'r ddogfen hon hefyd ar gael yn Gymraeg. This document is also available in Welsh.

About Audit Wales

Our aims and ambitions

Assure



the people of
Wales that public
money is well
managed

Explain



how public
money is being
used to meet
people's needs

Inspire



and empower
the Welsh
public sector to
improve



Fully exploit
our unique
perspective,
expertise and
depth of insight



Strengthen our
position as an
authoritative,
trusted and
independent
voice



Increase our
visibility,
influence and
relevance



Be a model
organisation for
the public sector
in Wales and
beyond

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Introduction

I have now largely completed my audit in line with my Detailed Audit Plan dated June 2024. Work in the following areas is still ongoing:

- File completion

This Audit of Accounts Report summarises the main findings from my audit of your 2023-24 statement of accounts. My team have already discussed these issues with the Assistant Chief Fire Officer (Finance and Resources) and her team.

I am very grateful to your officers for their support in undertaking this audit.



Adrian Crompton

Auditor General for
Wales

Your audit at a glance



Audit opinions

We are proposing to give an unqualified opinion on the accounts.

We have nothing to report under the other sections of my report, ie those relating to going concern; other information; other matters; or matters I report by exception.



Significant issues

There are no misstatements or significant issues to report.

Financial statements' materiality



Materiality £0.968 million
Firefighters' Pension Fund £0.216 million

My aim is to identify and correct material misstatements, ie those that might otherwise cause the user of the accounts to be misled.

Materiality is calculated using:

- 2023-24 gross expenditure of £48.422 million
- FFPPF gross expenditure of £10.796 million
- Materiality percentage of 2%

I apply the materiality percentage to gross expenditure to calculate materiality.

I will report to you any misstatements above £48,000, (FFPF: £10,000) calculated as 5% of materiality (called the 'trivial level').



Areas of specific interest

There are some areas of the accounts that may be of more importance to the user of the accounts. We set lower materiality levels for these as follows:

- Senior Officer remuneration £1,000
- Related party disclosures (individuals) £10,000

Ethical compliance



Compliance with ethical standards

We believe that:

- we have complied with the ethical standards we are required to follow in carrying out our work;
- we have remained independent of yourselves;
- our objectivity has not been comprised; and
- we have no relationships that could undermine our independence or objectivity.

In our Detailed Plan, we explained that an Audit Wales apprentice was seconded to North Wales Fire & Rescue Authority for the period January to July 2024.

To guard against any potential threats to our independence or objectivity, we agreed the following safeguards:

- the secondee will not have any management responsibilities; and
- the secondment will be short-term (no more than 12-months).

This was a reciprocal arrangement, with a North Wales Fire & Rescue Authority apprentice seconded to Audit Wales for the same period. This secondee has not contributed to any audit work regarding the Authority.

Proposed audit opinion



Audit opinion

We intend to issue an unqualified audit opinion on this year’s accounts once you have provided us with a Letter of Representation (see below).

Our proposed audit report is set out in **Appendix 1**.



Letter of representation

A Letter of Representation is a formal letter in which you confirm to us the accuracy and completeness of information provided to us during the audit. Some of this information is specified as being necessary by auditing standards; other information may relate specifically to your audit.

The letter we are requesting you to sign is included in **Appendix 2**.



Issues arising during the audit



Misstatements

A misstatement arises where information in the accounts is not in accordance with accounting standards.

Uncorrected misstatements

We set out below the misstatements we identified in the accounts, which have been discussed with management but remain uncorrected. We request that these misstatements be corrected.

If you decide not to correct these misstatements, we ask that you provide us with the reasons in writing for not correcting them within the letter of representation:

- Both the debtors and creditors balances are overstated by £137,113 due to creditors being raised when invoices were received, which were debited to prepayments for expenditure relating to 2024-25. There is no impact on expenditure or on reserve balances.

Corrected misstatements

During our audit, we identified misstatements that have been corrected by management, but which we consider should be drawn to your attention.

These are set out in **Appendix 3**.





Other significant issues

In the addition to misstatements identified during the audit we also report other significant issues to you.

There were no such issues identified during the audit.

Recommendations

We have made a recommendation during the course of the audit, which is set out in **Appendix 4** along with management's response to the recommendation.

We will monitor progress against the recommendations during next year's audit. Where any recommendations are not fully implemented, we will report to you as part of next year's Audit of Accounts Report.

Appendix 1

Proposed audit report

The report of the Auditor General for Wales to the members of North Wales Fire and Rescue Authority

Opinion on financial statements

I have audited the financial statements of:

- North Wales Fire and Rescue Authority;
- North Wales Fire and Rescue Authority Firefighters Pension Fund

for the year ended 31 March 2024 under the Public Audit (Wales) Act 2004.

North Wales Fire & Rescue Authority's financial statements comprise the Expenditure and Funding Analysis, the Comprehensive Income and Expenditure Statement, the Balance Sheet, the Movement in Reserves Statement, the Cash Flow Statement and the related notes, including the material accounting policies.

The Firefighters Pension Fund Accounts comprise the Fund Account and Net Assets Statement and related notes including the material accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2023-24.

In my opinion, in all material respects, the financial statements:

- give a true and fair view of the financial position of North Wales Fire & Rescue Authority and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with legislative requirements and UK adopted international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2023-24.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report.

My staff and I are independent of the North Wales Fire & Rescue Authority in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the North Wales Fire & Rescue Authority and North Wales Fire & Rescue Authority Firefighter's Pension Fund's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the responsible financial officer with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report other than the financial statements and my auditor's report thereon. The Responsible Financial Officer is responsible for the other information contained within the annual report. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

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

I have nothing to report in this regard.

Opinion on other matters

In my opinion, based on the work undertaken in the course of my audit:

- the information contained in the Narrative Report for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2023-24;
- The information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with guidance.

Matters on which I report by exception

In the light of the knowledge and understanding of North Wales Fire & Rescue Authority and North Wales Fire & Rescue Authority Firefighter's Pension Fund and its environment obtained in the course of the audit, I have not identified material misstatements in the Narrative Report or the Annual Governance Statement.

I have nothing to report in respect of the following matters, which I report to you, if, in my opinion:

- I have not received all the information and explanations I require for my audit.
- adequate accounting records have not been kept, or returns adequate for my audit have not been received from branches not visited by my team;
- the financial statements are not in agreement with the accounting records and returns.

Responsibilities of the responsible financial officer for the financial statements

As explained more fully in the Statement of Responsibilities for the Statement of Accounts, the responsible financial officer is responsible for:

- the preparation of the statement of accounts, which give a true and fair view and comply with proper practices;
- maintaining proper accounting records;
- internal controls as the responsible financial officer determines is necessary to enable the preparation of statements of accounts that are free from material misstatement, whether due to fraud or error; and
- assessing the North Wales Fire & Rescue Authority and the North Wales Fire & Rescue Authority Firefighter's Pension Fund's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the responsible financial officer anticipates that the services provided by North Wales Fire & Rescue Authority and the North Wales Fire & Rescue Authority Firefighter's Pension Fund's will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit the financial statements in accordance with section 13(2) of the Public Audit (Wales) Act 2004.

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

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

My procedures included the following:

- Enquiring of management, internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to North Wales Fire & Rescue Authority and the North Wales Fire & Rescue Authority Firefighter's Pension Fund's policies and procedures concerned with:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- Considering as an audit team how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud in the posting of unusual journals.
- Obtaining an understanding of North Wales Fire & Rescue Authority and the North Wales Fire & Rescue Authority Firefighter's Pension Fund's framework of authority as well as other legal and regulatory frameworks that North Wales Fire & Rescue Authority operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of North Wales Fire & Rescue Authority and the North Wales Fire & Rescue Authority Firefighter's Pension Fund.
- Obtaining an understanding of related party relationships.

In addition to the above, my procedures to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management, the Fire & Rescue Authority and legal advisors about actual and potential litigation and claims;
- reading minutes of meetings of those charged with governance;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I also communicated relevant identified laws and regulations and potential fraud risks to all audit team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the North Wales Fire & Rescue Authority and the North Wales Fire & Rescue Authority Firefighter's Pension Fund's controls, and the nature, timing and extent of the audit procedures performed.

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

Other auditor's responsibilities

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Certificate of completion of audit

I certify that I have completed the audit of the accounts of North Wales Fire & Rescue Authority in accordance with the requirements of the Public Audit (Wales) Act 2004 and the Auditor General for Wales' Code of Audit Practice.

Adrian Crompton
Auditor General for Wales
Date:

1 Capital Quarter
Tyndall Street
Cardiff CF10 4BZ

Appendix 2

Letter of representation

Auditor General for Wales
Wales Audit Office
1 Capital Quarter
Tyndall Street
Cardiff
CF10 4BZ

21 October 2024

Representations regarding the 2023-24 financial statements

This letter is provided in connection with your audit of the financial statements of North Wales Fire and Rescue Authority for the year ended 31 March 2024, for the purpose of expressing an opinion on their truth and fairness and their proper preparation.

We confirm that to the best of our knowledge and belief, having made enquiries as we consider sufficient, we can make the following representations to you.

Management representations

Responsibilities

We have fulfilled our responsibilities for:

- the preparation of the financial statements in accordance with legislative requirements and Code of Practice on Local Authority Accounting in the United Kingdom 2023-24; in particular the financial statements give a true and fair view in accordance therewith;
- the design, implementation, maintenance and review of internal control to prevent and detect fraud and error.

Information provided

We have provided you with:

- full access to:
 - all information of which we are aware that is relevant to the preparation of the financial statements such as books of account and supporting documentation, minutes of meetings and other matters;
 - additional information that you have requested from us for the purpose of the audit; and

- unrestricted access to staff from whom you determined it necessary to obtain audit evidence;
- the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- our knowledge of fraud or suspected fraud that we are aware of and that affects North Wales Fire and Rescue Authority and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements;
- our knowledge of any allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, regulators or others;
- our knowledge of all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements; and
- the identity of all related parties and all the related party relationships and transactions of which we are aware;

Financial statement representations

All transactions, assets and liabilities have been recorded in the accounting records and are reflected in the financial statements.

The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

Related party relationships and transactions have been appropriately accounted for and disclosed.

All events occurring subsequent to the reporting date which require adjustment or disclosure have been adjusted for or disclosed.

All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the auditor and accounted for and disclosed in accordance with the applicable financial reporting framework.

The financial statements are free of material misstatements, including omissions. The effects of uncorrected misstatements identified during the audit (overstatement of debtors and creditors of £137k) are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Representations by those charged with governance

We acknowledge that the representations made by management, above, have been discussed with us.

We acknowledge our responsibility for the preparation of true and fair financial statements in accordance with the applicable financial reporting framework. The financial statements were approved by North Wales Fire and Rescue Authority on 21 October 2024.

We confirm that we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that it has been communicated to you. We confirm that, as far as we are aware, there is no relevant audit information of which you are unaware.

Signed by:

Signed by:

Officer who signs on behalf of
management

Member who signs on behalf of those
charged with governance

Date: 21 October 2024

Date: 21 October 2024

Appendix 3

Summary of corrections made

During our audit, we identified the following misstatements that have been corrected by management, but which we consider should be drawn to your attention.

Value of correction	Accounts areas	Explanation
£1,238,000	<p>Note 30 Defined Benefit Pension Schemes</p> <p>The asset surplus of £1,238,000 for the LGPS has been reduced to nil, increasing the net remeasurement of the net defined benefit liability line in the CIES and the pension reserve within the MiRS and Balance Sheet.</p> <p>There is no net impact on the Authority's cash, usable reserves or expenditure values.</p>	The asset surplus has been reduced to nil, to reflect the asset ceiling value. This is an evolving technical accounting issue and the final accounting treatment has been confirmed during the final audit period.
£473,000	<p>Note 8 Usable Reserves</p> <p>£473,000 reclassified from provisions to earmarked reserves, resulting in a reduction of net expenditure by this amount in the CIES.</p>	A provision was raised to reflect future changes to firefighter pay bandings was raised as a provision but did not meet the criteria due to no present obligation existing.
£95,238	<p>Note 16 Creditors</p> <p>£95,238 reclassified from accrued interest to short-term creditors.</p>	To reflect a principal borrowing amount incorrectly shown within accrued interest which was due 30/03/2024 however was repaid after year-end due to expiry date being a bank holiday.

£24,269	Note 23 Officers' Remuneration Employer's pension contributions for CFO increased from £15,348 to £29,216 and employer's pension contributions for ACFO to be increased from £11,511 to £21,912	To show the full pensionable pay multiplied by the employer's contribution, in line with paragraph 8 of The Accounts and Audit (Wales) Regulations 2014.
£8,197	Note 23 Officers' Remuneration: Remuneration Ratio Amend the Chief Fire Officers remuneration from £152,034 to £160,231, increasing the ratio from 4.20 to 4.42.	To ensure consistency for CFO remuneration between the table and the remuneration ratio.
Various: other presentational changes to supporting notes	A number of other narrative, presentational and minor amendments were made to supporting disclosure notes.	To ensure that all disclosures are accurately presented

Appendix 4

Recommendations

We set out below recommendations from our audit along with your management's response to them.

Matter arising 1 – Incomplete member declarations of interest returns	
Findings	<p>Two members failed to complete their declarations of interest returns in respect of their role at North Wales Fire & Rescue Authority, despite repeated requests from the finance function and Monitoring Officer. This demonstrates a failure to comply with their requirements, which lead to the Authority having less information about their potential related parties relationships and transactions.</p> <p>Alternative evidence was sought by the audit team for these members; however, this was a less efficient means of gaining assurance.</p>
Priority	High
Recommendation	It is recommended that all members complete their declarations of interest returns for their role at North Wales Fire & Rescue Authority.
Benefits of implementing the recommendation	<p>This will provide the Authority with more reliable information over their related party relationships and transactions.</p> <p>It will also save both auditor and officer time, leading to greater audit efficiency.</p>
Accepted in full by management	Yes
Management response	Officers rely on declarations of interest returns to complete their related parties note. Management

	intend to reiterate the need for North Wales Fire & Rescue Authority specific returns to be completed.
Implementation date	31 March 2025

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- Root cause analysis
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Mae'r ddogfen hon ar gael yn Gymraeg

Agenda Item 12

Report to	North Wales Fire and Rescue Authority
Date	21st October 2024
Lead Officer	Helen MacArthur Assistant Chief Fire Officer
Contact Officer	Elgan Roberts, Head of Finance and Procurement
Subject	The Authority's 2024/25 Budget Review



PURPOSE OF REPORT

- 1 To provide members with an update on the revenue and capital expenditure forecast for 2024/25, as at 30 September 2024.

EXECUTIVE SUMMARY

- 2 The net budget requirement was approved by the Fire and Rescue Authority (the Authority) at its meeting on 22 January 2024. This confirmed a net requirement of £48.322m to be funded by the constituent local authorities. In order to cap the budget requirement at £48.322m, the Fire and Rescue Authority approved some non-recurring measures, including the use of reserves.
- 3 Actual expenditure is now forecast to be £47.695m, which includes costs relating to various projects and national pay settlements.
- 4 The Authority approved the 2024/25 capital budget of £5.676m, on 22 January 2024. In addition, there is rollover funding of £1.110m from prior years. The capital programme is experiencing slippage on schemes and it is anticipated that expenditure will be £4.403m and a requirement to rollover funding of £1.379m.

RECOMMENDATIONS

- 5 Members are asked to:
 - (I) note the projected revenue underspend and the projected capital slippage for the 2024/25 financial year, as detailed within the report; and
 - (II) note the risks associated with inflation, supply chain issues, and the legal challenge, where the nature of figures forecasted in this report are prudent.

OBSERVATIONS FROM EXECUTIVE PANEL/AUDIT COMMITTEE

- 6 This report has not previously been considered by members.

BACKGROUND

- 7 Each year the Authority is required to set a balanced revenue budget which must be approved by the full Authority. The final budget for 2024/25 was approved by the Fire and Rescue Authority at its meeting of the 22 January 2024. This confirmed a net revenue budget requirement of £48.322m to be funded by the constituent local authorities.
- 8 When setting the budget, Members also approved a range of non-recurring measures necessary to achieve financial balance within 2024/25 which included utilising reserves.
- 9 The capital plan of £5.676m was presented to the budget Scrutiny working group and approved by the Fire and Rescue Authority at its meeting of the 22 January 2024. The Capital Strategy for the period April 2024 to March 2034 was approved at Audit Committee in in March 2024 and ratified by the Fire and Rescue Authority at its meeting of the 15 April 2024.
- 10 This budget monitoring report provides information on the draft revenue and capital expenditure outturn position for the 2024/25 financial year.

INFORMATION

REVENUE BUDGET

- 11 **Pay:** Employee costs represent over 70% of gross expenditure. The 2024/25 staffing budget is £35.430m and includes measures taken when setting the budget to contain expenditure within the figure approved. However, it was also noted at that time that the national pay negotiations for all staff were still ongoing.
- 12 The budget setting process included an assumption that pay awards for 2024/25 would be 4% for all staff. The outcome of the April 2024 pay award for local government staff remains outstanding.
- 13 The firefighters' pay award was settled in May 2024 and confirmed that 4% had been accepted for from 1 July 2024 onwards. Detailed changes to the RDS retainer fee structure are to be implemented from 1 January 2025.

- 14 **Non-pay:** The non-pay forecasts account for known costs and any reductions in expenditure. However, uncertainty persists due to the general economic outlook, potential inflationary pressures, and supply chain challenges arising from global circumstances.
- 15 **Income:** Whilst the majority of expenditure is funded from the constituent authority levy, income is received from the Welsh Government for grant funded activities, as well as recharges from other bodies in relation to the use of our premises. In addition, the Authority has benefitted from additional income from secondments and a one-off grant from the Welsh Government to support education around the 20 mile per hour speed restrictions in Wales.
- 16 **Revenue cost of capital:** Capital financing costs include the costs of borrowing and revenue charges for using capital assets. It is anticipated that this budget will be underspent due to the delays in completing capital projects.

REVENUE OUTTURN FORECAST FOR 2024/25

- 17 At this stage within the financial year there are a number of uncertainties and risks that may impact on the financial performance of the Authority. It is anticipated that the outturn may range from break-even through to an underspend of £1.1m before transfers to earmarked reserves. However, based on year to date expenditure, the most likely full year revenue forecast as at 30 September 2024 is set out below and indicates an underspend of £0.628m.

	Budget (£m)	Forecast (£m)	Variance (£m)	Variance (%)
Employees	35.430	34.227	(1.203)	-3.40%
Premises	3.530	3.330	(0.200)	-5.66%
Transport	1.284	1.254	(0.030)	-2.36%
Supplies	6.597	6.584	(0.013)	-0.19%
Third Party Payments	0.363	0.363	0.000	0.00%
Capital Finance & Charges	2.989	2.989	0.000	0.00%
Income	(0.946)	(1.052)	(0.106)	11.17%
Use of Reserves	(0.924)	0.000	0.924	-100.00%
Forecast Outturn	48.322	47.695	(0.628)	-1.30%

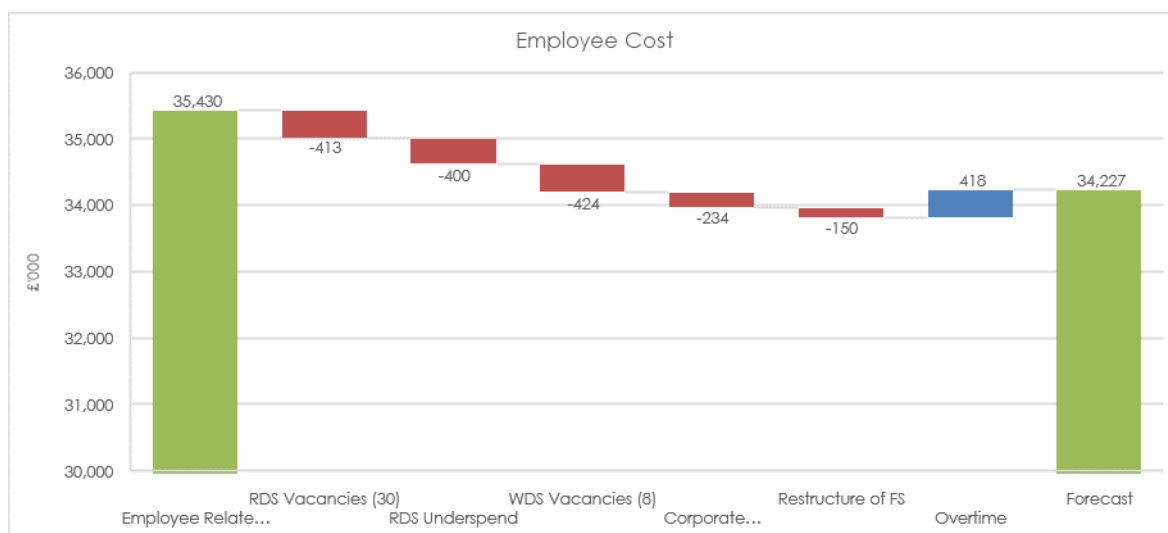
- 18 There is uncertainty regarding Firelink costs, due to an ongoing national legal challenge. If the legal challenge is found in favour of the sector, the in-year costs will reduce by £0.500m. Further uncertainty exists in relation to the need for additional borrowing and the refinancing of loans in late 2024 to early 2025, as well as the option to increase reserves for future expenditure.

EMPLOYEE COSTS

- 19 Employee costs form a significant element of the budget (over 70% of gross costs) and include pay, pension costs, cost of recruitment and training, and employee services, such as occupational health services.
- 20 Action continues to be taken to increase the number of retained duty (RDS) firefighters to address and maintain availability issues. At the time of budget setting for 2024/25 there were 474 RDS personnel and a further provision was made to increase the RDS capacity by an additional 30 at a cost of £0.413m. This reflected the improvements made in recent years to increase the retained capacity and provide much needed cover. However, as can be seen from the table below this has remained a significant challenge with actual numbers dipping below the original budget in the early stages of the financial year. During September 2024, following successful recruitment, the numbers have increased, but a significant budget underspend is being experienced.

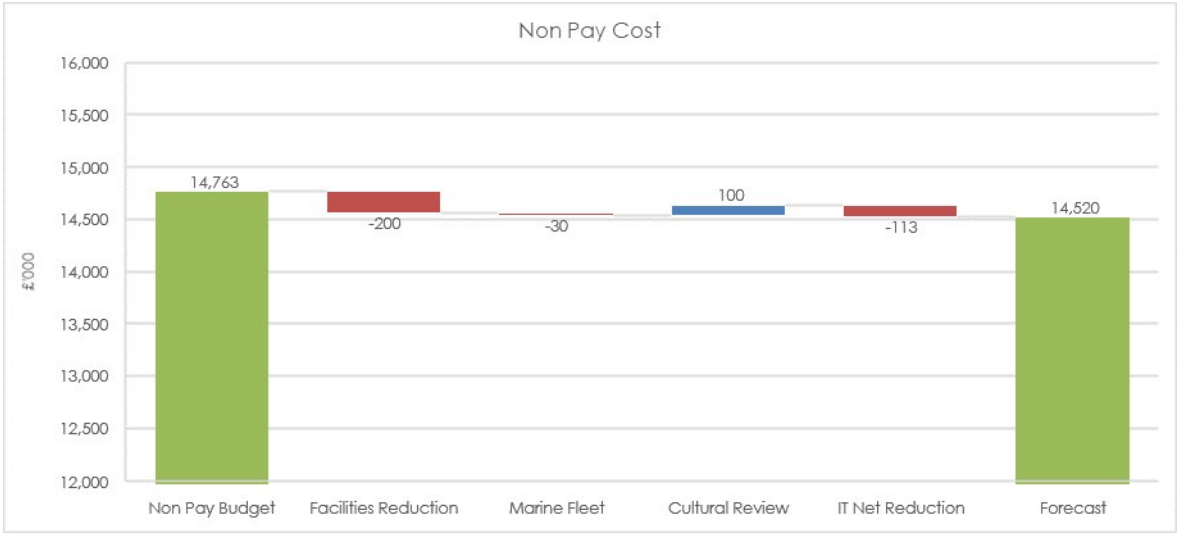
RDS analysis	Budget 2024/25	Apr-24	Jul-24	Sep-24
Headcount	474	459	465	487
100% equivalent	378	365	367	385

- 21 The budget underspend in the RDS staff budget reflects the recruitment and retention difficulties and variances in the variable pay, including drill fees, training allowances and activity.
- 22 Within the staff group relating to wholetime operational staff, there have been a higher than expected number of retirements, leading to vacancies within the operational workforce. Recruitment measures have been taken to address this shortfall, although an underspend is anticipated. However, due to the need to maintain operational capacity and deliver training it has been necessary to utilise overtime.
- 23 The difficulty in recruiting to specialised posts within the corporate departments has continued during 2024/25 with a full year underspend anticipated.
- 24 The planned review and restructuring of the fire safety department has been deferred into 2025/26 to allow for capacity within the operational crews to be assessed.
- 25 The overall forecast expenditure for employee cost is £34.227m, which is an underspend of £1.203m, with key movements analysed below:



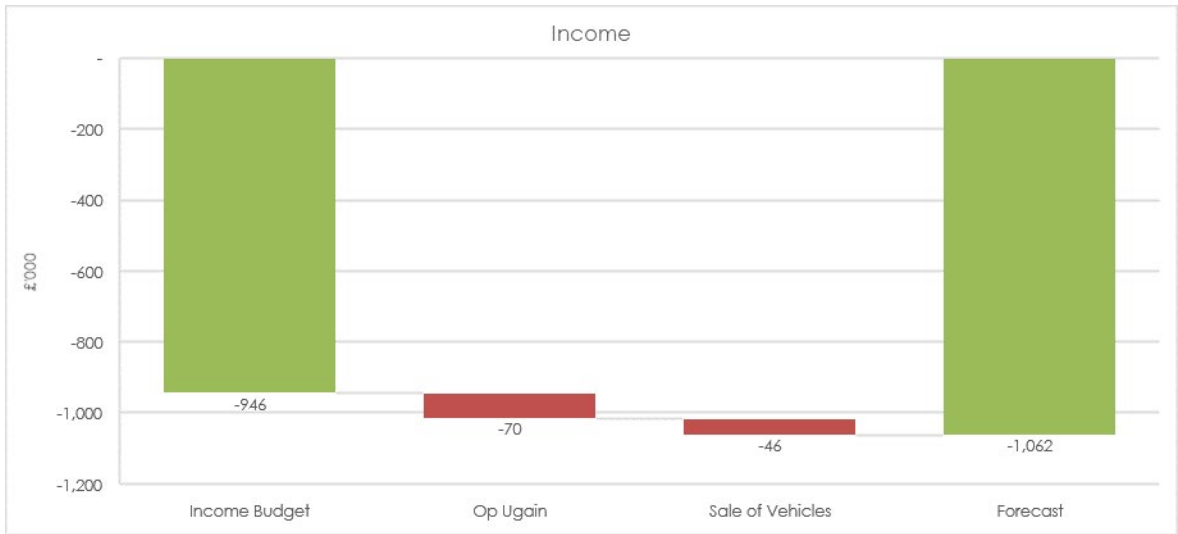
NON-PAY COSTS

- 26 The non-pay budget which covers Premises, Transport Supplies, Third Party Payments, and Capital Finance & Charges, is forecast to be underspent by £0.243m.
- 27 The largest improvement is seen within facilities, where costs for utilities are reducing as the Authority has benefitted from favourable market conditions and credits received following successful appeals against rateable values for national non-domestic rates.
- 28 The forecast includes one off savings as planned works associated with the marine fleet have been deferred into next year. The reductions within the ICT forecast include savings arising on contract renewal. These savings have enabled the ongoing costs arising from the external cultural review to be met from existing financial resources.
- 29 The forecast cost for capital finance is currently aligned to the budget. However, there is some slippage within the capital scheme that will affect the outturn position. Ongoing scrutiny of the capital programme is in place, to ensure that schemes are completed within the required timeframes.
- 30 Non-pay expenditure is subject to ongoing review by budget holders, to ensure that the projections continue to be reasonable and to manage unavoidable costs.



INCOME

- 31 In addition to the constituent authority levy, the budget also encompasses anticipated income from fees, charges, and grants, primarily related to the recharges for shared buildings with other entities and service level agreements with various organisations.
- 32 The Authority has received income from the Welsh Government to support the provision of education to drivers exceeding the recently introduced 20mph speed limits. Additional income has also been recognised following the sale of vehicles.
- 33 Income is exceeding the budget by £0.106m, as detailed below.



CAPITAL PROGRAMME

- 34 The Fire Authority approved a capital programme of £5.676m in January 2024, of which £1.1m is rollover funding from the 2023/24 financial year.
- 35 Due to ongoing delays, capital expenditure to date has totalled £0.581m, with the year-end projection forecasted to be £4.403m.
- 36 Given the capital slippage, a request for rollover funding amounting to £1.379m is forecast. Further details are provided below:

Project Name/Description	Budget £'000	Actual £'000	Forecast £'000	Rollover £'000
ICT Server and mobilising equipment upgrades	827		227	591
Training towers	305	6	314	
Station improvements	1,100	336	672	428
Sustainability works	469		470	
Training Facilities upgrade	300			300
Fire Appliances	426		533	
Light Vehicles	166	161	165	
Specialist Light Vehicles	632	66	572	60
Operational Equipment	290		290	
Fleet Equipment	50		50	
Rollover of Funding from 2023/24				
Fire Appliances	960		960	
Sustainability works	150	12	150	
Total	5,676	581	4,403	1,379

- 37 The anticipated financing of the capital expenditure is set out below:

Funding	Amount £m
Borrowing	3.676
Earmarked Reserves	0.727
Total	4.403

BORROWING

- 38 Capital expenditure is largely funded via external borrowing in the short term the Authority utilises surplus revenue cash, known as internal borrowing.
- 39 The Authority continues to utilise internal borrowing. This means that the capital borrowing needed, as calculated by the Capital Financing

Requirement (CFR), has not been fully funded with external loan debt as cash supporting the Authority's reserves, balances and cash flow has been used as a temporary expedient to fund capital spend and generate revenue savings. However, as reserves are utilised it becomes necessary to replace the internal borrowing with external borrowing. The borrowing outstanding as at 30 September 2024 was £17.767m (£18.827m as at 31st March 2024). Further borrowing is anticipated as the capital programme progresses.

PRUDENTIAL INDICATORS – Q2 2024/25

- 40 The Authority measures and manages its capital expenditure and borrowing with references to the following indicators. It is now a requirement of the CIPFA Prudential Code that these are reported throughout the financial year. The Indicators are calculated based on the information in the 2024/25 Capital Strategy, that was approved by the Authority at its meeting in March 2024.

Capital Expenditure

- 41 The Authority has undertaken and is planning capital expenditure as summarised below:

	2023/24 actual £m	2024/25 forecast £m	2025/26 budget £m
Capital programme	2.182	4.403	6.424

- 42 Further details of the capital projects to date are detailed within the Capital Programme section of this report.

Capital Financing Requirement

- 43 The Authority's cumulative outstanding amount of debt finance is measured by the capital financing requirement (CFR). This increases with new debt-financed capital expenditure and reduces with MRP and capital receipts used to replace debt.

	2022/23 actual £m	2023/24* actual £m	2024/25 forecast £m	2025/26 forecast £m
Capital financing requirement	28.877	27.949	30.647	36.003

*Excludes costs associated with purchasing of land.

Gross Debt and the Capital Financing Requirement

- 44 Statutory guidance is that debt should remain below the capital financing requirement, except in the short term. The Authority has complied and expects to continue to comply with this requirement in the medium term as is shown below.


	2022/23 actual £m	2023/24 actual £m	2024/25 budget £m	2025/26 budget £m
Debt (incl. Finance Leases)	26.650	20.787	24.493	28.508
Capital Financing Requirement	28.877	27.949	30.647	36.003

IMPLICATIONS

Well-being Objectives	This report links to NWFRA's long-term well-being objectives. Funding for the Service benefits the communities of North Wales and ensures there is sufficient investment in infrastructure to enable the service to provide emergency responses and prevention work well in to the future.
Budget	Budget is set annually in accordance with the proposed service delivery which includes emergency response and prevention work.
Legal	It is a legal requirement that the Authority produces the Statement of Accounts in accordance with the prescribed standards.
Staffing	Effective financial management supports the long term workforce strategy to ensure that the Authority is able to discharge its responsibilities
Equalities/Human Rights/Welsh Language	None
Risks	Income and expenditure is closely monitored to ensure that deviations from the approved budget are properly identified and reported to Members.

Mae'r ddogfen yma ar gael yn Gymraeg

Agenda Item 13

Report to	North Wales Fire and Rescue Authority	
Date	21st October 2024	
Lead Officer	Helen MacArthur, Assistant Chief Fire Officer	
Contact Officer	Elgan Roberts, Head of Finance and Procurement	
Subject	Budget Setting 2025/26	

PURPOSE OF REPORT

- 1 This report is to present to Members the budget process, planning assumptions and timescales for setting the North Wales Fire and Rescue Authority's (the Authority) revenue budget for 2025/26.

EXECUTIVE SUMMARY

- 2 The Authority is required to set the revenue budget for 2025/26 at its meeting on 20 January 2025. The preliminary work required to establish the base budget has commenced which includes a review of current expenditure levels, key planning assumptions and risks. A summary is provided in Appendix 1.

OBSERVATIONS FROM OTHER COMMITTEES

- 3 The budget setting process is subject to Member scrutiny through the Budget Scrutiny Working Group. This is a sub group of the Audit Committee with representation from each constituent local authority. The Budget Scrutiny Working Group has a forward work programme and aims to meet on six occasions between June and December 2024.

RECOMMENDATIONS

- 4 Members are asked to:
 - i) note the planning assumptions being used to develop the revenue budget for 2025/26;
 - ii) note the remit of the Budget Scrutiny Working Group established by the Audit Committee and the proposed reporting timetable;
 - iii) note the proposal to provide initial budget estimates to the Executive Panel at its meeting of 16 December 2023; and
 - IV) note the proposal to seek approval for the 2025/26 revenue budget by the Authority at its meeting of 20 January 2025.

BACKGROUND

- 5 Annually, the Authority is required to set a balanced revenue budget which must be approved by the full Authority. Although the term “balanced” is not formally defined in the legislation, the Chartered Institute of Public Finance (CIPFA) recognises that organisations should have financial plans which demonstrate how expenditure will be funded over the short and medium term.
- 6 The Authority's financial sustainability in the short, medium and longer term is underpinned by knowledge and understanding costs associated with delivering organisational objectives including the evaluation of risks and uncertainties. Pivotal to this is an understanding of service demands, resources available and the future strategic vision.
- 7 The key challenges facing the Authority were set out in the Chief Fire Officer's report to Members in September 2021 including maintaining sufficient availability of on-call fire crews; ensuring sufficient resources to maintain and develop firefighter skills; and having enough corporate capacity to meet current and future demands.
- 8 To support the development of the strategic vision, the Authority undertook an Emergency Cover Review (ECR) during 2023/24. This included a number of proposed options to change the service delivery framework to address the known challenges associated with daytime availability within rural settings. Following the public consultation on the options contained within the ECR, Members acknowledged the need to build capacity and resilience in rural locations and supported the budget proposals to retain the current operational capacity without changes to duty systems or the number of retained stations. However, it did acknowledge that further work needed to be undertaken to address the rural challenges and this work is progressing.
- 9 The Authority is also facing risks and uncertainties specific to the fire sector including developments in health and safety of operational crews associated with contamination risks. The report into the tragic events in 2017 relating to Grenfell has highlighted further areas that the sector needs to consider including adequacy of response and training.
- 10 In addition and in common to all public sector bodies the Authority is also experiencing financial uncertainties from inflation in key areas including essential software and the impact of interest rate rises for new borrowing or refinanced loans.

INFORMATION

- 11 The 2025/26 budget setting process is underpinned by the outcome of the 2023/24 Emergency Cover Review and existing service delivery models. In

addition, the budget setting process is subject to Member oversight and scrutiny through the Budget Scrutiny Working Group.

- 12 With Members representing each local authority, the working group is scheduled to meet on six occasions between June and December 2024. A review will take place in respect of payroll, non-pay and capital financing costs to provide members with a greater understanding and an opportunity to provide scrutiny and challenge. This work will be reported to the Audit Committee at its December meeting and inform the budget setting process.
- 13 The planning work will also consider the Authority's capital requirement over the medium-term planning cycle. This will consider the financial assessment and affordability of future plans including costs associated with the Training Centre project.
- 14 The initial planning assessment for 2025/26 will be presented to the Executive Panel at its meeting on 16 December 2024. This will include sensitivity analysis around risks and uncertainties and will incorporate the findings of the Audit Committee scrutiny.
- 15 The 2025/26 draft revenue budget will be prepared and considered for approval by the Authority at its meeting on 20 January 2025.

IMPLICATIONS

Well-being Objectives	This report links to the Authority's Improvement and Well-being Objectives. It reports on the financial viability of the Authority.
Budget	The initial planning assessment has indicated a budget requirement of £50.9m. This will be updated as part of the detailed planning work including the outcome of the Authority's Emergency Cover Review.
Legal	The Fire and Rescue Authority has a legal duty to set a balanced budget based on realistic planning assumptions.
Staffing	Over 70% of expenditure relates to staff costs and therefore is a material factor when considering future financial stability. The risks identified by the Chief Fire Officer include ongoing pay negotiations as well as the need to recruit further retained duty staff and build corporate resilience.
Equalities/Human Rights/Welsh Language	These issues will be factored into budget setting proposals.

Risks	The key risks and uncertainties to the 2025/26 budget have been outlined in Appendix 1.
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Appendix 1

Summary of planning assumptions and risks

Heading	Planning assumptions used in budget setting	Risks/Uncertainties
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Employee costs	<ul style="list-style-type: none"> • The staffing budgets will be formulated on existing service delivery models and reflective of the decision of the outcome of the Fire and Rescue Authority's Emergency Cover Review in December 2023. • RDS expenditure has been based on the 2023/24 headcount. Budgeting for the full required establishment would result in an additional cost of approximately £3 million. • The initial planning assessment for pay awards for 2025/26 is an increase of 4% for all staff groups. • The 2024/25 firefighter settlement included an uplift of circa 50% in the retaining fee paid to firefighters on the retained and day crewing duty systems. The impact of this increase is an estimated £1m per annum. • During 2023/24 the Welsh Government revised the flow of funds in relation to financial support for increases to the employer contributions associated with the firefighters' pension scheme. Following the 2016 actuarial valuations £1.1m of support was provided to the Authority directly from the Welsh Government (known as SCAPE funding). From 2023/24 this has been included within funding to constituent local authorities. At the time of writing the financial support for the increase arising from the 2020 valuation has not yet been confirmed. For the purpose of budget setting all costs are included within expenditure to be met from the levy. 	<ul style="list-style-type: none"> • The National Joint Council (NJC) has not yet reached agreement on the firefighter pay award for 2025/26. • The National Joint Council (NJC) for Local Government Services has not yet reached agreement on the pay award for staff on LGPS contracts for 2024/25 or 2025/26. • The budget planning assumes normal levels of activity. If spare conditions occur budget pressures will be experienced. The working assumption is that the General Fund would be utilised in the first instance.
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Non-Pay	<ul style="list-style-type: none"> • The initial planning assessment has confirmed that the non-pay budgets will be formulated on existing service delivery models. • The demands on the non-pay budget are further exacerbated by the inflationary impact inherent within existing and future contracts and supply chain issues in a number of business-critical areas. These include the supply of firefighting kit and the sourcing of replacement parts for operational vehicles. • Unavoidable costs associated with industry specific health and safety matters have been included within the non-pay budget. These include costs associated with the training of operational firefighters and the management of contaminants. • Budgets have been formulated by each relevant Head of Department based on their knowledge and professional judgement of expenditure necessary to achieve corporate objectives. This includes a review of underlying contractual obligations and estimates of activity. New requests for funding over £10,000 are subject to a business case which is subject to scrutiny. • During 2023/24 the Welsh Government removed its financial support of £0.4m for the existing national emergency services communication network (Firelink). The full contract price is now funded directly from core funding. Due to the fixed nature of this contract these costs are unavoidable and the contract includes an annual inflationary 	<ul style="list-style-type: none"> • Whilst the Service continues to review non-pay costs and strives to manage cost pressures within the planned budget this remains an area of risk and uncertainty. In particular, it has been noted that delays in the delivery of goods or services have impacted on the time profiles of expenditure. • Although cost inflation is generally more manageable than in recent years it is noted that some areas of concern remain. This includes increases in licences associated with software including business critical systems. • The cost of gas and electricity has been a known cost pressure since 2022/23 due to global cost pressures. The position appears to have stabilised and the budget for 2025/26 is predicated on best estimates at this time. However, volatility in the market continues and this is carefully managed throughout the financial year.
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Heading	Planning assumptions used in budget setting	Risks/Uncertainties
	<p>increase. Following a national legal challenge, the in year costs have reduced by £0.5m to £0.5m although it is uncertain whether the appeal by the supplier will succeed.</p>	
Capital Financing	<ul style="list-style-type: none"> • The capital financing requirement for 2025/26 includes the revenue charge for the minimum revenue provision for existing assets and an estimate of the interest charges arising from borrowing. These costs are influenced by historical capital expenditure, the need to borrow for the 2025/26 capital programme and the impact of interest rate increases when re-financing maturing loans. • The initial planning assessment assumes that all future borrowing will be at the prevailing PWLB rate at the time of budget setting, currently estimated at 4.5%. The Authority receives independent advice and guidance on this matter from Arlingclose, a specialist advisory company. • The capital plan includes potential costs associated with business cases submitted by each Head of Department. This includes some provision for initial costs associated with the Training Centre Project to enable a detailed business case and funding model to be developed. 	<ul style="list-style-type: none"> • The increase in interest rates in recent years is a key risk area and is exacerbated as a number of loans require refinancing during the 2025/26 financial year. Financial modelling will be undertaken to assess the affordability of all proposals during the budget setting process. • The timing of any costs associated with a new training centre are unknown at this stage as the business case has not been considered by the Authority. Although it is not anticipated that the final business case and funding options will not be presented for approval until 2027 provision for costs associated with detailed planning applications will be included in the initial budget estimates.

Heading	Planning assumptions used in budget setting	Risks/Uncertainties
Income	<ul style="list-style-type: none"> Income budgets have been reviewed and set in line with previous years, subject to inflationary increases. These largely relate to income from property where our sites are jointly occupied. Welsh Government grant income reduced significantly in recent years and the budget setting will assume that remaining Welsh Government grant funding will be received at 2024/25 levels. 	<ul style="list-style-type: none"> No specific risks have been identified over and above the grant income from the Welsh Government for which inflationary uplifts are not anticipated.

Mae'r ddogfen hon ar gael yn Gymraeg

Agenda Item 14

Report to	North Wales Fire and Rescue Authority
Date	21st October 2024
Lead Officer	Stewart Forshaw, Deputy Chief Fire Officer
Contact Officer	Anthony Jones, Head of Planning, Performance and Transformation
Subject	Annual Performance Assessment 2023/24



PURPOSE OF REPORT

- 1 To present for Members' approval the annual assessment of North Wales Fire and Rescue Authority's (the Authority) performance in achieving its Improvement and Well-Being Objectives, and medium-term Equality Objectives during 2023/24.

EXECUTIVE SUMMARY

- 2 Section 15 of the Local Government (Wales) Measure 2009 requires the Fire and Rescue Authority to make arrangements for the publication of the authority's assessment of its performance during a financial year by no later than 31st October in the financial year following that to which the information relates.
- 3 Schedule 1 of the Well-being of Future Generations Act 2015 makes provision requiring each public body to publish annual reports of the progress it has made in meeting its well-being objectives.

OBSERVATIONS FROM EXECUTIVE PANEL/AUDIT COMMITTEE

- 4 On the 16 September 2024 the Authority's Executive Panel was presented with the Annual Performance Assessment (APA), where it was noted and endorsed to come to Full Authority on 16 October 2023.

RECOMMENDATION

- 5 That Members:
 - i) note the contents of the Annual Performance Assessment for the period 2023/24; and
 - ii) approve the Annual Performance Assessment 2023/24 for publication on the Fire and Rescue Authority's website.

BACKGROUND

- 6 The Annual Performance Assessment is a self-assessment of progress against the previous year's improvement (The Measure 2009) and Well-being objectives (Well-being of Future Generations Act 2015).

There is flexibility in how FRAs choose to report on their performance but for consistency in reporting and accountability it is recommended that all reports contain:

- Evidence of the processes that the FRA has gone through to discharge its general duty to improve as expressed in the previous year's improvement plan;
- A summary assessment of the FRA's view of its success in achieving its improvement objectives as set out in the previous year's improvement plan;
- A statement of performance as measured by all statutory PIs, whether or not these relate directly to improvement objectives;
- Details of other performance information and its use, including the results of peer review, any assessments made by the Chief Fire and Rescue Adviser and other sources of qualitative information including benchmarking data;
- An assessment of performance by comparison with the FRA's performance in previous years and with other comparable bodies (including other FRAs) so far as this is reasonably practicable;
- Details of the ways in which the FRA has exercised its powers of collaboration during the reporting year including details of whether a collaborative activity has achieved its intended outcomes; and
- Any statements of activity that the FRA has issued as a result of any reports issued under Section 19 of the Measure by the Auditor General for Wales to that FRA in that reporting year.

INFORMATION

- 7 The design of this Annual Performance Assessment mirrors previous iterations of the APA during the life of the 21-24 Corporate Plan. APA 24-25 design will mirror the 'Our 5 Principles' design.

- 8 As it is the final year of the three-year plan, a reflection of progress over the life of the plan is included, as well as the annual update on progress.
- 9 The APA contains the All Wales Dwelling Fire Response Charter.

IMPLICATIONS

Well-being Objectives	Schedule 1 of the Well-being of Future Generations (Wales) Act 2015 makes provision requiring each public body to publish annual reports of the progress it has made in meeting its well-being objectives.
Budget	No implications
Legal	The publication of the Annual Performance Assessment is a requirement of the Local Government (Wales) Measure 2009 and the Well-being of Future Generations Act 2015.
Staffing	No implications
Equalities/Human Rights/ Welsh Language	The Annual Performance Assessment will be published in English and Welsh.
Risks	No implications



North Wales Fire and Rescue Authority Annual Performance Assessment 2023–24

Published Autumn 2024

Mae'r cyhoeddiad hwn ar gael yn Gymraeg

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Welcome to the third and final performance assessment of our 2021–24 Corporate plan.

This assessment report, on our performance against our improvement and well-being objectives, marks the final year of the three-year corporate plan, which commenced shortly prior to both my arrival as Chief Fire Officer and the appointment of the current Chair of the Fire and Rescue Authority.

During the past three years, we have achieved an incredible amount and adapted to challenges such as Covid-19 recovery, increasing cyber threats to our IT infrastructure, and significant financial challenges. However, it is the nature of continuous improvement that ensures public services have to constantly evolve and adapt in order to deliver the best possible value for money.

In my first 100 days, I established priorities for Retained Duty System (RDS) availability, Training, and Corporate capacity, which would be woven into subsequent iterations of the three-year Corporate Plan. These are manifest in the RDS staff experience review, the ongoing Emergency Cover Review work, and the Training Centre Project.

We have increased Corporate capacity to comply with governance and corporate governance responsibilities, while at the same time reducing our overall corporate staff headcount. The appointment of an Environmental and Climate Change Officer, a Risk, Safety, and Claims Manager, and a Procurement Officer, in particular, have strengthened our position.

Operationally, we have continued to deliver an average of 17,000 Safe and Well Checks each year to the people identified as being the most vulnerable to fire in their own home. This has contributed to a 15.75% reduction in accidental dwelling fires over the past three years, and whilst during 2022–23 there were no fire deaths across North Wales, sadly there were six fire deaths last year, highlighting the need to redouble our efforts and become even more intelligence-led in our activity.

Our mission is to make North Wales a safer place for everyone to live, work, and visit across our diverse communities. While this report is a reflection upon our work in the last financial year and the life of the Corporate Plan 2021–24, we have now published a new five-year plan for Keeping our Communities Safe to support our mission, which you can read [here](#).

As always, we welcome your feedback on any suggestions for improving our reporting. Our contact details can be found on the final page of this report.



North Wales Fire and Rescue Authority



Chief Fire Officer



Fire Authority Chair

Making North Wales a safer place to live, work and visit

Legal Requirements For Reporting

The Authority considers public accountability and transparency to be of vital importance in all aspects of its relationships with local communities, partners and organisations and welcomes the opportunity to publish performance information.

Each year the Authority is required to publish an assessment of its performance in accordance with the legislation which can be found [here](#).

About North Wales Fire and Rescue Authority

There are 28 elected members of the [North Wales Fire and Rescue Authority](#). The Service, led by the Chief Fire Officer is made up of many different departments which all contribute to the running of the fire service. More information about how the service operates can be found [here](#).









About North Wales

Knowing about North Wales today helps the Authority plan to make positive changes for the future. Information about the area which the Service helps protect can be found [here](#).



Resources and Activity

Below is a summary of activity levels during 2023-24.

Fire Stations	Front Line Fire Engines	999 Calls Handled	Fire Service Staff (as on 31 March 2024)
 44	 54	 12,744	 907 (headcount)
Emergency Incidents Attended	Fires	False Alarms	Non-Fire Emergencies
 5,936	 1,657	 2,901	 1,378

Staffing

At 31 March 2024	Full time equivalent strength	Headcount of individual staff
Wholetime Operational (WDS)	269.00	270
Retained Operational (RDS/on-call)	370.75	466
Corporate Services	137.40	140
Control	31.00	31
Totals	808.15	907

Please note the 907 headcount figure quoted above, equates to 863 people. This is due to individuals who are employed by the Service in more than one role or position.

Over half of the personnel employed by the Authority are categorised as on-call firefighters.

What is Expected of the Fire Authority

Fire and Rescue Authorities in Wales

Fire Prevention	must arrange for fire safety to be promoted in their area. This would include informing people about fire prevention and advising them how best to react if a fire does break out.
Fire Safety Enforcement	have a duty to enforce fire safety in non-domestic premises, for example, hotels, schools, shops and offices. This duty includes exercising powers to issue alteration, enforcement and even prohibition notices if they find that fire safety arrangements in premises are unsatisfactory.
Emergency Response	must make arrangements for receiving 999 calls and for sending trained and equipped personnel to extinguish fires and protect life and property at those fires. They must also make arrangements for rescuing people from road traffic collisions and for protecting them from serious harm.
Planning for and Responding to Other Emergencies	must make arrangements for the mass decontamination of people after chemical, biological or radio-active incidents, and for rescuing people from trains, aircrafts and collapsed buildings. They must also be prepared to assist with large-scale emergencies (including terrorist attacks) elsewhere in the UK. As 'Category 1' responders under the Civil Contingencies Act, fire and rescue authorities also have duties relating to large-scale events that threaten serious damage to the welfare of people, wildlife, the environment and primary supply chains.
Flooding and Inland Water Emergencies	must make arrangements to respond to incidents of flooding or water rescue which pose a direct threat of death or injury.
Equalities	must work towards eliminating discrimination, advancing equality of opportunity and fostering good relations between people with different protected characteristics.
Welsh Language	treat the Welsh and English languages equally, promoting the use of Welsh and complying with defined Welsh language standards.
Continuous Improvement	must set objectives continuously to improve what they do, and publish information about their improvement and performance.
Future Planning	must work towards improving people's social, economic, environmental and cultural well-being as well as working in a manner which seeks to ensure that the needs of the present are met without compromising the needs of future generations.

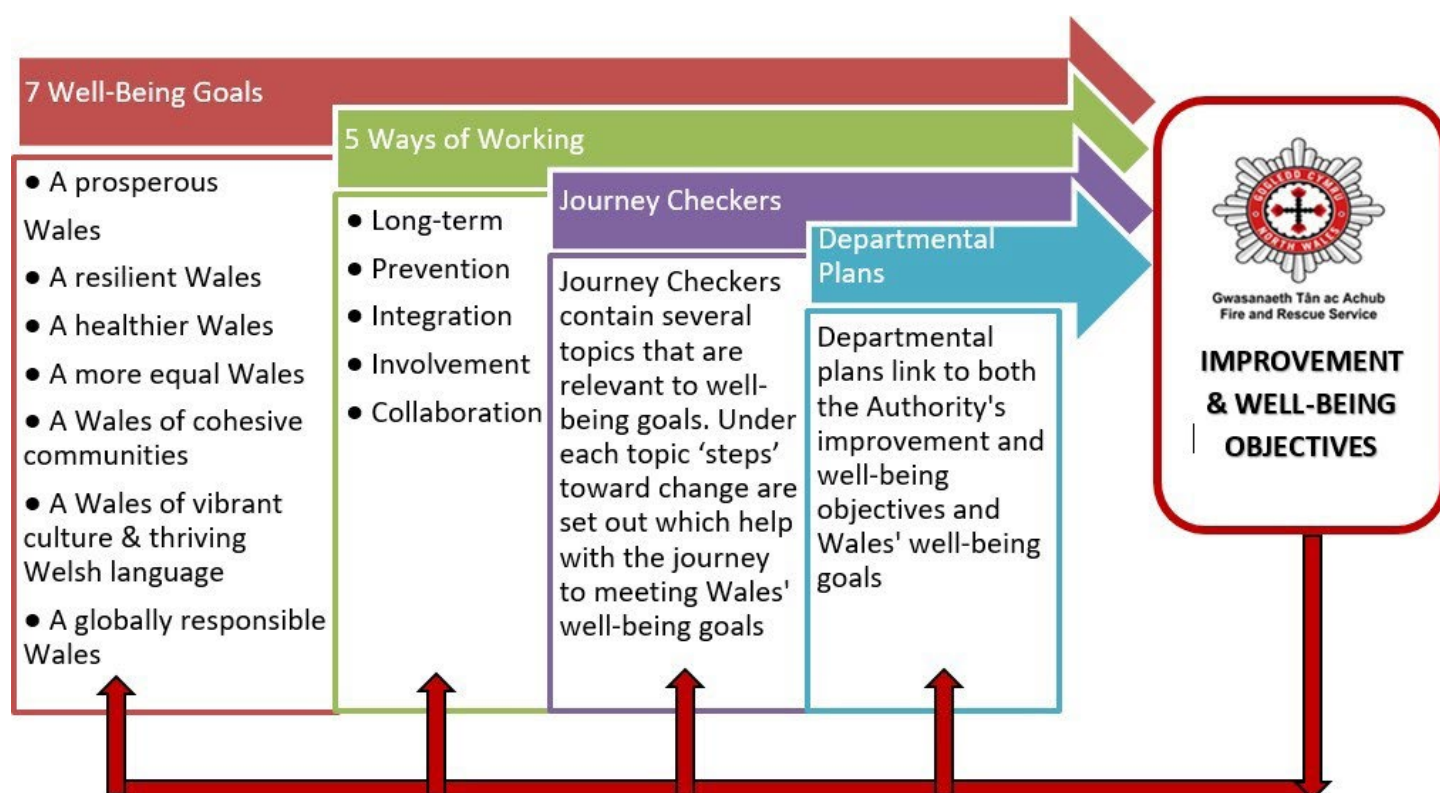
You can read more about our statutory obligations [here](#).

Progress Against Improvement and Well-being Objectives

This section describes the progress the Authority made towards meeting its long-term improvement and well-being objectives during 2023-24. The Authority is required to publish this assessment of its own performance for 2023-24 and the statutory performance indicators for the same year by 31st October 2024.

In 2018-19 the Authority increased the number of objectives that it was pursuing in order better to comply with section 3(2) (a) of the Well-being of Future Generations Act 2015, which states that a public body must set and publish objectives “...that are designed to maximise its contribution to achieving each of the well-being goals”.

Using a variety of resources on the Office for the Future Generations Commissioner for Wales website such as ‘journey checkers’, a new set of objectives was developed in accordance with the sustainable development principle that helped to identify opportunities for the Authority to improve its contribution to Wales’ well-being goals.



During 2023-24, work was undertaken to ensure the well-being objectives were embedded throughout all departmental plans where applicable. This work was further underpinned by the development of a set of ‘Building Blocks’ which are a set of measures to support both the well-being objectives and the departmental objectives.

The Annual Governance Statement for 2023-24 is currently awaiting approval from the Authority and it provides an overview of the governance arrangements as well as confirming a work plan for 2024-25.

Once approved and published, performance against the forward work plan will be monitored through the Service Leadership Team’s Performance Board.

Objective 1: To work towards making improvements to the health, safety and well-being of people in North Wales

Well-being goals met:



A range of factors can place people at an increased risk of accidental fires in the home, for example their age (young children and older adults), having a disability or a limiting medical condition, being alone at the time of the fire, and being affected by alcohol and / or drugs.

Individuals and communities who know how to prevent fires and stay safe when they do occur will not only be safer and healthier, but also economically, socially and culturally more resilient. The polluting effect of fires contributes to a less healthy environment, which in turn deters people from outdoor activities and can negatively impact upon physical and mental well-being. Throughout 2023-24, the Authority continued to focus its efforts on helping people stay safe, whether at home, in work, on the roads, or out in the community.

Summary of achievements against Objective 1

During the first year of our Corporate Plan, everyone was still adhering to strict Welsh Government Covid-19 lockdown rules, yet the Service had to continue to function while keeping all our staff safe. New ways of working, along with finding ways to continue the delivery of safety prevention activities had to be explored, including completing Safe and Well Checks by telephone instead of in person.

A Safe and Well Check is carried out by Service personnel and specially trained employees from other partner agencies. During the check, personnel will identify safety hazards within the home, discuss fire prevention, and assist the occupier in creating an escape plan to use during a fire.

Our target for the number of completed Safe and Well Checks has been reduced from 20,000 (2021-22) to 17,500, but this is a conscious decision to better direct our resources to those individuals identified as being the most at risk from fire in the home.

During the three-year life of this plan we have:	2021-22	2022-23	2023-24
• Completed 51,991 Safe and Well Checks	14,080	18,052	19,859
• Completed 15,466 Safe and Well Checks which originated from other agencies	4,895	5,733	4,838
• Attended 1,081 dwelling fires; the number of attendances has decreased slightly each year	400	344	337
• Completed 1,331 Fire Safety Audits	334	575	422

As the Authority responsible for enforcing the Regulatory Reform (Fire Safety) Order 2005 in North Wales, the Service engages in an auditing strategy based on national guidelines. [Our Enforcement Policy](#) Statement sets out the general policy, and the principles that North Wales Fire and Rescue Service expects to follow.

Achievements in 2023–24

Action 1: To deliver 17,500 safe and well checks, with at least 25% of those being delivered to households referred to the Service by another agency.

- A total of 19,859 Safe and Well Checks were completed during the year, of which 24.4% were referred by a partner agency.
- A total of 6,032 Safe and Well Checks were classified as high priority and of these 54.5% were referred from a partner agency.
- 12,500 Safe and Well Checks were completed by operational crews.
- In collaboration with the NHS, performance analysts have undertaken work to identify those individuals within the community who may be more at risk from injury should a fire occur.
- Operational crews are now using this information to ensure a more targeted approach when completing Safe and Well Checks in their local area.
- Partnership Managers continued to foster relationships with external agencies to encourage high-quality referrals.

Action 2: To meet the increasing demand for provision and support of digital communications, including Cyber Security Standards and Accreditation.

- The Service successfully achieved the 'Cyber Essentials' certification.
- All nominated ICT staff undertook cyber training and passed the exam.
- The Service recruited a technical engineer with a specialism in cyber security.

Action 3: To progress our plans for a new immersive training and development centre to offer a wider range of training scenarios, and deliver improvements in training.

- The 'working group', consisting of Fire Authority members and key members of staff, visited the fire training centre at Dolgellau to review the current training facilities.
- Fact-finding visits were undertaken at Cheshire and Greater Manchester Fire and Rescue training centres to see the opportunities that modern training facilities can offer.

- The following have now been completed:
 - ◊ Topographical surveys
 - ◊ Site investigation works
 - ◊ Ecology survey
 - ◊ Arboriculture survey
 - ◊ Flood consequence assessment
 - ◊ Design team update and design development
 - ◊ Planning update
 - ◊ Options appraisal
 - ◊ Exclusivity agreement
- New mitigation work is required on site, which can only take place during a single period of the year. Therefore, work will need to proceed from December 2023 up to October 2024 to have the site ready for any potential future development from December 2024.
- Consultation will take place with key stakeholders to develop a design proposal for the new Training and Development Centre, resulting in a final plan being submitted to the Fire Authority for approval.

Action 4: To continue to deliver fire safety audits based on the risk-based inspection programme.

- The Service promoted 'Business Safety Week' during September and offered small and medium businesses a range of fire safety advice.
- Business Fire Safety staff highlighted new legislation that came into force on 1st October, requiring all businesses to record a fire risk assessment and fire safety arrangements in full, regardless of the number of people employed and the size or type of business.
- Business fire safety staff attended a meeting to discuss the fire safety challenges faced by housing providers. Safety advice and best practices were discussed, including managing the risks involved with lithium-ion battery-powered scooters and e-bikes being stored in blocks of flats.
- Recently, the Fire Safety Department has enhanced its monitoring of fires involving 'white goods'.

Action 5: To continue to create an inclusive workplace that enable all staff to perform to the best of their ability, and meet the diverse needs of our communities.

- The Service has a dedicated 'Equality, Diversity, and Inclusion' officer.
- Through the Neurodiversity Staff Network, staff have been supported to attend external development opportunities, including:
 - ◊ Women in the Fire Service Development Weekend
 - ◊ Anti-Racism summit

- Staff attended the Asian Fire Service Association Conference in Leeds which had the theme 'Motivating Movement and Understanding Your Influence'. Attendees reported that this was a reminder that it is the responsibility of everyone to positively support change within the fire service.
- The Service promoted awareness of Equality, Diversity, and Inclusion campaigns, including:
 - ◊ Deaf Awareness Week
 - ◊ Pride Month
 - ◊ Gypsy, Roma, and Traveller History Month
- The 'Gender Pay Gap' (GPG) report 2022 was published, which provides a snap shot of the Service pay data for 31st March of each year. The most recent GPG data is 8.29%, which is slightly below the national average of 8.30% for 2022.
- The Training and Development department implemented a reporting service to review candidate learning assessments, which helps to develop skills and identify systemic barriers and biases to enable them to effectively design policies, practices, and services that are fair and inclusive for all.
- The Service contributes to the All Wales People and Organisational Development Group (PODG) to identify opportunities and proactively maintain an overview of all HR, Learning & Development, Equality & Diversity, and Welsh Language activities.
- The All Wales Equality, Diversity, and Inclusion Group had been re-established with the intention of establishing baselines against His Majesty's Inspectorate of Constabulary and Fire (HMIFRS) Spotlight Report and any other culture and inclusion plans.
- Carers support guidance has been made available for all staff to access. The Service recognises that some people already have, or are likely to take on, caring responsibilities, and that carers will inevitably constitute a part of the workforce. It also appreciates that some employees may have difficulty balancing their work and caring commitments.

Action 6: To improve the health, fitness, and well-being of staff through the provision of advice and information, active monitoring, and education.

- The Service has a dedicated 'Health, Fitness, and Wellbeing' team that provides lifestyle advice. They can support staff with exercise programmes and nutritional support. The team are also Mental Health First Aiders and can assist in a crisis.
- All staff can undertake a lifestyle review with the Physical Fitness team, which includes a fitness assessment.
- Working closely with the dedicated occupational health provider, the Service developed new ways of working to improve and prioritise employee health in the workplace.

- Service staff attended Fire-Fit conferences to keep up-to-date with trends, activities, and innovations.
- The 'Health, Fitness, and Wellbeing' team also provided support to potential new firefighter candidates at firefighter selection days.
- Promotional fitness:
 - ◊ 'Feet on Fire' is designed as a group challenge to encourage staff of any fitness ability to get out walking and track their daily movement.
 - ◊ Park Run events across the North Wales area.
- The Service signed up to the Healthy Wales Travel Charter.
- There has been a positive impact, with the number of days of absence by staff reducing by 7.5% (343 days or shifts) between 2021-22 and 2023-24.
- The HR Specialists are visiting stations and departments (during the day and evening) and providing HR Overview sessions, including recent important updates, to familiarise employees with the services that HR provides and the benefits available to them.
- The continuation of Siop Siarad sessions, which were prompted by the Fire Family Staff Survey. These sessions are aimed at promoting two-way conversations providing the opportunity to speak freely about wider issues, and highlighting views and new ideas from staff at stations and locations across the region. It is an opportunity to network and share new ideas, to be open to new ways of thinking, and to help staff feel included and able to challenge processes in a mutually supportive and positive environment.
- Introduction of a suicide support line. Staff from HR also attended a suicide and self-harm prevention event, which included information about national developments and a draft proposal for a service in North Wales.
- HR staff participated in an Attendance Management Audit where the robustness and effectiveness of controls that support the HR/payroll and sickness absence system(s) to ensure validity, accuracy, and timeliness of payments to employees were evaluated.
- The Service saw the introduction of online exit interviews to monitor and better understand why employees leave the Fire Service, and to identify areas for improvement in employee retention and engagement.
- Introduction of a 12-month Service Feedback Survey to ascertain whether new employees receive enough support during the initial phases of their career at North Wales Fire and Rescue Service.

The Health and Safety at Work etc Act 1974 is the primary piece of legislation governing workplace health and safety in Great Britain. Work related incidents and near misses are monitored through the Health, Safety & Wellbeing Committee. Whilst it is not currently mandatory, public bodies are encouraged to include a summary of their health and safety performance in their annual reports.

Health and Safety

Safety event reporting statistics during financial year 2023/24



Gwasanaeth Tân ac Achub
Fire and Rescue Service



**10% decrease
in accidents**

307 safety events were reported between 1st April 2023 and 31st March 2024, which compares with **412** in total for the comparable period in 22/23. This is a **34%** decrease.



149

Near Misses reported



51

injuries reported



24%

**of injuries resulted
in time off work**



32

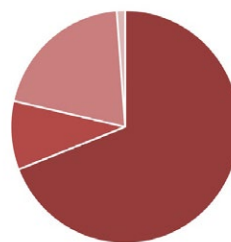
**reports of White Fleet
vehicle damage**



45

**reports of Red Fleet
vehicle damage**

Vehicle Accident Type



Forward: **58%**

Reverse: **25%**

Stationary: **17%**

Objective 2: To continue to work collaboratively to help communities improve their resilience

Well-being goals met:



Working with local communities is extremely important to improve safety and to help communities become more resilient. The Authority worked closely with partner agencies throughout 2023-24 around targeted areas in order to assist communities and local businesses with pre-planning and education, enabling them to become more resilient in emergencies.

Summary of achievements against Objective 2 of the 2021-24 Corporate Plan.

The Service implemented well-rehearsed Business Continuity plans during the Covid-19 pandemic, and staff quickly adapted to working from home or other premises deemed safe. As a result, there was no disruption to our emergency response.

Technology continued to evolve quickly, with staff transitioning from using Skype to Microsoft Teams. The Service now also uses multi-factor authentication to increase protection from cyber security attacks.

New operational assets were purchased, such as underwater cameras, reach poles, and binoculars, to assist operational crews at flooding events and other emergency incidents.

Social media platforms continue to be routinely used to promote fire safety, and to provide information to local areas that may be affected by on-going or major emergency incidents.

During the three-year life of this plan, we have:

- Completed a planned project to replace all Mobile Data Terminal (MDTs), as the existing technology was approaching 'end of life'.
- The MDT replacement software brought enhancements to performance and information availability, along with an additional improvement to the hardware, which is now a device that can be removed from the fire engine.
- Introduced additional network infrastructure security controls to enhance the protection of the IT system.

Achievements in 2023–24

Action 1: To rollout Microsoft 365 as a means of further improving communication and integration with partners.

- During August, the Service launched its brand-new intranet, 'Hwb Tân'. Each department, area, or station has its own 'hub' (electronic area), with the ability to upload their own information and events to share with colleagues. Through M365, these files and folders are also accessible from personal devices.
- M365 training continued to be cascaded throughout the Service.
- A member of staff was recruited to plan and manage M365 training and respond to M365 queries as required.

Action 2: To continue to comply with Welsh Language Standards, including promotion of activities and learning.

- In May, staff took part in filming in the Welsh language soap drama series 'Rownd a Rownd', with the scenes aired during the autumn. The storyline saw one of the main characters involved in a fire, and our involvement helped ensure a strong emphasis on fire safety messages.
- Blue Watch, Caernarfon were also on camera in May, being filmed as part of S4C's 'Rygbi am byth' programme. The Crew Manager who is part of the Caernarfon Ladies rugby team, was being filmed as part of a docu-series following the team through the rugby season. The series producers were keen to find out more about the work at a fire station, which provided an opportunity to promote career paths within the service.
- The Service supported the campaign 'Defnyddia dy Gymraeg', which was launched by the Welsh Language Commissioner to encourage everyone to use their Welsh every day. New 'dry-wipe' boards were issued for use in workplaces and stations to help support Welsh learners and the Welsh Language Champions.

Action 3: To work collaboratively with our partners and communities to develop plans to reduce and respond to wildfires and climate related emergencies.

- Staff attended a two-day All Wales Wildfire Conference in Merthyr Tydfil in June. The event, hosted by Mid and West Wales Fire and Rescue Service, provided colleagues across Wales the chance to connect and develop future strategies when responding to wildfires.
- Staff attended the Royal Welsh Agriculture Show in July to highlight safety messages and draw attention to the dangers of wildfires.
- The All Wales Dawns Glaw initiative, a multi-agency task force aimed at tackling the impact of grass fires, is in the process of transitioning to the All-Wales Wildfire Board. They met at the Royal Welsh showground to launch the new Wildfire Charter.
- During September, Natural Resources Wales (NRW) officers received training from Fire and Rescue Service staff on the capabilities of our Environmental Protection Unit and pollution protective equipment. NRW officers got an insight into the contents of the

environment grab pack and had the opportunity to use some dammit paste to stop a leak. They also got to see a demonstration on how to use a dammit matt, before viewing the equipment carried by the Environmental Protection Unit and receiving an explanation on how the equipment is used.

- The 'Campaign Steering Group' continued to work with the Corporate Communications department to proactively promote safety and Wildfire messaging across all media platforms.

Action 4: To implement recommendations of the wildfire review.

- As part of the ongoing All Wales Wildfire work, the Wildfire Charter was drafted, reviewed, and finalised by all three Welsh Fire and Rescue Services in preparation for its launch and publication at the Royal Welsh Show, Builth Wells, during July. The Wildfire Charter can be viewed [here](#).
- The Wildfire Charter focuses on three key commitments:
 - ◊ Partnership Working
 - ◊ Environmental and Community Resilience
 - ◊ Prevention and Protection
- Senior managers were provided with information on the mobilisation and use of airborne assets, for example, drones and helicopters.
- During March, operational staff from across the Service area were being sized for the FlamePro Wildfire Personal Protective Equipment (PPE), which will be issued later in 2024. This is a lightweight kit that will be of great benefit during challenging wildfire conditions.
- The Service continues to engage with the National Fire Chiefs Council regarding wildfire activities, and attend and participate in virtual debrief reviews and training updates.
- Tactical wildfire officers attended MET Office online training events, which covered:
 - ◊ Global and UK weather trends
 - ◊ Fire Science: Wildfire Behaviour
 - ◊ Meteorological factors of wildfires and smoke plumes
 - ◊ Climate change and the effects of wildfires

Objective 3: To operate as effectively and efficiently as possible, making the best use of resources available

Well-being goals met:



Given the backdrop of financial uncertainty, the cost of living crisis, rising inflation and the potential increase in demand for services across the public sector, it is inevitable that the Authority will be faced with challenges in being able to sustain its services over the coming decades. The pressure on fire and rescue services is likely to come from several different directions, including the ability to recruit and retain sufficient on-call firefighters.

Summary of achievements against Objective 3 of the 2021-24 Corporate Plan.

The budget for the Service increased year on year (£37.07m – £39.41m – £44.39m); however, the Service continued to seek out cost saving measures to ensure the public receives value for money services.

To sustain service delivery, several internal reviews were undertaken, including:

- A Wildfire Review (2022-23)
- A Retained Duty System Review (2022-23)
- The Emergency Cover Review (2022-ongoing)
- A Catering Review to look at the role of Station-based cooks (2021-22)
- An Administration Review (2021-22)

On 16th January 2023, North Wales Fire and Rescue Authority, as part of the Financial Strategy 2023-26, agreed to pilot a maximum response time of 35 minutes. This decision reduces the number of appliances available across North Wales from 20 to 18 fire appliances during the daytime, and to 28 during the night-time. This came into effect on 1st April 2023.

Achievements in 2023-24

Action 1: To conclude the emergency response review and consult the outcomes with relevant stakeholders prior to implementing recommendations.

- The Emergency Cover Response public consultation (ECR) was undertaken between 21st July and 22nd September, which included an extension due to the high level of interest it attracted.
- Over 1,700 responses were received, demonstrating just how important this consultation was to the people of North Wales.

- At the Authority meeting on the 18th December 2023, when considering which option to implement from the ECR, FRA Members requested that “Officers continue to work with all stakeholders to develop a new permanent option, taking into consideration today’s decision and the limits of the proposed budget.”
- An internal appeal was launched asking for members of staff to get involved and be part of the new ‘Emergency Cover Review Task and Finish Group’ to look at alternative options for emergency cover. This group has begun to look afresh at the challenges around the current pre-planning and daily interventions that are needed to support the provision of more equitable emergency cover. This then allows the group to explore how improvements in effectiveness and efficiency can be delivered within the budget.
- February saw the first meeting of the ‘Emergency Cover Review Task and Finish Group’, where presentations were provided by the Service Transformation Team, Finance, and the Availability Manager, to recap the current position and challenges to generate ideas and discussion. The task and finish group continue to meet every two to three weeks to progress this piece of work.

Action 2: To adopt National Operational Guidance for Control rooms as part of a review of our Control Room staffing arrangements and workforce skills aimed at improving our resilience.

- A strategic gap analysis was carried out and completed.
- This analysis identified the work required to implement the National Operational Guidance.
- The work is progressing and should be completed by the end of 2024.

Action 3: To support the delivery of outcomes from the retained duty system staff experience review.

- A full review of the Retained Duty System (RDS) was conducted, with a focus on the experiences of staff working within this duty system. The review investigated issues raised by RDS staff; captured feedback and accounts of the retained duty system, identified the sources of the issues identified, and developed options for potential improvements.
- In total, 10 key lines of inquiry were established:
 - ◊ RDS pay and reward
 - ◊ RDS attraction, selection, recruitment, and onboarding
 - ◊ The RDS promotion process
 - ◊ Local line management and staff retention
 - ◊ Time allocated for training
 - ◊ Time allocated for administration
 - ◊ Utilisation of skills

- ◇ Engaging with primary employers
 - ◇ Recognising contributions and celebrating achievements
 - ◇ Resource requirements
- Considerable progress has been made against many of the recommendations. Supervisory and middle managers watched a presentation on the work completed so far, and the work which remains ongoing to address the recommendations.

Action 4: To refine pensions and payroll processes and implement budget modules.

- Progress for this action was slower than anticipated due to a HM Revenue and Customs review, an external audit, and the implementation of legal requirements for firefighter pensions.
- Work by the software consultants was identified but has yet to be agreed upon.
- A firefighter leaver factsheet has been reviewed and returned for further development.
- Work will continue to complete this action.



Objective 4: To continue to identify opportunities to encourage greater engagement with people, communities, staff and stakeholders

Well-being goals met:



During 2023-24, the Authority continued to improve the way in which it communicates and engages with communities about the services it delivers.

A collaborative approach working across our own functions and together with our emergency service partners, local authorities, public services boards and other stakeholders ensures the consistent and widespread promotion of safety messages as well as the development of innovative techniques and the sharing of best practices.

A particular focus this year was improving communications with our staff, in particular in relation to those employed under the retained duty system (on-call) and implementing the key findings from our very first Fire Family staff survey.

Summary of achievements against Objective 4 of the 2021-24 Corporate Plan.

The Emergency Cover Review was available for public consultation between July and September 2023. We worked with staff, representative bodies, members of the public, council representatives, and local vulnerable groups to understand what really matters should you, or someone you care for or represent, require our services in an emergency.

The consultation received over 1,700 responses. A new Service working group has been formed to develop a new permanent option, taking into consideration the results of the consultation and the limits of the proposed budget.

During the three-year life of this plan, we have:	2021-22	2022-23	2023-24
• Attended 1,457 deliberate fires, where 2023-24 recorded the lowest number attended (466 incidents).	472	519	466
• Provided 40,899 children and young people with a fire safety educational talk.	2,061	18,001	20,837
• Successfully completed and analysed two internal Fire Family Surveys during 2021-22 and 2023-24.			

Achievements in 2023–24

Action 1: To procure and install stowage equipment to reduce the spread of fire contaminants.

- During May, five new appliances, featuring contaminant modifications, were delivered to the Service.
- The modifications were a result of the collaborative work of the 'Contaminants Group', consisting of representatives from the Fleet department, the Technical Operations department, and the Fire Brigades Union.
- The modified appliance stowage, coupled with the introduction of a robust operating procedure, will ensure that firefighter exposure to contaminants is significantly reduced.
- Other appliances in the Service will be modified in the future to increase storage space for kit bags.
- Every firefighter was provided with particulate flash-hoods to assist in reducing their exposure to fire contaminants.
- Every firefighter was provided with a personal issue Personal Protective Equipment (PPE) kit bag to ensure their PPE is kept clean and free from fire contaminants.
- Two new industrial washing machines were commissioned to deep clean Breathing Apparatus (BA) sets and associated equipment to remove fire contaminants.

Action 2: To implement the All Wales People and Organisational Development Strategy.

- During the year, work expanded through the All Wales People and Organisational Development Strategy working group, and four new themes were agreed to be taken forward for the 2024–27 Strategy:
 - ◊ Resourcing the Fire and Rescue Service
 - ◊ Health and Well-being
 - ◊ Culture and Inclusion
 - ◊ Innovation and Technology
- However, in January, a decision was made to defer the drafting of the People and Organisational Strategy for 2024–27 due to the publication of the report into the South Wales Fire and Rescue Service culture and values.

Action 3: To continue to support the delivery and review of the fire family staff survey.

- The second 'Fire Family' staff survey was open between 18th September and 16th October, and was managed by an independent company called 'People Insight' to ensure transparency.

- The survey was open to everyone within the Service and aimed at seeking views on a range of subjects.
- A response rate of 43% was recorded, which is lower than the first Fire Family survey, which had a response rate of 50%.
- A Project Group has been created to take the lead in identifying and delivering an action plan.
- Regular updates continue to be communicated to all Service staff internally.

Action 4: To continue our delivery of Children and Young People programmes/activities and interventions introduce the Serious Violence Duty adopted in January 2023 by all strategic partners on the Safer North Wales Partnership Board.

- A new free learning platform '[StayWiseCymru](#)', with resources aimed at children and young people, was launched at the Fire and Rescue Services stand at the Urdd National Eisteddfod.
- StayWiseCymru hosts free downloadable resources on a range of safety themes, with lessons centred around Emergency Services and Safety Charities available. Resources are available for educators, blue light users, and the public.
- In June, staff visited hospitals across the region as part of 'Child Safety Week', connecting with patients and their families through our popular fire safety mascot, [Sbarc](#).
- The Service continued with its programme of [Phoenix Courses](#), which help build confidence in young people.
- Service staff attended Freshers Fairs to promote fire safety advice to university students.

Objective 5: To maintain a suitably resilient, skilled, professional and flexible workforce

Well-being goals met:



The Authority continued to extend its efforts to attract, develop and retain a workforce that reflects the diversity within the communities it serves.

Supporting equality and diversity lies at the heart of the Authority's culture and core values, embracing a commitment to diversity and inclusion, a desire to strive for excellence, protecting communities and valuing its people. A workforce that is appropriately developed and trained to be safe benefits the people of Wales, and a well-developed performance management framework supports managers in meeting the demands of their roles.

Summary of achievements against Objective 5 of the 2021-24 Corporate Plan.

The Grenfell Tower fire during June 2017 put the spotlight on how all Fire and Rescue Services respond and deal with fires, especially in high rise buildings. The Service responded to the Welsh Government's White Paper 'Safer Buildings in Wales'. The Welsh Government also established a Joint Inspection Team, which included a senior member of our Fire safety team.

- Fire Scene Investigators were trained to comply with the new ISO standard 17020 (this covers the activities of inspection bodies), which came into effect in October 2023.
- The Service continued to adopt an Agile Working Policy for all staff (where appropriate for both the Service and the individual).
- Renewed the certification of the Gold Corporate Health Award.
- The Service reviewed and changed the Occupational Health Provider during the period.

Achievements in 2023-24

Action 1: To continue our focus on recruiting, developing and retaining a highly skilled, motivated and bilingual workforce.

- The Service offers five staff networks, which are themed around equality, but anyone can join:
 - ◊ Women in the Fire Service
 - ◊ Firepride Allies
 - ◊ Neurodiversity Staff Network

- ◊ Religion, Ethnicity, and Cultural Heritage (REACH) Staff Network
- ◊ Parents and Carers networks
- Three new welfare vehicles were introduced into the Service. These vehicles have been designed to offer facilities such as toilet amenities, and equipment to heat food during incidents of prolonged attendance.
- Introduction of three yearly DBS checks for all staff. DBS checks are an important part of safeguarding measures and ensure that the Service maintains a safe and secure working environment for both employees and the communities we serve.
- A review of the Wholetime promotion process was undertaken under the Organisational Resourcing Committee's remit to ensure the operational promotion processes are completed fairly and equitably. This has included reviewing the eligibility criteria, application process, shortlisting, and interview process.
- Continuing to work with the Welsh Language Officer to improve the information provided to applicants as part of the recruitment process relating to Welsh language requirements. This allows the Service to improve engagement, and to remove any perceived barriers to applying.
- 'Interviewing skills' training sessions were delivered to station managers to ensure they are skilled and appropriately trained to undertake interviews and professional discussions with employees and prospective candidates for both On-call and Corporate roles.

Action 2: To continue to work towards the revalidation of the Platinum Corporate Health Award.

- The Service successfully achieved gold and platinum status in the 'Healthy Working Wales' Award following an enhanced status check during April. These awards recognise employers who demonstrate policies and actions designed to promote happier and healthier workforces. The awards send a powerful message, internally and externally, that we are committed to creating a better working environment.

Action 3: To develop a talent identification and management process to replace the existing professional development programme.

- April saw the launch of the National Fire Chiefs Council's pioneering direct entry scheme. The scheme enables those with proven leadership skills to apply for Station Manager roles, without needing to have fire service experience or taking the traditional firefighter promotional route.
- The Service has replaced the long-standing internally set and assessed promotional process (ADC) that measured an individual's performance against the old fire service personal qualities and attributes. This has been replaced with an independently set and assessed set of managerial exercises that are marked against the National Fire Chiefs Council (NFCC) Leadership Framework. This new system uses trained psychologists to assess the behaviours and performance of our current and prospective supervisory and middle managers, and was recently rolled-out by the NFCC during the national selection process that was used to appoint the new Direct Entry Station Managers. Another benefit of this new approach is that it is suitable for all staff, including operational, control, and corporate services. In addition to this process

that is used for both supervisory and middle managers, our supervisory managers are also required to oversee and provide feedback to crews undertaking a fire service standard drill.

- End-of-Firefighter diploma interviews and presentations for our apprentice firefighter development programme have now been introduced, with these sessions having been designed to identify individuals who exhibit the skills and potential to progress their firefighting careers into leadership roles.
- The NFCC Supervisory Leadership Development Programme (SLDP) has been trialled by staff across the Service, with the first of these now graduating from the programme and receiving a certificate issued by the Chartered Management Institute (CMI). This qualification now forms part of a suite of leadership qualifications that is available to all staff to complete.
- Members of our Training and Development team have worked closely with the NFCC to develop a new Middle Management Leadership Programme (MLP). Four members of staff have recently commenced the programme, and they will work closely with their Line Managers and our Professional Development Coordinator to complete this qualification, as well as provide feedback to inform future leadership training decisions. As with the SLDP, this programme is suitable for staff in all roles, including operational, control, and corporate services.

Action 4: To commence year 1 of the 3-year operational training strategy.

- A training plan was finalised and published internally for operational crews to select and book courses.
- The firefighter module course was redeveloped to better meet the needs of the on-call firefighter.
- A new medical practitioner for driving medical examinations was appointed. This follows significant delays experienced by staff trying to obtain GP appointments.
- Members of staff have attended instructor courses to provide greater capability to deliver core skill training.
- Course feedback forms are being utilised, and their responses are then analysed to identify where improvements can be made.

Action 5: To review and respond accordingly to the Chief Fire and Rescue Advisor for Wales Thematic Review recommendations.

- The latest thematic report 'Learning from Grenfell', was published in 2021, with recommendations for each of the three Fire and Rescue Services in Wales.
- An informal response was provided to the Welsh Fire Advisor about the proposal not to enact all the fire safety changes required by the Grenfell Tower inquiry.
- The Service engaged with Welsh Government and PRP consulting engineers and surveyors to identify any issues with buildings over 11 metres.
- Data sharing agreements have been drafted to ensure meaningful information can be shared between PRP and the Service.

Objective 6: To develop ways of becoming more environmentally conscious in order to minimise the impact of our activity on the environment

Well-being goals met:



In 2017, the Welsh Government set the ambition of achieving a net carbon neutral public sector by 2030. In March 2019, it published 'Prosperity for All: A Low Carbon Wales' which aims to support the public sector to baseline, monitor and report progress towards carbon neutrality.

In 2023-24, the Authority reaffirmed its commitment to improving environmental performance and considering it in all areas of its work, from fire prevention to making sure that it considers environmentally- friendly technology. The Authority also committed to renewing its environmental vision so as to become a more environmentally conscious and responsible organisation.

Summary of achievements against Objective 6

Following an Audit Wales review of progress, the Service recruited an 'Environment and Climate Change Manager'.

Service volunteers were sought to get involved with the new 'Environment and Sustainability Working Group' to look at reducing carbon emissions as well as wider environmental issues that could be addressed.

An Environmental Strategy covering the period 2023-30 was drafted in consultation with Authority members, including detailed policies around Fleet, Estates, and Procurement. The Strategy was formally adopted by the full Fire and Rescue Authority on 17th July 2023, and can be found [here](#).

During the three-year life of this plan, we have:	2021-22	2022-23	2023-24
• Attended 290 flooding / evacuation from water incidents. These increased sharply over the three-year period.	76	68	146
• Attended 84 wildfire incidents, where firefighters were on scene for a total of 1,750 hours.	35 646 hours	35 628 hours	14 476 hours
• Installed nesting boxes on Service premises to help increase the declining number of swifts.			
• Carried out thermal imaging surveys at stations as part of our insulation upgrade work.			

- Carried out an operational trial of Hydrotreated Vegetable Oil (HVO) as a sustainable substitute for diesel fuel.
- Engaged with the Welsh Government Energy Service to develop detailed plans to decarbonise our station estate.

Achievements in 2023–24

Action 1: To support the delivery of the Environmental Strategy 2023–30.

- The Service presented its new Environmental Strategy 2023–30 to Fire and Rescue Authority Members as the latest step in our work to create a greener and more resilient Wales.
- The following planned actions have been completed on schedule:
 - ◊ Fleet decarbonisation plan
 - ◊ Heating decarbonisation plan
 - ◊ Power decarbonisation plan
 - ◊ Beginning supplier engagement to address emissions
- The Waste Reduction Strategy has been completed in draft form and will be finalised once practical arrangements have been made to accommodate the new waste management regulations within Wales. The Service will then reflect any revised practices.

Action 2: To continue to develop our monitoring and reporting of energy consumption and carbon emissions.

- Work was initially delayed due to energy invoicing problems.
- Electricity billing issues were resolved from July through to September.
- Finance and consumption record spreadsheets, as well as the monthly performance for 2023–24 against the 2019–20 baseline, are due to be completed during the first part of the 2024–25 financial year.

Action 3: To develop our reporting of greenhouse gases in line with Welsh Government carbon reporting.

- Work was required to resolve energy invoicing problems before data could be recorded.
- Consumption and usage data was reported for electricity, gas, LPG, water, and waste for the financial year 2022–23.
- Data sheets supplied by the Welsh Government were completed and returned to the Welsh Government.
- This action has been completed, and reported to Welsh Government.

Objective 7: To ensure that social value and sustainability are considered, including during procurement processes

Well-being goals met:



Social value is the value that people place on the changes they experience in their lives. During 2023-24, the Authority continued developing its social value and ensured that social, economic and environmental issues were considered as part of its activities, including support for the local Young Firefighters Association (YFAs) and the Phoenix Project.

Summary of achievements against Objective 7 of the 2021-24 Corporate Plan.

The Service continued its commitment to recycling its own end-of-life products through collaboration with the charity 'Fire Aid'. Expeditions to Gambia took place in March 2022 as part of 'Operation Zephyr', where donations of a fire appliance and a rescue boat were delivered. More recently, staff from the Service participated in another national convoy to Ukraine to help deliver an array of surplus equipment.

Achievements in 2023-24

Action 1: To carry out a procurement review following the appointment of a new Procurement Manager.

- The Procurement and Contracts Manager was appointed in June and has been reviewing the inventory system and making initial configuration plans.
- Work has started to understand new procurement legislation, and external courses have been booked to look at sustainable procurement.
- Work on the 'Procurement Awareness Training Package' has been delayed pending engagement with WRAP Cymru, which will take place during the 2024-25 financial year.

Action 2: To continue with our build programme to replace training towers with new steel tower installations.

- All three steel towers have been installed at:
 - ◊ Barmouth Fire Station
 - ◊ Harlech Fire Station
 - ◊ Rhosneigr Fire Station

- There were some minor design changes noted for each station, and the Facilities department sought funding to complete these.
- All work was completed, subject to some minor adaptations to the towers as requested internally by the Training department.

Action 3: To continue to deliver Safe and Well Checks to the communities of North Wales.

- Community Safety staff connected with people living on canal boats along the Llangollen canal as part of Gypsy, Roma, and Traveller History Month.
- Home Safety Support Workers from across the three Fire and Rescue Services in Wales attended the first All-Wales Continuous Professional Development (CPD) event in Llandrindod Wells, which provided opportunities to learn from each other and share best practices.
- A specialist Occupational Therapist spent time on secondment from the Welsh Ambulance Service to find out more about our collaboration work, and to see the work that goes into the 'Hospital to Healthy Homes' referrals.
- During the year, a comprehensive video was produced to refresh the knowledge of all firefighting crews on how to correctly complete a Safe and Well Check. This provided the fire safety prevention team with the opportunity to remind all users of recent changes, including new interventions that are now available.
- Partnership Managers continue to explore new relationships with external partners to identify those most vulnerable to fire and provide them with suitable advice and interventions.
- Work remains ongoing with regional hoarding groups to identify people at risk.

Action 4: To review our health and attendance management arrangements.

- A review of existing policies and procedures took place:
 - ◊ A new 'Anti-Sexual Harassment' policy and procedure has been implemented since June 2023.
 - ◊ The 'Modified Duties, Reasonable Adjustments and Phased Return to Work' policy was updated following staff consultation.
 - ◊ The 'Attendance Management' policy underwent some changes in line with the Service's best practices and to make it more user-friendly.
 - ◊ The 'Disability Retention and Redeployment' policy was reviewed and updated to ensure equal opportunities are provided for those with disabilities, and to also ensure that reasonable adjustments are appropriate.

- A collaborative effort is underway between HR, the Health and Wellbeing team, and the Equality and Diversity Inclusion Officer to create a menopause solution that provides support to all staff members facing symptoms of the menopause. The Legal Compliance and Recruitment HR Specialists participated in a Menopause Champions course in June. They are now actively directing individuals to support resources and additional courses available in the workplace.
- A reporting service has been set up, working in partnership with 'Safecall', which provides a professional, independent, external, and confidential means for employees to report concerns. As a Service, we are committed to ensuring no fraudulent activity or unethical practices take place to create a safe and inclusive place to work.
- A suite of online training sessions has been launched for aspiring managers. These have been delivered monthly by a HR specialist.
- Physiotherapy visits continue to be monitored to establish trends and better support staff.



Performance Information Summary

The Fire and Rescue Authorities (Performance Indicators) (Wales) Order 2015 introduced three statutory performance indicators that accompany locally collected sector indicators.

STATUTORY INDICATORS:	Year 1 of our Plan		Year 2 of our Plan		Year 3 of our Plan	
	2021-22		2022-23		2023-24	
	Number	Rate	Number	Rate	Number	Rate
Fires attended	1,879	26.71	2,011	29.27	1,657	24.08
False alarms attended	2,517	35.79	2,674	38.92	2,901	42.15
Road traffic collisions	207	2.94	234	3.41	251	3.65
Other emergency incidents attended	751	10.68	977	14.22	1,127	16.38
Where the rate is based on 10,000 population						
Fire deaths and injuries	58	8.25	40	5.82	44	6.39
Deaths and injuries arising from fires started accidentally	50	7.11	35	5.09	40	5.81
Where the rate is based on 100,000 population						
Dwelling fires confined to room of origin	375	87.62%	330	86.84%	329	90.88%
As a percentage of the number of dwelling fires attended						

Sector indicators were introduced for 2015 and agreed to be collected and shared by all three Fire and Rescue Services in Wales.

SECTOR INDICATORS:	Year 1 of our Plan		Year 2 of our Plan		Year 3 of our Plan	
	2021-22		2022-23		2023-24	
	Number	Rate	Number	Rate	Number	Rate
Deliberate fires	472	6.71	519	7.55	466	6.77
Accidental fires (or motive not known)	1,408	20.02	1,492	21.71	1,191	17.31
Where the rate is based on 10,000 population						
Fire related fatalities	7	1.00	0	0.00	7	1.02
Injuries caused by fires	51	7.25	40	5.82	37	5.38
Fire related fatalities in accidental dwelling fires	5	0.71	0	0.00	6	0.87
Fire related fatalities in deliberate dwelling fires	0	0	0	0.00	1	0.15
Fire related injuries in accidental dwelling fires	39	5.54	26	3.78	26	3.78
Fire related injuries in deliberate dwelling fires	5	0.71	3	0.44	1	0.15
Where the rate is based on 100,000 population						
Dwelling fires	429	13.02	380	11.49	362	10.90
Accidental fires in dwellings	400	12.14	344	10.40	339	10.20
Deliberate fires in dwellings	29	0.88	36	1.09	23	0.69
AFA false alarms in dwellings	1,100	33.40	1,165	35.23	1,387	41.74
Where the rate is based on 10,000 dwellings						
Fires in non-domestic premises	156	4.74	158	4.70	132	3.87
AFA false alarms in non-domestic premises	295	8.95	365	10.86	387	11.35
Where the rate is based on 1,000 non-domestic premises						
Dwelling fires attended where a smoke alarm was not fitted	58	13.52%	50	13.16%	54	14.92%
As a percentage of the number of dwelling fires attended						

2023-24 ALL WALES			2023-24			
SECTOR INDICATORS:	North Wales FRS		Mid & West Wales FRS		South Wales FRS	
	Number	Rate	Number	Rate	Number	Rate
Deliberate fires	466	6.77	1,169	12.95	3,735	24.24
Accidental fires (or motive not known)	1,191	17.31	1,414	15.67	1,714	11.12
Where the rate is based on 10,000 population						
Fire related fatalities	7	1.02	7	0.78	4	0.26
Injuries caused by fires	37	5.38	28	3.10	36	2.34
Fire related fatalities in accidental dwelling fires	6	0.87	4	0.44	3	0.19
Fire related fatalities in deliberate dwelling fires	1	0.15	0	0.00	0	0.00
Fire related injuries in accidental dwelling fires	26	3.78	16	1.77	27	1.75
Fire related injuries in deliberate dwelling fires	1	0.15	3	0.33	2	0.13
Where the rate is based on 100,000 population						
Dwelling fires	362	10.90	452	10.35	685	9.75
Accidental fires in dwellings	339	10.20	418	9.58	619	8.81
Deliberate fires in dwellings	23	0.69	34	0.78	66	0.94
AFA false alarms in dwellings	1,387	41.74	1,717	39.33	1,956	27.84
Where the rate is based on 10,000 dwellings						
Fires in non-domestic premises	132	3.87	164	3.98	331	6.33
AFA false alarms in non-domestic	387	11.35	1,685	40.87	4,026	76.97
Where the rate is based on 1,000 non-domestic premises						
Dwelling fires attended where a smoke alarm was not fitted	54	14.92%	230	50.88%	238	34.74%
As a percentage of the number of dwelling fires attended						



The Dwelling Fire Response Charter in 2023–24

During 2012 the three Welsh fire and Rescue Authorities jointly developed an all-Wales Charter to ensure that wherever people live in Wales, they can expect to be helped and supported to remain safe from fire in their homes. They should also be able to expect that if a fire does break out, they will receive a prompt, effective and professional emergency response to their call for assistance.

The Charter makes seven specific commitments that the Fire and Rescue Authority will:

1. Take the lead in driving down the number of dwelling fires that occur and in reducing their impact on people.
2. React quickly and efficiently every time we receive an emergency 999 call to attend a dwelling fire.
3. Attend dwelling fires swiftly and properly equipped to deal with them.
4. Deal with dwelling fires effectively, efficiently and professionally.
5. Help to restore normality to communities in the aftermath of dwelling fires.
6. Investigate the causes of dwelling fires and hold relevant people to account when appropriate to do so.
7. Strive to maintain high standards and improve aspects of what we do.

The following pages provide information about our compliance with these commitments during 2023–24.

For consistency, we use a standard narrative for reporting against the Charter each year, and only update the figures within the narrative framework.

1. We will take the lead in driving down the number of dwelling fires that occur and in reducing their impact on people.

We are committed to taking the lead in maintaining a downward trend in the incidence of dwelling fires and associated casualties in Wales.

In 2023-24 we provided advice and encouragement to people on how they can prevent fires from starting in their home and how they can keep themselves safe from fire.

Our prevention activity included delivering 19,859 SAWCs to householders, and 20,837 children and young people at key stages 1 - 4 received a fire safety talk.

During 2023-24 we attended 339 accidental dwelling fires. As a consequence of those fires, there were 6 recorded fatalities, but 26 people sustained injuries. The number of accidental dwelling fires in the FRA area has trended downwards with 344 accidental fires attended during 2022-23.

The number of accidental dwelling fires in the FRA area over the past five years, has positively started to trend downwards.

2. We will react quickly and efficiently every time we receive an emergency 999 call to attend a dwelling fire.

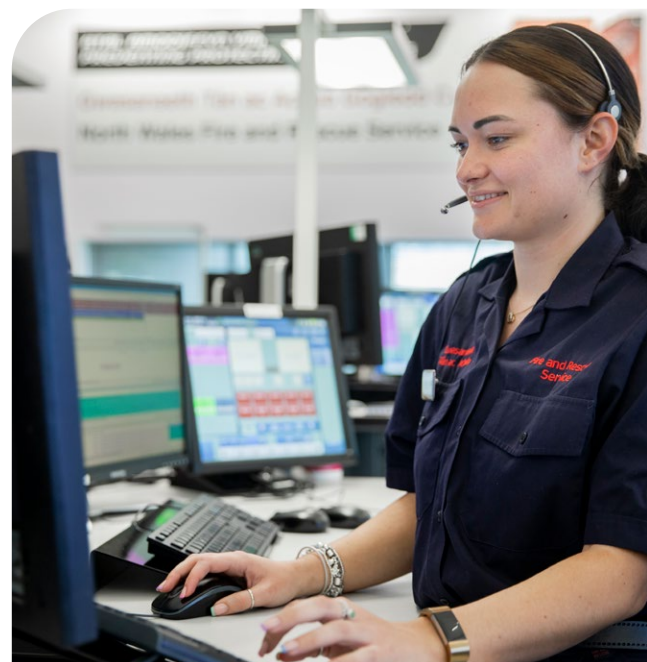
We are committed to reacting quickly and efficiently when emergency 999/112 calls are put through to us by the operator.

Our emergency fire control facility remains available around the clock every day of the year, with special arrangements in place for a seamless transfer of calls from one control facility to another in the event of serious disruption or a surge in the number of calls coming in at the same time.

Sophisticated mapping and electronic systems help us to: a) identify the location of the reported incident and b) send the most appropriate available resource to attend the incident.

In 2023-24, we handled a total of 12,744 emergency 999/112 calls. We were able to obtain enough information about dwelling fire incidents to alert the appropriate initial response within 90 seconds on 80.7% of occasions and between 91 and 120 seconds on 9.1% of occasions.

However, we know that the speed of call handling – although important – is not the only relevant yardstick. Knowing where our services are needed



requires specialist skills to effectively glean information from callers who may, for example, be unfamiliar with the area they are in, be frightened or in distress, be very young, or have communication or language difficulties.

Another important skill is recognising when a caller is abusing the 999/112 system by falsely claiming that there is an emergency when, in fact, there is not. It is a criminal offence

to knowingly make false calls to the emergency services. Sadly, that does not seem to deter a minority of people who tie up the 999 lines and divert services away from people who may be in a genuinely life-threatening situation. Every time we turn out to one of these malicious false alarms, it wastes both time and money, and places the rest of the community at higher risk.

In 2023-24, we received 76 malicious false alarms. In 47% of cases, we were able to establish that these calls were not genuine and so avoided needlessly mobilising resources to attend.

3. We will attend dwelling fires swiftly and properly equipped to deal with them.

Once we have answered the emergency 999/112 call and allocated the most appropriate resources to make up the initial attendance at the incident, our next priority is to get to the incident quickly, safely and properly equipped to deal with it.

In 2022-23 we responded to 8% of dwelling fires within 1-5 minutes, 39% within 5-10 minutes, 30% within 10-15 minutes and 23% in over 15 minutes. These times include the time it takes for personnel to turn in to the fire station as well as the travel time. As a result, a number of things can affect the speed of response figures, including the urban/rural geography and the nature of road networks in the area.

Speed of response to dwelling fires is extremely important, but we cannot over-emphasise the importance of preventing those fires from happening in the first instance, and of having at least one working smoke alarm fitted and a pre-planned escape route in case a fire does occur. However, if a dwelling fire has occurred, we ensure that our firefighting crews are properly equipped to deal with it.

We equip our firefighters with high quality personal protective equipment and firefighting equipment. We require them to be operationally fit and healthy and we make sure that their skills are routinely tested and exercised. We also routinely check that the way our crews dealt with incidents was in accordance with accepted firefighting procedures.

We take the safety of our firefighters very seriously, given the nature of the work that they undertake. In 2023-24, our crews attended 1,657 fires in a variety of different types of premises and at outdoor locations. Whilst fighting those fires, 16 operational staff received an injury.



4. We will deal with dwelling fires effectively, efficiently and professionally.

We are committed to dealing with fires effectively, efficiently and professionally. To this end, we equip our highly trained fire crews with the right skills, knowledge, information, firefighting equipment and command support so that whatever the circumstances of the dwelling fire, they will be correctly prepared to deal with it.



In 2023-24, of all the dwelling fires that we attended, 92% were successfully contained within the room of origin, without spreading any further. Although a number of factors could contribute to this statistic that would be outside the control of the attending crews such as how long it took for someone to discover the fire in the first instance, whether or not internal doors had been shut to help prevent the spread of the fire, and how far away from a fire station the dwelling was located, we still consider this to be a reasonable indicator of our firefighting success.

We recognise the importance of research and equipment improvements, and ensure that we invest time and effort in staying in touch with the latest developments.

We also take very seriously the professional image of the fire and rescue service. We place great emphasis on the personal qualities and attributes of all our operational staff, as well as their physical and psychological fitness and the high standard of their operational and management training.

We encourage all our staff to adhere to a set of core values that was adopted nationally by the UK Fire and Rescue Service. This expresses our commitment to valuing service to the community, people, diversity and improvement.

5. We will help to restore normality to communities in the aftermath of dwelling fires.

We are committed to helping to restore normality to communities in the aftermath of dwelling fires.

A fire in the home can leave people feeling extremely vulnerable.

When people have lost their possessions, they will have need for practical as well as emotional support. When people have been injured or killed in the fire, the experience can affect whole communities as well as the individual and his or her immediate friends and family. For this reason, the fire and rescue service's role in supporting communities does not end when the fire was extinguished and everyone was accounted for.

In all cases, the cause of the fire will be investigated and carefully recorded. Every detail of how and where the fire started, how far it



spread, any special circumstances, and any particular factors that contributed to the fire will be recorded as a source of future learning, research and monitoring.

If there are reasons to believe that a fire was started deliberately in a dwelling, either by someone living there or by someone else, this will be followed up with the police and other relevant agencies.

In some premises, such as blocks of flats or houses occupied by a number of different tenants, the post-incident investigations might indicate that a landlord had failed to ensure the necessary level of fire safety. Our specialist fire investigators might then be involved in a criminal investigation and court proceedings.

If a fire is found to have started accidentally, we might undertake some form of community safety activity or campaign in the vicinity, offering advice and reassurance by way of free SAWCs.

6. We will investigate the causes of dwelling fires and hold relevant people to account when appropriate to do so.

We always investigate the causes of dwelling fires. In many cases the cause and origin of a fire will be very clear and straightforward, but in others a more in-depth, forensic investigation will be required to ascertain the most likely cause of the fire. In 2023-24, 10 dwelling fires were recorded as having an unknown cause.

If a crime is suspected, the investigation of the fire will be conducted with the police. People suspected of deliberately setting fire to a dwelling are likely to face criminal prosecution, although in some cases this may not be the only course of action available, for example if the fire was started by a young child or by a person attempting suicide.

In 2023-24, we attended 362 fires in dwellings, of which 23 were found to have been started deliberately.

In some residential premises, such as flats and houses of multiple occupation, the communal and shared areas are covered by regulations that require whoever is responsible for those premises (such as the landlord or the premises manager) to have good fire safety arrangements in place.

Failure to do so can lead to the closure of the premises and prosecution of the responsible person with the prospect of imprisonment and/or an unlimited fine.

As an enforcing authority, we ensure that responsible persons fulfil their obligations under this legislation, and can select from a range of enforcement options available to us, depending on the seriousness and risk posed by the contravention.

In 2023-24, we served one Enforcement Notice. No prohibition notices, formal cautions or prosecutions were concluded during the year.



7. We will strive to maintain high standards and improve aspects of what we do.

We continuously strive to maintain high standards and improve aspects of what we do.

Under legislation, Fire and Rescue Authorities are classed as 'Welsh Improvement Authorities' and are expected to routinely review and continuously improve their own performance through a formal process of setting, implementing and reporting against annual improvement objectives.

We do not limit our improvement activity to this formal annual process; high standards and continual improvement form an integral part of our everyday running of the Fire and Rescue Service.

Examples of improvement activities that go on include:

- Responding positively to peer reviews, audits and inspections;
- Responding positively to consultation responses, feedback from stakeholders, complaints and compliments;
- Learning from our experiences, such as from post-incident debriefs, reports of accidents, or 'near misses';
- Contributing to working groups, sharing good practice, and learning from research undertaken;
- Taking opportunities to learn from, and with, other organisations through partnerships, committees, boards and professional associations;
- Planning for potential challenges in order to maintain our operations, such as through business continuity management processes;
- Planning for potential challenges to future service delivery, such as through local resilience forums;
- Continuously developing the technical and professional skills of our staff;
- Maintaining and renewing our physical and computerised assets such as our equipment, vehicles, buildings and technology.



What Others Said About Us

Audit Wales – Governance

Their report can be found [here](#).

Other Information

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External information sources used in compiling this document:

- [Wales Fire and Rescue Incident Statistics](#)
- [Wales Future Trends Report \(2021\)](#)

Intervention in the event of failure or potential failure to comply:

The Welsh Government has powers of intervention:

- under section 22 of the Fire and Rescue Services Act 2004 if it considers that a Fire and Rescue Authority is failing, or is likely to fail, to act in accordance with the National Framework. In such cases, section 23 – Intervention Protocol would apply.
- under section 29 of the Local Government (Wales) Measure 2009 if it considers that a Fire and Rescue Authority is failing, or is at risk of failing, to comply with the Measure. However, in all but the most exceptional circumstances, Welsh Ministers may only intervene after they have offered voluntary support to the Authority under section 28 of the Measure.

Consultations

Each year the Authority seeks the opinions and views of the North Wales public and other stakeholders as part of its process of developing its strategic plans and objectives.

Public consultations are listed below:

Title	Consultation	Publication	For year
Community Risk Management Plan 2024-29	Spring 2024	Summer 2024	2024-29
Emergency Cover Review	Summer/Autumn 2023	Winter 2023	2023-24
Improvement and Well-Being Objectives for 2020-21 onwards (new Environmental Strategy)	Autumn/Winter 2019	March 2020	2020-21
Improvement and Well-Being Objectives for 2019-20 onwards	Summer/Autumn 2018	March 2019	2019-20
Improvement and Well-Being Objectives for 2018-19 onwards	Autumn 2017	March 2018	2018-19

Recent staff surveys are listed below:

Title	Consultation	
Fire Family Survey	Autumn 2023	18 September – 16 October 2023
Fire Family Survey	Autumn 2021	18 October – 08 November 2021



Glossary and Definitions

Fires

All fires fall into one of three categories – primary, secondary or chimney.

Primary Fires

These are fires that are not chimney fires, and which are in any type of building (except if derelict), vehicles, caravans and trailers, outdoor storage, plant and machinery, agricultural and forestry property, and other outdoor structures such as bridges, post boxes, tunnels, etc.

Fires in any location are categorised as primary fires if they involve casualties, rescues or escapes, as are fires in any location that were attended by five or more fire appliances.

Secondary Fires

Secondary fires are fires that are neither chimney fires nor primary fires. Secondary fires are those that would normally occur on open land, in single trees, fences, telegraph poles, refuse and refuse containers (but not paper banks, which would be considered in the same way as agricultural and forestry property to be primary fires), outdoor furniture, traffic lights.

Secondary fires do not involve casualties, rescues or escapes, and will have been attended by four or fewer fire appliances.

Chimney Fires

These are fires in occupied buildings where the fire is confined within the chimney structure, even if heat or smoke damage extends beyond the chimney itself.

Chimney fires do not involve casualties, rescues or escapes and will have been attended by four or fewer fire appliances.

Wildfires

A grassland, woodland and crop fire where the incident was attended by four or more vehicles, or the Service was in attendance for six hours or more, or where there was an estimated fire damage area of over 10,000 square meters.

Special Service Incidents (other emergency incidents)

These are non-fire incidents which require the attendance of an appliance or officer and include:

- Local emergencies e.g. flooding, road traffic incidents, rescue of persons, 'making safe' etc.
- Major disasters.
- Domestic incidents e.g. water leaks, persons locked in or out etc.
- prior arrangements to attend incidents, which may include some provision of advice and inspections.

Fire Deaths (fire related)

This is where a person whose death is attributed to a fire even if the death occurred weeks or months later. There are also occasional cases where it becomes apparent subsequently that the fire was not the cause of the death. These figures are therefore subject to revision.

Fire Injuries

For consistency after April 2009 across the UK, fire casualties are recorded under four categories of severity:

- The victim went to hospital, injuries appear to be serious.
- The victim went to hospital, injuries appear to be slight.
- The victim was given first aid at the scene only, but required no further treatment.
- A precautionary check was recommended – the person was sent to hospital or was advised to see a doctor as a precaution, but having no obvious injury or distress.

False Alarm (general guidance)

Where the Fire and Rescue Service attends a location believing there to be an incident, but on arrival discovers that no such incident exists, or existed.

Note: if the appliance is 'turned around' by Control before arriving at the incident it is not classed as having attended and does not need to be reported.

Malicious

These are calls made with the intention of getting the Fire and Rescue Service to attend a non-existent incident, including deliberate and suspected malicious intentions.

Good Intent

These are calls made in good faith in the belief that the Fire and Rescue Service really would attend a fire or special service incident.

Automatic Fire Alarm (AFA)

These are calls initiated by fire alarm and fire-fighting equipment. They include accidental initiation of alarm equipment or where an alarm operates and a person then routinely calls the Fire and Rescue Service as part of a standing arrangement, with no 'judgement' involved, for example from a security call centre or a nominated person in an organisation.

Have your say

We are always looking for ways to improve our service and to present information that is meaningful. In order to help us to do this we want to ensure your views are considered when delivering our activities and keeping you informed. So, if you have any comments about this assessment, or how we might improve our future annual performance assessments, we would very much like to hear from you.

Other versions of this document are available

- In paper and electronic formats.
- In Welsh and English.
- In accessible formats through our website.

Write to us



North Wales Fire and Rescue Service (NWFRS) Fire and
Rescue Service Headquarters
Ffordd Salesbury
St Asaph Business Park St Asaph
Denbighshire
LL17 0JJ

Call us



01745 535 250

Send us an email



Corporateplanning.helpdesk@northwalesfire.gov.wales

Visit our website



www.northwalesfire.gov.wales

Or follow us on



X (previously Twitter): [@northwalesfire](https://twitter.com/northwalesfire)

Facebook: www.facebook.com/northwalesfireservice

Instagram: [@northwalesfire](https://www.instagram.com/northwalesfire)

Please ring 999 only in an emergency

Mae'r ddogfen hon ar gael yn Gymraeg

Agenda Item 15

Report to	North Wales Fire and Rescue Authority
Date	21st October 2024
Lead Officer	Stewart Forshaw, Deputy Chief Fire Officer
Contact Officer	Anthony Jones, Head of Planning, Performance and Transformation
Subject	Annual Governance Statement 2023/24



PURPOSE OF REPORT

- 1 To present to FRA the Annual Governance Statement, as required by The Accounts and Audit (Wales) Regulations 2014. A draft was submitted to Audit Wales prior to the 31st of May as required by the aforementioned legislation.

EXECUTIVE SUMMARY

- 2 The Accounts and Audit (Wales) Regulations 2014 requires the Fire and Rescue Authority to publish an Annual Governance Statement to demonstrate that;
 - Business is conducted in accordance with all relevant laws and regulations
 - Public money is safeguarded and properly accounted for;
 - Resources are used economically, efficiently and effectively to achieve agreed priorities which benefit local people.
- 3 The Annual Governance Statement for 2023/24 is set out in Appendix 1 and has been prepared in accordance with the principles set out in the CIPFA/Solace Delivering Good Governance in Local Government Framework (2016). The forward work programme for 2024/25 is contained within the Annual Government Statement.
- 4 The Annual Governance Statement has been first and second stage reviewed by Audit Wales to confirm it is consistent with the financial statements and has been produced in line with the Framework.
- 5 The Annual Governance Statement will be published, once endorsed by The Treasurer, The Chair of the Fire Authority and The Chief Fire Officer, by the 31 October 2024.

OBSERVATIONS FROM EXECUTIVE PANEL/AUDIT COMMITTEE

- 6 Due to timing constraints the Annual Governance Statement has not been through Audit Committee or Executive Panel.

RECOMMENDATION

- 7 Members are asked to:
- (i) note the governance arrangements outlined within the 2023/24 Annual Governance Statement;
 - (ii) note the forward work plan for 2024/25; and
 - (iii) approve the 2023/24 Annual Government Statement for publication on the Authority's website by 31 October 2024.

BACKGROUND

- 8 All local government bodies are required, by the Accounts and Audit (Wales) Regulations 2014, to prepare an Annual Governance Statement which is published as part of the Statutory Accounts.
- 9 The purpose of the Annual Governance Statement is to assess and demonstrate that there is a sound system of corporate governance throughout the organisation.

INFORMATION

- 10 In 2016, CIPFA and Solace published a new governance framework, Developing Good Governance in Local Government: Framework (the Framework). The Framework is structured around seven principles of governance which enables the Authority to demonstrate its overall arrangements and set out how it has discharged its responsibilities.
- 11 The purpose of the Annual Governance Statement is to set out the Authority's arrangements to ensure that:
- (i) business is conducted in accordance with all relevant laws and regulations;
 - (ii) public money is safeguarded and properly accounted for; and
 - (iii) resources are used economically, efficiently and effectively to achieve agreed priorities which benefit local people.
- 12 The 2023/24 Annual Governance Statement is set out in Appendix 1. It provides an overview of the governance arrangements and confirms the work plan for 2024/25.
- 13 The Annual Governance Statement is reviewed by Audit Wales to

confirm that it is consistent with its knowledge of the Authority and the financial statements.

- 14 Once published, performance against the forward work plan 24/25 will be monitored through the Service Leadership Teams' Performance Board on a quarterly basis.

IMPLICATIONS

Well-being Objectives	No implications
Budget	No implications
Legal	Preparation and submission of the Annual Governance Statement to the Auditor General, is in compliance with The Accounts and Audit (Wales) Regulations 2014
Staffing	No implications
Equalities/Human Rights/ Welsh Language	Compliance with Equality Duty and Welsh Language Standards is explicitly referenced in the Statement.
Risks	No implications

Annual Governance Statement 2023-2024

Awdurdod Tân ac Achub Gogledd Cymru

North Wales Fire and Rescue Authority



North Wales Fire and Rescue Authority

ANNUAL GOVERNANCE STATEMENT ON INTERNAL CONTROL

For the year ended 31 March 2024

This Statement has been prepared in accordance with The Accounts and Audit (Wales) Regulations 2014 and the guidance produced by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE), the 'Delivering Good Governance in Local Government Framework' 2016.

The relationships between the seven principles for good governance in the public sector are illustrated below.

Achieving the Intended Outcomes While Acting in the Public Interest at all Times

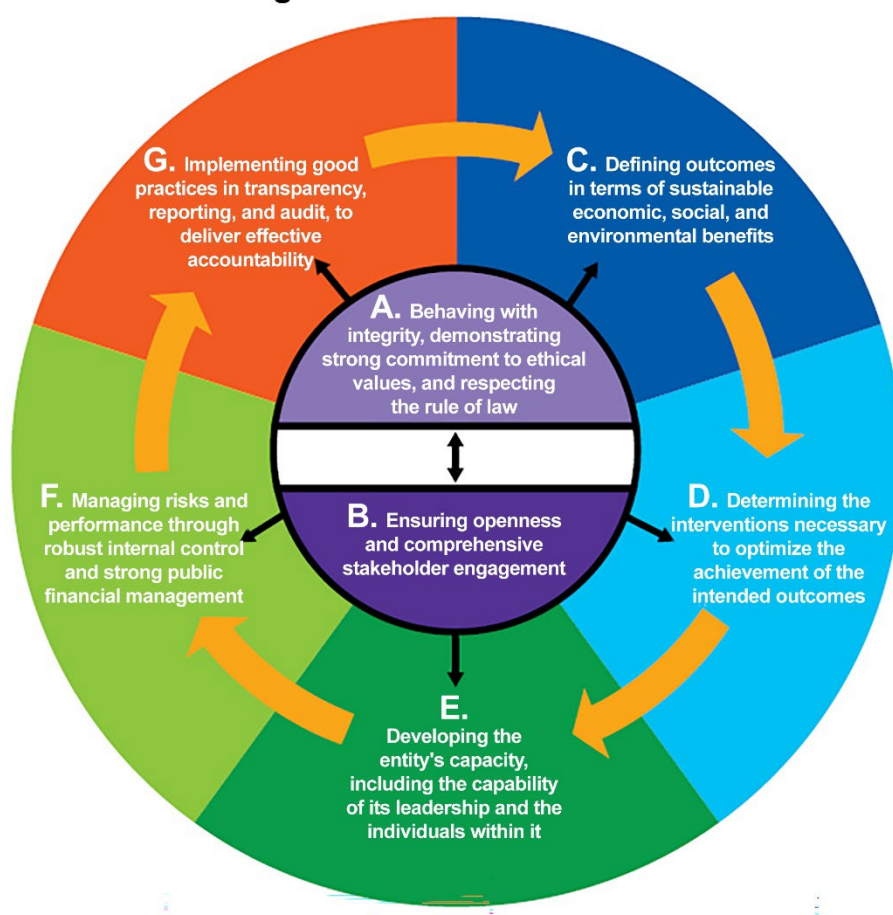


Fig. 1 How Principles for good governance relate to each other.

Source: international Framework-[Good Governance in the Public Sector](#)

This Annual Governance Statement explains how the Authority has complied with the framework and its seven core principles of good governance to

ensure that resources are directed in accordance with agreed policy and priorities.

Scope of Responsibility

North Wales Fire and Rescue Authority is responsible for ensuring that:

- business is conducted in accordance with all relevant laws and regulations
- public money is safeguarded and properly accounted for
- resources are used economically, efficiently, effectively and equitably to achieve agreed priorities which benefit local people.

In discharging its overall responsibility, Members and Senior Officers are responsible for putting in place appropriate arrangements for the governance of the Fire and Rescue Authority's affairs and the stewardship of the resources at its disposal, which includes arrangements for the management of risk.

Strategic leadership is given by and discharged through the Fire Authority and its various Committees, panels and working groups, which enable Members to decide on issues affecting the running of the Fire Authority, in accordance with the principles of openness and democratic accountability.

The Purpose of the System of Internal Control

To fulfil its wide range of functions, the Authority must satisfy political, economic, social and environmental objectives over the short, medium and longer term. This subjects it to a different set of external and internal constraints and incentives from those found in the private sector, all of which affect its governance arrangements.

A key piece of legislation in Wales is the Well-being of Future Generations (Wales) Act 2015, which requires the Authority to consider the longer term in making its decisions and to work collaboratively with other public bodies to improve well-being in Wales.

Stakeholders are, therefore, interested in issues such as:

- whether the Authority's planned outputs have been delivered and outcomes achieved, and
- whether this has been done in an efficient, economic, effective and equitable manner.

To deliver good governance in the public sector, both governing bodies and individuals working for public sector organisations must try to achieve their objectives while acting in the public interest at all times, which implies primary consideration of the benefits for society, which should result in positive outcomes for service users and other stakeholders.

This Statement gives assurances that North Wales Fire and Rescue Authority has complied with the governance framework for the year ended 31st March 2024.

The Governance Framework

North Wales Fire Authority comprises 28 elected councillors from the six unitary authorities of North Wales, with the number of representatives determined by the population of the area. More information about the Authority, its members and responsibilities can be found [here](#).

The Authority is required to review the effectiveness of its arrangements each year to ensure that there is a sound system of governance. The key contributors to this process include:

Having an Authority and committee structure that:

- monitors the effectiveness of risk management arrangements
- regularly reviews the governance arrangements
- considers and reviews internal and external audit strategies, plans and reports
- reviews, scrutinises and approves the annual statement of accounts.

Having an Executive Panel that:

- provides leadership on governance
- contributes to the completion and review of the Annual Governance Statement
- provides clear direction to the Service and senior managers.

The use of information from various sources to inform the governance arrangements, for example:

- improvement and performance board reports
- risk management arrangements
- external regulator reports
- internal audit reports

The Fire and Rescue Authority's normal schedule of meetings are attended remotely. The full Fire and Rescue Authority meetings are webcast in Welsh

and English simultaneously. All meetings are made available to the public to observe, should they make a request to do so.

Early in 2023, the Authority established two working-groups to support the development of two key organisational priorities:

- The Emergency Cover Review Working Group
- The new Training and Development Centre Working Group.

In addition, a member of the Fire and Rescue Authority sits on the Equality, Diversity and Inclusion Committee as a member champion.

In March 2024 the Fire and Rescue Authority approved a new draft five-year [Community Risk Management Plan \(CRMP\) 2024-2029](#) and a draft [Community Risk Management Implementation Plan for 2024-25](#). This replaces the Corporate Plan 2021-24. Both are currently subject to public and stakeholder consultation.

A Community Risk Management Plan (CRMP) aims to identify risks facing the community and describes how the Fire and Rescue Authority will manage those risks, and continue to prevent and respond to fires and other emergencies.

The Authority has developed [five principles](#) for keeping communities safe and the CRMP;

- Acknowledges the requirements of key legislation
- Considers the ongoing work of the Public Services Boards
- Identifies the risks facing our communities
- Outlines what activity the Authority had taken to address these risks
- Explains what actions the Authority will take over the next five years to mitigate those risks
- Aligns with the Authority's revenue budget, capital plan and medium-term financial plan.



Fig 2. Committees of the Fire and Rescue Authority

The Executive Group comprising the Principal Officers, Chief, Deputy and Assistant Fire Officers, is responsible for strategic leadership.

The Service Leadership Team (SLT), includes the Principal Officers, Area Managers and Heads of Department. It meets as a Performance Board to scrutinise performance, and as an Improvement Board to provide challenge and senior oversight of programmes, projects and policies. The SLT provides organisational leadership and service delivery.

The Service Governance and Assurance Structure of committees and groups, reporting to SLT, are embedded across the organisation, demonstrating robust governance across reporting, monitoring, scrutiny and decision-making within all areas of the organisation.

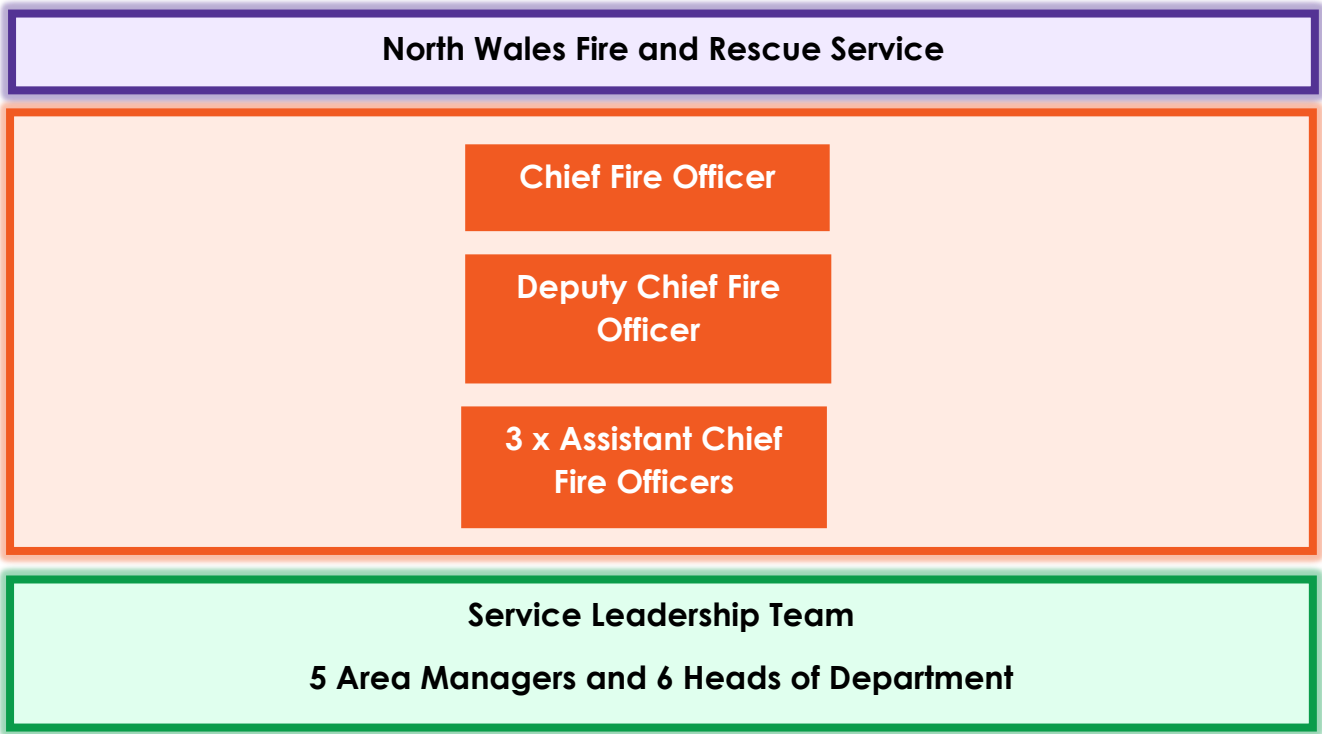


Fig 3. Service Leadership Structure

Key Contributors to Developing and Maintaining the Governance Framework

Constitution	The purpose of the Constitution is to set out in clear language how the Fire Authority works and how it makes decisions
Fire Authority	Provides the strategic leadership, political interface and corporate challenge in relation to the provision of fire and rescue services across North Wales, encouraging public participation and conducting its affairs in an open and transparent manner. It agrees the Improvement and Wellbeing Plan, and the revenue and capital budgets
Executive Panel	Monitors the performance of the Service and makes recommendations to the Authority on its key policies including the Improvement and Wellbeing Plan. The Panel reviews the strategic risk register.
Audit Committee	Provides independent review of the governance, risk management and control frameworks and oversees the financial reporting, including the Treasury Management Strategy and annual accounts.
Standards Committee	Promotes and maintains high standards of conduct by Members of the Authority and oversees the whistle-blowing policy for complaints against Members of the Authority. Also, where statute permits, to receive reports and complaints about Members and to conduct or oversee investigations and make recommendations to the Authority.
Fire Authority Working Groups	Undertake detailed work associated with the Authority's planning and budget-setting process. It submits its observations to the Executive Panel which in turn makes recommendations for improvement/risk reduction/well-being objectives to the Authority.
Executive Group	Implements the policy and budgetary framework set by the Fire Authority and provides advice to the Fire Authority on the development of future policy and budgetary issues.
Service Leadership Team	Sets and leads the implementation of the governance standards across the Service. Receives the annual improvement plan and feeds into the annual self-assessment.
Section 151 Officer	Ensures lawful and financially prudent decision making. Administration of financial affairs. Accountable for developing and maintaining the Fire Authority's governance, risk and control framework. Contributes to the effective corporate management and governance of the Fire Authority
Monitoring Officer	Reports on contraventions of any enactment or rule of law. Reports on any maladministration or injustice where the Local Government Ombudsman has carried out an investigation. Maintains and updates the Constitution. Maintains registers of member interests and gifts and hospitality. Advises Members on the interpretation of the Code of Conduct.
Internal Audit	Provides independent assurance and annual opinion on the adequacy and effectiveness of the Fire Authority's governance, risk management and control framework. Delivers an annual programme of risk-based audit activity, including counter fraud and investigation activity. Makes recommendations for improvements in the management of risk.

CIPFA Principles - Governance Assurance

Principle A: Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.

The Authority's [Mission and Values](#) are published in the Community Risk Management Plan and on the [Authority's website](#).

The [Constitution](#) sets out the responsibilities of the Fire and Rescue Authority and its committees and includes the Scheme of Delegation to Officers.

The Monitoring Officer ensures that decisions taken are within the law and comply with the provisions of the Constitution.

The Constitution includes the [Code of Conduct for Members](#) and this is monitored by the Standards Committee.

Where necessary legal advice is sought to inform decision making.

Codes of Conduct for Members and Officers are in place, which requires the declaration of business interests and recording of the receipt of gifts and/or hospitality. These are published on the Authority's website as part of each [Member's personal profile](#).

Key policies are in place to prevent and minimise the risk of fraud. Policies include: Whistleblowing Policy, [Anti-Fraud, Bribery and Corruption Policy](#) and [Financial Regulations](#) and [Contract Procedure Rules](#). Where irregularity is suspected arrangements are in place to ensure that it is thoroughly investigated.

The recruitment policy, induction and training processes incorporate personal behaviours with ethical values.

Attainment of the Public Health Wales Corporate Health [Gold](#) and [Platinum](#) awards, an award scheme run by Healthy Working Wales, on behalf of Public Health Wales. These awards allow employers to demonstrate policies and actions designed to promote happier and healthier workforces.

An Equality, Diversity and Inclusion (EDI) Steering Committee was established in 2022 and a five-year [Equality, Diversity and Inclusion Strategy](#) has been developed and published.

The implementation of the EDI strategy will be guided by a detailed annual EDI action plan, which will be performance-managed by the Equality, Diversity and Inclusion Committee which meet on a quarterly basis.

The service is committed to upholding standards and takes all concerns seriously. Disciplinary cases and any allegations of wrongdoing are

investigated in accordance with the Service's Discipline Handbook. The Service intends to recruit a dedicated grievance and discipline officer.

A [Welsh Language Standards Annual Report](#) is published on the Authority's website detailing the Authority's compliance with the Standards.

As part of our commitment to the Welsh language, all new members of staff are required to achieve a minimum of Level 2 Welsh language skills.

The Community Risk Management Plan which contains Improvement and Well-being objectives is currently subject to public and stakeholder consultation. The ratified Five-year Plan and the 2024-25 Implementation Plan will be published on the Authority's website. This meets our obligations as required by the Local Government (Wales) Measure 2009, and the Well-being of Future Generations (Wales) Act 2015.

A Safeguarding policy and procedure is in place to refer vulnerable people the Service come into contact with, to other agencies.

All departmental plans and policies, where applicable, demonstrate alignment to the Well-being of Future Generations (Wales) Act 2015

The Service has introduced a confidential reporting line 'Safecall' for staff.

The Service has adopted The Social Partnership Duty as of the 1st of April 2024 and will build on well established arrangements between the Service and staff representative bodies to consult on objectives and strategic decisions about how it intends to deliver those objectives.

Principle B: Ensuring openness and comprehensive stakeholder engagement.

All meetings are advertised and full Authority meetings are webcast. Agendas and papers are available on the Authority's website.

Information is published on the Authority's website as part of the publication scheme. Read/Speak and Welsh versions of documents are provided.

Public consultation arrangements are in place to invite the views of stakeholders prior to developing and implementing key changes. This includes consultation on the Improvement Objectives contained in the Community Risk Management Implementation Plan 2024-25.

The Authority has been recognised as achieving '[Good Practice](#)' by the [Consultation Institute](#) for all elements of the public consultation in connection with the ongoing Emergency Cover Review. This confirmed that the

consultation process met the '[Gunning Principles](#)', the recognised legal foundation from which the legitimacy of public consultations is assessed.

The commitment to openness is also shown through;

- completion of impact assessments for all key decisions;
- the Complaints and Compliments Procedure, which includes the ability to escalate significant matters;
- the Public Engagement and Consultation Strategy;
- engagement with Employee Representative Bodies, informally and formally through the Joint Consultation and Negotiation Committee, which will be further strengthened by the adoption of the Social Partnership Duty in the new financial year;
- a biennial commitment to engage with staff via the 'Fire Family' staff survey.
- membership of the Welsh Local Government Association, North Wales Equality Leads Forum, The Race Council Cymru and the North Wales Inter-Faith Forum.

A variety of engagement methods are used including:

- directed communication using social media, with accounts on Facebook and X (formerly Twitter). This includes both corporate accounts as well as social media accounts run by fire station staff to widen engagement in local communities;
- the ability to sign up for email updates on specific issues via the website;
- engagement with young people via the Phoenix programme, Fire cadets and school visits;
- community safety engagement with householders and businesses;
- a Positive Action group, chaired by the ED&I officer, to plan and direct events for all firefighter recruitment;
- attendance at open days/events – for example organised events like the Eisteddfod as well as fire station events organised by staff;
- internal communications include the Weekly Brief electronic newsletter to staff;
- external communications campaigns, led by the Community Safety Managers.
- through Prevent and Recruitment activities the service engages with people of all ages and diverse backgrounds.

Partnership arrangements are in place for;

- All Wales Joint Emergency Service Group;
- Local Resilience Forums;
- the three local Public Services Boards;
- the Regional Partnership Board;

- the Strategic Arson Reduction Board;
- the Local Safeguarding Adults Boards and Local Safeguarding Children's Board;
- collaboration with other Emergency Services.

Principle C: Defining outcomes in terms of sustainable economic, social and environmental benefits.

The five-year Community Risk Management Plan sets the strategic direction for the Authority and details the improvement objectives in accordance with the Local Government (Wales) Measure 2009, and well-being objectives in accordance with the Well-being of Future Generations (Wales) Act 2015.

The Authority's policies reflect the sustainable development principle of the Well-being of Future Generations Act (Wales) 2015.

The Medium-Term Resource Strategy, which includes a 10-year Capital Plan, and annual budget process aims to ensure that financial resources are directed to the Authority's priorities.

The Service continues to ensure the mandatory e-learning is undertaken by all staff in respect of the Violence Against Women, Domestic Abuse and Sexual Violence Act.

As a [Disability Confident](#) employer, the Service is committed to recruiting and retaining disabled people and those with health conditions.

The Service has also signed the [Armed Forces Covenant](#), which is a promise by the nation to ensure that those who serve or who have served in the armed forces, and their families, are treated fairly. This is supported by an Armed Forces Reserves and Veterans Policy.

The Service pays [above the real living wage](#).

A Safeguarding policy and procedure are in place to refer vulnerable people the Service come into contact with, to other agencies.

The Service has a statutory duty to put in place business continuity arrangements. Plans across the Service are reviewed annually and there is ongoing collaboration with the other fire and rescue services in Wales to improve planning and consider current risks.

Key decisions are subject to an integrated impact assessment, which takes account of equality; data protection; health, safety and wellbeing; Welsh language; finance; sustainability and staffing; Well-being of Future Generations (Wales) Act 2015 and the socio-economic duty and it will also take account of the anticipated statutory Health Duty.

The Authority has developed and adopted an [Environmental Strategy](#) which sets out detailed and robust performance targets for a reduction of our carbon emissions and other significant environmental impacts.

Principle D: Determining the interventions necessary to optimise the achievement of the intended outcomes.

Public consultation is carried out as part of setting the Authority's objectives which are set out in the Community Risk Management Implementation Plan.

An [assessment of the Authority's performance](#) against its annual objectives is published in October each year.

The Authority's Strategic Risk Management Policy (which is currently being reviewed following internal audit) sets out the process used to identify and control exposure to uncertainty, which may impact on the achievement of the objectives or activities. This is reviewed throughout the year to ensure that risks are appropriately managed.

Following scrutiny from the Executive Group, performance and financial reports are presented to the Authority and its committees.

A quarterly Performance Monitoring Report is prepared for the Executive Panel and the Service Leadership Team scrutinise data relating to incident demand, emerging trends, and availability at the Performance Board, ensuring that issues are identified and appropriate interventions agreed.

The budget planning processes, involving Service leads and Authority Members, ensure budgets are allocated to support risk-based objectives whilst balancing the costs associated with maintaining estates, vehicles and equipment. The Budget, Monitoring and Procurement Committee provides the necessary strategic oversight and governance.

The Organisational Learning Committee provides strategic oversight and governance of National Operational Guidance and Joint Operational Learning available and implements any necessary changes.

Health and Safety incidents are reported, reviewed and monitored to ensure the safety of all staff is optimised and risks are minimised. The Health Safety & Wellbeing Committee has strategic oversight and governance.

The [All Wales Dwelling Fire Response Charter](#) sets out seven high-level commitments in respect of preventing and responding to dwelling fires. It is reported upon annually as part of the Authority's Annual Performance Assessment.

Principle E: Developing the entity's capacity, including the capability of its leadership and the individuals within it.

The Authority's Constitution outlines the roles of elected members and designated officers to enable shared understanding of roles and objectives. The designated posts include the Chief Fire Officer, Treasurer and Monitoring Officer.

Regional and national collaborative working exists, for example, the three Welsh fire and rescue services participate in the All Wales Fire Investigation Training Forum, supporting shared learning and promoting a consistent approach across Wales.

The Authority has adopted the All Wales People and Organisational Development Strategy 2024-2028, which underpins the commitment to lifelong learning and workplace competence.

Induction processes for Members and employees include an introduction to the organisation's core values, the standards of conduct and the role requirements.

The development needs of employees are identified through one to one meetings.

Health and wellbeing support is provided to maintain physical and mental wellbeing. This is achieved through a range of measures including HR policies and guidance documents, flexible working approach, the occupational health service and the employee assistance programme. The Health, Safety & Wellbeing Committee provides strategic oversight and governance.

The Service has a dedicated training department, with competency frameworks for operational staff. Training is delivered using a variety of methods including e-learning modules which are mandatory for certain subjects e.g. Data Protection. The Organisational Learning Committee provides strategic oversight and governance.

Staff are members of relevant professional bodies and undertake the required continual professional development.

The Service aligns its promotional processes to the National Fire Chiefs Council (NFCC) leadership framework.

Principle F: Managing risks and performance through robust internal control and strong public financial management.

The Treasurer is responsible for the proper administration of the Authority's financial affairs as required by [Section 151 Local Government Finance Act 1972](#).

The Monitoring Officer ensures compliance with established policies, procedures, laws and regulations.

The Strategic Risk Management Policy (which is currently being reviewed following internal audit) details the process for the identification and control of risks. A corporate risk register is maintained by the Corporate Planning Department and is monitored throughout the year.

Reports to the Authority and its committees include an integrated impact assessment to inform and support decisions.

Business continuity arrangements are in place to ensure that critical services can continue to be delivered at all times and reviewed annually.

The Authority's Audit Committee ensure that recommendations for improvement made by the External Auditor, Audit Wales, and the Internal Auditor are agreed and monitored.

Members and senior management are provided with [quarterly reports](#) on Service improvement and performance against key performance indicators and milestones.

The Authority has arrangements to maintain [registers of Members' personal and business interests and a register of gifts and hospitality](#). These are published on the Authority's website as part of each Member's personal profile.

Policies for Anti-Fraud and Corruption and Whistle-blowing are in place which confirms the Authority's commitment to operating in a fair and transparent manner.

Policies and arrangements are in place to manage the handling of data. These are the Data Protection Policy, Freedom of Information Policy, Data Retention Policy and Communications and Information Security Policy. These policies are supplemented with training and the e-learning module on data protection is mandatory for all staff.

Information sharing protocols have been developed and agreed with partners.

Financial management supports the delivery of services and transformational change as well as securing good stewardship. [A financial update](#) is

presented at each Authority meeting, with [reports](#) available to the public on the website.

The Treasury Management arrangements follow professional practices and are reviewed annually by members.

The [Authority's Statements of Accounts](#) and its performance against key areas of risk and priority are subject to scrutiny by external audit.

Principle G: Implementing good practices in transparency, reporting and audit to deliver effective accountability.

North Wales and Mid and West Wales Fire and Rescue Services have jointly appointed Crest Advisory to facilitate an independent cultural review. The review follows the Welsh Government's acceptance in March 2024 of a proposal from both Fire and Rescue Services to better understand the progress of improvements to organisational culture in each Service.

The proposal formed the basis of a written statement by the then Deputy Minister for Social Partnership, Hannah Blythyn, whose statement can be read in full [here](#).

Crest Advisory, who are conducting the review, will provide all staff and previous employees the opportunity to engage in this process before they publish a report into their findings in January 2025, which will be shared publicly and any recommendations will be considered.

The Authority, with assistance from the Monitoring Officer, oversees and reviews the adequacy and effectiveness of the governance arrangements and internal control environment.

Agendas and minutes of [Fire and Rescue Authority meetings](#) are publicly available on the internet along with webcasts of the Authority meetings.

Authority reports follow a structured format which ensures that key information is presented in a clear and consistent manner to aid decision making.

The Authority complies with the requirements of the Freedom of Information Act 2000, in respect of its obligation to publish certain information as part of its [publication scheme](#) and responding to requests for information from members of the public.

The Community Risk Management Plan documents the improvement and well-being objectives of the Authority and is reviewed by Audit Wales in connection with the issue of a Certificate of Compliance.

The Annual Statement of Accounts are produced in a user-friendly format. This provides clear information on income and expenditure and demonstrates the stewardship of public money for the year. The accounts are submitted for audit by the statutory deadline.

The [Annual Pay Policy Statement](#) is approved and published in accordance with the Localism Act 2011. Members' salaries are paid in accordance with the Independent Remuneration Panel decisions and reported on the internet.

Members and senior officers declare relevant interests in accordance with the Code of Practice on Local Authority Accounting in the UK. These declarations enable the Authority to identify and report any related party transactions.

The Annual Governance Statement provides transparency on the governance arrangements and the planned governance improvement actions for the coming year.

The Auditor General is the external auditor appointed by statute and provides an opinion on the Statement of Accounts, which is published on the Authority's website. The Authority acts on recommendations and, where necessary, takes corrective action.

The Internal Audit arrangements include a risk-based approach, which provides assurance that key risks are being managed. The Authority acts on recommendations and where necessary, takes corrective action.

Following a review of internal arrangements, the Service appointed a new Internal Auditor in June 2023 to strengthen assurance arrangements.

Processes are in place to ensure that recommendations from inspection and regulatory bodies are actioned.

How the Authority addressed its 2023/24 Governance Improvement Actions.

Governance Improvement Area	Planned Action	Forum	Responsibility	Progress as at March 2024
Carbon Emissions Reduction	Respond to the recommendations found within Audit Wales Carbon Emissions Reduction – North Wales Fire and Rescue Authority Report March 2022	Land and Property Committee Environmental & Sustainability Group	ACFO Operations Environmental & Climate Change Manager	<p>This action has been completed. Measures have been implemented to address all five recommendations set out by Audit Wales report into the reduction of our carbon emissions.</p> <p>These included setting a carbon baseline, preparing the Environmental Strategy 2023-2030, and drafting dedicated decarbonisation plans for fleet, heating and power.</p> <p>We have also prepared a Social Value and Sustainable Procurement Strategy, a Waste Reduction Plan, and a Residual Carbon Emissions Plan.</p>
False Fire Alarms Reduction	Respond to the recommendations found within Audit Wales False fire alarms reduction - North Wales Fire and Rescue Authority Report April 2023	Prevention & Protection Performance Committee	ACFO Operations Head of Prevention and Protection	<p>This action has been completed.</p> <p>A programme of re-inspection has been developed for those at higher risk of having a fire, within five years of the initial Safe and Well Check.</p> <p>Nine years of data (2015 to 2023) of attended and non-attended Automatic Fire Alarms has been analysed to identify trends e.g. repeat locations, system faults and human error.</p> <p>A time and motion study has been undertaken, paying particular attention to time of AFA actuation (Risk v PDA v Time of day).</p> <p>Commercial and Hospital AFAs are now reviewed more frequently through a performance dashboard enabling more timely interventions.</p>

				Fire Safety staff have re-engaged with HMP Berwyn to reinvigorate the adult fire setting intervention due to high turnover amongst Prison staff.
Community Resilience and Self Resilience	Review the recommendations found within the 'Together we can' – Community resilience and self-resilience Audit Wales report for impacts and implications for NWFRS	SLT - Improvement Board	Head of Corporate Planning, Performance and Transformation	This action has been completed. Audit Wales have confirmed that whilst the 'Together we can - community resilience report' has some relevance for wider public services, it is primarily aimed at local authorities, and Audit Wales would not expect a formal response from NWFRS.
Service Restructure (introduced 1st April 2022)	Action through the Service Leadership Team to design an annual process that explicitly involves the SLT and Internal Audit in assessing the extent to which the principles contained in the Good Governance Framework are being applied.	SLT – Improvement Board	DCFO Head of Corporate Planning, Performance and Transformation	This action has not been completed. However, a Service Governance Structure which includes clear roles and responsibilities, Terms of Reference and reporting has been introduced and provides the structure for enabling the CIPFA Framework. This action will be completed during 2024/25.
Constitution	Action for the Clerk to the Authority to incorporate into the Constitution arrangements for	NWFRS	Clerk to the Fire and Rescue Authority	This action has been completed. The Clerk submitted a paper to Executive Panel on the 16th December recommending amendments to the Constitution, as described in the action, which was approved.

	pre-election periods leading up to local government elections and interregnum periods between Authorities.			
Departmental Planning	Conduct a review of the departmental planning framework has been implemented for 23/24 departmental plans, this prioritises the capturing of evidence against the building Blocks, Corporate Plan objectives and the objectives of the Wellbeing and Future Generations Act.	SLT	Head of Corporate Planning, Performance and Transformation	This action has been completed. As well as aligning the departmental objectives, the template also captures amendments to departmental risks and workforce planning, providing a more complete overview of each department.
Community Risk Management Assessment (CRMP) and Corporate Planning	Complete a new CRMP aligned to the NFCC Community Risk Management Programme, and the objectives of the Wellbeing and Future Generations Act.	SLT Improvement board	Head of Corporate Planning, Performance and Transformation	This action has been completed. The Community Risk Management Plan 2024-2029, and the Community Risk Management Implementation Plan 2024-2025 were published on 25 th March 2024 and are subject to a period of public consultation in line with the requirements of The Local Government (Wales) Measure 2009. The Implementation Plan contains Well-being and Improvement objectives. Consultation will end in June and final versions of the Plans will be approved by Fire and Rescue Authority in July 2024.

Emergency Cover Review Consultation	Working towards alignment to 'Best Practice', from The Consultation Institute, in the quality assurance of any public consultation completed on proposal from the Emergency Cover Review.	SLT - Performance board	Head of Corporate Communications Head of Corporate Planning, Performance and Transformation	<p>This action has been completed.</p> <p>The completion of The Equality Impact Analysis and Equality Impact Assessment of the North Wales Fire and Rescue Authority Emergency Cover Review concluded the requirements of the formal quality assurance process that has been overseen by the Consultation Institute.</p> <p>The Authority have been recognised as achieving 'Good Practice' for all elements of the consultation.</p> <p>This confirmed that the consultation process has met the 'Gunning Principles', the recognised legal foundation from which the legitimacy of public consultations is assessed.</p>
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The Authority's Governance Improvement Actions 2024/25

Governance Improvement Area	Planned Action	Forum	Responsibility	For completion by
Governance Framework Review	Action through the Service Leadership Team to design an annual process that explicitly involves the SLT and Internal Audit in assessing the extent to which the principles contained in the Good Governance Framework are being applied.	SLT Performance Board	Head of Corporate Planning, Performance and Transformation	March 2025
Governance Arrangements	Consider the findings and recommendations arising from Audit Wales review of Governance Arrangements.	Fire and Rescue Authority	Head of Corporate Planning, Performance and Transformation	March 2025
Efficacy of Prevention activities	Consider the findings and recommendations arising from Audit Wales review of Prevention.	Fire and Rescue Authority	Head of Prevention and Protection	March 2025
Strategic Risk Management	Implement the recommendations from the Internal Audit review of Core Controls of Risk Management.	SLT Improvement Board	Head of Corporate Planning, Performance and Transformation	March 2025
Well-being of Future Generations (Wales) Act 2015	The statutory obligation to ensure that the well-being objectives in the Community Risk Management Plan are kept under review to ensure the objectives are met.	SLT Performance Board	Head of Corporate Planning, Performance and Transformation	March 2025
The Social Partnership and Public Procurement (Wales) Act 2023	Embed the principles and requirements of The Social Partnership and Public Procurement (Wales) Act 2023.	Joint Consultation and Negotiation Committee	Head of Corporate Planning, Performance and Transformation	March 2025

Compliance with the Financial Management Code

The CIPFA Financial Management Code (CIPFA FM Code) is designed to support good practice in financial management and to assist the Authority in demonstrating their financial sustainability. The CIPFA FM Code therefore sets the standards of financial management for the Authority.

The Code is based on a series of principles supported by specific standards and statements of practice which are considered necessary to provide the strong foundation to:

- Financially manage the short, medium- and long-term finances of the Authority
- Manage financial resilience to meet foreseen demands on services
- Financially manage unexpected shocks in their financial circumstances.

Each Authority must demonstrate that the requirements of the Code are being satisfied.

As Section 151 Officer I have the Statutory Responsibility (supported by the Service Leadership Team and Members of the Authority) for ensuring compliance with the CIPFA FM Code.

I have carried out a full assessment of compliance with the CIPFA FM Code as part of the annual review of the Annual Governance Statement and I can confirm that in my opinion the Authority is compliant with the code in the majority of areas.

Signed _____

(Treasurer) 2024

Governance Opinion and Conclusion

The Authority recognises that good governance provides the foundation for the delivery of good quality services that meet the needs of stakeholders and ensures that public money is well spent. This review confirms the governance systems and monitoring in place for 2023/24 and the steps taken to ensure that they are working effectively.

The Authority is satisfied that appropriate governance arrangements are in place and remains committed to enhancing these through the implementation of the action plan for 2024/25.

Signed

(Chair) 2024

Signed


(Chief Fire Officer) 2024



Awdurdod Tân ac Achub Gogledd Cymru
North Wales Fire and Rescue Authority

Mae'r ddogfen yma ar gael yn Gymraeg

Agenda item 16

Report to	North Wales Fire and Rescue Authority	
Date	21st October 2024	
Lead Officer	Stewart Forshaw, Deputy Chief Fire Officer	
Contact Officer	Natalie Lloyd Jones, Welsh Language Officer	
Subject	Welsh Language Standards Annual Monitoring Report 2023/24	

PURPOSE OF REPORT

1. To present for Members' approval the Welsh Language Standards Annual Monitoring Report for 2023/24 in relation to;
 - a. Compliance with Welsh Language Standards 155,161,167, that detail the Authority must produce a monitoring report each financial year.

EXECUTIVE SUMMARY

2. The Monitoring Report attached outlines how the Service has complied with the standards mentioned above, mainly the Service Delivery Standards and the Operational Standards.
3. The Monitoring Report highlights how the welsh language has been monitored, promoted, and developed the Welsh language within the service throughout the year. The Report also gives information on Welsh Language Development within the Service as well as the future opportunities that have been identified for improvement.

RECOMMENDATION

4. That Members:
 - a. approve the Welsh Language Standards Annual Monitoring Report for 2023/34 for publication on the Authority's website; and
 - b. note the Service's intention to publicise the document as noted in Standards 155,161,167.

BACKGROUND

- 5. Since 30 March 2017, North Wales Fire and Rescue Service is required to comply with the Welsh Language Standards which are regulated by the Welsh Language Commissioner and replace the previous system of Welsh language schemes. The Service must produce an annual report which deals with the way it has complied with the standards.

INFORMATION

- 6. This year the Annual Welsh Language Monitoring Report for 2023-24 appears as a standalone document as opposed to being embedded in the Annual Performance Assessment document.
- 7. The Welsh language is an integral part of our core values and is essential to our People, Prevention, and Protection principles, which form part of our Community Risk Management Plan 2024 – 2029.
- 8. As of 31 March 2024, 88.2% of our staff were able to demonstrate that they had Welsh language skills (Level 1 and above), 38.6% of whom were classed as fluent speakers (Level 4 and 5 skills). This has increased in comparison with 37% in the previous year.
- 9. Welsh language learning has also been moved in-house facilitated by tutors from Coleg Cambria and in partnership with The National Centre for Learning Welsh, easing the process for staff to develop their Welsh skills.
- 10. For the sixth year in succession, no complaints had been received during the year in relation to the Welsh language.
- 11. The many steps taken by the Authority to promote the Welsh language and proactively encourage a language choice for all staff and Service users are also described in this report, including the various ways the Welsh language is promoted internally and externally.

IMPLICATIONS

Well-being Objectives	
Budget	None identified.

Legal	The document discharges the Authority's duties under the Welsh Language (Wales) Measure 2011.
Staffing	None identified.
Equalities/Human Rights/ Welsh Language	Implications for the Welsh language are contained within this document.
Risks	None identified.



Gwasanaeth Tân ac Achub
Fire and Rescue Service

Welsh Language Standards Annual Report 2023–2024

How the standards are met, and how opportunities to use Welsh in the workplace and throughout the Service are promoted and facilitated.

Publication date: September 2024

Mae'r cyhoeddiad hwn ar gael yn Gymraeg | This publication is available in Welsh

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PREVENTING PROTECTING RESPONDING

www.tangogleddcymru.llyw.cymru
www.northwalesfire.gov.wales

Annual Report on the Welsh Language in North Wales Fire and Rescue Service

Overview

This is North Wales Fire and Rescue Authority's (NWFRA) annual report on Welsh language Standards for 2023 – 2024. It evaluates our compliance with the Standards, and the ways in which opportunities to use Welsh have been promoted and facilitated, ensuring that the language was treated no less favourably than the English language during the year. It was prepared in accordance with Schedule 4 of the Welsh Language Standards (No. 5) Regulations 2016, to meet the requirements of standards 158, 164 a 170.

Further information

This publication is available on the North Wales Fire and Rescue Service (NWFRS) website at www.northwalesfire.gov.wales. If you require it in another format and/or language, or have any questions about its contents, please contact us using the details below.

Welsh Language Officer,
North Wales Fire and Rescue Service Headquarters
Ffordd Salesbury
St Asaph Business Park
St Asaph
Denbighshire
LL17 0JJ

Calls and correspondence in Welsh and English are welcomed. Using Welsh will not lead to a delay in responding.



Gwasanaeth Tân ac Achub
Fire and Rescue Service

Related documents

Our compliance notice under Section 44 of the Welsh Language (Wales) Measure 2011 is available on our [website](http://www.northwalesfire.gov.wales).

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Introduction

North Wales Fire and Rescue Authority (NWFRA) recognises and values the diversity of our service area and the cultural and linguistic diversity within our communities. We are committed to our legal and moral duty to ensure that the Welsh language is treated with parity to the English language when conducting our business.

The Welsh Language (Wales) Measure 2011 sets out a legal framework which imposes a legal duty on NWFRA to comply with Standards relating to the promoting, raising awareness, and facilitating the Welsh language within our fire and rescue service.

The Welsh language is an integral part of our core values and is essential to our People, Prevention, and Protection principles, which form part of our [Community Risk Management Plan 2024 – 2029](#). Our People principle commits to recruiting and developing a bilingual workforce to represent the demographic of our area. Our Prevention principle focuses on reducing risks to our communities by engaging with all people in North Wales and actively offering language choice. Additionally, our Protection principle involves engaging with North Wales businesses, many of whom communicate with us in Welsh.

Accountability and Governance

Within North Wales Fire and Rescue Service (NWFRS), the Welsh language is governed as part of our organisational structure through the Welsh Language Governance Group, chaired by our Welsh Language Officer. The Welsh Language Officer, a member of the Corporate Communications department, has responsibility for implementing the Welsh Language Standards and promoting the Welsh language within the Service. The Welsh Language Governance Group reports to our Equality, Diversity, and Inclusion Steering Committee chaired by the Deputy Chief Fire Officer (DCFO). The DCFO takes the executive lead on the Welsh language and has line management responsibility for the Corporate Communications department.

During 2023/2024, NWFRA has continued with efforts to implement the Welsh Language Standards and their requirements. This report details our compliance with the Welsh Language Standards; how we monitor, promote and develop the Welsh language within the Service; and the opportunities for future improvements. This report has been approved by the Equality, Diversity, and Inclusion Steering Committee and subsequently approved by the Fire and Rescue Authority at its meeting in October 2024.

Background

The Welsh Language (Wales) Measure 2011 replaced the Welsh Language Act 1993, requiring North Wales Fire and Rescue Authority to comply with a set of Welsh Language Standards which ensure the Welsh language is not treated less favourably than the English language.

The Welsh Language Commissioner issued fire and rescue authorities with their compliance duties on 30 September 2016. This document lists which of the Standards, as listed in full in the Welsh Language Standards Regulations (No.5) 2016, the Authority must comply with, along with any exemptions and their implementation dates.

The Authority is required to publish its Welsh Language Standards annual report for 2023/24 by October 2024 and to publicise it appropriately.

The Authority is committed to ensuring that in conducting public business in Wales, the English and Welsh languages are treated equally. We recognise and value the rich diversity of our communities and the significant natural and cultural heritage.

The Authority also acknowledges its duty towards its staff, most of whom are residents of North Wales and reflect the linguistic and cultural make-up of their own communities.

By acknowledging our moral and legal duties to protect the cultural heritage of the area and meet the expectations of the local community, the Authority continues to work towards ensuring that we conduct our public business in both languages.

The Authority's Implementation Plan is available to view using the link below;
[The Welsh Language Standards](#)

The Welsh Language Standards

During 2023/24, the Authority continued to comply with the set of Welsh Language Standards issued in the [Compliance Notice of 30 September 2016](#). We also continue to work collaboratively with external language groups via the Welsh Language Officer, in addition to managing internal Welsh language governance via the Welsh Language Governance Group. This group has representation from throughout our fire and rescue and serves the purpose of;

- Co-ordinating between departments on Welsh language issues
- Scrutinising and offering guidance to improve any aspect of the bilingual provision of the Service
- Collaborating on how to resolve any challenges or complaints
- Ensuring that the Welsh language is being treated as favourably as the English language within the Service.

Welsh translation matters are contracted to an external company in order to help fulfil all obligations set by the Welsh Language Standards.

The Authority also continues to collaborate with colleagues at the other two Welsh fire and rescue services and the National Fire Chiefs Council (NFCC) to share information on best practices and ensure a standardised approach.

Compliance with the Welsh Language Standards

Service Delivery Standards:

The Compliance Notice which lists these Standards can be seen on the North Wales Fire and Rescue Service [website](#). These Standards relate to our public face and how we deal with our service users, whether in person, over the phone, or online, as well as any physical or online publications.

Arrangements have been made to meet the Service Delivery Standards that have come into force including the following:

Standards 1,4, 5-7

During the past year, updated guidance on the correct bilingual correspondence procedure was added to the Welsh language page of the Service's intranet, Hwb Tân. This will also be included as part of a new internal use of our Welsh language policy which is currently being developed to help provide up to date guidance to staff.

Standards 8-22

All staff are aware of the requirement to consider the importance of language choice when handling telephone calls with members of the public. Resources have been shared internally on how to promote the use of Welsh at work. Updated video guidance has been shared on the Welsh language page of the Service intranet, Hwb Tân, and will be included in our new Internal Use of the Welsh Language Policy. Although not main telephone lines, our individual fire stations also have guidance on answering the phone bilingually, with the emphasis on using Welsh first.

The Authority continues to recognise the value and benefit of offering language choice as a necessity in an emergency and operates a fully bilingual Control Room at the Joint Communications Centre (JCC) in St Asaph, even though there is no statutory requirement to answer 999 calls bilingually. The Authority's decision to go above and beyond the requirements of the Standards acknowledges the benefits in terms of safety in emergency situations when some callers prefer to communicate more effectively in Welsh as their first language.

Job vacancies in the Joint Communication Centre are advertised with a minimum of Level 4¹ Welsh language skills requirement to ensure a proactive active language choice is offered to any caller wishing to speak Welsh.

Data is collected on how many service users contact us in Welsh, for monitoring and evaluation purposes. As of 31 March 2024, 1,042 calls were handled in Welsh. These include 999 calls and reports of controlled burnings.

¹ The Service standard for Level 4 Welsh skills are as follows: Holding informal conversations in Welsh with fluency, reading and writing fluently with the aid of grammar and spelling software for accuracy.

The availability of this service is regularly promoted on the Service's social media accounts and at public events attended in order to raise external awareness.

Within the Joint Communications Centre, we have members of staff that act as Welsh Language Champions. They regularly arrange Welsh medium 'Paned a Sgwrs' sessions for their staff and for wider Service staff to help maintain the profile of the Welsh language and normalise speaking Welsh informally.

Standards 28–32

In relation to ensuring the use of Welsh in meetings, all promotional correspondence is bilingual. To facilitate the right of attendees to use Welsh in our public meetings, interpretation is available for non-Welsh speakers. During our 2023 public consultation on our Emergency Cover Review, 17 public meetings were held across North Wales and online, with advertised translation facilities, bilingual presentations and information material available in all areas.

Standards 33,34

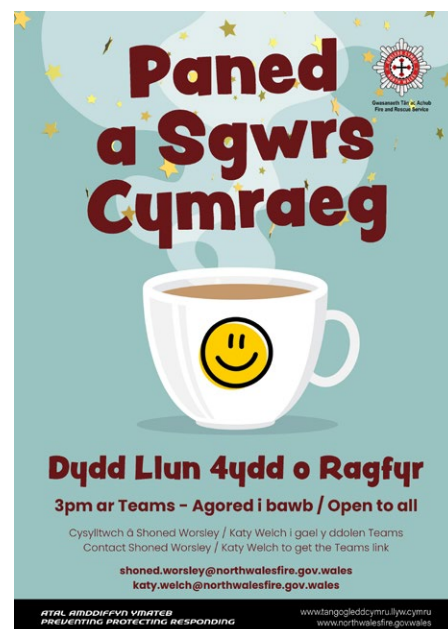
Promotion of any public events we organise is done so bilingually, and these events are promoted on our corporate social media pages.

In the past year, we have organised events such as our Emergency Cover Review public consultation engagement events and fire station open days where all events were advertised and promoted with linguistic parity.

Our newly introduced BikerDown courses, aimed at promoting motor bike safety, are held monthly at Rhyl Community Fire Station from April to October and these are publicised bilingually across the Service's social media platforms and through a designated bilingual page on the website for motorcycle safety. Leaflets and posters distributed throughout North Wales in locations popular with motorcyclists are also bilingual.

Standards 62–64

Service policy notes that staff with front facing positions must be fluent in the Welsh language (Level 4 skills and above). As of 31 March 2024, there are 89 members of staff occupying designated 'front facing' posts within the Service. This number is slightly lower than previous year (92) as a result of a restructure of posts.



Operational Standards:

The Compliance Notice which lists these standards can be seen on the Service's [website](#). These standards relate to our internal use of Welsh. They place a duty on us to encourage the use of Welsh in our administration and to support our officers and councillors to use the language in their work.

Arrangements have been made to meet these Operational Standards, including the following:

Standards 96–101

Staff have a right, which is regularly promoted and communicated internally, to receive any relevant correspondence in Welsh or bilingually. Relevant forms, relating to their employment are available bilingually and can be viewed on our Hwb Tân intranet. A record is kept of each staff member's preferred language to receive correspondence.

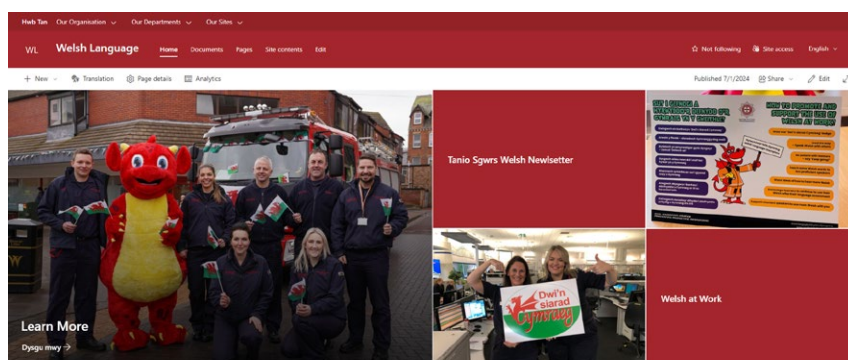
Standards 102 –108

New and revised policies are published internally in both Welsh and English, with each policy required to have an associated integrated impact assessment to ascertain its impact on the Welsh language, as well as to identify and promote ways of creating a positive impact and avoiding negative impact. A new policy is also being developed on the Internal Use of the Welsh language.

Standards 125 – 132

From January 2024, Welsh Language courses provided by Coleg Cambria have been available in-house to our staff. Our staff have previously attended courses facilitated via our partners North Wales Police, however, being able to offer these courses within our own Service has enabled more staff to attend.

Staff can also access the self-learning materials available on our Hwb Tân intranet Welsh language page as well as receive support from the Welsh Language Officer or a Welsh language champion. Conversation sessions are offered, including 1-to-1 sessions, to promote and support staff to develop their Welsh language skills.



Language Awareness training is offered in two ways; first face-to-face, usually for operational staff joining in groups. Secondly, an online module is provided through our LearnPro platform on language awareness.

The requirement to include the Welsh language on e-mail signatures and 'out of office' messages is promoted internally. Examples are available on our Hwb Tân intranet Welsh Language page along with relevant logos.

Standard 143

Complaints are monitored and dealt with by the Human Resources (HR) Department and Business Support Unit. Complaints and letters of appreciation are reported annually to the Fire and Rescue Authority. No complaints were received during 2023–2024 in relation to the Welsh language. North Wales Fire and Rescue Service has published a complaints procedure on our website and also has an internal policy for staff on how to raise a concern or complaint.

Standard 147, 150, 151

As of 31 March 2024, 88.2% of our staff were able to demonstrate that they had Welsh language skills (Level 1 and above), 38.6% of whom were classed as fluent speakers (Level 4 and 5 skills). This has increased compared to 37% in the previous year.

In all, 97.9% of our staff had either a formal or self-assessment record for their Welsh skills.

Staff that have been employed for less than 12 months may not have been assessed as Service policy is such that they have until the end of their probationary period to achieve the minimum required Welsh skill level for their post. However, as of 31 March 2024, 98.7% of our staff with less than 12 months service have been assessed.

The Welsh language skills of each new member of staff is assessed either at an early stage where Welsh fluency is a part of their role, or later during their employment. Staff who do not possess Welsh language skills of a minimum Level 2 are required to develop these skills during their probationary period. Welsh skills are a part of the probationary requirements.

Self-learning resources are available in addition to further training courses in the event that staff are finding difficulty progressing their skills.





Recent appointments and promotions

Welsh language skills of our staff during promotion and recruitment are tracked in order to identify the need for skills development.

During the period 2023-24, one operational member of staff was appointed below the required skills for the post. This member of staff is receiving Welsh language skills development support to achieve the required level by the end of their probationary period.

All filled vacancies for the Joint Communications Centre where Welsh fluency is required, are at the required minimum Level 4.

Within our corporate services functions, two roles where Welsh fluency Level 4 was required were filled during 2023-24. One was filled at the required Welsh skills level, and the second was filled below the Welsh skills level following three unsuccessful recruitment attempts requiring a minimum of Level 4 in Welsh. Support for staff that fall below the required category is provided to help them develop their Welsh language skills.

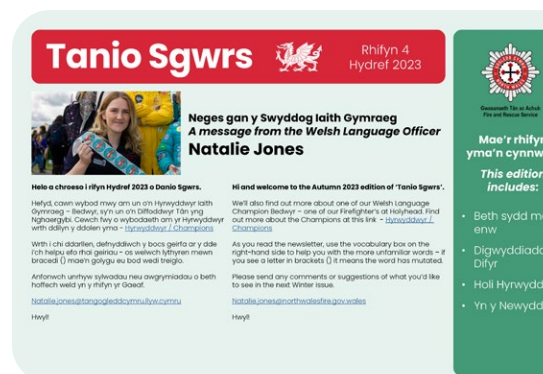
Within the Service leadership roles, there were two promotions during the year, with one member of staff meeting the language criteria and another receiving support on a one-to-one basis to develop their skills to achieve the criteria set for the post.

Monitoring, promoting and developing the Welsh language within the Service

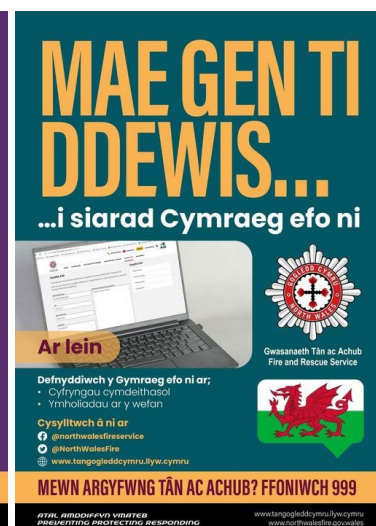
Monitoring and promoting the Welsh language among staff is delivered internally in a variety of different ways. The services available in Welsh for the public are also promoted and highlighted through external campaigns

- The Welsh Language Champions scheme offers an allowance to members of staff who are part of the scheme to reward their commitment to promoting the Welsh language within their departments or fire stations. Welsh Language Champions are located across the service area and across functions. They help to promote the use of Welsh at work, to support staff with Welsh language assessments, and also to promote Welsh language activities to other staff. The Welsh Language Champions are required to submit a quarterly task form noting their achievements in order to receive their allowance and this provides an insight of the promotional work carried out between staff.
- Earlier this year, three members of the Service Leadership Team, including Deputy Chief Fire Officer Stewart Forshaw, Area Manager Anthony Jones, Head of Planning and Performance, and Executive Assistant Lisa Allington, all successfully completed the Welsh Level 3 course provided by North Wales Police and Coleg Cambria. We have now ensured that courses are carried out internally to facilitate staff being able to develop their Welsh skills.
- The Welsh Language Champions were encouraged this year to use more Welsh within their departments or fire stations by making use of the new Welsh word of the day resource. A whiteboard helps facilitate this which encourages staff to share examples of how the words are used in the workplace.
- The 'Welsh Wednesday' monthly bulletin shares information about the Welsh language to staff, including opportunities to learn Welsh and how to increase the use of Welsh on a day-to-day basis. Also included within is a section reminding staff of key Welsh Language Standards and ways they can ensure compliance e.g. bilingual e-mail signatures and out of office messages. The analytics from the recent year show that this bulletin, in Welsh and English, receives an average of 242 unique openings and 169 unique clicks to further information contained within.

Additionally, a quarterly 'Tanio Sgwrs' newsletter in Welsh with an English glossary is sent to staff that contains information about our Welsh Language Champions, Welsh learners in the Service, and other relevant information.



- During December 2023, the Service took part in a national [social media campaign](#) to promote Welsh Language Rights Day and promote our commitment to language choice, both internally and in our communities. Our staff featured in videos promoted on social media to highlight that people have a choice to use Welsh with us when accessing our services. For promotion internally, a video was produced to highlight what the Welsh Language Standards mean for our staff.



- The Welsh Language Officer took part in a [bilingual promotional video](#) to encourage Welsh speakers to apply for a Business Support Administrator post that required fluency in Welsh. The importance of confident Welsh language skills is imperative to this role as it involves dealing with people and local business owners that choose to use Welsh when engaging with us. The video also featured our current staff and by demonstrating their Welsh ability, prospective applicants had a better understanding of the level of Welsh required for the post.

- St David's Day celebrations in 2024 included promoting this Welsh cultural day to staff.

This year silk daffodils were provided for staff to wear, bringing us together as a Service to celebrate. Crews and staff also came together to take part in the St David's parade in Wrexham town centre.



- Engagement with staff during Welsh national events is a key part of promoting our commitment to language choice. A Welsh quiz was held on St David's Day for staff, which included the opportunity to win a Welsh produce hamper. This sees engagement with staff throughout the Service and results in greater engagement with Welsh language pages of internal communications.
- As part of wider celebrations, two staff workshops to promote the Welsh language among staff and partner agencies were held during February and March 2024, one in Wrexham at Tŷ Pawb and one on Anglesey at the Menai



Science Park in Gaerwen. These 'Tanio Sgwrs' workshops were accessible to staff throughout the Service providing an opportunity to find out more about the Welsh language as a modern and thriving language in places beyond the workplace.

Guest speakers included Stephen Rule (Doctor Cymraeg) who is a Welsh author and teacher, Professor Llusern, a local Welsh entertainer who also works in Welsh language promotion in the Flintshire area, and Sasha Wanasky, a researcher from Bangor University who is working on Welsh language speech recognition development.

These opportunities gave staff an insight into wider Welsh language initiatives as well as a chance to use Welsh with colleagues. Partner organisations attended and were able to share examples of how they promote the Welsh language within their organisations.

- A 'Contribution to the Welsh language' award in our annual Community Awards Ceremony is presented to a member of staff that has shown dedication to the Welsh language. In 2023, the award was presented jointly to members of staff from the Joint Communications Centre. Two Welsh Language Champions have worked diligently in the Joint Communications Centre to ensure that staff can speak Welsh with each other informally by holding virtual 'Paned a Sgwrs' opportunities.
- One of our primary means of engaging with the community is through conducting Safe and Well Checks (SAWCs) in their homes. The number of SAWCs conducted through the medium of Welsh has risen slightly during 2023-24 to 1,852, compared to 1,802 in 2022-23. There was however a decrease in the percentage of Welsh checks as a proportion of all checks to 9.3%. The percentage of Welsh SAWCs in the previous year was 10.1%. In comparison with previous years, it is noted that the take up of the offer of a SAWC in Welsh is gradually decreasing yearly.



To help improve on the number of checks conducted in Welsh, more targeted efforts are being introduced to promote the availability of SAWCs in Welsh, paying particular attention to highlighting language choice with the agencies that make SAWC referrals to the fire and rescue service. On our online referral form, a question specific to language choice for the visit has been added. Further work is being carried out with our partner agencies to ensure language choice is being offered by all third parties. Home Safety Support staff will also receive input on the active offer for Welsh language services as part of their development day training sessions, delivered by the Welsh Language Officer.

- We have also worked in partnership with Welsh television producers at Rondo in collaboration for a storyline on the popular soap 'Rownd a Rownd'. Operational and Corporate staff featured in episodes as part of the storyline, which was vital for sharing prevention messages, promoting recruitment, and showing that we are a bilingual Service committed to raising the profile of the Welsh language internally with our staff and with the wider community.

This follows on from a previous episode featuring our staff which highlighted the importance of smoke alarms and the dangers of candle fires.



- Members of our Fire and Rescue Authority joined with representatives of our Staff Networks and the Service Leadership Team for a seminar focusing on culture in February. This focused on highlighting the steps we are taking to cultivate the best possible culture within our organisation and raising awareness of where we are as a Service in terms of our cultural journey. There was an opportunity for Fire and Rescue Authority members who hold us to account to let us know of any additional work they may like us to carry out. As part of the session, Service Staff Network leads provided updates on their work as well as a presentation on our commitment to the Welsh language – all of which are crucial to our culture. This was a great way to keep Authority Members informed on the promotion of the Welsh language within the Service and what work is being done.

Welsh Language Development

The Training and Development Department maintains a record of the Welsh courses attended by our staff and all the assessments they have undertaken and keeps records of the results on an internal recording system.

Following a Welsh language assessment, the ability of staff is subsequently recorded onto the iTrent system used to record internal staff information such as leave requests and timesheets.

Welsh courses are now facilitated internally through Coleg Cambria and are available on request.


Welsh language development sessions with the Welsh Language Officer are also available up to Welsh Level 3. These can be arranged on a group or 1-2-1 basis.

Future Opportunities for Improvement

The following priorities have been identified as opportunities moving forward:

- In July 2024 we will see the new Welsh language courses for level 2 and 3 Welsh available at Rhyl Community Fire Station.
- Identifying staff that have Welsh skills recorded at Level 0 and 1 and liaising with them, offering support to develop further.
- Introducing a new policy on the internal use of the Welsh language to help staff ensure they are complying with Welsh language standards.
- Further staff recognition for success in achievement following attendance on Welsh language courses.
- Liaising with external agencies to ensure they are considering language choice when making referrals for safe and well checks.

Agenda item 17

Report to	North Wales Fire and Rescue Authority	
Date	21st October 2024	
Lead Officer	Stewart Forshaw, Deputy Chief Fire Officer	
Contact Officer	Anthony Jones – Head of Planning, Performance and Transformation	
Subject	Community Risk Management Implementation Plan 2025/26	

PURPOSE OF REPORT

- 1 This report is to present to Members;
 - (i) the Community Risk Management Implementation Plan for 2025/26; and
 - (ii) to seek approval to consult with the public on our proposed improvement and well-being objectives.

EXECUTIVE SUMMARY

- 2 Under the Welsh Government Fire and Rescue National Framework 2016, one of the key objectives for Fire and Rescue Services in Wales is to continually and sustainably reduce risk and enhance the safety of citizens and communities.
- 3 The Fire and Rescue Authority is required by The Local Government (Wales) Measure 2009 to make arrangements for continuous improvement in the exercise of its functions, by setting itself improvement objectives in each financial year against at least one of seven functions. The public must be consulted on these objectives.
- 4 It is a statutory requirement of the Well-being of Future Generations (Wales) Act 2015 for Public Bodies to publish well-being objectives and to report annually on their progress towards meeting their well-being objectives.
- 5 The Wales Fire and Rescue Service Circular number: W-FRSC(2024)06 states that the duties under the 2009 Measure and the Wellbeing of Future Generation Act 2015 can be discharged through the publication of a single report.
- 6 The Social Partnership Duty, as required by The Social Partnership and Public Procurement (Wales) Act 2023, has been observed and the relevant trade unions have been consulted in the formative stages of objective setting. The trade unions have also received the draft version of the CRMIP 2025/26 and their response to the proposed objectives is

awaited. Any response will be reported to the Fire and Rescue Authority following the public consultation period.

RECOMMENDATION

- 7 It is recommended that Members:
 - (i) Note the content of the report; and
 - (ii) Approve the draft Community Risk Management Implementation Plan 2025/26 for consultation with Fire Authority Members, staff, relevant trade unions, stakeholders and the public prior to approval at the meeting of the Fire Authority in March 2025.

BACKGROUND

- 8 The approved objectives contained within the Community Risk Management Implementation Plan 2025/26 will form the basis of the second years activity towards the delivery of the five-year Community Risk Management Plan 2024-29, approved by the Fire and Rescue Authority at its meeting in July 2024.

INFORMATION

- 9 The development of Improvement and well-being objectives, and subsequent consultation, has been brought forward in order to align objective setting with budget planning. This alignment should mitigate any significant in year expenditure, associated with delivery of the objectives, that had not been forecast.
- 10 Consultation will be hosted on the Fire and Rescue Authority's website, utilising a Microsoft 365 application, and will be run between the 22nd October and 16th December 2024.
- 11 It will be supported by internal and external communications including the use of social media.
- 12 It is intended that the draft Community Risk Management Implementation Plan 2025/26 will follow the Service internal and external consultation process and include Members of the Fire Authority, public, staff and other relevant stakeholders to provide

feedback, prior to publishing it following the meeting of the Fire Authority in March 2025.

- 13 English and Welsh versions will be available as well as an accessible, easy read format.
- 14 An Equality and Socio-economic Impact Assessment has been prepared and will be published alongside the consultation documents.
- 15 A Data Protection Impact Assessment has been completed in connection with any personal data that will be collected during the consultation.
- 16 Once the consultation has closed the feedback will be assessed and any necessary changes made to the Community Risk Management Implementation Plan 2025/26 before results of the consultation are presented to the Executive Panel on the 17th of June and circulated to the Members of Audit Committee.
- 17 The final version will be presented to the Executive Panel of the Fire Authority on the 17th March 2025 for approval and subsequent publication on the 31st of March 2025.
- 18 Once published, progress against the 2025/26 Community Risk Management Implementation Plan will be monitored through the Service Leadership Team's Performance Board.

IMPLICATIONS

Wellbeing Objectives	The Community Risk Management Plan 2024/29 and the Community Risk Management Implementation Plan 2025/26 contain a Well-being statement as required by the Act.
Budget	The alignment of the annual objective setting cycle with the budget planning cycle should mitigate any significant in year expenditure, associated with delivery of the objectives, that had not been forecast.
Legal	The Community Risk Management Implementation Plan 2025/26 has been prepared in accordance with the relevant legislation. GDPR – A Data Protection Impact Assessment has been completed and reviewed by the DPO.
Staffing	None
Equalities/Human Rights/Welsh Language	An Equality Impact Assessment has been prepared and will be published at the time of consultation and publication.
Risks	The Community Risk Management Implementation Plan supports the Authority's risk management arrangements.



North Wales Fire and Rescue Authority

Community Risk Management Implementation Plan

Well-being and Improvement Objectives
2025 - 2026



Our five principles for keeping communities safe - have your say

PEOPLE

PREVENTION

PROTECTION

RESPONSE

ENVIRONMENT

Mae'r ddogfen hon ar gael yn Gymraeg

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Introduction

One of the key objectives for fire and rescue services in Wales is to continually and sustainably reduce risk and enhance the safety of citizens and communities.

A Community Risk Management Plan (CRMP) aims to identify risks facing the community and describes how the Fire and Rescue Authority will manage those risks, and continue to prevent and respond to fires and other emergencies.

In July 2024 we published our five-year CRMP following public consultation and our 2024–25 Implementation Plan, which contained improvement and well-being objectives to enable us to deliver against our long-term objectives. Both of these plans can be accessed [here](#).

This Community Risk Management Implementation Plan, for 2025–26, is the second annual plan containing objectives that will continue to deliver against the 2024–29 CRMP objectives.

Our Service

The Fire and Rescue Authority comprises 28 elected councillors from the six unitary authorities of North Wales, with the number of representatives determined by the population of the area. Our mission is Making North Wales a safer place to live, work and visit. You can read more about our structure and governance arrangements, including the role of the Fire and Rescue Authority [here](#).

North Wales Fire and Rescue Service is led by a Chief Fire Officer and Chief Executive and a Service Leadership Team. This comprises senior officers and managers who are responsible for departments looking after our Service's key operational and corporate functions.



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Our Staff

Our firefighters respond to fires, road traffic collisions and other emergencies from 44 fire stations across North Wales. In total we have 54 fire engines. Some of our fire stations have two fire engines. Other stations have specialist vehicles like aerial ladder platforms, incident support vehicles or boats, depending on the risk in their area.

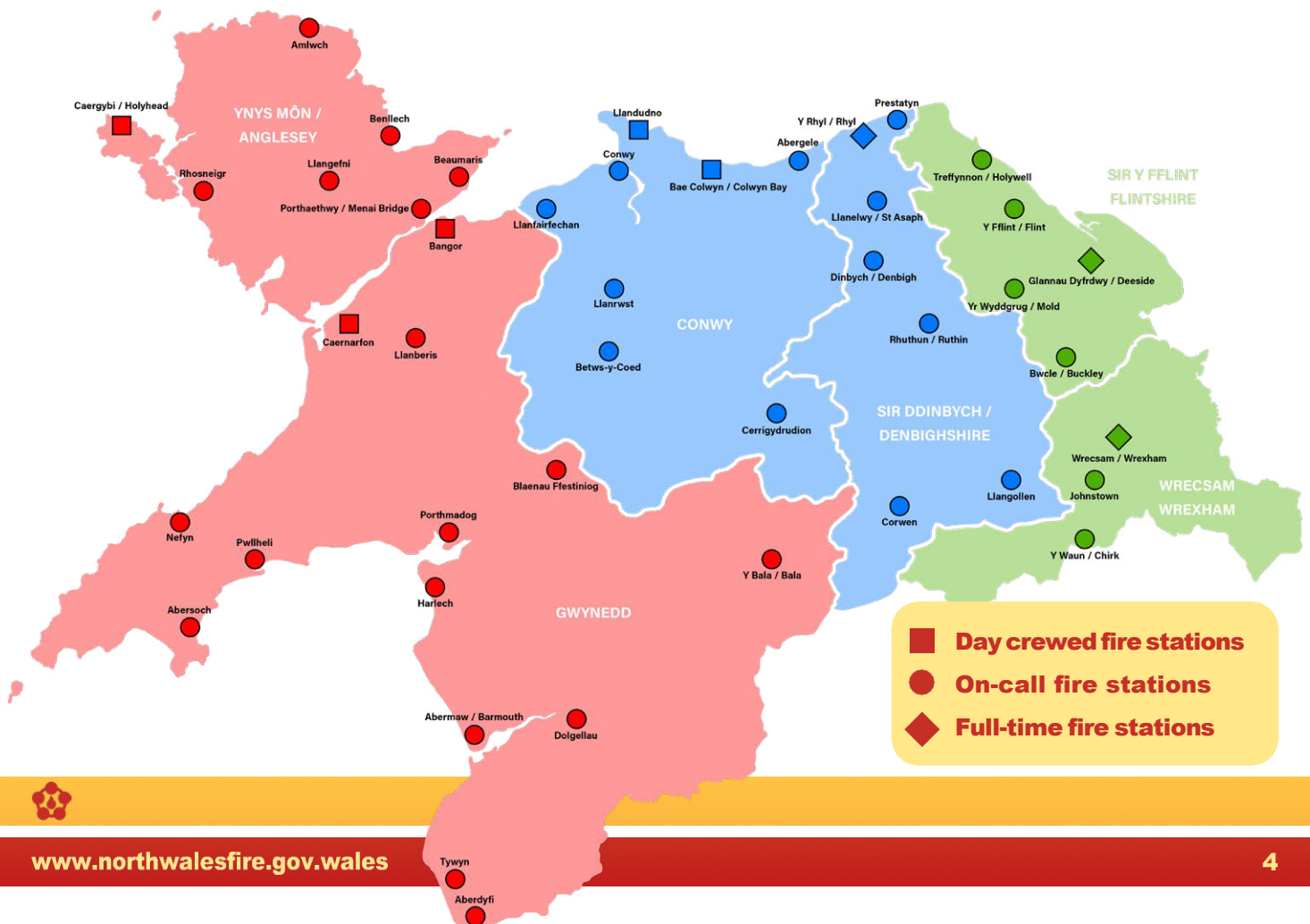
From firefighters to business area specialists, you can read more about the roles of the people that respond to emergencies and the people who keep the Service running [here](#).



Our Service area

Covering an area of 6,172 square kilometres and with a population of 687,000, North Wales encompasses a diverse landscape, including the mountains of Eryri National Park, coastal areas, rural communities and major urban areas.

North Wales comprises six counties, Isle of Anglesey, Gwynedd, Conwy, Denbighshire, Flintshire and Wrexham. The A55 runs through five of the six counties and is part of one of the longest European routes, running between Holyhead and eastern Europe. You can read more about our geography and demography [here](#).



Our Governance and Legislation

Like all public-sector bodies, North Wales Fire and Rescue Authority is required to operate in accordance with numerous pieces of legislation. You can read more about the legislation that governs our Service [here](#).

In line with the requirements of the Local Government (Wales) Measure 2009 North Wales Fire and Rescue Authority must make arrangements for continuous improvement in the exercise of its functions, by setting itself improvement objectives in each financial year against at least one of seven functions.

Furthermore, North Wales Fire and Rescue Authority must consult with the public on its proposed improvement objectives. Details of how you can provide feedback on our proposed objectives can be found [here](#).

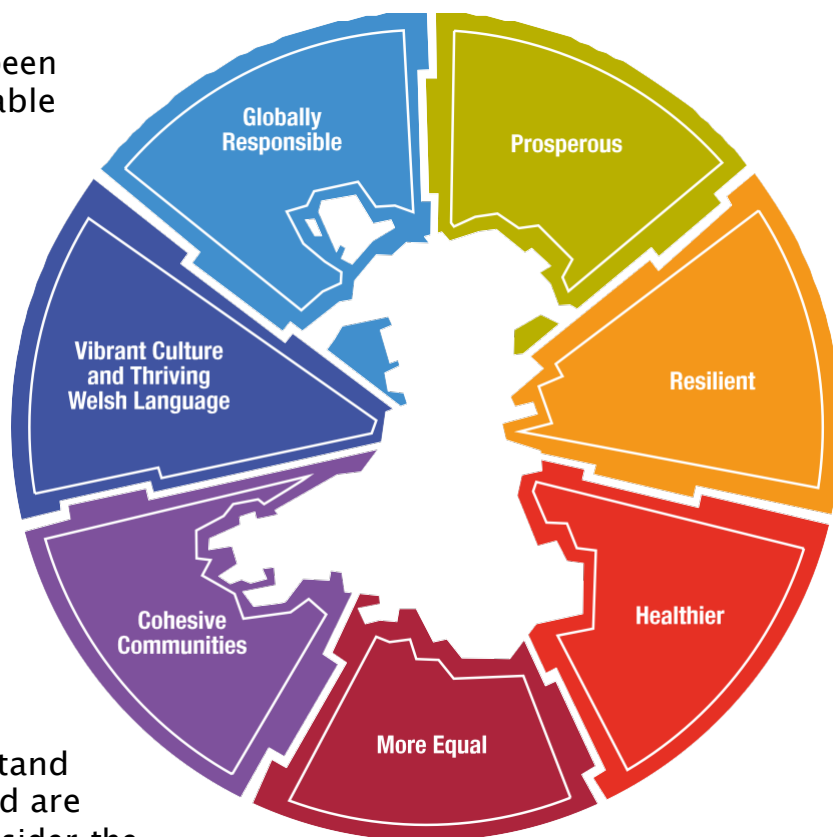
You can read about our assessment of our performance against our previous well-being and improvement objectives in our Annual Performance Assessment 2023-24 [here](#).

Our 2025-26 objectives have also been developed in line with the sustainable development principle of the Wellbeing of Future Generations (Wales) Act 2015.

Well-being of Future Generations (Wales) Act 2015 Statement

We are committed to the Well-being of Future Generations (Wales) Act 2015, and we have embraced our duties and our role as a statutory partner across three Public Services Boards. We understand the purpose and aim of the Act and are committed to ensuring that we consider the long-term impact our decisions may have on the communities we serve.

We will therefore ensure that when making decisions, we consider the potential impact these decisions could have on the people living their lives in North Wales both now and in the future. We will also remember to consider the rich diversity of people who live, work and visit North Wales and continue to work collaboratively with others to help the Authority achieve its objectives, and, where relevant, help others to achieve theirs.



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A Prosperous Wales

Through our **Prevention and Protection Principles** we will work innovatively to keep people safer in their homes and businesses. By reducing the costs associated with fire death, injury damage and disruption we will enhance our support to the local economies of North Wales.



A Resilient Wales

Our **Environment Principle** and underpinning objectives contribute towards a Resilient Wales by adopting eco-friendly practices in our daily operations to cut down on carbon emissions. Through our **Protection Principle**, we will work to reduce wildfires thereby improving air quality and preserving natural habitats and ecosystems.



A More Equal Wales

Through our **People Principle** we will recruit, develop and retain a highly skilled, motivated and bilingual workforce that represents and champions the diversity of the communities we serve. We will also identify and maximise staff potential through effective people management and development, leading to a high-performance culture, where people value and respect each other, thereby contributing to a More Equal Wales. We will continue to consult staff, trades unions and the public on statutory matters and proposals which may have a significant effect upon the services we provide to the public.



A Healthier Wales

We will contribute to a Healthier Wales through our **Prevention Principle** by delivering Safe and Well Checks to our most vulnerable citizens and making every contact count by sharing any health and wellbeing concerns identified with relevant partners.

By delivering intelligence led, multi-agency campaigns targeting those most vulnerable from Road Traffic Collisions and inland drowning incidents, we will reduce the risk of death and serious injury.

Through our **People Principle** we will support our workforce to be physically fit and mentally resilient and through our **Response Principle** we will improve emergency cover in our more rural, less densely populated areas.



A Wales of Cohesive Communities

Through our **Prevention, Protection, Response and Environment Principles** we will contribute to a Wales of Cohesive Communities ensuring fires in homes, businesses or on open land are either prevented or the impact is minimised as far as possible.



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A Wales of Vibrant Culture and Thriving Welsh Language

We will contribute to a Wales of vibrant culture and thriving Welsh language, through our **People Principle** by offering access to our services and the ability to communicate with us in Welsh and supporting our staff to speak their preferred language in the workplace and to offer opportunities to staff who wish to learn Welsh.



A Globally Responsible Wales

We will play our part in a Globally Responsible Wales through our **Environment Principle**. We will reduce our own carbon emissions by switching our fleet of diesel fire engines to run on Hydrotreated Vegetable Oil, purchasing only zero or ultralow emissions cars and vans and phasing out gas and Liquid Petroleum Gas heating from our estate.

Through our **Prevention and Protection Principles** we will ensure North Wales is safe through our preventative activities prioritising the most vulnerable in our communities and being prepared to respond to risks identified in the Community Risk Register.

Through our **Protection** work we will seek to avoid or limit the emission of harmful gases into the atmosphere as a result of industrial or environmental waste fires.

Through our **Protection Principle** we will work with local partners to keep heritage sites and buildings safe from fire.

Our Risks and Demand

The delivery of our one-year objectives are designed to mitigate some of the risks identified as part of the development of our Community Risk Management Plan. You can read about how we assess risk and demand [here](#).

Our Principles

Our Core Values have guided us towards adopting five Principles, through which we will deliver innovative and high-quality services to our communities and the people who visit and work in North Wales. Our Principles were developed following internal consultation and they will assist us to mitigate the risks to our communities and help us to focus on improvement within our Service over the next five years. You can read more about our Principles [here](#).



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Our 2025-26 Community Risk Management Implementation Plan objectives

Our People Principle



Being in the right place, at the right time, with the right skills.

Ensuring a highly skilled workforce by recruiting, developing and retaining a motivated and bilingual workforce that represents and champions the diversity of the communities we serve.

What do we intend to do during 2025-26?

- Ensure compliance with the Welsh language standards, including providing opportunities for learning Welsh and promotion of activities in line with our commitment to being a bilingual organisation.
- Support the delivery of an action plan for improvement following the 2023 Fire Family Staff Survey.
- Plan for and deliver the 2025 Fire Family Staff Survey.
- Communicate the recommendations and resulting actions stemming from the CREST, independent culture review.
- Continue a positive and supportive process to improve attendance by providing excellent occupational health and welfare support.
- Transform the Service and its resources to inform future demand for people and skills and enable the Service to efficiently develop and build on the existing workforce and platforms to meet that demand.
- Address and maintain the cyber security profile of the Service systems, aligning with evolving cyber threats.
- Deliver technical training, which includes the introduction of a phishing campaign, cyber training, and bespoke IT training.
- Write a Social Partnership Report to comply with the requirements of Welsh Government, which meets approval of the Fire Authority.
- Continue work undertaken by the Contaminants Group in relation to fire contaminants from all fires, and to progress best practices from Regional and National learning.



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- Develop a 2026–29 Training and Development Strategy.
- Continue to foster an inclusive workplace culture that empowers all staff members to excel and effectively address the diverse needs of our communities.
- Develop and deliver the requirements of the Procurement Act 2023.
- Identify and implement digital improvements to the efficiency of the payroll function.
- Develop the financial planning process.
- Monitor transformation and change management outcomes.

These actions will satisfy the following 2009 Measure Improvement Objectives;

- Strategic Effectiveness, Fairness, Efficiency and Innovation



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Our Prevention Principle



Working with partners to help make communities safer.

Reducing risks to our communities, especially for those people who may be more vulnerable, through our established intervention programmes such as Safe and Well Checks and the Phoenix Project.

What do we intend to do during 2025-26?

- Utilise quality data to support fire safety activities, in particular the new risk-based approach to identify and conduct a minimum of 17,500 high level Safe and Well Checks.
- Deliver intelligence led home safety interventions targeting the most vulnerable residents in our communities. We will deliver 12 targeted multi agency campaigns across North Wales.
- Develop localised area plans in line with the 2025–29 Community Risk Management Plan.
- Deliver 12 intelligence led multi-agency campaigns targeting those most vulnerable from Road Traffic Collisions and inland drowning incidents.
- Deliver bespoke, early intervention packages accredited through the Prince's Trust, adopting a trauma informed approach to develop safer, stronger, and more resilient children and young people.
- Provide staff with 12 Continuous Professional Development events throughout the year to build knowledge and understanding to better serve local communities.

These actions will satisfy the following 2009 Measure Improvement Objectives;

- Strategic Effectiveness, Service Quality, Fairness, Efficiency and Innovation



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Our Protection Principle



Making businesses safer together.

Providing businesses with expert guidance on fire protection to help ensure the safety of buildings, employees, and customers, thereby supporting businesses to grow. High- risk buildings are prioritised for inspections, contributing to overall public safety

What do we intend to do during 2025-26?

- Develop all supervisory and flexi-duty system officers to Level 2 in Business Fire Safety
- Undertake an intelligence-led approach to our Risk Based Inspection Programme, to reduce injury and death from fire in domestic and non-domestic premises.
- Undertake monthly business fire safety reassurance campaigns to promote safety in commercial premises.
- Work with partner agencies and deliver seasonal interventions and engagements to manage our landscape and reduce wildfires.

These actions will satisfy the following 2009 Measure Improvement Objectives;

- Strategic Effectiveness, Service Quality, Fairness, Efficiency and Innovation



Our Response Principle



Providing an effective emergency response.

Being ready to respond when you need us: to protect what matters to you, to save lives, reduce harm, and protect homes and businesses.

What do we intend to do during 2025-26?

- Design, procure, and deliver firefighting appliances with enhancements that will provide a clean cab solution, eliminating contaminants exposure to crews.
- Install Flow Meters on pumping appliances, as a response to learning outcomes from Grenfell and, a recommendation from the Chief Fire & Rescue Advisor in Wales.
- To lead and coordinate the upgrade of technology systems across the Service to ensure they are cyber-secure and fit for purpose.
- Support and implement the delivery of decisions and recommendations from the Fire Authority Emergency Cover Working Group.
- Increase the on-call establishment to facilitate an improvement in appliance availability across the region.
- Create a schedule of exercises in line with the Local Resilience Forum risk profile of North Wales.
- Conduct a review of our fleet of special appliances to ensure they remain suitable to meet the current and future risk/demand profile.
- Continue multiagency consultation response and risk management of large battery and energy storage systems.
- We will continue to develop the business case for a new Training and Development Centre.
- Review and implement relevant recommendations of the Grenfell Tower inquiry phase 2 report, to improve operational preparedness and response, firefighter training and firefighter safety.
- Continue with the Training Towers replacement programme.

These actions will satisfy the following 2009 Measure Improvement Objectives;

- Strategic Effectiveness, Service Quality, Service Availability, Fairness, Efficiency and Innovation



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Our Environment Principle



Protecting and preserving our natural environment for future generations.

Adopting eco-friendly practices in our daily operations to cut down on carbon emissions and other environmental impacts and raise environmental awareness amongst our staff and our communities.

What do we intend to do during 2025-26?

- Review stock items and develop best working practices in order to improve efficiency and management of stock levels.
- Expand the existing Electric Vehicle Charging Points (EVCP) network across the Service.
- Procure light vehicles in order to maintain the age profile at a reasonable level and ensure that our light vehicle fleet is reliable, with the latest safety standards for our staff and as environmentally efficient as possible.
- To transition existing diesel use vehicles to Hydrotreated Vegetable Oil (HVO) use vehicles.
- Upgrade the Building Management System to negate the impact of terminated BT copper lines.
- Monitor and report on energy, water, and waste data including reporting to Welsh Government on carbon reporting.

These actions will satisfy the following 2009 Measure Improvement Objectives;

- Strategic Effectiveness, Sustainability, Efficiency and Innovation



Wales' Well-being Goals – How we contribute

Examples of how North Wales Fire and Rescue Authority contributes to the seven national Well-being goals includes;



A Prosperous Wales

- Implementation of the Emergency Cover Review aims to improve the provision of emergency cover in rural areas, creating new employment opportunities.
- Increase the on-call establishment across North Wales presenting pathways to full-time employment.
- Training all staff to use Microsoft 365 and to be cyber aware.



A Resilient Wales

- We already ensure that no mowing takes place on our estate between May & September each year.
- We will continue to actively educate landowners in responsible land use including use of natural grazing and other measures which mitigate wildfires.
- We are installing swift nesting boxes at appropriate locations around our estate.
- We aim to transition from Diesel fuel to Hydrotreated Vegetable Oil (HVO) for our heavy vehicle fleet.
- We will be working to transition our estate away from hydrocarbon heating systems.
- We aim to install solar photovoltaic panels at the majority of our sites by 2030.



A More Equal Wales

- We will develop a 2026–29 training and development strategy based on a training needs analysis, enabling our staff to develop the skills and knowledge to be fulfilled.
- We will give people the opportunity to participate in decision making through our public consultations, the Social Partnership Duty and biennial Fire Family Surveys.
- Equality of Health Outcomes – fire and road safety –ACE & Youth interventions.



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A Healthier Wales

- We will continue to embed positive and supportive processes to improve attendance by providing excellent occupational health and welfare support.
- We will continue to support community green spaces by participating in events such as litter picks, in partnership with housing associations and local councils.
- We will create high-quality analysis to support an enhanced risk-based approach to proactive Safe and Well Checks.
- Work in partnership to understand the evolving threat of Battery Energy Storage Systems and deliver publicity campaigns to inform the public.
- We actively promote the cycle to work scheme and other healthy and active lifestyles campaigns. Our people are encouraged to maintain an active and healthy lifestyle through promoted nutritional plans and allocated time to use our fitness suites.



A Wales of Cohesive Communities

- Internal staff networks and resource groups create safe and inclusive platforms for people to access advice, raise concerns, share ideas and to provide feedback.
- Through inclusive design, our people minimise their environmental footprint by agile, remote and flexible working. Car share initiatives are effective and help our people to minimise fuel costs and reduce the environment impact.
- By the very nature of our prevention work, our service add huge value to the North Wales community through safe and well advice which include safety, health and wellbeing. In addition, active engagement in the community during 2025–26, our service will deliver programmes, projects and campaigns to promote healthier and safer communities. Advice and information is communicated through a range of communication methodology to widen access for different stakeholders, particularly those who are most at risk.
- We add significant value to the North Wales community through Safe and Well Checks, positively impacting personal safety, health and wellbeing.
- We are active members of various networks and forums that have been established by community anchor organisations. For example, The North Wales Community Cohesion Team established the North Wales Interfaith Forum.



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A Wales of Vibrant Culture and Thriving Welsh Language

- We will continue to provide opportunities for learning Welsh and promotion of activities in line with our commitment to being a bilingual organisation, offering work based Welsh courses to staff at levels 2 and 3.
- We ensure front-line staff, such as our Control room operators and our Home Safety Support Workers, who deal directly with vulnerable people, are all fluent Welsh speakers. This allows us to commit to offering a proactive language choice in line with the values found in the Welsh Government's 'More than Words' framework.
- By promoting the services we provide bilingually, all residents or visitors to North Wales that may need to use them can do so in the language of choice.
- We will continue to collaborate with 'Mentrau Iaith' initiatives across North Wales to ensure we are at the forefront of any cultural celebrations or events that will be happening and that we can engage with as a Service.



A Globally Responsible Wales

- We will review stock items in our Stores and develop working practices to minimise waste.
- We will continue to migrate our light vehicle fleet to hybrid and electric vehicles.
- We will continue supplier analysis on development of Sustainability scoring & development of Carbon intensity scoring.
- There is on-going supplier due diligence checks including; tax and legal compliance, modern slavery & adherence with National or Minimum Living Wage legislation to ensure suppliers are acting in an ethical manner.
- Utilisation of suppliers within frameworks with predetermined ethical and sustainable Key Performance Indicators.
- We have published a Modern Slavery statement.
- We undertake DBS checks on all staff as part of our safeguarding measures, ensuring we maintain a safe and secure working environment for both employees and the communities.



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How to Provide Feedback

We are undertaking a comprehensive consultation to seek views on the proposals set out in this draft CRMIP before we make any final decisions. We would like you to get involved and have your say.

There are a number of ways in which you can do this. The main way is through an online survey, which you can access [here](#) or scan the QR code to take part.



ALTERNATIVE VERSIONS

If you do not have access to the internet

Call or text us on **07717 516187**; or E-mail us at OurFivePrinciples@northwalesfire.gov.wales – we can send you a paper copy of the questionnaire, which you can return to us free of charge.

An easy read format is available on our website – which also offers information in English and Welsh and provides a user-friendly assistive toolbar, including a read aloud function, larger text and the ability to view the information in a wide range of additional languages.

We welcome your comments or suggestions. Our consultation runs from **21 October to 15 December 2024**.

Alternatively, you can provide your feedback, by contacting us via our website www.northwalesfire.gov.wales, telephone us on **01745 535250** or write to us at;

Fire and Rescue Service Headquarters
Ffordd Salesbury
St Asaph Business Park
St Asaph
Denbighshire
LL17 0JJ

Following the consultation, a report containing all feedback received will be presented to members of North Wales Fire and Rescue Authority for consideration at the meeting scheduled on **17 March 2025**.

All feedback received will be considered and subject to approval of the Fire and Rescue Authority. The Community Risk Management Implementation Plan 2025–26 will take effect from 1 April 2025 and will be published on our website.

Request a Safe and Well Check

You can request A safe and well check for yourself or on behalf of someone else by contacting the Service on **0800 169 1234**.

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Mae'r ddogfen hon ar gael yn Gymraeg

Agenda Item 18

Report to	Fire and Rescue Authority
Date	21st October 2024
Lead Officer	Justin Evans, Assistant Chief Fire Officer
Contact Officer	Tim Christensen Environment and Climate Change Manager
Subject	Heating Decarbonisation Plan



PURPOSE OF REPORT

- 1 This report sets out the details of our Heating Decarbonisation Plan, which provides detailed measures and timescales to mitigate the carbon emissions arising from the heating of our estate for the period up to 2030.

RECOMMENDATION

- 2 That Members approve the Heating Decarbonisation Plan.

EXECUTIVE SUMMARY

- 3 Under Welsh law, we are required to mitigate our operational carbon footprint by 2030. This Plan addresses the emissions from the heating of our estate, with a detailed plan to eliminate these emissions as required under our Environmental Strategy.
- 4 The plan proposes an end to the installation or significant refurbishment of hydrocarbon-fuelled heating systems from the end of the current financial year. Following this, we plan to undertake a phased programme of replacement of existing gas or LPG systems, which will be requested as part of the draft budget each year.

BACKGROUND

- 5 The Environment (Wales) Act 2016 requires Welsh Government to enact a series of carbon budgets, setting out a path for Wales as a nation to be carbon neutral by 2050. Under Carbon Budget 2, the Welsh public sector is required to have reached this goal by 2030.
- 6 To comply with this ambition, the Authority adopted an Environmental Strategy on 17th July 2023 covering the period 2023-2030. Among other targets, this Strategy mandated the development of a Heating Decarbonisation Plan, setting out how we would mitigate the Scope 1 (direct) carbon emissions arising from the heating of our estate.

- 7 A Members Working Group was convened between April and July 2023 to provide Members with relevant information and to obtain strategic direction for the development of detailed decarbonisation plans. This group endorsed the heating decarbonisation strategy set out in this report.

INFORMATION

- 8 The Plan sets out a range of low or zero-carbon technologies which will be considered for each site on an individual basis. The proposed approach is to divide sites into two categories based on their level of occupancy.
- 9 For sites with high occupancy levels – typically day crewed and 24hr stations, a higher cost, high efficiency approach will be taken, typically this will include installation of an air source heat pump.
- 10 For lower occupancy sites (typically retained fire stations) we will aim to install lower cost but less efficient decentralised electric heating systems. These will be typically be installed with timed controls so that heat is only provided when spaces are actually occupied or there is a need to protect the building fabric from low external temperatures.
- 11 We plan to replace existing heating systems in a phased programme, likely to be one high occupancy site and three low occupancy sites per year. A Working Group has been established with Service personnel to prioritise and plan these projects, considering age, efficiency and condition of existing systems.
- 12 This Working Group will also examine the future heating needs of appliance bays on a case-by-case basis.

IMPLICATIONS

Well-being Objectives	The proposed Plan aligns with the Authority's stated Well-being Objectives.
Budget	<ul style="list-style-type: none"> Significant capital costs to install new heating systems, estimated to be around £600,000 per year for the foreseeable future, however many of the existing heating systems are beyond end of life and require replacement at the point of failure in any event. Running costs on larger sites should be considerably lower than existing gas and LPG systems. Electric systems at smaller sites will be less operationally efficient but we hope to offset

	this through better controls and installation of solar photovoltaic arrays.
Legal	Risk of non-compliance with Well-being of Future Generations (Wales) Act 2015 and Environment (Wales) Act 2016.
Staffing	No changes to staffing levels are anticipated as a result of this Plan
Equalities/Human Rights/ Welsh Language	EDI Manager consulted through the development of this Plan, no issues raised.
Risks	<ul style="list-style-type: none"> • Budgetary risks due to complexity of individual projects and potential need for rewires / other work. • Temporary demobilisation of stations will be required in many cases, creating operational risks. We will endeavour to provide temporary suitable alternative facilities at each site wherever possible to allow station crews and assets to remain available.

North Wales Fire and Rescue Authority

Environmental Strategy 2023 - 2030

Heating Decarbonisation Plan

June 2023

Mae'r ddogfen yma ar gael yn y Gymraeg
This document is also available in Welsh

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Gwasanaeth Tân ac Achub
Fire and Rescue Service

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1.0 INTRODUCTION

- 1.0.1 In the face of accelerating climate change and the urgent need to reduce greenhouse gas emissions, organisations across all sectors are called upon to take decisive action to combat this global crisis. Wales, known for its commitment to environmental stewardship, has embraced the challenge, spearheading initiatives to achieve a net-zero carbon footprint. Recognising the importance of leading by example, North Wales Fire and Rescue Service ("NWFRS", "the Service") has embraced its role in the fight against climate change.
- 1.0.2 This heating decarbonisation plan presents a comprehensive strategy for NWFRS to transition its heating systems from fossil fuel dependency to sustainable alternatives. By embarking on this ambitious journey, the Service aims to significantly reduce its carbon emissions, demonstrate environmental leadership, and contribute to a greener and more resilient future.
- 1.0.3 The Service plays a vital role in safeguarding lives, property, and the environment. Its commitment to public safety extends beyond emergency response, encompassing the responsibility to protect the communities it serves from the immediate and long-term risks posed by climate change. As extreme weather events become increasingly frequent and intense, the need to address the underlying cause of these phenomena becomes paramount.
- 1.0.4 Heating accounts for a substantial portion of the Service's energy consumption, and a reliance on fossil fuels has significant environmental consequences. Transitioning to low-carbon heating solutions aligns with our Environmental Strategy as well as broader national and international efforts to mitigate climate change, enhance energy efficiency, and embrace sustainable practices.
- 1.0.5 This decarbonisation plan sets forth a roadmap for the FRS to undertake a series of strategic actions aimed at transforming its heating infrastructure. It embraces innovative technologies, energy-efficient practices, and renewable energy sources to reduce carbon emissions while maintaining the essential heating services required for operational readiness.
- 1.0.7 Throughout this plan, emphasis is placed on collaboration, engagement, and knowledge sharing. The Service acknowledges the importance of partnerships with government bodies, industry stakeholders, and the communities it serves to foster a shared vision of sustainability. By actively involving all relevant parties, the Service aims to leverage collective expertise and resources to accelerate the decarbonisation process and create lasting positive change.
- 1.0.8 This document outlines the strategic goals, proposes a range of low-carbon heating alternatives, explores financing and implementation strategies, and highlights the potential benefits that extend beyond emissions reduction.
- 1.0.9 The journey towards decarbonisation may present challenges, but the Service is committed to leading by example and inspiring other organisations to follow suit. Through the implementation of this plan, the Service will demonstrate its unwavering dedication to environmental responsibility, while continuing to fulfil its vital role in protecting lives and supporting resilient communities across North Wales.

2.0 CURRENT HEATING SYSTEMS

- 2.0.1 The Service estate consists of 47 separate locations. This is made up of:
- Three 24-hour crewed stations
 - Five day-crewed stations
 - 36 Retained duty stations
 - Two office locations
 - One office / fleet depot
- 2.0.2 The median age of the estate is 55 years, with the oldest station having been constructed in 1900, and the newest in 2015. Some premises have been subject to significant refurbishment in recent years.
- 2.0.3 The heating systems are powered by a combination of electricity, mains natural gas and liquified petroleum gas (LPG). At the time of writing, there are:
- 39 sites heated with mains natural gas
 - Three sites heated with LPG
 - Five sites heated with electricity
- 2.0.4 At the time of writing, 16 sites are equipped with Building Energy Management Systems (BEMS), which allows a greater degree of oversight and control of the heating within those premises.
- 2.0.5 There is considerable variation in energy efficiency between sites, highlighting a number of building fabric and behavioural inefficiencies.

3.0 TECHNOLOGY OPTIONS FOR DECARBONISATION

- 3.0.1 To achieve the ambitious goal of decarbonising the heating systems within the Service's estate, a wide array of technology options is available. This section explores various alternatives to fossil fuel-based heating which the Service will consider when looking to replace existing heating systems, and outlines their potential applicability, benefits, and considerations for implementation.

3.1 Heat Pumps

- 3.1.1 Heat pumps are an efficient and increasingly popular technology for decarbonising heating. Ground source heat pumps (GSHPs) extract heat from the ground, while air source heat pumps (ASHPs) extract heat from the air. These systems utilise electricity to transfer heat into buildings, offering significant carbon savings compared to traditional heating methods. Heat pumps are particularly suitable for Service buildings that require constant space heating and hot water due to high occupancy. They can be integrated into existing heating systems and provide reliable, low-carbon heating solutions.

3.2 Biomass Boilers

- 3.2.1 Biomass boilers utilise organic materials such as wood pellets, wood chips, or agricultural waste to generate heat. They offer a renewable alternative to fossil fuel boilers, significantly reducing carbon emissions. Biomass boilers can be particularly suitable for Service facilities located in areas with access to sustainable biomass fuel sources. Careful consideration should be given to fuel sourcing, emissions monitoring, and maintenance requirements to ensure sustainable and efficient operation.

3.3 Solar Thermal Systems

- 3.3.1 Solar thermal systems harness the sun's energy to heat water or air, providing a sustainable heating solution. These systems consist of solar collectors that absorb sunlight and transfer the captured thermal energy to a heating circuit. Solar thermal systems can be integrated into existing hot water systems, offsetting a significant portion of fossil fuel usage and reducing carbon emissions. The feasibility of solar thermal systems depends on the availability of suitable roof space and the local climate.

3.4 Electric Heating

- 3.4.1 Electric heating systems come in many forms, principally divided into radiant and convection heating. They are typically less energy efficient in operation than hydrocarbon-based systems, however some forms such as infrared can be very effective at heating large spaces. Electric heating, in common with other options which may still draw an electrical current in normal operation, still produces Scope 2 carbon emissions, however these will be addressed by the measures set out in the Power Decarbonisation Plan, as well as the ongoing decarbonisation of the National Grid.

3.5 Energy Efficiency Measures

- 3.5.1 Improving energy efficiency is a fundamental aspect of any decarbonisation plan. Upgrading insulation, optimising building controls, and implementing smart heating systems can significantly reduce energy demand and carbon emissions. Retrofitting existing buildings with energy-efficient measures can often yield substantial benefits in terms of cost savings and environmental impact.

Conducting energy audits and assessments can help identify areas for improvement and prioritise energy-saving measures.

3.6 Considerations for Implementation

Feasibility Assessments

- 3.6.1 Each technology option should be evaluated based on site-specific factors, such as building characteristics, heating demands, available space, and energy requirements.

Cost and Financing

- 3.6.2 Financial considerations, including upfront costs, operational expenses, and available funding options, should be carefully evaluated to ensure the economic viability of the chosen technology.

Maintenance and Support

- 3.6.3 Consideration should be given to the long-term maintenance requirements, availability of spare parts, and technical support for the selected technology.

Stakeholder Engagement

- 3.6.4 Involving relevant stakeholders, including Service personnel, local communities, and industry experts will foster support, knowledge sharing, and effective implementation.

4.0 FINANCIAL CONSIDERATIONS AND FUNDING SOURCES

4.0.1 Implementing a heating decarbonisation plan for the Service requires careful consideration of the financial aspects involved. This section outlines the key financial considerations and identifies potential funding sources to support the transition to low-carbon heating technologies.

4.1 Cost Analysis

- 4.1.1 The Service will:
- Conduct a comprehensive cost analysis to evaluate the financial implications of the heating decarbonisation plan.
 - Assess both the upfront costs associated with the installation of new heating systems and the ongoing operational and maintenance expenses.
 - Consider factors such as equipment purchase or lease costs, installation costs, energy consumption, fuel prices, and maintenance requirements. This analysis will provide a clear understanding of the financial commitments and enable effective budgeting.

4.2 Return on Investment

- 4.2.1 A thorough Return on Investment (ROI) analysis will help justify the financial investment and demonstrate the economic viability of transitioning to low-carbon heating technologies. In order to maximise the potential ROI, the Service will:
- Evaluate the potential return on investment of the heating decarbonisation plan. Consider the long-term cost savings resulting from reduced energy consumption and lower fuel costs.
 - Assess the financial benefits associated with improved energy efficiency, potential grants or incentives, and the positive impact on the Service's carbon footprint.

4.3 Funding Sources

- 4.3.1 The Service will explore various funding sources available to support the heating decarbonisation plan. These may include public and private sector partnerships or contractual arrangements.

Government Grants and Incentives

- 4.3.2 To ensure the impact on Service budgets is minimised, we will seek to participate in grant and incentive schemes wherever possible. We will achieve this by:
- Investigating national and local government grant schemes and incentives aimed at promoting energy efficiency and decarbonisation.
 - Staying updated on the funding opportunities provided by government departments, energy agencies, and environmental programmes specifically designed to support the transition to low-carbon technologies.

Green Investment Funds

- 4.3.3 The Service will explore partnerships with green investment funds that focus on financing sustainable energy projects. These funds often support initiatives related to renewable energy, energy efficiency, and climate change mitigation. Collaborating with such funds can provide access to financial resources and expertise tailored to the Service's decarbonisation objectives.

Energy Performance Contracts

- 4.3.4 The Service will Investigate energy performance contracting options, where the upfront costs of installing low-carbon heating systems are covered by an external energy service company (ESCO). The ESCO then recoups its investment through the energy savings achieved over the contract period. This arrangement can help overcome initial budget constraints while ensuring a smooth transition to sustainable heating solutions.

Public-Private Partnerships

- 4.3.5 The Service will explore opportunities for public-private partnerships, where private entities invest in the installation and maintenance of low-carbon heating systems in exchange for long-term energy supply agreements or other mutually beneficial arrangements. This approach can leverage private sector expertise and resources to accelerate the decarbonisation process.

Internal Budget Reallocation

- 4.3.6 Decarbonisation of the Service estate is considered a high priority. In order to expedite the process of switching our facilities to low-carbon heating, it may occasionally be possible to reallocate budgeted funds. Where it is determined this may be possible, we will:
- Evaluate the possibility of reallocating internal budgets to fund the heating decarbonisation plan.
 - Review existing budgets and identify potential cost savings in other areas that could be redirected towards sustainable heating initiatives. This could involve prioritising energy efficiency measures or exploring options for phased implementation to align with available budgetary resources.

Cost-Sharing and Collaboration

- 4.3.7 By pooling resources, sharing expertise, and leveraging collective strengths, the Service can overcome financial barriers and create a sustainable pathway towards achieving our decarbonisation goals. The Service recognises the importance of cost sharing and collaboration in securing funding for the heating decarbonisation initiatives. To maximise the potential benefits of working in this fashion, we will:
- Consider collaborative approaches to share costs and resources with other organisations or stakeholders.
 - Explore the potential for joint procurement of heating systems, bulk fuel purchasing, or shared infrastructure for district heating networks. Collaboration can help reduce individual costs, leverage economies of scale, and foster partnerships that support the wider adoption of sustainable heating practices.

Lifecycle Cost Assessment

- 4.3.8 Understanding the full lifecycle costs and environmental impacts of any potential replacement heating systems is essential to the delivery of the goals set out in the Environmental Strategy. To incorporate this information, the Service will:
- Take into account the lifecycle costs of the heating systems under consideration. While initial investment costs may vary, assess the long-term maintenance, repair, and replacement costs associated with different technologies.
 - Evaluate the durability, warranty, and expected lifespan of equipment to make informed financial decisions that optimise lifecycle costs.

Ongoing Financial Management

4.3.9 The Service will:

- Develop a financial management plan to ensure ongoing monitoring, budgeting, and cost optimisation throughout the heating decarbonisation process.
- Regularly review energy consumption, fuel prices, and operational expenses to identify opportunities for further savings or improvements.
- Consider engaging financial advisors or energy consultants to provide expertise in managing the financial aspects of the plan.

5.0 IMPLEMENTATION STRATEGY

- 5.0.1 To successfully execute the heating decarbonisation plan for the Service estate, a well-defined implementation strategy is essential. This section outlines the key steps and considerations necessary to effectively transition to low-carbon heating technologies while ensuring operational readiness and minimal disruption to NWFRS facilities.
- 5.0.2 The Service will not commence any new installation or significant refurbishment of any hydrocarbon-fuelled heating system within its estate after the end of Financial Year 2024/25.
- 5.0.3 Replacement of existing hydrocarbon heating systems with zero-carbon alternatives will be undertaken where feasible, with priority given based on age/condition of existing systems and carbon emissions.
- 5.0.4 Where existing systems are retained, the Service will implement measures to minimise carbon emissions wherever possible. This may be achieved by adapting heating patterns, further deployment of BEMS, staff training and building fabric efficiency improvements.

Assessing Existing Heating Systems

- 5.0.2 The Service will conduct a comprehensive assessment of the current heating infrastructure across NWFRS facilities. This includes evaluating energy consumption, identifying opportunities for energy efficiency improvements, and assessing the suitability of each site for different low-carbon heating technologies. Site-specific characteristics, such as building age, size, and location, should be considered during this assessment.

Prioritisation and Phased Approach

- 5.0.3 The Service will develop a prioritisation framework to identify facilities where decarbonisation efforts should be initially focused. Factors to consider in this prioritisation include energy usage, carbon footprint, cost savings potential, and the feasibility of implementing different technologies at each location. We will utilise this prioritisation framework to create a phased approach, targeting high-impact sites for early implementation while considering resource availability and budget constraints.

Technology Selection

- 5.0.4 Based on the assessment and prioritisation, the Service will select appropriate low-carbon heating technologies for each facility. This process will take into account factors such as the site's heating demands, available energy sources, local environmental conditions, and the feasibility of integrating the chosen technology into existing infrastructure. We will engage with technology suppliers, industry experts, and relevant stakeholders to ensure informed decision-making.

Financial Planning and Funding

- 5.0.5 To ensure appropriate funding is available to deliver the goals set out in this plan, the Service will:
- Develop a financial plan that outlines the estimated costs of implementing the chosen technologies, including equipment procurement, installation, and ongoing maintenance.
 - Explore funding opportunities, such as government grants, incentives, and

energy efficiency financing schemes, to offset initial investment costs.

- Collaborate with the Finance department, seek partnerships with funding organisations, and investigate potential cost-sharing opportunities within the Service and the wider community.

Pilot Projects and Monitoring

- 5.0.6 The Service will consider initiating pilot projects to test selected technologies on a smaller scale before broader implementation. Pilots provide an opportunity to assess the practicality, performance, and potential challenges associated with specific heating solutions. As part of this, we will establish robust monitoring systems to track energy usage, carbon emissions, and cost savings, allowing for data-driven evaluations of the effectiveness and impact of implemented technologies.

Training and Education

- 5.0.7 To ensure safe and optimal operation, the Service will ensure that all relevant personnel are equipped with the knowledge and skills necessary to operate and maintain the new heating systems. To do this, we will develop training programs to familiarise staff with the selected technologies, their operational requirements, and any safety considerations. Additionally, the Service will consider implementing educational initiatives to raise awareness among NWFRS personnel and the wider community about the benefits of decarbonised heating and the importance of sustainable practices.

Stakeholder Engagement and Communication

- 5.0.8 The Service will maintain active engagement with relevant stakeholders, including staff, local communities, government bodies, and industry partners. We will foster open lines of communication to gather feedback, address concerns, and promote understanding of the decarbonisation plan's objectives and progress. The Service will regularly communicate updates on the implementation strategy, milestones achieved, and the positive impact of decarbonisation efforts to build support and encourage wider adoption.

Continuous Evaluation and Improvement

- 5.0.9 Mechanisms will be established for ongoing monitoring, evaluation, and performance assessment of the implemented heating technologies. This will allow the Service to regularly review energy usage, cost savings, and carbon emission reductions to identify areas for improvement and refine the implementation strategy accordingly. Personnel responsible for implementation of this plan will stay informed about emerging technologies, policy changes, and best practices to ensure the Service remains at the forefront of heating decarbonisation efforts.

6.0 HEALTH AND SAFETY IMPLICATIONS

- 6.0.1 As the Service undertakes the decarbonisation of its heating systems, careful consideration of health and safety implications is paramount. This section highlights the key factors that need to be addressed to ensure the well-being of FRS personnel, visitors, and the communities served during the transition to low-carbon heating technologies.

6.1 Risk Management

Risk Assessments

- 6.1.1 The Service will conduct comprehensive risk assessments to identify potential hazards associated with the installation, operation, and maintenance of new heating systems. Evaluate risks such as electrical hazards, fire risks, and the safe handling of equipment, fuels, and associated infrastructure. We will involve health and safety experts in the assessment process and develop robust control measures to mitigate identified risks.

Equipment Safety and Compliance

- 6.1.2 The Service will ensure that all heating equipment, components, and installations comply with relevant safety standards, certifications, and regulations. To do this, we will engage qualified suppliers and contractors who adhere to industry best practices and possess a proven track record in delivering safe heating systems. The Service will regularly inspect and maintain equipment to uphold safety standards and promptly address any identified issues or deficiencies.

Training and Competence

- 6.1.3 Comprehensive training will be provided for Service personnel involved in the operation, maintenance, and emergency response related to the new heating systems. Training should cover safe operation procedures, equipment handling, emergency shutdown protocols, and first aid measures specific to the heating technologies implemented. The Service will continue to promote a culture of safety awareness and empower personnel to report potential hazards or incidents promptly.

Fire Safety Considerations

- 6.1.4 In order to address the fire safety implications associated with the new heating systems, the Service will conduct fire risk assessments for each site, considering factors such as flammable materials, heat sources, electrical components, and potential ignition sources.

Protection of Building Fabric

- 6.1.5 Existing and proposed building fabric will be considered as part of any proposed heating system replacement or significant operational adjustment, in order to prevent any secondary damage arising from the installation works or ongoing operation of the replacement system.

6.2 Environmental Quality

Indoor Air Quality

- 6.2.1 As part of the design and specification process, the Service will evaluate the

impact of new heating technologies on indoor air quality, particularly when considering biomass boilers or other combustion-based systems. We will then implement appropriate measures to mitigate potential air pollution risks, such as ensuring proper ventilation, installing emission control devices, and/or regularly monitoring air quality levels. Regular maintenance and inspection of equipment are crucial to optimise combustion efficiency and minimise emissions.

Carbon Monoxide (CO) Detection

- 6.2.2 Given the potential risks associated with the incomplete combustion of fuels, the Service will ensure the installation and maintenance of reliable carbon monoxide (CO) detection systems in all NWFRS facilities at risk. We will regularly test and calibrate CO detectors to ensure their proper functioning, and educate personnel and stakeholders about the dangers of CO and establish clear protocols for response in the event of a CO incident.

6.3 Communication and Emergency Response

- 6.3.1 The Service will review and follow existing robust communication protocols to disseminate health and safety guidelines, procedures, and emergency response plans to all NWFRS personnel, contractors, and visitors. These ensure that we provide clear instructions on reporting safety concerns or incidents promptly. We will regularly review and update emergency response plans to align with the new heating technologies and ensure seamless coordination in the event of an emergency.

6.4 Ongoing Monitoring and Review

- 6.4.1 The Service will review and follow existing mechanisms for ongoing monitoring, evaluation, and review of health and safety aspects related to the decarbonisation of heating systems. We will regularly assess the effectiveness of control measures, conduct safety inspections, and engage with health and safety professionals to identify areas for improvement. By doing this, we aim to foster a culture of continuous improvement by encouraging personnel to provide feedback and participate in safety initiatives.

7.0 MONITORING AND REPORTING

- 7.0.1 By effectively tracking progress, assessing the impact of implemented measures, and transparently reporting on the outcomes, the Service can ensure accountability, drive continuous improvement, and demonstrate its commitment to environmental stewardship. This section outlines the key aspects of monitoring and reporting within the decarbonisation plan.

Energy Consumption and Emissions Tracking

- 7.0.2 The Service will implement systems to monitor and track energy consumption, carbon emissions, and other relevant metrics associated with heating systems. This includes gathering data on fuel usage, electricity consumption, and operational parameters of heating equipment. We will regularly analyse this data to assess energy efficiency, identify trends, and track emission reductions achieved as a result of the decarbonisation efforts.

Performance Evaluation

- 7.0.3 Regular evaluation will be undertaken of the performance of the implemented heating technologies and associated infrastructure. This will assess the effectiveness of energy-saving measures, such as insulation improvements, smart controls, and optimised heating schedules. Data obtained will be used to compare the actual performance against the expected outcomes and targets set in the decarbonisation plan, and to identify areas where adjustments or optimisations may be needed to maximise energy efficiency and carbon savings.

Indoor Environmental Quality Monitoring

- 7.0.4 The Service will consider implementing indoor environmental quality monitoring systems to assess the impact of heating technologies on factors such as temperature, humidity, and air quality within FRS facilities. If installed, we will use this data to periodically evaluate the comfort levels, occupant well-being, and potential health impacts associated with the new heating systems, and make necessary adjustments to optimise indoor environmental conditions.

Financial Analysis

- 7.0.5 The Service will conduct regular financial analysis to assess the economic viability and cost-effectiveness of the implemented heating technologies. This will allow us to track energy cost savings, operational expenses, and any financial incentives or grants received. We will use this data to compare the investment costs with the projected and realised benefits, including energy savings, carbon reduction, and potential ancillary benefits such as improved equipment reliability or reduced maintenance costs.

Reporting and Documentation

- 7.0.6 As required by the Environmental Strategy, the Service will prepare regular reports documenting the progress, achievements, and challenges encountered during the heating decarbonisation process. These reports should include quantitative data, qualitative assessments, and key performance indicators relevant to the plan's objectives. They will be presented to the Land and Property Committee for consideration.

Stakeholder Engagement

- 7.0.7 The Service will endeavour to engage relevant stakeholders, including NWFRS personnel, governing bodies, and local communities, through regular communication channels. We will provide updates on the progress of heating decarbonisation efforts, share key performance metrics, and solicit feedback or suggestions.

Compliance Monitoring

- 7.0.8 The Service will seek to ensure compliance with relevant regulations, standards, and reporting requirements related to energy efficiency, carbon emissions, and environmental impact. We will regularly review regulatory obligations and monitor changes in legislation to ensure ongoing compliance. We will collaborate with relevant authorities and industry bodies to stay informed of emerging standards and best practices.

Continuous Improvement

- 7.0.9 The Service will use the information gathered through monitoring and reporting to drive continuous improvement in the heating decarbonisation plan. We will seek to identify areas for refinement or optimisation and develop strategies to address any performance gaps or challenges encountered. We will regularly review and update the decarbonisation plan based on the insights gained from monitoring, feedback from stakeholders, and emerging technological advancements.

8.0 COLLABORATION AND PARTNERSHIPS

- 8.0.1 By working collaboratively, sharing knowledge, and leveraging resources, the Service can accelerate the transition to low-carbon heating technologies while maximising the positive impact on the environment and the communities it serves. This section outlines the importance of collaboration and identifies key stakeholders for partnership.

Internal Collaboration

- 8.0.2 The Service will promote collaboration among different departments to ensure a holistic approach to heating decarbonisation. We will engage personnel from facilities management, engineering, finance, and health and safety teams to ensure that all aspects of the transition are considered. We will aim to foster an environment of cross-functional collaboration, encouraging knowledge sharing and joint decision-making to optimise the planning, implementation, and monitoring of heating decarbonisation efforts.

Local Authorities and Government Agencies

- 8.0.3 The Service will seek to establish partnerships with local authorities, town and community councils, energy agencies, and environmental departments, in order to collaborate on regional decarbonisation strategies, share best practices, and align efforts to leverage available resources and funding opportunities. We will seek to engage with government agencies responsible for energy policy, grants, and incentives to ensure compliance with regulations and benefit from support programs that promote the adoption of low-carbon heating technologies.

Industry Experts and Consultants

- 8.0.4 The Service will seek collaboration with industry experts, consultants, and technical advisors who specialise in sustainable heating technologies. These professionals can provide valuable insights into the selection, installation, and operation of low-carbon heating systems. We will engage with them to conduct feasibility studies, energy audits, and technology assessments. Their expertise can help optimise heating solutions, ensure compliance with industry standards, and navigate any technical challenges that may arise.

Energy Suppliers and Service Providers

- 8.0.5 The Service will explore the possibility of partnering with energy suppliers and service providers who offer renewable energy solutions or specialise in the installation and maintenance of low-carbon heating technologies. Under such an arrangement, we would aim to collaborate with them to explore innovative energy procurement options, negotiate favourable contracts, and assess the feasibility of district heating networks or shared energy systems. These partnerships can provide access to reliable energy sources, ensure ongoing support, and facilitate cost-effective and sustainable solutions.

Research Institutions and Universities

- 8.0.6 The Service will engage with research institutions and universities that specialise in energy, sustainability, and environmental studies where practical to do so. We will offer to collaborate on research projects, joint initiatives, and knowledge sharing; as well as to participate in pilot programs and demonstration projects to test emerging technologies and contribute to the advancement of sustainable heating practices. These collaborations can foster innovation, facilitate access to

cutting-edge research, and promote the adoption of best practices.

Community and Public Engagement

- 8.0.7 The Service will involve the local community in the decarbonisation efforts by fostering dialogue and sharing information about the benefits of low-carbon heating technologies. We will seek to encourage community participation in energy-saving initiatives, such as energy efficiency programs or community-based renewable energy projects. These partnerships can enhance public support, raise awareness, and ensure that the heating decarbonisation plan aligns with local needs and aspirations.

Financial Institutions and Funding Bodies

- 8.0.8 The Service will engage with financial institutions, green investment funds, and funding bodies that support sustainable energy projects. We will endeavour to collaborate on funding applications, explore financing options, and leverage available grants or incentives to offset the initial investment costs. Partnering with these organisations can enhance the financial viability of the heating decarbonisation plan and unlock additional resources for its successful implementation.

Report to	North Wales Fire and Rescue Authority
Date	21st October 2024
Lead Officer	Helen MacArthur, Assistant Chief Fire Officer
Contact Officer	Elisabeth Nairn, Business Support Unit Manager
Subject	Complaints and Appreciations



PURPOSE OF REPORT

- 1 To provide members with an update on external complaints and expressions of appreciation received by the Service between 1 April 2023 and 31 March 2024.

EXECUTIVE SUMMARY

- 2 During 2023/24 the Service received 35 external complaints. The detailed report provides further context and analysis. All complaints are subject to review and investigation with opportunities for learning and improvement. A number of complaints are received anonymously and these are all addressed although it is not possible to respond to the complainant. Where the matter relates to the conduct of a member of staff these are dealt with in accordance with the appropriate Human Resource Policy.
- 3 During 2023/24 a total of 33 expressions of appreciation were received via the formal reporting channels. It is now common place for general external appreciations to be posted on Social Media platforms and these are not included in this report.

RECOMMENDATION

- 4 That Members note the contents of this report.

OBSERVATIONS FROM EXECUTIVE PANEL/AUDIT COMMITTEE

- 5 This report has not previously been considered by Members.

BACKGROUND

- 6 Complaints received by the Service from external organisations, groups or members of the public are subject to formal management and monitoring procedures. This promotes consistency in complaints handling and supports learning and continuous improvement.

- 7 All complaints received by the Service are investigated including those from an anonymous source. Due to the diverse nature of individual complaints it is not possible to provide a detailed analysis of trends although all matters are considered and learning actions are taken as appropriate.
- 8 The nature of complaints reported to the Service include the standard of the service delivered, the standard of driving, the conduct of staff or anyone else acting on the Service's behalf.
- 9 Expressions of appreciation received by the Service are similarly subject to a standardised management procedure as these can indicate good practice and ensure that particular achievements or actions by members of staff do not go unrecognised.

INFORMATION

- 10 The tables below detail the number of complaints for the period 1st April 2020 – 31st March 2024. The three-year average is 38 complaints per year and these are further analysed within the table. All complaints are subject to internal review within the Service and, where possible, opportunities for learning and improvement identified.
- 11 Where the complaint relates to the personal or professional conduct of a member of staff the matter is referred to the Service's Human Resources Department. This ensures that all matters are dealt with appropriately and in a consistent manner. Where appropriate, such matters are progressed through the normal grievance and discipline policies.
- 12 All driving related matters are referred to the Service's Driving Instructor for review and consideration. Where necessary individuals will be provided with further support for improvement.

Nature of complaint	20/21	21/22	22/23	3-year avg.	23/24	Variance to average
Conduct	20	18	13	17	15	-2
Driving	11	6	2	6	10	+4
Business/Community Fire Safety	4	2	4	3	5	+2
Operational activities	6	8	10	8	4	-4
Policy and procedure	3	6	0	3	1	-2
Total	44	40	29	38	35	-3

- 13 The table below confirms the number of expressions of appreciation received between 1st April 2020 and 31st March 2024. It is clear that the

number of formal expressions of appreciation have declined in recent years. However, it is also noted that appreciation is now expressed through social media platforms and these figures are not included.

Appreciation Categories	20/21	21/22	22/23	3-year average	23/24	Variance to average
Operational	23	32	30	28	18	-10
Charitable Support	0	4	7	4	3	-1
Community Safety	8	9	6	8	4	-4
Conduct	11	23	13	16	6	-10
Partnership	3	6	2	4	2	-2
Total	45	74	58	60	33	-27

IMPLICATIONS

Well-being Objectives	This report links to NWFR's long-term well-being objective which is "To facilitate high quality, responsive and better integrated fire and rescue services so that prevention activity and emergency response can continue to be available when and where required, affordably, equitably and on the basis of risk."
Budget	Complaints can potentially result in actions that have budgetary implications. Conversely, improvement action can help reduce financial risk.
Legal	All relevant legislation is considered when dealing with complaints.
Staffing	Not considered relevant. No specific implications from noting this report.
Equalities/Human Rights/ Welsh Language	All protected characteristics considered and the appreciation/complaint will be dealt with bilingually or as requested by the individual.
Risks	Effective management of complaints can assist in reducing legal and financial risk to the Authority.