

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 20 OCTOBER 2025** 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 21 July 2025**
- 5. Minutes of the Fire Authority Meeting held on 21 July 2025**
- 6. Matters Arising**

Standing Agenda Items
- 7. Chair's Report**
- 8. Cultural Improvement to Promotions Process**
- 9. Training Centre Project Update**
- 10. Emergency Cover Review Update**

Reports Previously Considered by Audit Committee
- 11. Updated Financial Regulations, for approval**
- 12. Audit Wales's 'Putting out Future Fires' Report, for approval**

Reports Previously Considered by Executive Panel
- 13. Annual Performance Assessment 2024-25, for approval**
- 14. Biodiversity Report and Plan, for approval**

Cont....

Items for Consideration

- 15. Response to Welsh Government Consultation on the reform of fire and rescue authorities in Wales 2025, for approval**
- 16. Audited Statement of Accounts 2024-25, for final ratification**
- 17. Annual Governance Statement 2024-25, for final ratification**
- 18. Equality Monitoring Report 2024-25, for approval for publication**
- 19. Welsh Language Annual Report 2024-25, for approval for publication**
- 20. The Authority's 2025-26 Budget Review, for information**
- 21. Budget Setting 2026-27, for information**
- 22. Community Risk Management Implementation Plan (CRMIP) 2026-27 Pre-Consultation First Draft for approval**
- 23. 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.

- 24. None**

NORTH WALES FIRE AND RESCUE AUTHORITY

Minutes of the **Annual General Meeting** of the **North Wales Fire and Rescue Authority** held on **Monday 21 July 2025** virtually via **Zoom**. Meeting commenced at **09:30**.

Councillor

Dylan Rees (Chair)
Mark Young (Deputy Chair)
Bryan Apsley
Tina Claydon
Paul Cunningham
Ann Davies
Sharon Doleman
Ian Hodge
Alan Hughes
John Brynmor Hughes
John Ifan Jones
Marc Jones
Gwynfor Owen
Arwyn Herald Roberts
Austin Roberts
Gareth A Roberts
Rondo Roberts
Gareth Sandilands
Dale Selvester
Antony Wren

Representing

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

Also present:

| | |
|-----------------|-------------------------------------|
| Dawn Docx | Chief Fire Officer (CFO) |
| Helen MacArthur | Assistant Chief Fire Officer (ACFO) |
| Justin Evans | Assistant Chief Fire Officer (ACFO) |
| Anthony Jones | Assistant Chief Fire Officer (ACFO) |
| Dafydd Edwards | Treasurer |
| Gareth Owens | Clerk and Monitoring Officer |
| Steve Morris | Head of ICT |
| Llinos Evans | Head of Corporate Communications |
| Heledd Davies | Atebol Translation Services |
| Lisa Allington | Members' Services |

1 APPOINTMENT OF CHAIR 2025/26

- 1.1 The Clerk to the Authority advised Members that one nomination had been received for the position of Chair to the North Wales Fire and Rescue Authority (the Authority) from Cllr Dylan Rees.
- 1.2 An online vote was held with 18 Members in favour and one abstention. Cllr Dylan Rees was therefore elected as Chair of the Authority with immediate effect.

1.3 **RESOLVED that:**

- i) **Cllr Dylan Rees be appointed as Chair to the Authority for the year 2025-26.**

2 APOLOGIES

Councillor

Carol Beard
Jeff Evans
Chrissy Gee
Chris Hughes
Thomas Montgomery
Beverley Parry-Jones
Paul Rogers

Representing

Conwy County Borough Council
Anglesey County Council
Flintshire County Council
Conwy County Borough Council
Conwy County Borough Council
Wrexham County Borough Council
Wrexham County Borough Council

ABSENT

Councillor

Representing

The above apologies were offered and accepted. Cllrs Ian Hodge, Tom Montgomery and Chrissy Gee were welcomed to the North Wales Fire and Rescue Authority (the Authority).

3 DECLARATIONS OF INTEREST

- 3.1 The Clerk noted that all Members held a personal interest in the item around Member remuneration.

4 APPOINTMENT OF DEPUTY CHAIR 2025/26

- 4.1 The Chair advised Members that one nomination had been received for the position of Deputy Chair to the Authority from Cllr Mark Young.
- 4.2 An online vote was held with 17 Members in favour and two abstentions. Cllr Mark Young was therefore elected as Deputy Chair to the Authority with immediate effect.
- 4.3 Thanks were given to Cllr Paul Cunningham for his dedication and commitment to the role of Deputy Chair to the Authority over the last three years.

4.4 **RESOLVED that:**

- i) **Cllr Mark Young be appointed as Deputy Chair to the Authority for the year 2025-26; and**
- ii) **Cllr Mark Young be transferred from the Audit Committee to the Executive Panel to satisfy the membership requirements of that Panel.**

5 APPOINTMENT OF CHAIR OF AUDIT COMMITTEE 2025/26

- 5.1 The Chair advised Members that two nominations had been received for the position of Chair to the Audit Committee from Cllr Gwynfor Owen and Cllr Gareth Sandilands.
- 5.2 The nomination for Cllr Gwynfor Owen was proposed and seconded.
- 5.3 The nomination for Cllr Gareth Sandilands was proposed and seconded.
- 5.4 An online vote was held with six Members in favour of Cllr Owen, 10 in favour of Cllr Sandilands and three abstentions.
- 5.5 As Cllr Sandilands currently sat on the Executive Panel, it was proposed that he transfer across to the Audit Committee to fulfil his commitment as Chair of that Committee. This proposal was seconded with all in favour.

5.6 RESOLVED that:

- i) Cllr Gareth Sandilands be appointed as Chair of the Audit Committee 2025/26; and**
- ii) Cllr Gareth Sandilands be transferred from the Executive Panel to the Audit Committee to perform his duties as Chair of the Audit Committee.**

6 APPOINTMENT OF DEPUTY CHAIR OF AUDIT COMMITTEE 2025/26

- 6.1 It was noted that no nominations had been received for the position of Deputy Chair of Audit Committee 2025/26 and Cllr Gwynfor Owen confirmed that he did not wish to be nominated for that role. It was agreed that this appointment be decided by Committee members at the first meeting of the Audit Committee.

6.2 RESOLVED that:

- i) The appointment of Deputy Chair of the Audit Committee be deferred to the first meeting of that Committee.**

7 NOTICE OF URGENT MATTERS

- 7.1 No notices of urgent matters had been received.

8 MEMBERSHIP OF THE FIRE AND RESCUE AUTHORITY INCORPORATING APPOINTMENTS TO COMMITTEES AND EXTERNAL BODIES

- 8.1 The Clerk delivered the paper in relation to the membership of the Authority incorporating Appointments to Committees and External Bodies. This paper invited Members to note membership of the Authority and its committees which had changed from the previous year. It also noted the outside appointments such as the Welsh Local Government Association (WLGA) and the Local Government Association (LGA).

- 8.2 It was noted that there remained a Gwynedd vacancy on the Authority and that Gwynedd Council had confirmed this would be in appointed to by September. It had been requested that a female Member be appointed, if possible, to redress the gender imbalance.
- 8.3 Members were advised that the numbers between Audit Committee and Executive Panel were uneven, and it was noted that a Member would therefore be required to transfer from Audit Committee to Executive Panel, preferably a Conwy Councillor to maintain a balance of local authority representation. Cllr Sharon Doleman and Cllr Arwyn Herald Roberts volunteered to transfer, and it was agreed that this be discussed further outside of the meeting.
- 8.4 **RESOLVED to:**
- i) **Confirm membership of the Authority, appointments to committees and external appointments;**
 - ii) **Appoint Councillor Ian Hodge to the Standards Committee; and**
 - iii) **Agree the transfer of one Conwy County Borough Council Member from Audit Committee to Executive Panel outside of the meeting.**

9 MEETING DATES 25/26

- 9.1 The Clerk presented to Members the meeting dates for the year 2025-26. It was noted that where possible, local authorities had agreed to avoid clashes of council meetings with full Authority meetings.
- 9.2 **RESOLVED to:**
- i) **Agree the dates for meetings of the full Authority, Executive Panel and Audit Committee.**

10 MEMBERS' REMUNERATION SCHEME

- 10.1 The Clerk delivered the Members' Remuneration Scheme paper which informed them of the current rates of member remuneration and asked that they formally approve the schedule of payments made during the financial year 2024/25.

10.2 RESOLVED to:

- i) Note the IRPW's determinations in relation to members' allowances and remuneration with effect from 1 April 2025;**
- 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 2025/26 schedule from time to time during the municipal year, to reflect any changes in membership of the Authority, or as a result of any supplementary reports issued by the Independent Remuneration Panel for Wales; and**
- iii) To approve the schedule of payments made during 2024/25 as required by the IRPW.**

11 URGENT MATTERS

11.1 There were no urgent matters to consider.

Members and Officers were thanked for their participation.

Meeting closed: 09:52

NORTH WALES FIRE AND RESCUE AUTHORITY

Minutes of the meeting of **North Wales Fire and Rescue Authority** held on **Monday 21 July 2025** virtually via **Zoom**. Meeting commenced at **09.53**.

Councillor

Dylan Rees (Chair)
Mark Young (Deputy Chair)
Bryan Apsley
Tina Claydon
Paul Cunningham
Ann Davies
Sharon Doleman
Jeff Evans (arrived 10:53)
Ian Hodge
Alan Hughes
John Brynmor Hughes
John Ifan Jones
Marc Jones
Gwynfor Owen
Arwyn Herald Roberts (left 11:09)
Austin Roberts
Gareth A Roberts
Rondo Roberts
Gareth Sandilands
Dale Selvester (left 10:12)
Antony Wren

Representing

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

Also present:

Dawn Docx
Helen MacArthur
Justin Evans
Anthony Jones
Dafydd Edwards
Gareth Owens
Steve Morris
Llinos Evans
Heledd Davies
Lisa Allington

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

1 APOLOGIES

Councillor

Carol Beard
Chrissy Gee
Chris Hughes
Thomas Montgomery
Beverley Parry-Jones
Paul Rogers

Representing

Conwy County Borough Council
Flintshire County Council
Conwy County Borough Council
Conwy County Borough Council
Wrexham County Borough Council
Wrexham County Borough Council

ABSENT

Councillor

Representing

The above apologies were offered and accepted.

2 DECLARATIONS OF INTEREST

2.1 There were no declarations of interest to record.

3 NOTICE OF URGENT MATTERS

3.1 No notices of urgent matters had been received.

4 MINUTES OF THE FIRE AND RESCUE AUTHORITY MEETING HELD ON 28 APRIL 2025

4.1 The minutes of the North Wales Fire and Rescue Authority (the Authority) meeting held on 28 April 2025 were submitted for approval.

4.2 RESOLVED to:

- i) approve the FRA minutes from 28 April 2025 as a true and correct record of the meeting held.**

5 MATTERS ARISING

5.1 There were no matters arising.

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 2025.

6.2 A Member commented on the high standard of applications received for the ACFO post, and how pleasing it was that there had been a high proportion of internal applicants.

6.3 RESOLVED to:

- i) Note the information provided within the paper.**

7 INDEPENDENT CULTURAL REVIEW UPDATE

7.1 CFO Docx presented the Independent Cultural Review Update which presented to Members the draft Strategic Cultural Improvement Plan (SCIP) for approval and provide an update on progress to date on the cultural journey of North Wales Fire and Rescue Service (the Service).

7.2 Key areas of the paper were highlighted and a Member asked how it would be independently verified that the culture changes would be embedded. The CFO responded that whilst this was an area that was difficult to measure, work was taking place in liaison with Gloucestershire Fire and Rescue Service who had developed a dashboard which tracked certain indicators that aimed to reveal the culture of their organisation and the progress. North Wales Fire and Rescue Service hoped to develop a similar dashboard and this would be presented at a future Cultural Improvement Board.

7.3 It was further asked what channels were available for staff to report issues anonymously, and the CFO confirmed that although a Whistleblowing Policy was in place, a confidential hotline had also been implemented which people could submit concerns to, anonymously if required. While anonymous concerns were more difficult to look into, all concerns were fully investigated.

7.4 Thanks were given to officers for their ongoing work in this area.

7.5 **RESOLVED to:**

- i) **Approve the Strategic Cultural Improvement Plan; and**
- ii) **note the next steps on the cultural journey of the Service.**

8 TRAINING CENTRE PROJECT UPDATE

8.1 ACFO Evans delivered the Training Centre Project Update paper, a progress update on the training centre project summarising developments across legal, communications, design, ecology, and programme timelines.

8.2 **RESOLVED to:**

- i) **Note the current progress of the Training Centre project.**

9 EMERGENCY COVER REVIEW

9.1 ACFO Jones provided Members with an update on the work of the Emergency Cover Review (ECR) Task and Finish subgroup. This was set up in response to the recommendation from the 20 January 2025 meeting for officers to continue to devise and test alternative solutions with representative bodies, within the agreed budget, to address emergency cover in rural locations.

9.2 It was noted that adverts had now been placed for staff to transfer to the nucleus crews, and the Chair enquired what the response had been. ACFO Jones confirmed that existing full-time (WDS) and on-call (RDS) firefighters who might be interested in migrating had been contacted, and it was hoped to increase the full-time rural (WDSR) cohort to full establishment so that the two pilots could be run together. Whilst expressions of interest were still being gathered, ACFO Jones was confident that the required numbers would be achieved.

- 9.3 A Member asked what the recruitment numbers had been like within the RDS cohort over the last 12-months, and ACFO Jones confirmed that he would obtain this information and pass it on to Members outside of the meeting. However, he stated that recruitment and retention was an ongoing process with around 50-60 staff members leaving the Service each year, although the Service were consistently recruiting more than that. It was noted that the training requirement to bring these new staff members to a competent skills level was a lengthy process.
- 9.4 The CFO confirmed that there had been a substantial net increase in numbers of retained firefighters over the last three years with around 230 employed within that period.
- 9.5 It was noted that the pilots would have to take place over an appropriate period and that careful monitoring each quarter would be required to assess the value and impact of each pilot over a 12- to 24-month period.
- 9.6 One Member felt that the process to improve cover in rural areas had taken too long a time, and that recent fires in those rural areas may have received a better response had this process been finalised earlier. They also felt that having a stable team in place with local knowledge would bring strength and consistency to the cover in rural areas.
- 9.7 ACFO Jones confirmed that the Service's 18-pump response model had been maintained throughout the whole ECR process, and that the Service was in a strong position in terms of union relationships which had benefitted the ECR process greatly.
- 9.8 In relation to the nucleus crewing model, it was anticipated that the same staff would be allocated to the nucleus crewing stations for the entirety of the pilot to ensure that motivated staff with local knowledge were in place to become part of the communities that they served.
- 9.9 **RESOLVED to:**
- i) **Note that officers have continued to work with representative bodies in social partnership to develop a way forward with the ECR;**
 - ii) **note that progress has been made by the signing of the Collective Agreement by the Fire Brigades Union;**
 - iii) **note the continued efforts of all parties to progress a solution and introduce a pilot to demonstrate the self-sufficiency of the staffing levels at the current wholetime fire stations; and**
 - iv) **note that by demonstrating this self-sufficiency that there is scope to introduce pilots to utilise existing establishment budgets to improve emergency cover model across rural North Wales.**

10 DRAFT STATEMENT OF ACCOUNTS 2024-25

- 10.1 The Treasurer noted that these accounts had been before the Audit Committee already, and that there was no statutory requirement for the Authority to sign off the accounts in their pre-Audit form.
- 10.2 ACFO MacArthur presented the unaudited Statement of Accounts for 2024/25, encompassing the revenue and capital outturn, the balance sheet position, and key financial movements for the Authority.
- 10.3 Thanks were given to the Finance Team for their hard work in compiling these draft accounts and presenting them on time.

10.4 RESOLVED to:

- i) Approve the unaudited revenue and capital outturn position;**
- ii) approve the unaudited balance sheet position;**
- iii) approve the movement to and from reserves; and**
- iv) approve the delegation of authority for the approval of the audited Statement of Accounts to the Executive Panel.**

11 ANNUAL GOVERNANCE STATEMENT 2024-2025

- 11.1 ACFO Jones delivered the Annual Governance Statement 2024-2025 which presented to Members the draft Annual Governance Statement (AGS), as required by the Accounts and Audit (Wales) Regulations 2014. It was submitted to Audit Wales on 31 May 2025.

11.2 RESOLVED to:

- i) Approve the Draft Annual Governance Statement**

12 PERFORMANCE MONITORING REPORT, APRIL 2024 – MARCH 2025

- 12.1 AM Plant presented the Performance Monitoring Report, April 2024 – March 2025 which provided comparative data relating to the Authority's 'Our Five Principles for keeping communities safe' for the 2024/25 financial year. The report also contains commentary on activity and proposed activity associated with the principles.
- 12.2 The report also highlighted emerging trends in both increased, reduced and new demands and informed the development of new or revised activity to mitigate any increasing and emergent demand and risk.

- 12.3 Some Members noted that the Phoenix courses and the Cadet Programme were very well run and appeared to be successful and so they felt that the youth work carried out by the Service was effective. However, they had a concern in relation to communication in relation to the prevention of tumble dryer fires, and AM Plant responded that a huge amount of education was carried out in relation to this area by the Prevention and Protection Team and this was also a key area of the Safe and Well checks.
- 12.4 A Member noted the increase in fires of 8.5% and queried this as the trend over the last few years had been decreasing. They also noted a 12.4% increase in false alarms and asked what work was being carried out with regards to reducing the number of Automatic Fire Alarms (AFA's) within domestic dwellings.
- 12.5 AM Plant responded that there had been a huge amount of work carried out identifying vulnerable people within communities and a great deal of complex work was carried out with these high-risk individuals and their families to reduce the risk as far as possible, including the installation of Carelines. This, in turn, contributed to the increase in false alarms as the Carelines were often activated for non-fire events resulting in a false alarm.
- 12.6 ACFO Jones further confirmed that there had been an increase in fire activity nationally and this was not an isolated issue within North Wales, but that the 8.5% increase in fires could largely be attributed to an increase in wildfires. He further stated that significant work had been taking place to reduce the occurrence of AFA's, but that each false activation was viewed as an opportunity for further engagement with homeowners. However, targeted prevention work with providers and residents was taking place to reduce unnecessary mobilisations and this remained a priority for the Service.
- 12.7 A Member asked for it to be noted that the professionalism and speed of response from the fire crews should be commended.
- 12.8 The Chair added that when the report had been considered by the Executive Panel, the following action in relation to 'safe and well' checks had been agreed: 'Request that data be included in future reports on how many high priority safe and well checks are being completed within the 28-day target.'
- 12.9 **RESOLVED to:**
- i) **Note the content of the Performance Monitoring report.**

13 CHIEF FIRE AND RESCUE ADVISOR AND INSPECTOR FOR WALES'S INSPECTION REPORT

- 13.1 AM Plant presented an update following the publication of the Chief Fire and Rescue Advisor and Inspector for Wales (CFRAIW) inspection report, entitled 'Inspection of North Wales Fire and Rescue Service to consider the effectiveness of its response to domestic dwelling fires'.
- 13.2 One Member asked how this extra work would be budgeted for, and how it fit in with the Service's priorities. The CFO responded that these were essential initiatives that required implementation, but that it was also recognised that there was a great deal of work ongoing in other areas such as the nucleus crewing pilot and the Training Centre project. The urgency of the implementation was recognised, but discussions would need to take place with the CFRAIW to confirm a timeline, although it was hoped that additional capacity could be achieved by working on an all-Wales basis. Funding would be allocated via the normal budget process and some pieces of required equipment had already been secured.
- 13.3 The Chair noted that the creation of a new training centre facility was now more important than ever to fulfil the recommendations of the CFRAIW report, and that every opportunity to lobby Welsh Government for additional funding for this project was taken advantage of. ACFO Jones confirmed that he would be taking this issue to the all-Wales National Issues Committee for Operations in Cardiff to agree a common approach and timeframe. He had also presented to the NFCC Operational Preparedness, Resilience and Response Committee and the NFCC were interested to see what Wales's approach would be as the changes recommended by the CFRAIW were reflected within the National Operational Guidance (NOG) documentation and so England would be required to make similar changes to firefighting techniques within England.
- 13.4 **RESOLVED to:**
- i) Note the content of the report; and**
 - ii) Note that the action plan has been put in place to consider the recommendations of the CFRAIW's inspection.**

14 FIREFIGHTERS PENSION SCHEMES DISCRETIONARY POLICY STATEMENT

- 14.1 ACFO MacArthur delivered the Firefighters Pension Schemes Discretionary Policy Statement which informed Members of the requirement for the Scheme Manager, the Authority, to produce a Firefighters Pension Discretionary Policy Statement.
- 14.2 It was noted that approval was also sought of the resolutions within the Firefighters Pension Scheme Discretionary Policy Statement including the proposal that, on behalf of the scheme manager, decisions would be delegated on a day-to-day basis to officers of the Service.

14.3 The Treasurer noted the vast amount of work that had been undertaken, including by Kim Jeal, the Technical Pensions Adviser shared with South Wales Fire and Rescue Service (SWFRS), and assurance had been received that the recommendations were consistent with those being put forward by them. He congratulated officers in compiling such a comprehensive report and recommended that the statement be approved.

14.4 **RESOLVED to:**

- i) **Approve the resolutions within the Firefighters Pension Scheme Discretionary Policy Statement including, where appropriate, the delegation to officers of the Service.**

15 FIREFIGHTERS PENSION SCHEMES LOCAL PENSION BOARD – ANNUAL REPORT 2024/25

15.1 Dafydd Edwards, Treasurer and Chair of the Local Pension Board (the Board) presented to Members the Annual Report of the Board which detailed the work undertaken during the 2024/25 financial year. The salient areas of the Annual Report were highlighted.

15.2 ACFO MacArthur confirmed that the input of both the employer and employee representatives was invaluable, not only to the day-to-day functions of the scheme but also for horizon scanning. The legal challenges had placed an incredible strain on a small department, but progress was positive.

15.3 **RESOLVED to:**

- i) **Approve the Local Pension Board 2024/25 Annual Report.**

16 RATIFICATIONS OF APPOINTMENT OF PRINCIPAL OFFICERS

16.1 The Clerk confirmed that recommendations were being made to the full Authority for the appointment of Anthony Jones and Justin Evans, and that the item had been placed last on the agenda in the event that a closed session was required.

16.2 The CFO added that the appointment process had been hugely demanding but successful, and thanks were given to those Members who formed the interview panel. It had been the final stage of a very challenging process for both internal and external candidates. An independent consultant had created the longlist of applicants who were subsequently assessed, and a shortlist was developed from these assessments. Those three applicants were then further assessed for their managerial capability, their handling of a media situation, and their report writing and information gathering skills. During the interview itself, thought provoking presentations were made by all candidates and several topical issues relevant to senior leaders within the sector were discussed.

- 16.3 The Chair advised that there had been six Authority Members on the panel, one from each local authority, and all agreed that there had been three high quality candidates. The unanimous findings of the panel were that Anthony Jones and Justin Evans should be appointed as substantive Assistant Chief Fire Officers for the Service. This recommendation was proposed and seconded with all in favour and congratulations were given to both appointees.
- 16.4 A Member noted their disappointment that, although it had been stated clearly that it was only members of the Executive Panel that could be included in the appointment process, the initial invite had gone out to all Authority Members. This had then been redacted but was again offered at short notice to members of the Audit Committee. The Chair responded that, as there had only been one female member of the Executive Panel who was unable to take part in the process due to annual leave, it had been offered out to female members of the Audit Committee in order to maintain a gender balance.
- 16.5 The Clerk confirmed that gender balance had been a consideration and that arrangements had been attempted within the bounds of the Executive Panel; however, the gender balance had ultimately been lost due to availability issues.
- 16.6 ACFO Jones and ACFO Evans both gave thanks to Members and stated that they were immensely proud to have been substantively appointed to the post.
- 16.7 RESOLVED to:**
- i) **Ratify the appointment of Anthony Jones and Justin Evans to the substantive position of Assistant Chief Fire Officer.**

17 URGENT MATTERS

- 16.1 There were no urgent matters to consider.

Members and Officers were thanked for their participation.

Meeting closed: 11:35

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|-----------------|---|
| Report to | North Wales Fire and Rescue Authority |
| Date | 20 October 2025 |
| Lead Officer | Not applicable |
| Contact Officer | Members Services (members.services@northwalesfire.gov.wales) |
| Subject | Chair's Report |



PURPOSE OF REPORT

- 1 This quarterly report provides Members with information on the meetings and events attended by the Chair and Deputy Chair of North Wales Fire and Rescue Authority (the Authority) in their official capacities between July and September 2025.

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:
 - i) **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 11 July the Deputy Chair visited Llanfairfechan Fire Station to attend the Phoenix Awards Ceremony in respect of pupils from Ysgol Eirias, Colwyn Bay.
- 7 On 14 July the Chair, together with the CFO, attended an on-line meeting of the Social Partnership Forum chaired by the Cabinet Secretary for Housing and Local Government.
- 8 On 18 July the Deputy Chair visited Llanfairfechan Fire Station to attend the Phoenix Awards Ceremony in respect of pupils from Ysgol Bryn Eilian.

- 9 On 25 July the Chair attended an on-line meeting of the WLGA Executive as the representative for FRA Chairs.
- 10 On 20 August the Chair attended an on-line meeting of the Cultural Improvement Board.
- 11 On 20 August the Chair and the Deputy Chair sat on an Internal Dispute Resolution Procedure (IRDP) Panel to adjudicate on a Stage 2 appeal.
- 12 On 5 September the Chair attended an on-line meeting of the North Wales Regional Partnership.
- 13 On 19 September the Chair visited Menai Bridge Fire Station to attend the Phoenix Awards Ceremony in respect of pupils from Holyhead High School.
- 14 On 26 September the Chair attended an on-line meeting of the WLGA Executive.
- 15 On 26 September the Chair visited Menai Bridge Fire Station to attend the Phoenix Awards Ceremony in respect of pupils from Ysgol Uwchradd Bodedern.
- 16 On 29 September the Chair and the Deputy Chair met with the Chair of the Standards Committee at North Wales Fire and Rescue Service (the Service) Headquarters.
- 17 On 30 September the Chair and the Deputy Chair attended the Staff Awards Ceremony at Venue Cymru.

IMPLICATIONS

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| 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. |

| | |
|-----------------|---|
| Report to | North Wales Fire and Rescue Authority |
| Date | 20 October, 2025 |
| Lead Officer | Dawn Docx, Chief Fire Officer |
| Contact Officer | Elin Hughes, Culture Champion |
| Subject | Focus on Cultural Improvement via the Internal Promotion Process |



PURPOSE OF REPORT

- 1 To provide 'a deep dive' into the changes made to North Wales Fire and Rescue Service's (the Service) promotion processes since 2021. The report outlines progress to date, actions taken in response to the CREST report recommendations, and the next steps to further strengthen transparency, fairness, and consistency.

EXECUTIVE SUMMARY

- 2 Since 2021, the Service has undertaken a regular review of promotion processes in response to concerns raised by staff and representative bodies. The CREST report subsequently reinforced these concerns, identifying areas for improvement around transparency, perceptions of positive action, consistency of development, and fairness in decision making.
- 3 In response, a series of improvements have been implemented. These include clearer criteria for promotions, regular reviews of the promotions policy, alignment with the National Fire Chief's Council (NFCC) Leadership Framework, anonymised recruitment, inclusive interview pilots, and structured feedback mechanisms. Independent oversight and external reviews have also been introduced to build confidence in the process.
- 4 Next steps will focus on embedding these changes, finalising the Workforce Representation Strategy, implementing recommendations from independent reviews, and ensuring regular engagement with representative bodies to maintain trust and collaboration.

OBSERVATIONS FROM EXECUTIVE PANEL/AUDIT COMMITTEE

- 5 The information in this report has not been presented previously to North Wales Fire and Rescue Authority (the Authority) members.

RECOMMENDATION

6 It is recommended that Members:

- i) **Note the progress made, endorse the ongoing programme of improvements, and support the next steps as outlined in this report.**

BACKGROUND

- 7 Concerns were raised in 2021 by staff and representative bodies, particularly the Fire Brigades Union (FBU), around the transparency and consistency of the promotions process. In response, a programme of work was launched to review and improve both temporary and permanent promotions.
- 8 Gap analysis work was carried out using sector specific independent culture reports, including the His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) report on Values and Culture in Fire and Rescue Services (2023), as well as individual service reports from South Wales Fire and Rescue Service (2024), Dorset and Wiltshire (2023), and London Fire Brigade (2022). Promotion processes were a recurring theme in many of the recommendations for improvement. The Service has reviewed these findings and implemented positive changes where appropriate.
- 9 The CREST report subsequently identified further concerns, including that *'there was a perception that favouritism still may take precedence over competence in operational promotion decisions'* and that *'promotion and transfer decisions lacked transparency, fuelling perceptions of bias and feelings of uncertainty'*.
- 10 The Service has made significant progress in addressing these issues.

INFORMATION

Changes Implemented Since 2021

- 11 A comprehensive review of the promotions process was undertaken to strengthen consistency, transparency, and fairness across the organisation. As part of this review, clearer criteria for temporary promotions were piloted to ensure a more robust and equitable approach. In 2021, a new promotions policy 'OPS-P02-2021 Recruitment and internal promotions' was introduced to support long-term succession planning which was successfully applied in Watch and Crew Manager promotions. Following regular reviews and updates the latest version 'Substantive Promotion to WDS Management Roles - Operational and Control Staff' was published in March 2025 which reflects learning and best practice.

- 12 To ensure nationally consistent standards, promotion interview questions were aligned with the National Fire Chiefs Council (NFCC) Leadership Framework. Scenario-based questions were introduced to provide greater insight into candidate decision-making and leadership capability. In addition, external consultant input was sought to validate the appropriateness of the questioning for supervisory and middle management roles. Regular working group meetings are now held throughout promotion processes to maintain transparency and compliance, with structured post process reviews conducted to capture lessons learned and inform continuous improvement.
- 13 The process has also been enhanced to support staff development. Observers have been invited to sit on interview panels to gain valuable experience, while HR representatives are now involved throughout all stages of the process, from planning through to appointment. HR attendance on every interview panel provides a quality assurance mechanism, and the required composition of panels for each role is explicitly set out in the procedure to ensure compliance and consistency.
- 14 Recruitment training opportunities have also been expanded. Regular sessions are offered to all staff to support application writing and interview preparation to support their development, while panel members receive specific training to promote fairness and consistency in candidate assessment.
- 15 A further key development was the introduction of the Manager Endorsement for Promotions form. This provides a structured and transparent mechanism for managers to formally support candidates by confirming eligibility, evidencing competence, and identifying development needs. The form enhances accountability within the process and reinforces fairness and consistency in decision making at all stages.

Responding to the CREST Report (2025)

- 16 In relation to the promotion process, the CREST report highlighted concerns that “there was a perception that favouritism may still take precedence over competence in operational promotion decisions” and that “promotion and transfer decisions lacked transparency, fuelling perceptions of bias and feelings of uncertainty” (p 38–42). The report also included a number of specific recommendations aimed at improving the fairness, transparency, and consistency of the promotion process.

Progress to Date

- 17 Significant steps have been taken to address the concerns raised in the CREST report. A draft Workforce Representation Strategy has been developed to ensure fair access, inclusive development, and transparent processes while reflecting community diversity.
- 18 An inclusive interview pilot commenced in January 2025. This initiative is part of the ongoing commitment to creating a supportive and equitable recruitment process for all candidates by providing candidates with preparation time to review the questions for 30 minutes ahead of the interview, access to key reading materials to aid their preparation, and opportunities for post process feedback. In July 2025, anonymised recruitment was introduced, removing identifying details from applications to ensure merit-based shortlisting and reduce perceived bias.
- 19 Following the Station and Group Managers promotion process in June 2025, an independent Chartered Institute of Personnel and Development (CIPD) led post-process candidate experience review was conducted. This review gathered candidate feedback via anonymous surveys and one-to-one discussions with a neutral third party to inform improvements. In addition, an external expert review has been commissioned to oversee the current Watch Manager, Crew Manager, and Control promotion processes, covering all stages from shortlisting through to postings which is also mentioned below in the next steps.
- 20 Structured feedback and individual development plans have been introduced to standardise support for candidates. A standardised feedback form is being piloted across all recruitment and promotion processes to ensure consistent quality and provide actionable advice.
- 21 Furthermore, promotional processes for operational staff now include the completion of a series of leadership and managerial mandatory training courses delivered by HR Specialists, which candidates must complete to be eligible to apply.

Next Steps

- 22 Following the Group and Station Managers promotion board, findings from the candidate experience review will be assessed, and recommendations implemented where appropriate to enhance transparency and improve the overall promotion process. In addition, an external expert review of the Watch Manager, Crew Manager, and Watch Manager Control promotion processes is currently in progress, with any recommended changes adopted to strengthen fairness, consistency, and alignment with best practice.

- 23 The Workforce Representation Strategy will be finalised and embedded to ensure that workforce planning and promotions continue to reflect organisational diversity objectives. HR Specialists are actively engaging with staff during station/department visits to discuss positive action, clarifying its legal and ethical basis, highlighting its role in promoting equality and inclusion, and distinguishing it from positive discrimination. These discussions encourage open dialogue, share research on the benefits of diverse teams, and invite employee input to support fair access and opportunities for all. Additionally, the outcomes of the new inclusive approach to interview and feedback form pilots will be evaluated, with consideration given to permanent implementation where the evidence supports improved candidate experience and equitable assessment.
- 24 The wholetime recruitment campaign, scheduled for September 2026, will be delivered under the oversight of a dedicated Task and Finish Group to ensure effective planning, coordination, and outcomes. Feedback from both promotion and recruitment campaigns will continue to be regularly reviewed to inform continuous improvement and ensure best practice is embedded across all processes.
- 25 To further strengthen organisational values and collaboration, corporate staff will be incorporated as panel members in future promotion interviews for operational staff. This initiative will support the embedding of organisational values in day-to-day practice and enhance cross-departmental engagement throughout the promotions process, as well as aid their development.

CONCLUSION

- 26 Since 2021, the Service has made and is continuing to make substantial progress in strengthening its promotion processes. Key changes have improved transparency, fairness, and consistency, directly addressing concerns raised by staff, the FBU, and the CREST Report.
- 27 The programme of work now requires ongoing support to ensure these improvements are embedded, trusted, and sustainable.

IMPLICATIONS

| | |
|--|---|
| Well-being Objectives | Future Service provision could be impacted if the concerns highlighted by the review are not addressed |
| Budget | Currently within existing budgets |
| Legal | The Service is working with the Equality and Human Rights Commission to ensure that it complies with its legal duties under the Equality Act 2010 |
| Staffing | Nil |
| Equalities/ Human Rights/ Welsh Language | Nil |
| Risks | If the programme of improvements is not fully embedded and sustained, there is a risk that concerns around transparency, fairness, and consistency may re-emerge, leading to reduced trust and confidence in the promotion process among staff and representative bodies. |

| | |
|-----------------|--|
| Report to | North Wales Fire and Rescue Authority |
| Date | 20 October 2025 |
| Lead Officer | Justin Evans, Assistant Chief Fire Officer, |
| Contact Officer | Lee Bourne, Project Manager |
| Subject | Training Centre Project Update |



PURPOSE OF REPORT

- 1 To provide Members with a progress update following the September meeting of the Training Centre Project Board, and to outline key developments, risks and next steps.

EXECUTIVE SUMMARY

- 2 The project remains broadly within scope and quality expectations; however, there are ongoing uncertainties around the timeline and budget, primarily due to ecological constraints and the need for finalised costings. The Outline Business Case (OBC) is scheduled to be completed and available for ratification by North Wales Fire and Rescue Authority (the Authority) in January 2026. Ground clearance works will begin in October 2025. The Communications and Engagement Strategy has been approved by the Project Board, and a public consultation website is being prepared for launch early next year.

RECOMMENDATION

- 3 It is recommended that Members:
 - i) **Note the current progress of the Training Centre project.**

BACKGROUND

- 4 The Project Board met on 2 September 2025, following the previous session held on 22 July 2025. The revised Terms of Reference and Communications Strategy were approved. The programme timeline was reviewed considering contractor feedback and ecological constraints.

INFORMATION

5 **Budget and Costings**

The design of the Training Centre has evolved since the concept shared with Members in December 2024. This reflects feedback gathered through staff engagement, as well as the need to align the site layout with environmental and sustainability priorities. The revised plan will incorporate improved access, updated training configurations, and spaces for multi-agency use. These changes have been informed by workshops held earlier this year and are intended to future-proof the facility.

- 6 The revised designs will be presented to the next Project Board meeting for consideration. Detailed financial modelling is now underway to support the Outline Business Case which will be presented to Members at the Authority meeting in January 2026.

7 **Ecology**

Ecological work continues on site with current activity focused on the management of Great Crested Newts. It has been confirmed that the Little Ringed Plover has left the site.

8 **Contractor Agreements**

Subcontractor agreements are being finalised. The ground clearance contract has been awarded and will be delivered under ecological supervision.

9 **Communications and Engagement**

The Communications and Engagement Strategy has been approved. It includes a phased approach to stakeholder engagement and consultation, with a dedicated public website planned for launch in January 2026.

10 **Project Status and Timeline**

Construction is scheduled to complete by May 2029, with formal closure and handover expected six months later. The Outline Business Case is being expedited for submission to the Authority in January 2026. Delays to the OBC have been added to the risk register due to their potential impact on funding and decision-making.

11 **Social Value**

Social value targets have been embedded in contractor agreements, with a focus on local engagement and measurable outcomes. These will be monitored and reported to the Project Board.

IMPLICATIONS

| | |
|---|---|
| Well-being Objectives | The project supports organisational objectives for improvement, well-being, and community safety, as outlined in the Community Risk Management Plan (CRMP) 2025–29. Social value, local engagement, and bilingual communication are embedded in project delivery. |
| Budget | Capital funding remains subject to business case approval. Cost options are under development and will be presented at the next project board. |
| Legal | Legal considerations continue to be monitored across all phases of the project. This includes compliance with planning regulations, construction safety standards, and environmental legislation. The project team is working closely with legal advisors and contractors to ensure that all statutory obligations are met and that risks are appropriately managed as the programme progresses. |
| Staffing | Staff from across all groups have been actively engaged throughout the development process. Their input has shaped the design principles, informed layout decisions, and helped ensure the facility reflects operational needs and future service delivery. Further engagement is planned as the programme progresses, with additional support being scoped to maintain delivery capacity. |
| Equalities/Human Rights/ Welsh Language | Community engagement has begun. Bilingual materials will be provided at future consultation events. |
| Risks | The project team continues to monitor and manage key risks. These include the dependency on external capital funding, which remains unresolved at this stage. Staff turnover and capacity pressures have also been identified as potential risks to continuity, and steps have been taken to strengthen governance and clarify delivery roles. Financial oversight has been improved with the appointment of a dedicated budget holder and the development of a financial dashboard. A formal estate strategy is being developed as part of the business case development. These risks are being actively mitigated to ensure the project remains deliverable within the expected parameters. |

| | |
|-----------------|---|
| Report to | North Wales Fire and Rescue Authority |
| Date | 20 October 2025 |
| Lead Officer | Anthony Jones, Assistant Chief Fire Officer |
| Contact Officer | Mike Plant, Head of Planning, Performance and Transformation |
| Subject | Emergency Cover Review |



PURPOSE OF REPORT

- 1 To provide Members of the North Wales Fire and Rescue Authority (the Authority) with an update on the work of the Emergency Cover Review (ECR) Task and Finish subgroup. This was set up in response to the recommendation from the 20 January 2025 meeting for officers to continue to devise and test alternative solutions with representative bodies, within the agreed budget, to address emergency cover in rural locations.

EXECUTIVE SUMMARY

- 2 Since the Authority was last updated on 21 July 2025, the pilot described within the collective agreement has been implemented commencing with changing start and finish times across all eight wholetime stations. The pilot is designed to improve the efficiency and effectiveness of the wholetime stations, such as increasing resilience.
- 3 The Collective Agreement Implementation Group (CAIG) has now agreed a policy suite that details the principles and working practices of the collective agreement in respects of resilience procedures, and a new wholetime rostering policy. These documents are due to go through the formal consultation process in October 2025.
- 4 Promotion boards for supervisory managers have been moved to allow personnel to take up new posts at the beginning of the new annual leave year. These changes will be expanded to all management levels during 2026 to support the collective agreement in full.
- 5 A process has been delivered for 12 on-call fire-fighters to migrate to wholetime positions. This will support the crewing of the nucleus stations at Dolgellau and Porthmadog, providing wholetime employment opportunities in those rural areas for the first time.

- 6 A programme to fully establish the Wholetime Rural team has also been completed to ensure that they can further support on-call and nucleus stations in rural areas to enhance resilience and fire cover.

OBSERVATIONS FROM EXECUTIVE PANEL/AUDIT COMMITTEE

- 7 This report has not previously been considered by Members.

RECOMMENDATION

- 8 It is recommended that Members:
- i) **Note that officers continue to work with representative bodies in social partnership following the recent signing of the Collective Agreement;**
 - ii) **Note that the Collective Agreement pilot commenced on 2 September 2025, aligning start and finish times at all wholetime stations, and the relocation of wholetime fire-fighters to Porthmadog and Dolgellau fire stations; and**
 - iii) **Note that the CAIG will continue to monitor and review how the collaborative arrangement improves rural fire cover, managing any issues that arise during the period of the pilot.**

BACKGROUND

- 9 Since the signing of the collective agreement on 19 May 2025, the CAIG team has been working on a suite of policy documents that will agree how the collective agreement will be implemented.

INFORMATION

- 10 The shift changes discussed above are detailed further in the graphic below for the benefit of Members.

| Start and finish times at existing WDS stations under this agreement | | | |
|--|---------------|---------------|---------------------|
| Station | Day Shift | Night shift | Positive hours |
| Rhyl, Deeside, Wrexham | 08.00 – 18.00 | 18.00 – 08.00 | N/A |
| | | | |
| Caernarfon, Bangor, Holyhead, Llandudno, Colwyn Bay | 08.00 – 18.00 | N/A | ** Locally agreed** |

- 11 The pilot to introduce two nucleus watches of five wholetime fire-fighters (ten in total) at Porthmadog and Dolgellau began on 2 September 2025. These firefighters will respond alongside existing RDS firefighters at these stations. Visits by the Head of Response and other key officers, alongside the facilities team, have been conducted to ensure that staff welfare has been prioritised throughout these changes. The facilities team has drafted a suite of plans for improvements to be made to both stations to better support the new nucleus crewing model.
- 12 A central repository of information and guidance documents, including Frequently Asked Questions (FAQs), has been created by the CAIG on North Wales Fire and Rescue Service's (the Service) internal intranet for the benefit of all personnel. This will be updated after every pilot Monitor and Review meeting.
- 13 A standard agenda to review the pilot in line with social partnership principles has been agreed with representative bodies to ensure that all relevant data is captured to ascertain whether the pilot is performing successfully, or whether it needs further amendments to be introduced in collaboration.

IMPLICATIONS

| | |
|---|--|
| Well-being Objectives | The ECR outcomes must meet the Authority's obligations under the Well-being of Future Generations (Wales) Act 2015 |
| Budget | Any solution must be within the approved budget |
| Legal | N/A |
| Staffing | The Service has continued to work with staff and their representative bodies and will continue to do so. Regular updates are provided at the JCNC and via the Weekly Brief as well as via visits to stations by officers |
| Equalities/Human Rights/ Welsh Language | The Service's Equality, Diversity and Inclusion (EDI) Officer engaged with EDI groups throughout the consultation. The ECR is contained within the Community Risk Management Implementation Plan (CRMIP) and feedback is gathered as part of the CRMIP process |
| Risks | The ECR and the work of the resultant CAIG seeks to reduce the risks of not being able to respond to emergencies effectively and efficiently in the communities of North Wales |

| | |
|-----------------|--|
| Report to | North Wales Fire and Rescue Authority |
| Date | 20 October 2025 |
| Lead Officer | ACFO Helen MacArthur |
| Contact Officer | Elgan Roberts, Head of Finance |
| Subject | Updated Financial Regulations |



PURPOSE OF REPORT

- 1 To inform Members of the scheduled review and update of North Wales Fire and Rescue Authority (the Authority)'s Financial Regulations, originally approved in March 2022, and to outline the key changes introduced in the 2025 revision.

EXECUTIVE SUMMARY

- 2 The Financial Regulations were revised in 2022 and are due for review after three years. The revision for 2025 reflects a comprehensive update aimed at streamlining the document, modernising its provisions, and aligning with current legislative and technological standards. The revised version (v3.0) is submitted for approval.

OBSERVATIONS FROM EXECUTIVE PANEL/AUDIT COMMITTEE

- 3 The Audit Committee received and endorsed the draft Financial Regulations at its meeting on 15 September 2025.

RECOMMENDATION

- 4 It is recommended that Members:
 - i) **Note and approve the updated Financial Regulations.**

BACKGROUND

- 5 The Financial Regulations provide the framework for financial governance, accountability, and stewardship across the Authority. The 2022 version (v2.0) was issued with a scheduled review date of 31 March 2025. The updated version (v3.0) has been prepared by the Head of Finance and reviewed by the Assistant Chief Fire Officer responsible for Finance and Resources.

INFORMATION

- 6 Version 3.0 has streamlined the document and ensures its continued relevance in a rapidly evolving financial and regulatory landscape. The structure has been refined to improve clarity and usability, with redundant sections removed and guidance consolidated.
- 7 Modernisation of provisions with new sections have been added to reflect contemporary financial practices, including:
 - **Digital Banking and Payment Security:** Compliance with Strong Customer Authentication (SCA) and Payment Services Regulations 2017.
 - **IFRS 16 Compliance:** Enhanced guidance on asset leasing and right-of-use accounting.
 - **Fraud Prevention and Corporate Transparency:** Alignment with the Economic Crime and Corporate Transparency Act 2023, including beneficial ownership registers and enhanced due diligence.
- 8 In line with good governance practice, the Financial Regulations will be subject to a further review three years from the date of approval, or earlier if required by legislative or operational changes.

IMPLICATIONS

| | |
|--|---|
| Well-being Objectives | Supports good governance and financial stewardship, contributing to long-term sustainability. |
| Budget | No direct financial implications, but improved controls may reduce exposure to fraud and inefficiency. |
| Legal | Ensures compliance with statutory duties under the Local Government Acts, Accounts and Audit Regulations, and recent legislation on economic crime. |
| Staffing | Requires awareness and compliance across all departments; training will be provided where necessary. |
| Equalities / Human Rights / Welsh Language | No adverse impact identified. |
| Risks | The review mitigates risks associated with outdated procedures, non-compliance, and financial irregularities. |



North Wales Fire & Rescue Authority

Financial Regulations

This document is uncontrolled when printed. All users are responsible for checking to confirm that this is the current version before use.

| | | |
|----------|--------------|------------------|
| Version: | 3.0 | Next review: TBC |
| Status: | For Approval | Issue date: TBC |

Financial Regulations

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1 Introduction & Compliance

These Financial Regulations set the framework for financial governance within North Wales Fire and Rescue Authority ("the Authority"), ensuring accountability, sound stewardship, and integrity in the use of public funds.

They apply to all Members, Co-opted Members, officers, managers, and employees. For these purposes, officers include Station Managers and above, and Heads/Deputy Heads of Department for non-operational roles.

The Audit Committee oversees the review of these Regulations. The Section 151 Officer is responsible for implementation, issuing supporting procedures, and reporting any breaches. References to "the Authority" include delegated functions to the Executive Panel, Audit Committee, or the Chief Fire Officer (Head of Paid Service), supported by the Section 151 Officer.

All personnel must familiarise themselves with these Regulations and ensure their teams comply. Additional guidance may be issued by the Section 151 Officer where required.

The Service Leadership Team must ensure compliance across all departments. Where uncertainty arises, seek advice from the Assistant Chief Fire Officer (Finance & Resources) and follow the spirit as well as the letter of these Regulations.

Failure to comply with the relevant standards and procedures may result in appropriate action being considered. For employees, this could involve steps taken under the Service's internal procedures, which may include disciplinary processes where necessary. For Members and Co-opted Members, any concerns would be addressed in line with the Authority's Code of Conduct. These measures are in place to support accountability and uphold the integrity of the organisation's governance framework.

2 Administration of Financial Affairs

2.1 Responsibility

- 2.1.1 The Section 151 Officer may issue detailed accounting procedures and guidance to support day-to-day financial management.
- 2.1.2 The Chief Fire Officer and all officers are responsible for ensuring compliance with these Financial Regulations and associated instructions/manuals. Any breaches must be reported to the Section 151 Officer.
- 2.1.3 The Section 151 Officer is appointed in accordance with legislation and advises the Authority and its committees on all matters affecting the Authority's finances and financial administration.
- 2.1.4 All accounts required by legislation to be audited must be approved by the Section 151 Officer. Subsidiary financial records are kept by, or under arrangements approved by, the Section 151 Officer.
- 2.1.5 Roles and responsibilities of the Authority, Chief Fire Officer, Section 151 Officer, Monitoring Officer, Assistant Chief Fire Officer (Finance & Resources) and Department Heads are set out in Appendix 1 – Responsibility Matrix.
- 2.1.6 The following key principles will be observed in the allocation of accounting duties:
 - Segregation of duties: Calculating/checking/recording sums due to/from the Authority must be separated, as far as practicable, from collecting or disbursing those sums.
 - Delegation & authorisation: The Chief Fire Officer, in consultation with the Section 151 Officer, will nominate officers to organise and supervise financial work and certify financial documents. The Financial Scheme of Delegation is maintained by the Head of Finance.
 - Consultation on financial impact: The Chief Fire Officer must inform the Section 151 Officer of any matter affecting the Authority's finances. No report on such matters goes to Members without prior consultation with the Section 151 Officer on the full financial implications. The Section 151 Officer (or delegate) must be given the necessary information and access to documents and reports.
 - Record retention: Financial records are normally retained for six complete financial years plus the current year, unless specific requirements (e.g., grant conditions) set different limits.

2.2 Financial Risk Management

- 2.2.1 The Authority recognises that risk can affect service delivery and the achievement of objectives.
- 2.2.2 Risk means the chance of loss, damage, or injury from an unwanted or uncertain event. Risk management is the planned, systematic approach to identifying, evaluating, and controlling risk.
- 2.2.3 The Executive Panel considers an annual report on the Risk Register, reviews significant changes in risk, and monitors the effectiveness of controls for key risks.
- 2.2.4 The Section 151 Officer ensures arrangements are in place to identify, assess, record, report and monitor financial risks, and that these are reflected in the Corporate Risk Register with the associated controls/mitigations.
- 2.2.5 The budget process takes account of financial risks and reports them as part of the Medium-Term Financial Strategy (MTFS).

2.3 Internal Controls and Internal Audit

- 2.3.1 The Authority must maintain proper arrangements for administering its financial affairs and ensure an adequate system of internal control.
- 2.3.2 Internal control comprises management systems designed to achieve objectives economically, efficiently and effectively, and to safeguard assets and interests.
- 2.3.3 The Authority's Internal Auditors provide an annual opinion on the existence and adequacy of internal controls and operate in line with current professional auditing standards.
- 2.3.4 Internal Audit responsibilities include reviewing, appraising and reporting on:
 - the soundness, adequacy and application of financial and management controls.
 - compliance with relevant policies, plans and procedures.
 - the extent to which assets and interests are accounted for and safeguarded against fraud, waste, extravagance, inefficient administration or other loss.
 - the suitability and reliability of financial and management information.

- 2.3.5 Internal Audit rights of access (and, where stated, the Section 151 Officer or delegate) include the right to:
- enter any operational or administrative premises of the Authority on production of identification.
 - examine, copy or retain any records relating to the accounts and financial administration (including independent access to relevant systems and outputs).
 - require information and explanations from any employee.
 - require any employee to produce or account for cash, stores or other property of the Authority entrusted to their custody.
 - examine work or services performed for the Authority by employees or contractors and any goods purchased or issued from stock.
- 2.3.6 Any actual or suspected irregularity involving cash, stores, property, or financial administration must be reported immediately to the Section 151 Officer, who will investigate and report as appropriate in consultation with the Chief Fire Officer and the Monitoring Officer.
- 2.3.7 The Audit Committee appoints Internal Auditors, approves the Internal Audit work programme, and considers Internal Audit reports and the annual report.

2.4 External Audit

- 2.4.1 External auditors are appointed by Audit Wales under the Public Audit (Wales) Act 2004. Their duties are guided by the Auditor General for Wales through the Code of Audit Practice, which outlines principles and requirements for:
- Audit of financial statements; and
 - Evaluation of arrangements for securing economy and efficiency.
- 2.4.2 The Authority may also be subject to audit, inspection, or investigation by statutory bodies such as HM Revenue & Customs and the Welsh Government.

3 Financial Planning

3.1 Forward Planning

- 3.1.1 Each year, the Section 151 Officer will present to the Authority on the current financial position and factors likely to affect future financial arrangements. This includes risks, uncertainties, and decisions on service provision or priorities.
- 3.1.2 The appraisal will cover both revenue and capital planning assumptions and inform the Medium-Term Financial Strategy (MTFS).
- 3.1.3 Additional appraisals may be provided during the year if deemed necessary by the Section 151 Officer.

3.2 Revenue and Capital Budget

- 3.2.1 Before the start of each financial year, and in line with statutory timescales, the Section 151 Officer (in consultation with the Chief Fire Officer and relevant officers) will submit:
 - The proposed revenue budget for the forthcoming year.
 - the capital programme for the forthcoming year.
 - the MTFS covering the next two years.
- 3.2.2 Submission must include:
 - expected income and expenditure.
 - material risks and uncertainties.
 - financial implications of any proposed service changes.
 - anticipated capital financing costs and funding requirements.
- 3.2.3 The Authority will review and approve these plans; approval cannot be delegated to officers.
- 3.2.4 No financial commitment may be entered into until approved by the Authority and resources are confirmed.
- 3.2.5 The Section 151 Officer will report performance against the approved budgets at the end of Q2, Q3 and Q4 at Authority meeting.

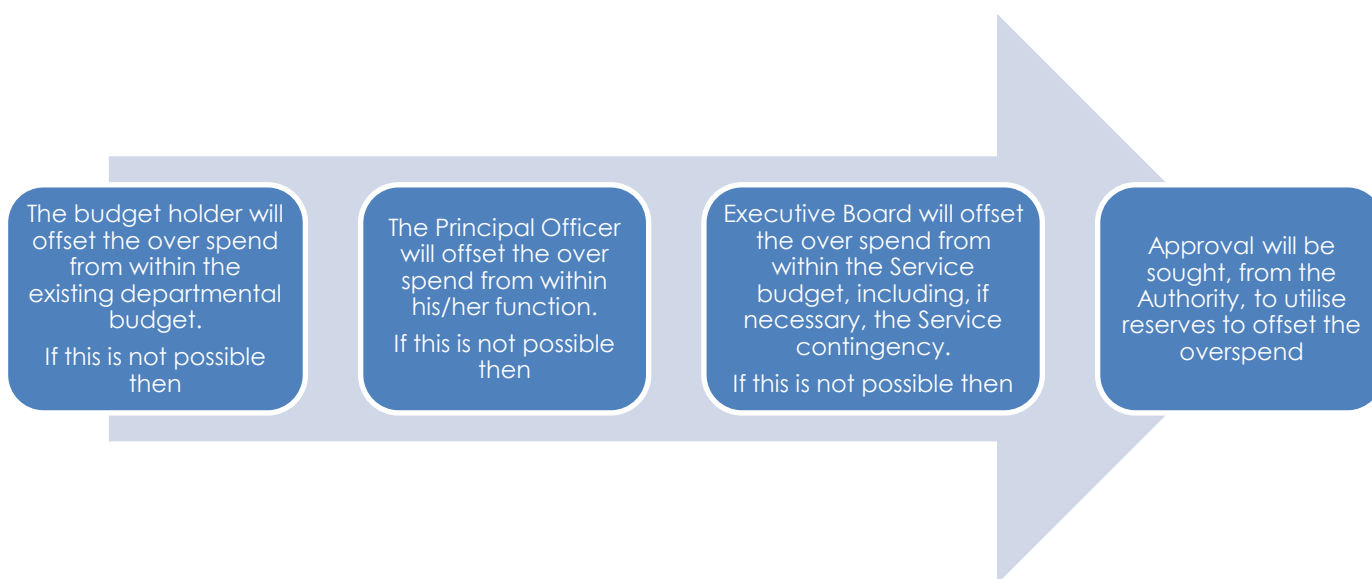
4 Financial Management and Reporting

4.1 Budgetary Control

- 4.1.1 The Section 151 Officer has primary responsibility for budgetary control arrangements. The Chief Fire Officer will maintain a scheme of delegation for day-to-day budget management, monitoring and reporting.
- 4.1.2 The Section 151 Officer and Chief Fire Officer will monitor the approved budget, investigate variances and report to the Authority at each meeting, including a summary by key expenditure headings and commentary on significant items.
- 4.1.3 The Assistant Chief Fire Officer (Finance & Resources) and Head of Finance oversee day-to-day monitoring and reporting and ensure a balanced budget.
- 4.1.4 Budget holders must control income and expenditure in their areas, provide complete and accurate information for reporting, and take action to avoid overspending.
- 4.1.5 All officers committing expenditure or raising/collecting income must comply with Financial Regulations, procedures, and Contract Procedure Rules.
- 4.1.6 Progress on the capital programme will be reported to the Authority at intervals agreed with the Section 151 Officer.

4.2 Dealing with Overspending of Revenue Budgets

- 4.2.1 Budget holders must scrutinise budgets regularly and avoid overspends. Where an overspend is identified, establish the cause, assess impact and manage appropriately. **Recurring** pressures must be reported through the **budget-setting cycle**.
- 4.2.2 Where a **revenue overspend** is projected, apply the following staged approach (in line with **virement rules** at 4.4):



4.3 Capital Programme

- 4.3.1 To qualify as capital, expenditure must satisfy the following criteria:
- Be more than £10,000.
 - Create an asset which has benefits which last for more than one year.
 - Comply with guidance in the appropriate CIPFA Code.
- 4.3.2 If a scheme overspend is estimated at $\geq 10\%$ or £50k (whichever is lower), approval to fund the overspend must be sought from the Assistant Chief Fire Officer (Finance & Resources).
- 4.3.3 If the overspend is $< 10\%$ and $< £50k$, the ACFO (F&R) and Head of Finance will consider it in the context of the overall programme and, if unavoidable, may vire from other schemes or fund from revenue or balances.
- 4.3.4 Disposal proceeds $> £10,000$ are treated as capital receipts; other income is revenue. (See section 8.7 for disposal procedures.)
- 4.3.5 Where a tender for part/all of a capital scheme is **more than 10% or £50k (lower) below** the tender estimate, the **budget will be reduced** to the actual tender value.

4.4 Budget Virements

- 4.4.1 Virement is the transfer of budget between headings to reflect changed activity, address in-year deficits/surpluses, or improve delivery.
- 4.4.2 The scheme of virement is intended to provide the Chief Fire Officer with flexibility to achieve the Authority's objectives within the overall budget approved by the Authority.
- 4.4.3 Virements must follow the Service's Scheme of Financial Delegation and are reported to the Authority through budget monitoring.
- 4.4.4 All virement proposals should be subject to control and should not:
 - use capital budget for revenue purposes.
 - increase the Authority's net commitments in current or future years.
 - effect grant/external-funded projects without the Section 151 Officer's consent.
- 4.4.5 A virement involving the use of revenue funds for capital purposes will require the consent of the Authority.

4.5 Statement of Accounts

- 4.5.1 The Section 151 Officer will ensure timely, accurate production of the Statement of Accounts, prepared in accordance with the CIPFA Code of Practice on Local Authority Accounting (UK) and IFRS.
- 4.5.2 The Section 151 Officer will sign and date the Accounts, confirming they fairly present the Authority's financial position and performance for the year ended 31 March.
- 4.5.3 The Section 151 Officer will make proper arrangements for external audit, including all necessary representations. A report will be presented to the Authority on financial position/performance and the outcome of the external audit, including the auditor's certificate and any reports referred to therein.
- 4.5.4 The Authority is responsible for receiving and approving the Accounts although this function may be delegated to the Executive Panel where appropriate.
- 4.5.5 Audited Accounts will be published on the Authority's website.

4.6 Reserves

- 4.6.1 The Financial Reserves Strategy is presented to the Audit Committee and approved by the Authority.
- 4.6.2 The Section 151 Officer is responsible for ensuring that reserves are maintained in accordance with the Code of Practice and the Strategy.
- 4.6.3 The creation, deletion, assessment of adequacy and transfers in/out of reserves is delegated to the Section 151 Officer of the Authority.
- 4.6.4 The adequacy of reserves is assessed by the Section 151 Officer at least annually, as part of the account's closedown process and/or budget setting process.
- 4.6.5 Accurate records should be maintained, detailing the purpose, usage and the basis of transactions.

4.7 Provisions

- 4.7.1 Provisions relate to probable liabilities as at the balance sheet date but for which there is uncertainty relating to the timing or amount. Provisions set aside an amount to cover an estimate of the probable future expense.
- 4.7.2 The Assistant Chief Fire Officer (Finance & Resources) and Head of Finance are responsible for the assessment and calculation of provisions included in the financial position.

5 Procurement & Expenditure

5.1 Contracts

- 5.1.1 Every contract for goods, works or services must comply with the Authority's Contract Procedure Rules (CPRs) and any prescribed standard form of contract. These Financial Regulations do not amend the CPRs; where process detail is required (routes to market, thresholds, evaluation, waivers, variations, extensions), the CPRs prevail.
- 5.1.2 The Section 151 Officer will make proper arrangements for the maintenance of a contracts register and the contract documents shall be made available for inspection. A complete contracts register will be maintained and made available for inspection; the Head of Finance maintains the register and must receive signed copies of all contracts.
- 5.1.3 Variations must be authorised in line with the Scheme of Financial Delegation, and payment certificates/final accounts processed under arrangements approved by the Section 151 Officer (including where third parties supervise the contract).

5.2 Orders for Goods, Works and Services

- 5.2.1 The Section 151 Officer is responsible for ensuring that arrangements are in place regarding the acquisition of goods and services. No goods and services should be acquired without an official purchase order approved in line with the Scheme of Financial Delegation.
- 5.2.2 Official Orders are to be issued for all goods, work and services, **prior** to receipt of the goods, work or services required except for:
 - (i) allowances to Members.
 - (ii) employee reimbursements (paid via payroll).
 - (iii) purchases from imprest accounts and corporate credit cards.
 - (iv) Utilities bills and NNDR charges.
 - (v) emergency building works recorded on the Facilities Helpdesk system – e.g. call out for a boiler breakdown. A job number will be provided instead of a purchase order.
- 5.2.3 Any other exceptions shall be by specific agreement between the Chief Fire Officer and the Section 151 Officer.

- 5.2.4 In urgent cases a verbal order may be given by an authorised approver but must be confirmed by a written order at the earliest opportunity.
- 5.2.5 Purchase orders must be in a form approved by the Section 151 Officer and must:
- (i) specify the nature and/or quantity of goods, work or services required and any contract or agreed prices.
 - (ii) include relevant quotes/estimates uploaded to the purchasing system or detail the contract or framework reference.
 - (iii) direct that invoices should be rendered to the Authority, after delivery of the goods or completion of the work or service, or as otherwise specified.
- 5.2.6 A record of the employees authorised to approve orders shall be maintained by the Head of Finance.
- 5.2.7 When an employee leaves a position, where they are an approver, the budget holder must inform the finance department, so that access can be removed to prevent the employee from approving orders for the department's budget.
- 5.2.8 Approvers must ensure need, compliance (statute, CPRs, Financial Regulations), and budget provision before committing the Authority to expenditure. In addition, any alteration to an order requires approval by an authorised officer as per the scheme of delegation.
- 5.2.9 The certification of the Chief Fire Officer, or his/her authorised employee, shall be deemed to cover the following matters:
- (i) that the prices are in accordance with the contract or quotation or if there is no contract or quotation, that the prices are otherwise reasonable.
 - (ii) that the expenditure has been properly coded within the Authority's financial ledger.
 - (iii) that the expenditure is within the estimates or is covered by special financial provision and is in accordance with these Financial Regulations.
 - (iv) that where an order includes Value Added Tax, this is in accordance with HMRC regulations:
 - (a) confirmation of whether it is a taxable supply.
 - (b) for construction industry payments, an authenticated receipt will be obtained; or
 - (c) for payments made in advance of services/goods being received, a tax receipt/invoice will be obtained.

5.2.10 The Chief Fire Officer shall supply to the Section 151 Officer, in a form and at agreed intervals, details of outstanding financial commitments for incorporation into reports on the Authority's financial position.

5.3 Authorisation of Expenditure

5.3.1 Approval of the revenue and capital budgets confers authority on the Chief Fire Officer to incur expenditure necessary to achieve the Authority's objectives within those budgets; spend must not exceed approved totals without prior Authority approval. All expenditure must be lawful and compliant with the CPRs and these Regulations, with day-to-day responsibilities delegated by the Section 151 Officer while retaining oversight.

5.3.2 Approval workflows will follow systems approved by the ACFO (Finance & Resources) and Head of Finance, and delegation limits are set out in the Scheme of Financial Delegation.

5.3.3 The day-to-day delegation is set out in the Service's Scheme of Financial Delegation.

5.3.4 Where the cost of an item is estimated to exceed the budget provision the Section 151 Officer, or nominated officer should be informed in the following circumstances:

- for schemes costing up to £100,000 – variances over £10,000.
- for schemes costing over £100,000 – variances over £25,000.

5.3.5 Remuneration, pensions, gratuities or other emoluments to employees or former employees of the Authority should be in accordance with binding national or local agreements or permissible by a resolution passed by the Authority on staffing matters. No ex-gratia payments will be made without the approval of the Chief Fire Officer in consultation with the Section 151 Officer or Monitoring Officer.

5.3.6 In circumstances where the Chief Fire Officer proposes a new policy which is required to be approved by the Authority or an alteration to an existing policy which has already been approved by the Authority, no expenditure shall be incurred thereon until a written financial appraisal has been approved by the Authority.

5.3.7 Where the approval of an outside body is required to authorise expenditure or the means of financing expenditure, no such expenditure shall be incurred or income collected until approval, in writing, has been received from the relevant body.

- 5.3.8 All rents, fees and charges receivable by the Authority other than recharges and those fixed by statute or by a binding legal agreement, shall be determined by the Authority or in accordance with arrangements approved by the Authority.

5.4 Payment to Suppliers

- 5.4.1 The Assistant Chief Fire Officer (Finance & Resources) and Head of Finance are responsible for overseeing the payment of creditors.
- 5.4.2 All payments for goods and services, except for imprest payments, shall be made using the designated financial system and payment will be via electronic transfer to supplier's bank account.
- 5.4.3 The payment of any invoice will not be made unless invoices quote an official order number and goods/services have been receipted on the financial system and where applicable the delivery/advice note uploaded.
- 5.4.4 For exceptionally urgent circumstances, the Authority has the facility to make an urgent payment, which does incur additional bank charges. Normal arrangements will apply whenever possible. Urgent payments must be approved by the Head of Finance and actioned by the Finance Department.
- 5.4.5 Any special authority needed must be obtained prior to any goods or services being ordered and the invoice marked off against Minutes or other authorisation.
- 5.4.6 Where a payment is made to a sub-contractor in the construction industry who does not possess an appropriate exemption certificate, such payment will be treated as entirely labour and tax deducted at the current rate, unless the sub- contractor clearly identifies the materials element, and such element is considered reasonable. To assist in the Authority's compliance with the Finance Act the Authority should whenever possibly identify the invoice as being payable to a sub-contractor.
- 5.4.7 Where an amendment to an invoice is permitted under the Value Added Tax regulations a clear audit trail should be maintained to confirm the reasons where it is not self-evident.
- 5.4.8 At the end of each financial year, as required by the Section 151 Officer, the Chief Fire Officer shall list all accounts for inclusion as creditors in the final accounts for that year.

- 5.4.9 All electronic payments must comply with the Payment Services Regulations 2017 (as amended) and the UK's Strong Customer Authentication (SCA) requirements. The Finance Department shall ensure that payment systems are configured to meet multi-factor authentication standards and that staff are trained in secure payment practices.

5.5 Corporate Credit Cards

- 5.5.1 The Section 151 Officer is responsible for ensuring that arrangements are in place in relation to the use of corporate credit cards.
- 5.5.2 Corporate credit cards are issued to enable officers to make emergency payments or for goods that require immediate payment – for example road fund licences or catering at incidents. The cards should not be used to bypass the Contract Procedure Rules or the requirements of these Financial Regulations.
- 5.5.3 The Head of Finance maintains the cardholder register and manages day-to-day administration; cardholders must follow the Purchase Card Procedure covering use, receipts, coding and reconciliations.

5.6 Imprest Accounts

- 5.6.1 The Section 151 Officer is responsible for arrangements governing imprest (petty cash) accounts, which may be authorised for minor official expenditure only. Salaries, wages, allowances or mileage must not be paid from imprest funds.
- 5.6.2 Imprest accounts require Head of Finance approval and a nominated holder. Claims for reimbursement must follow approved guidelines and forms, with vouchers provided for all payments (VAT invoices where applicable). Holders must:
- keep cash secure.
 - observe transaction limits set by the Section 151 Officer.
 - reconcile and balance monthly.
 - produce cash and vouchers on request.
- 5.6.3 No receipts other than authorised reimbursements may be credited, and personal cheques or borrowing are prohibited. The Head of Finance may require the return of the imprest and supporting documentation at any time.

6 Income

6.1 Collection of Income

- 6.1.1 The Section 151 Officer is responsible for arrangements governing income collection, including the approval of all official receipt forms, books and related documents. Day-to-day responsibilities may be delegated to nominated officers, but overall control remains with the Section 151 Officer.
- 6.1.2 Where the approval of an outside body is required to authorise income, no such income shall be collected until approval, in writing, has been received from the relevant body.
- 6.1.3 All income must be:
- properly safeguarded and banked intact at intervals approved by the Section 151 Officer.
 - collected in accordance with approved rents, fees and charges or statutory requirements.
 - supported by authorised receipts and accurate records of transfers between employees.
 - Made at the Authority's bankers or nominated agents unless otherwise approved by the Section 151 Officer.
- 6.1.4 The Chief Fire Officer shall consult the Section 151 Officer prior to any decision to introduce, revise or discontinue scales of charges or tariffs, whether as part of the annual budget process or otherwise. Significant policy changes, other than those arising from statute should be approved by the Authority.
- 6.1.5 Every employee paying money into a bank must comply with the requirement to enter on a paying-in slip and on the counterfoil or duplicate thereof, details of the payment including for each cheque:
- (i) the amount of the cheque; and
 - (ii) some references (such as receipt number or debtor name) which will connect the cheques with the debts discharged by payment.
- 6.1.6 Third-party cheques should only be accepted where the cheque is from an approved source, i.e. utility undertaking and where it is used in full or part settlement of an Authority debt. In no circumstances should they be cashed or be accepted and change given. Under no circumstances should personal cheques be cashed or money borrowed from income collected.
- 6.1.7 Invoices for income must be raised promptly in an approved format, and any cancellation or reduction must be authorised by the Chief Fire Officer (or designated officer) in agreement with the Section 151 Officer.

6.2 Write offs.

- 6.2.1 No debt once correctly established and due to the Authority shall be discharged other than by payment in full, except by a resolution of the Authority or at the discretion of the Section 151 Officer for sums up to £5,000, for any one debtor in respect of one financial year.
- 6.2.2 The Assistant Chief Fire Officer (Finance and Resources) can write off without limit any sums which are deemed uncollectable by virtue of any type of insolvency, bankruptcy, dissolved companies or liquidation of a debtor, the debt being statute barred or the absence of further remedies being available such as following a committal hearing, a deceased debtor with no estate or where the debtor cannot be traced.
- 6.2.3 Any debts written off that do not meet the above criteria should be approved by the Authority.
- 6.2.4 At the end of each financial year, the Chief Fire Officer will be required to supply the Section 151 Officer with lists of outstanding debts to be brought into account in the Final Accounts of the year.
- 6.2.5 The Section 151 Officer is responsible for ensuring that an adequate provision for bad debt is made in the Authority's accounts at year end.

7 Banking

7.1 Banking Arrangements

- 7.1.1 The Authority will approve the terms under which banking services, including overdraft Facilities are provided. All arrangements with the Authority's bankers, or with any other bank or building society, for the operation of bank accounts in the name of the Authority are to be made through the Section 151 Officer, who may prescribe rules concerning the number, amount and type of transactions which are to be passed through any such account.
- 7.1.2 All bank accounts will include "North Wales Fire and Rescue Authority" in the title.
- 7.1.3 No arrangement of any kind with any banking service will be made without the approval of the Assistant Chief Fire Officer (Finance & Resources).
- 7.1.4 All payments or transfers from any Authority bank account will be approved by an appropriate officer in accordance with the Financial Scheme of Delegation.
- 7.1.5 The Section 151 Officer shall arrange such safeguards as he/she considers necessary and practicable to ensure that cash receivable by the Authority is banked to the credit of the Authority and that payments drawn on the Authority's bank accounts are properly vouched and recorded. Under no circumstances should receipts belonging to the Authority be banked to the credit of a personal bank account of an employee or agent of the Authority.
- 7.1.6 Bank accounts shall be deemed to include payment orders, standing orders and direct debits.
- 7.1.7 Personal cheques of Members or employees of the Authority are not to be cashed.
- 7.1.8 The Section 151 Officer shall ensure that digital banking platforms used by the Authority are subject to regular review, including access controls, audit trails, and compliance with the Financial Services and Markets Act 2023. Any new banking arrangements must include provisions for fraud detection, transaction monitoring, and secure data handling.

8 Staffing

8.1 Establishment

- 8.1.1 The Chief Fire Officer is responsible for providing overall management of employees within the budget approved by the Authority.
- 8.1.2 The appointment of Principal Officers is a matter reserved for the Authority.
- 8.1.3 The Chief Fire Officer shall make suitable arrangements for the following key controls:
 - Ensuring that there is proper use of an agreed job evaluation system or national profiles to ensure a fair and consistent appropriate to determining the grade and remuneration of all posts.
 - Evaluating the employee numbers which can be funded within approved budget provision, varying the provision as necessary within that constraint to meet changing operational needs.
 - Implementing a Service Scheme of Delegation to ensure that changes to the agreed staffing numbers, the hours worked, or the associated roles are subject to proper consideration and approval.
 - Implementing appointment procedures for the recruitment and selection of employees.

8.2 Secondary Employment

- 8.2.1 The Chief Fire Officer shall make arrangements for the proper approval of outside employment for those staff whose primary role is with North Wales Fire and Rescue Service.
- 8.2.2 The Chief Fire Officer reserves the right to, at any time, withdraw the permission for outside employment and/or vary the conditions attached.

8.3 Payroll

- 8.3.1 The Section 151 Officer is responsible for accurate and controlled payment of salaries and related emoluments. All payments, including for casual staff, must be made via the payroll system to ensure correct tax and NI treatment.
- 8.3.2 Managers must provide timely and accurate information on appointments, changes and absences, and certify timesheets and claims in line with deadlines. All payments must comply with contracts, Authority policies and approved pay structures.

- 8.3.3 All payments to staff will be in accordance with their contract of employment, the policies of the Authority and the authorised establishments, grades and rates of pay.
- 8.3.4 The Assistant Chief Fire Officer (Finance and Resources) will implement national pay agreements as soon as possible after their notification from the appropriate body. Arrangements for funding such awards will be determined each year as part of the budget setting process.
- 8.3.5 Engagement of workers via employment agencies will be subject to confirmation that the engagement's tax status has been verified using HMRC guidelines to ensure that tax and NI are deducted as appropriate.
- 8.3.6 All proposed off payroll arrangements with employment agencies, individuals or personal service companies will be subject to completion of HMRC due diligence checks. Where an off-payroll contract is proposed approval should be sought from the Assistant Chief Fire Officer (Finance and Resources).
- 8.3.7 The Section 151 Officer ensures statutory deductions are paid on time and maintains payroll records for the required retention periods (six years for tax/NI; ten years for pension data).

8.4 Travelling and Subsistence

- 8.4.1 **Members:** Payments due to Members of the Authority will be made in accordance with the rates laid down by the Authority, upon receipt of the prescribed form duly completed by the Member concerned.
- 8.4.2 **Employees:** All claims for travel, subsistence and related expenses must:
- be submitted on the approved form and certified by the relevant line manager.
 - confirm that journeys were authorised, expenses properly incurred, and mileage accurate.
 - be processed through payroll wherever possible to ensure correct tax and NI treatment.
- 8.4.3 Certification signifies that the Chief Fire Officer is satisfied the claim is valid and payable. Full requirements, including rates, documentation and time limits, are set out in the Travel and Subsistence Policy and Procedure, which must be followed in all cases.

9 Resources

9.1 Security

- 9.1.1 The Chief Fire Officer is responsible for maintaining security over buildings, stock, equipment, cash and other property, and must consult the Section 151 Officer where security is defective, special measures are needed, or proposed changes may affect security.
- 9.1.2 Maximum limits for cash holdings shall be agreed with the Section 151 Officer and shall not be exceeded without express permission. Any monies held shall be properly safeguarded (normally kept in a safe or locked receptacle).
- 9.1.3 Keys/passes to safes and secure stores must be kept safely; losses must be reported immediately to the Chief Fire Officer and Section 151 Officer.
- 9.1.4 The Chief Fire Officer shall be responsible for ensuring that adequate procedures are in force to ensure that as an employee leaves the Authority's employment all Authority property including keys, passes, floats, identity cards etc, are retained by or returned to the Authority.
- 9.1.5 On leaving the Authority's employment or otherwise ceasing to be an authorised key or pass holder an employee shall hand such keys or passes to the Chief Fire Officer or designated managers.
- 9.1.6 The Chief Fire Officer shall be responsible for the security and confidentiality of all financial and related information under his/her control and ensure compliance with data protection legislation.

9.2 Insurances

- 9.2.1 The Chief Fire Officer, with the Section 151 Officer and ACFO (Finance & Resources), will review assets and risks to determine required insurance. Indemnities requested of the Authority must be agreed with the Section 151 Officer and the Clerk to the Fire Authority. Changes in use of assets or services that affect cover must be notified promptly.

- 9.2.2 The ACFO (F&R) arranges insurance (other than contractor-held cover), agrees policy excesses, and ensures procedures for authorising claim settlement/repudiation; the Section 151 Officer maintains the policy register and ensures premiums are paid and claims/losses are managed. Reasonable provisions will be made for unidentified risks or known liabilities. The ACFO (F&R) must be informed of claims, potential claims and new/emerging risks, and officers must supply requested documents within stated timescales.

9.3 Computing and Information Technology

- 9.3.1 The Section 151 Officer shall be responsible for advising on the arrangements for processing financial data. Any proposals to develop or modify financial systems or to use financial information on local systems must be in accordance with the appropriate requirement for Financial Services.
- 9.3.2 The Chief Fire Officer and managers must ensure appropriate IT security and privacy controls; financial data should only be released to authorised employees and those specifically approved by the Section 151 Officer.

9.4 Stocks, Stores and Inventories

- 9.4.1 The Chief Fire Officer is responsible for the care, custody and appropriate levels of stock, equipment and other moveable assets.
- 9.4.2 Accurate records must be maintained in a format approved by the Section 151 Officer, showing receipts, issues and balances. All stock and inventory items must be verified at least annually, with a certified valuation provided to the Head of Finance.
- 9.4.3 Adjustments for surpluses, deficiencies or disposals (including obsolete or damaged items) must follow the Scheme of Financial Delegation, with disposal methods agreed by the Section 151 Officer. Write-offs must be reported to the Head of Finance and related records updated.
- 9.4.4 Attractive or portable items (e.g., IT equipment) must be clearly marked as Authority property and recorded with key details such as purchase date, cost, location and description.
- 9.4.5 The Section 151 Officer (or delegate) may inspect any site, stock or inventory records at any time.

- 9.4.6 The method of disposal shall be agreed by the Section 151 Officer.
- 9.4.7 If stock, during the financial year, has a value in excess of £1,000, approval by a Principal Officer is required for disposal or write-off.

9.5 Private Use of Facilities

- 9.5.1 The Authority's assets shall not, without the specific authorisation of the Chief Fire Officer, be used for any purpose other than in the discharge of the Authority's functions, including wider community benefits. Where any such other use results in additional cost being incurred or income forfeited by the Authority, the Section 151 Officer should be consulted and the user shall be required to pay to the Authority the full amount of such additional costs or lost income unless after considering a report from the Chief Fire Officer, the Authority decides otherwise.
- 9.5.2 Except in the performance of his/her official duties or in accordance with local Conditions of Service no employee shall have use of the Authority's services or facilities other than on the same terms as a member of the public.

9.6 Asset Acquisitions and Disposals

- 9.6.1 The Chief Fire Officer shall promptly notify the Clerk to the Authority of any acquisition or disposal of land, or interest in land. Negotiations on the Authority's behalf shall be the responsibility of the Clerk to the Authority and the Clerk shall be responsible for making arrangements for the safe registration of land or property owned by the Authority.
- 9.6.2 The Assistant Chief Fire Officer (Finance and Resources) should be informed of any acquisitions, to ensure these items are properly accounted for.
- 9.6.3 The Section 151 Officer and Chief Fire Officer shall approve arrangements for the disposal of property (other than land), obsolete vehicles, plant and equipment, stores, old materials and scrap.
- 9.6.4 Sales of land and/or buildings and the surrender of a lease with a term of five years or more will require Authority approval.
- 9.6.5 The Assistant Chief Fire Officer (Finance and Resources) should be informed of all disposals, to ensure the assets are removed from the Asset Register and accounted for correctly in the Statement of Accounts.

- 9.6.6 Where applicable, details of the disposal proceeds and associated paperwork should be provided to the Assistant Chief Fire Officer (Finance and Resources), to ensure that income received from the disposal of the asset is properly accounted for.

9.7 Asset Leasing and IFRS 16 Compliance

- 9.7.1 Leasing is a method of obtaining the use of an asset which does not involve the formal legal transfer of ownership to the Authority. Leases constitute a long-term legal obligation and must be treated with appropriate financial scrutiny and governance.
- 9.7.2 The Section 151 Officer is responsible for ensuring that a financial assessment of affordability is completed and the expenditure over the lifetime of the lease is within the approved budget and in accordance with the prudential borrowing limits set by the Authority.
- 9.7.3 Proposals to enter into or surrender a lease with a term of 5 years or more will require Authority approval. All leases should be subject to proper approval in accordance with the Scheme of Financial Delegation.
- 9.7.4 A register of all lease arrangements, including lease term, payment schedules, and valuation of right-of-use assets, is maintained by the Head of Finance.
- 9.7.5 In accordance with IFRS 16, all leases (excluding low-value and short-term leases) must be recognised on the balance sheet as a right-of-use asset and a corresponding lease liability. The Section 151 Officer is responsible for ensuring that lease arrangements are assessed for IFRS 16 applicability and that appropriate accounting treatment is applied.
- 9.7.6 Leases must be properly accounted for within the Statement of Accounts and in accordance with the relevant guidance, including the Authority's Capital Strategy and Prudential Indicators.
- 9.7.7 Budget holders must notify the Finance Department of any proposed lease arrangements to ensure compliance with these requirements.

10 Treasury Management

10.1 Capital Strategy

10.1.1 The Authority adopts the CIPFA Code of Practice for Treasury Management in the Public Services and the Prudential Code for Capital Finance in Local Authorities. The Section 151 Officer, in consultation with the Chief Fire Officer, prepares an annual Capital Strategy for Authority approval.

10.1.2 The Strategy provides a high-level overview of how capital expenditure, financing and treasury activity support service delivery, and how risk and sustainability are managed within the Authority's governance framework.

10.2 Treasury Management Strategy & Plan

10.2.1 The Section 151 Officer is responsible for the Treasury Management Strategy and Plan, which sets out the Authority's approach to borrowing, investment of surplus funds and associated risk management.

10.2.2 The Strategy must be approved by the Authority annually before the start of the financial year. The Section 151 Officer monitors compliance throughout the year and reports outcomes to the Authority at year-end.

10.3 Borrowings and Investments

10.3.1 Approval of the Capital Programme and Treasury Strategy by the Authority constitutes authority to borrow for approved projects. The Section 151 Officer is responsible for:

- arranging borrowing and investing surplus funds in line with the Treasury Management Strategy.
- monitoring affordability and sustainability against prudential indicators and reporting any potential breaches.
- maintaining full and accurate records of all borrowing and investments and ensuring safe custody of securities and related documents.

11 Value Added Tax (VAT)

11.1 Records

- 11.1.1 The Section 151 Officer is responsible for the maintenance of proper VAT records and ensuring that arrangements are in place for returns to Her Majesty's Revenue and Customs (HMRC) in accordance with prescribed regulations.
- 11.1.2 It is the responsibility of the Section 151 Officer to ensure arrangements are in place to correctly account for VAT.

11.2 Input Tax

- 11.2.1 Where creditors' invoices include VAT, in accordance with HMRC, the following conditions are satisfied:
- (a) the invoice is a tax invoice.
 - (b) for construction industry payments, an authenticated receipt will be obtained.
 - (c) for payment made in advance of services/goods being received, a tax receipt will be obtained to enable the necessary adjustments to be made.
 - (d) the VAT included on a creditor's invoice is identified and coded correctly; and
 - (e) that VAT invoices are processed expeditiously and are not unduly delayed.

11.3 Output Tax

- 11.3.1 Where services provided are subject to VAT in accordance with HMRC regulations, then proper VAT invoices are raised having due regard to the relevant tax points.
- 11.3.2 All tax invoices raised are processed expeditiously.
- 11.3.3 Cash income received, where such income includes VAT, is correctly analysed and processed in the normal way.

11.4 Retention of Documents

- 11.4.1 All documents identifying VAT transactions, including proof of payment and banking records, must be retained for six years to satisfy the requirements of HMRC.

12 Preventing Financial Irregularities

12.1 Anti-Fraud, Anti-Money Laundering and Corporate Transparency

12.1.1 The Authority expects the highest standards of conduct. Its approach is set out in the Anti-Fraud and Corruption Strategy and the Whistleblowing Policy, which provide confidential routes to report suspected wrongdoing.

12.1.2 The Authority's expectation of propriety and accountability is that Members and Officers, at all levels, will lead by example in ensuring adherence to legal requirements, rules, procedures and practices.

12.1.3 The Section 151 Officer is responsible for implementing the Strategy, ensuring proportionate controls, staff awareness and training. Any suspected fraud, bribery or irregularity must be reported immediately to the line manager; where the line manager is below Head of Department, inform the Head of Department, Chief Fire Officer, and Section 151 Officer without delay.

12.1.4 In line with the Economic Crime and Corporate Transparency Act 2023, the Authority is committed to strengthening its controls against fraud, money laundering, and the misuse of corporate structures. The Section 151 Officer shall ensure that:

- All financial transactions are subject to enhanced due diligence where required.
- Supplier and contractor records are verified against Companies House and other relevant registers.
- Suspicious activity is reported in accordance with the Authority's Anti-Fraud and Corruption Strategy and the National Crime Agency's SAR regime.
- All officers involved in procurement, finance, or contract management receive training on identifying red flags related to economic crime.
- The Authority maintains a register of beneficial ownership disclosures where applicable and ensures compliance with new reporting obligations under the Act.

12.2 Donations, Grants to Other Bodies and Contributions

- 12.2.1 Donations, grants and contributions must be approved by the Chief Fire Officer in consultation with the Monitoring Officer or Section 151 Officer. Any amount over £20,000 requires Authority approval.

12.3 Register of Members' Interests

- 12.3.1 The Monitoring Officer ensures procedures for registering Members' interests comply with statute. Declarations are published on the Authority's website.

12.4 Declarations of Interest

- 12.4.1 The Section 151 Officer ensures appropriate arrangements for declarations of interest by senior officers and any employee with a fiduciary interest in an Authority contract. Employees must not act in an official capacity where they, or a close relative, have a personal interest. Forms are maintained by the Head of Finance.

12.5 Gifts and Hospitality

- 12.5.1 Receiving gifts, rewards or hospitality in connection with official duties can be perceived as an inducement. Members and officers must exercise caution and follow guidance in Part 5 of the Constitution.
- 12.5.2 The offer or acceptance of trivial gifts up to a maximum of £25.00 do not need to be declared although Members and staff may wish to do so at their own discretion. All other offers, including those declined must be recorded in the register.
- 12.5.3 A register of Gifts and Hospitality is maintained by the Finance Department. All declarations must be submitted within 28 days; further advice can be sought from the finance team.
- 12.5.4 All staff should conduct themselves with integrity, impartiality and honesty at all times and should maintain high standards of propriety and professionalism.

12.6 Promotional Offers

12.6.1 Promotional offers from suppliers (e.g., gifts, vouchers, hospitality) are the property of the Authority. As a general rule they should not be accepted unless clearly trivial. Seek guidance from the Head of Finance and record all offers, including those declined, in the Gifts and Hospitality register.

12.7 Unofficial Funds

12.7.1 The Chief Fire Officer is responsible for ensuring that all voluntary and unofficial funds held, where money and/or assets are handled by an employee in the course of their employment or office, which have not been issued by the Authority, are properly administered and audited annually.

12.7.2 The Authority will not supervise the financial administration nor audit unofficial funds and accepts no liability for any loss. Those operating the funds have an overall financial responsibility to ensure that proper financial stewardship is observed. This includes:

- a Section 151 Officer and an independent examiner are formally appointed
- proper rules are operated to maintain adequate standards;
- adequate records and procedures are maintained;
- regular reports on fund transactions and balances are received and checked against bank statements;
- annual statements of income and expenditure and fund balances are prepared and subject to independent examination;

12.7.3 It is the responsibility of those operating or intending to operate the Fund to:

- notify the Head of Finance of details of the fund as soon as this is set up;
- provide an independent annual examination certificate for the fund to the Head of Finance within three months of the end of the financial year, showing at least opening and closing balances and total income and expenditure;
- The Section 151 Officer reserves the right to inspect the accounts and records of such funds as necessary.

Appendix 1

Responsibility Matrix

| Activity | Fire Authority | Chief Fire Officer | Section 151 Officer | Monitoring Officer | Assistant Chief Fire Officer (Finance & Resources) | Head of Department |
|---|----------------|--------------------|---------------------|--------------------|--|--------------------|
| Strategic Activity | | | | | | |
| Approve the Financial Regulations | X | | | | | |
| Make strategic decisions which impact on the financial performance and position of the Authority's MTFS | X | | | | | |
| Prepare the Medium-Term Financial Strategy (MTFPS) | | X | X | | X | |
| Approve the MTFS, annual budget and levy | X | | | | | |
| Approve the terms under which banking services are provided | X | | | | | |
| Approve the Reserves Strategy | X | | | | | |
| Approve the Treasury Management Strategy and Capital Plan | X | | | | | |
| Revenue and Capital Budgeting | | | | | | |
| Ensure that any Revenue or Capital budget bids considered significant by the Section 151 Officer are fully costed and completed using the required templates. | | | | | | X |
| Prepare the draft Revenue Budget and Capital Programme (Budget) and calculate the draft levy. | | | X | | | |
| Report on the robustness of the estimates used in the budget, and the adequacy of the Authority's reserves for which the budget provides as part of the budget approval process | | | X | | | |
| Monitor and review the Reserves Strategy | | | X | | | |
| Approve the Revenue Budget, Capital Programme and levy. | X | | | | | |
| Consider any additional items of expenditure which would lead to new or significant variation in policy. | X | | | | | |

| Delegation of and Management of Revenue and Capital Budgets | | | | | | |
|---|---|---|---|--|---|---|
| Maintain a scheme of Financial Delegation which includes limits to individual officers' approval and ensures that all revenue and capital budgets are allocated to a HOD. Budget delegation below HOD will be at HOD discretion, but the HOD will retain responsibility for the budget. | | X | X | | X | |
| Ensure appropriate delegation of budget management takes place and ensure budget managers have regular reports to help them effectively manage budgets. | | | | | X | |
| Plan to spend budgets in accordance with the Authority's objectives and effectively control the spending within budget | | | | | | X |
| Provide timely and accurate financial monitoring information | | | X | | | |
| Regularly monitor budgets and consider how to deal with any variances | | | | | X | X |
| Report financial performance to Members at least quarterly | | | X | | | |
| Consider performance against the budget and capital programme regularly | X | | | | | |
| Statutory Accounts | | | | | | |
| Prepare the statutory accounts of the Authority (including certifying the draft accounts by the end of the May following the yearend) | | | X | | X | |
| Approve the statutory accounts by the end of September following the year end | X | | | | | |
| Treasury Management | | | | | | |
| Appoint the Authority's bankers | X | | | | | |
| Ensure that adequate Treasury Management practices are in place, including arranging any necessary loans or investments in accordance with Cash Flow forecasts | | | X | | | |
| Prepare and manage the annual Treasury Management Strategy and Capital Plan including approval of and monitoring of Prudential Indicators | | | X | | | |
| Approve the annual Treasury Management Strategy | X | | | | | |

| Financial Management and Control | | | | | | |
|--|--|---|---|---|---|---|
| Convene and chair the Senior Leadership Team which consists of Senior Officers and considers financial matters including budget monitoring | | X | | | | |
| Offer advice on all financial matters | | | X | | X | |
| Ensure the provision of financial services including the payment of invoices, financial information, imprest accounts, and the collection of income | | | X | | | |
| Ensure the provision a payroll and pensions service | | | | | X | |
| Ensure suitable financial and control systems are in place, including financial procedures | | | X | | | |
| Ensure assets are effectively managed | | | X | | | X |
| Ensure tendering procedures are in place and followed | | | X | | | X |
| Ensure that all financial transactions pass through the Authority's financial system. | | | | | | X |
| If requested, provide the Chief Fire Officer, Section 151 Officer, Assistant Chief Fire Officer (Finance & Resources), and External or Internal Auditor with access to any document or record under their control. | | | | | | X |
| Ensure that all officers who are responsible for any financial activity receive appropriate induction and training | | | | | X | X |
| Ensure that that financial aspects of joint arrangements and partnerships are effectively managed. | | X | X | X | | X |
| Ensure a suitable Risk Management process is in place for financial risks | | X | | | | |
| Ensure that the Authority has appropriate Insurance arrangements in place. | | | | | X | |

| Statutory functions | | | | | | |
|---|---|---------------|---|--|--|--|
| Ensure that the Authority meets its statutory and regulatory requirements (which includes the Accounts and Audit regulations; the Local Authority Accounting Code of Practice; the Code of Practice for Treasury Management; and the Internal Audit Code of Practice) | x | x advisory | x | | | |
| Fulfil the responsibilities of a Chief Finance Officer under Section 151 of the Local Government Act 1972, and function as Section 151 Officer to the Authority | | | x | | | |
| Fulfil the duties of a Chief Finance Officer under Section 114 of the Local Government Act 1988 | | | x | | | |
| Appoint a deputy Section 151 Officer | | x | | | | |
| Maintain an effective internal audit function | x | | x | | | |

Document Control Information:

| | |
|-----------------------------|--|
| Policy title: | Financial Regulations |
| Policy owner: (role) | Assistant Chief Fire Officer (Finance and Resources) |
| Author: (Name) | Head of Finance |
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| | |
|-----------------|---|
| Report to | North Wales Fire and Rescue Authority |
| Date | 20 October 2025 |
| Lead Officer | Justin Evans, Assistant Chief Fire Officer |
| Contact Officer | Paul Kay, Head of Fire Safety |
| Subject | Audit Wales Report: Putting out Future Fires |



PURPOSE OF REPORT

- 1 To present the findings and recommendations of the Audit Wales July 2025 report, 'Putting out Future Fires'. This report reviewed North Wales Fire and Rescue Authority (the Authority)'s approach to targeting fire prevention work.

EXECUTIVE SUMMARY

- 2 Audit Wales has completed a performance audit of the Authority's fire prevention strategy, focusing on how effectively it targets its resources towards the most vulnerable households. The report acknowledges areas of promising practice, including the use of National Health Service (NHS) data and repeat visits to high-risk households. However, it identifies gaps in systematic targeting, value-for-money assessment, and inclusive engagement. Two formal recommendations have been made to strengthen the Authority's approach.

OBSERVATIONS FROM AUDIT COMMITTEE

- 3 The Audit Committee received the report on 15 September 2025. Members asked if North Wales Fire and Rescue Service (the Service) had considered the use of Artificial Intelligence to support the analysis of data to predict future trends. Assurances were given that whilst the Service's current focus is upon collaboration with partners across Wales, it would continue to monitor emerging technologies and how they could be used to deliver improved services. Members resolved to accept the recommendations.

RECOMMENDATION

- 4 It is recommended that Members:
 - i) **Note the findings and recommendations of the Audit Wales report;**
 - ii) **Endorse the development of a targeted improvement plan addressing the two recommendations; and**
 - iii) **Request a progress update in Q1 of 2026-27 on implementation actions.**

BACKGROUND

- 5 The audit was conducted under Section 17(2)(d) of the Public Audit (Wales) Act 2004 and informed by the Well-being of Future Generations (Wales) Act 2015. It focussed on household-level fire prevention, excluding youth education, wildfire reduction, and road safety.

INFORMATION

- 6 The Audit Wales report provides a balanced view of the Authority's prevention work, recognising several areas of strength while highlighting opportunities for development.
- 7 Positive activity highlighted includes:
- A 33% reduction in dwelling fires and 43% reduction in fire casualties since 2009-10;
 - Use of NHS data and mapping tools to identify and track high-risk households;
 - Repeat visits to higher-risk homes, recognising that risk factors often increase over time;
 - Quality assurance checks for both specialist officers and fire crews;
 - Partner training to improve referral accuracy and consistency; and
 - Performance dashboard and regular reporting to senior leaders.
- 8 Key findings include:
- The Authority has a good basic targeting approach but could be more consistent. Only 29.4% of home safety checks were in higher-risk homes, suggesting scope to sharpen focus.
 - Data gaps remain — particularly around isolated individuals and emerging risks.
 - Referral and data-led cases could be treated differently, which may lead to unequal outcomes.
 - Equality data is limited, making it harder to demonstrate compliance with legal duties.
 - Scrutiny from Members has been limited, and learning from incidents could be more systematic.
- 9 The report makes two recommendations: one on improving how to identify and reach higher-risk individuals; and one on strengthening the Authority's understanding of the value added by its prevention activity.

IMPLICATIONS

| | |
|---|--|
| Well-being Objectives | The report supports the Service's commitment to prevention and sustainable development, but highlights the need for more inclusive engagement and systematic evaluation. |
| Budget | The Authority received £240,000 in 2023-24 for home safety equipment. Funding pressures, including the loss of arson reduction grants and rising equipment costs, require prioritisation of core prevention activities. |
| Legal | The findings relate to compliance with the Public Sector Equality Duty and Socio-Economic Duty. Improvements in data use and community engagement are needed to demonstrate legal alignment. |
| Staffing | No immediate staffing implications, but potential need for enhanced training and quality assurance for officers and partners involved in referrals and home safety checks. |
| Equalities/Human Rights/ Welsh Language | The report identifies gaps in monitoring protected characteristics and socio-economic indicators. Actions will be taken to improve inclusivity and bilingual service delivery. |
| Risks | <p>Risk of missing high-risk individuals due to data gaps or inconsistent referral practices.</p> <p>Risk of unequal outcomes for similar households due to current targeting thresholds.</p> <p>Risk of reduced prevention impact if funding pressures are not mitigated.</p> |

Putting out future fires

Prevention at North Wales Fire and Rescue
Authority

July 2025

About us

We have prepared and published under section 17 (2) (d) of the Public Audit (Wales) Act 2004. It may also inform reporting under section 15 of the Well-being of Future Generations (Wales) Act 2015.

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Audit snapshot

What we looked at

- 1 We looked at the approach taken by North Wales Fire and Rescue Authority (the Authority) to targeting its fire prevention work. We focused on the targeting of the most vulnerable people to help reduce fires and reduce serious injury or death.
- 2 Prevention work by the Authority has many approaches. We focused our work on looking at how the Authority works with individual households. We did not focus on other prevention work, such as youth education or wildfire reduction. We also did not look at prevention to reduce the Authority's rescue activity, such as road safety activity.

Why this is important

- 3 Prevention is critically important as it has the potential to save lives and stop serious injuries from happening. It also has the benefit of avoiding damage to people's homes and the disruption caused by loss of property. This can have benefits for individuals, families, and wider communities.
- 4 Targeting efforts at the most vulnerable people can also be a sign of good value for money being achieved by the Authority. This is because the Authority's limited resources are being focused on the greatest community risks.
- 5 Vulnerability can also be linked to various forms of disadvantage. Targeting efforts at vulnerable people helps to show that the Authority is acting in line with legal duties placed on it for equality. Prevention is also one of the five ways of working to help the Authority show it is acting in line with the sustainable development principle.

What we have found

- 6 The Authority has a good basic approach to its targeted fire prevention. This includes some areas of promising practice. However, it could do more to ensure it targets its resources so they are always focused where they are most needed.

What we recommend

- 7 We have made two recommendations to support the Authority improve its approach. This includes assessing where gaps may exist in the Authority's current approach and planning to address these gaps. We also recommend that the Authority strength its understanding of the value achieved by its prevention activities to help further target actions to make the greatest impact.

Key facts and figures

- 33% – the decrease in dwelling fires between 2009-10 and 2023-24
- 43% – the decrease in fire fatalities and casualties from 2009-10 and 2023-24
- seven – the number of risk factors used by the Authority to identify people at the highest risk
- five or more – the number of risk factors a household needs to be classed as high risk
- 29.4% – the proportion of home fire safety checks completed in higher-risk households in the first nine months of 2024-25

Our findings

The Authority has a reasonable understanding of who is at high risk of fire, but could do more to ensure no one is missed

- 8 To identify people at risk, Fire and Rescue Authorities (FRAs) need to understand two elements. Firstly, the factors that are likely to make people be at a higher risk of fire. Secondly, how to identify the individuals who experience these factors. Understanding both is key to FRAs targeting activities, like home safety visits, towards those who need them the most.
- 9 The Authority has taken several key steps to help it understand which people are at a higher risk. It draws on a range of sources to do this. The Authority combines these sources to identify households and reduce potential gaps between the different sources. It draws on:
 - data from previous fires;
 - referrals from 69 partner agencies;
 - referrals from the public and local fire crews; and
 - data from the NHS.
- 10 The Authority's use of NHS data is particularly promising. The Authority has developed a map to show where households with high-risk factors are located. It then records where a visit has taken place, so users can visibly see where officers have visited a high-risk house. It plans to enhance this further by adding data from actual incidents. This could help the Authority understand whether its prevention work is meeting its aims.
- 11 However, all data sources can have their limitations. NHS data can sometimes be incomplete. This means that it is important for the Authority to check with other sources to help identify higher-risk households.

- 12 Similarly, data from previous fires is not always a complete guide to future risk. For example, a population group may be at a higher risk of having a fire but not shown in the data clearly due to a small population locally. Data from the past is also not a good source of information on risks that are only newly emerging.
- 13 Data may also not capture certain types of risk. For example, people that lived in isolated situations are known to be at a higher risk of fire. This would include people that do not access public services so would not be shown in the data. It may also mean that they are less likely to be referred to the Authority. This is a potential gap in any approach to find people facing higher levels of risk.
- 14 The Authority has recognised some of the potential gaps and challenges it faces in its approach. It is taking steps to address them. However, it lacks a complete, systematic approach to do this.
- 15 In addition, the process for deciding whether people are at high risk involves considerable judgement. Partner agencies play an important role in making these judgements. Referrals can have benefits and downsides, which officers have shown they are aware of. Their main benefit is to draw on partners' expert knowledge of the community. A potential downside is that partners may not make a referral, leading to a higher-risk person being missed. To help with this, the Authority has given partners training on how to make good referrals. This includes guidance on what is a higher or lower risk household and to complete forms accurately. This helps the Authority ensure the quality of the referrals it receives.
- 16 The Authority has taken steps to engage groups. For example, whilst it was developing its Community Risk Management Plan. However, the consultation only covered broad issues. It did not look at the specific changes the Authority could make to make its work more inclusive. Community involvement by the Authority helps to ensure a more complete understanding of the area and its risks. Involving people with protected characteristics may help find currently unknown risk factors that place people at greater risk. Involvement can also help the Authority ensure its home safety visits are inclusive in their delivery.

The Authority has a clear approach to risk targeting, but should check for unintended consequences

- 17 The Authority systematically looks to target its prevention work to those who face the highest risk of fire. It assesses the level of risk posed by each household and measures their risk level. The Authority generally gives the highest-risk households a faster and more specialised response. Prioritising by risk helps ensure that people that have a greater risk of fire get support before incidents happen.
- 18 The Authority repeats home safety visits to higher-risk households to continue to monitor their risk. It re-engages with higher-risk households around one to three years after their initial home safety visit. This is promising for several reasons. Many of the factors that increase the risk of fire among people, such as age or frailty, are likely to worsen over time. At the same time, the potential benefits of the initial visit will reduce, such as advice being forgotten or equipment breaking. Repeating visits helps to complement the Authority's approach to reducing risk and targeting those in the most need.
- 19 However, it is not clear that the Authority has assessed whether its targeting of activity always matches its risk appetite. The Authority has had to make tough decisions about:
 - Which risks factors to focus on?
 - Which risk factors to disregard?
 - How to split homes between low, medium, and higher risk?
 - Who qualifies for what equipment?
- 20 It is important for the Authority to be confident that its approach does not expose any households to a level of risk it deems unacceptable. This is particularly important as small changes can make a difference to the response from the Authority. For example, the difference between high and medium risks could change on something small, like a birthday being the week after not before an assessment. This could change the response given by the Authority.

- 21 The Authority's approach may lead to different outcomes for households with similar characteristics. For example:
- When the Authority repeats visits to households, it only includes those assessed as higher risk originally. This could mean that households that have increased in risk but were not assessed as higher risk originally could be missed. This is despite having just as much need.
 - The Authority's targeting approach is different between referrals and NHS data. A 75-year-old with no risk factors identified in data would qualify for a visit from a fire crew, but a 75-year-old with one or two risk factors identified from a referral would usually qualify for a phone call.

The Authority is striving to put its prevention approach into action and has taken promising steps

- 22 The Authority takes several steps to try to ensure its officers conduct high-quality home safety checks. Specialist officers visit higher-risk households. They are trained and have twice-yearly quality assurance checks. Fire crews visit medium and lower-risk households. Crews also have their work observed once a year by specialist officers. The Authority's quality assurance helps to ensure people at risk consistently receive key advice and support.
- 23 The Authority collects data on the home safety checks it completes. This can be split into higher, medium, and lower-risk households. During the first nine months of 2024-25, 29.4% of home safety checks completed by the Authority were higher risk.¹ This may seem low, however, it is due to the threshold the Authority has set for its own definition of a higher-risk household. If the Authority included households with three or four risk factors in its higher-risk category, the proportion of higher-risk home safety checks would rise to 46%. This would still not be most of its activity, which means the Authority could target its resources more. This is further suggested by the percentage fall in home safety visits compared with the previous year.

¹ The assessment of low, medium, and higher risk is that defined and assessed by the Authority. As a result, this data should not be compared to data from other FRAs which may use different definitions.

A stronger understanding of value for money could help the Authority to make spending choices

- 24 Public sector funding challenges have meant tough decisions across the sector. Home safety equipment has been funded by grants awarded to the three Welsh FRAs. In 2023-24, the Authority received £240,000 to purchase equipment. Other prevention activity is funded by the Authority's budget, funded by its levy on councils.
- 25 In recent years, the Authority has faced new pressures for funding its prevention work. This has included the loss of a Welsh Government grant for arson reduction, which supported prevention work. The Authority has also experienced increased prices for the home safety equipment it provides during its visits. To mitigate these challenges, the Authority needs to be clear on what activity is critical to fund from its own resources.
- 26 The Authority has modified its approach to getting new referrals to keep its workload manageable in this challenging context. The Authority has reinforced its message to partners that they should focus on making higher-risk referrals. It has reduced the pace of its efforts to generate other new referrals. This means the Authority has to tolerate some additional risk, as referrals are a key way the Authority assures itself that it is not missing higher-risk people.
- 27 The Authority has not yet had to stop providing home safety equipment due to its funding pressures. Instead, it has prioritised its work. The Authority is considering whether it will have to stop providing carbon monoxide alarms without additional funding. It is exploring potential partnerships to fund future equipment, but it is not confirmed. All external funding comes with a risk that it may end or reduce in value. To mitigate this risk, the Authority needs to be clear on what activity is critical to fund from its own resources.

- 28 When making tough decisions in this context, the Authority needs to assess the value of its activity. This could be, for example, through identifying the extra risks faced by higher-risk people without a home safety visit. This would help the Authority understand the cost against the benefit of any proposed savings. It would also inform choices by the Authority on the total share of its resources it dedicates to prevention. This could include considering different ways of preventing fires compared to its current approach. As the Authority does not yet have a method to do this, it cannot fully demonstrate how it considers value for money when allocating resources for prevention.

Fire casualties have decreased but the Authority needs to be clear on the prevention activity that works

- 29 The Authority has put in place the key parts of its system to monitor and report on its prevention work. Monitoring and reporting are key as they help the Authority understand what is working and what needs to change. The Authority has a performance dashboard that includes detailed information on the home safety checks completed and fire incidents. This data is also included in quarterly reports to senior leaders and the Fire Authority. A process is also in place to report fundings from any fatal incidents to support learning.
- 30 The Authority could build on this further to help inform its approach. This could include equality data. The Authority cannot currently review the households it has visited by protected characteristics or socio-economic indicators. This makes it harder for the Authority to monitor risks associated with some communities. It also makes it harder for it to demonstrate acting in line with the Public Sector Equality Duty and the Socio-Economic Duty.
- 31 The Authority sets targets and records times for completing home safety checks. This means that the Authority has evidence of how long it takes for cases to progress and achieve an outcome. This may be useful in monitoring and planning activity. However, time targets may also deter officers from spending longer time in more complex cases.

- 32 The Authority could also make more use of its incident data, including near misses. Incident data can give insights not only on who may be at risk, but also on ways to strengthen the home safety check process. We found some examples where the Authority had adapted the process in response to lessons on incidents. It could make this learning process more systematic. In particular, it is important to check whether any lessons can be learnt from cases where a home safety check has taken place, but an incident still occurs.
- 33 Scrutiny by the Authority's councillors has not supported learning. Councillors have asked questions to officers about the approach used towards prevention. However, this has been limited. Scrutiny from non-officers can help provide a different view on activity and help identify improvements to support achieving value for money.
- 34 The Authority does not have a detailed understanding of how its activity helps to prevent fires happening. Dwelling fires and casualties have substantially fallen since 2009-10. However, the Authority is not clear on how its activity has contributed to this. Measuring the impact of prevention when an event that has not happened is clearly incredibly hard. The NFCC has completed an assessment of the benefits of prevention work across in England.² It estimated that home safety checks had a gross return on investment of 267% for every pound spent between 2016 and 2019. No recent comparative analysis on a Welsh or Authority level has been completed.

² NFCC, [Economic and Social Value of the UKFRS](#), July 2023

Recommendations

- R1** We found risks in the how the Authority identifies people with a higher risk of fire. We recommend that the Authority should assess where it may have gaps in its approach and should address these gaps to ensure its actions target people with the highest risk. In doing this, the Authority should:
- 1.1** Regularly look for risks outside of past incident data.
 - 1.2** Trial approaches to identify people with a higher risk of fire who are in isolated situations and adopt any effective approaches. This should include the use of data.
 - 1.3** Involve communities with protected characteristics to ensure an inclusive approach.
 - 1.4** Add quality assurance steps to reduce the risk of partners not referring people with a higher risk of fire.
 - 1.5** Compare the partners it works with to other FRAs to ensure the completeness of its approach.

- R2** We found that the Authority needs to strengthen its understanding of the value added by its prevention activity. This is to support more clearly the targeting of resources to show the value for money achieved. To do this, the Authority should:
- 2.1** Develop ways to assess the contribution of prevention activity in reducing fires, fire deaths, and serious injuries – particularly for those at a higher risk of fire.
 - 2.2** Develop a structured approach to assessing the costs, benefits and risks of its approach and alternatives. This should reflect the Authority's risk appetite and equality duties.
 - 2.3** Use its structured approach to review its definitions of low, medium, and higher-risk cases and the resources allocated.
 - 2.4** Collaborate with the other Welsh FRAs to establish common definitions to enable comparisons and learning between Authorities. This should also consider the views of the Welsh Government.

Appendices

1 About our work

Scope of the audit

We looked at the approach taken by the Authority to targeting its fire prevention work. We focused on the targeting of the most vulnerable people to help reduce fires and reduce serious injury or death. We focused our work on looking at how the Authority works with individual households.

We did not focus on other prevention work, such as youth education or wildfire reduction. We also did not look at prevention to reduce the Authority's rescue activity, such as road safety activity.

Audit questions and criteria

Questions

To understand the Authority's approach, we looked at:

- the Authority's understanding of who is at a high risk of fire;
- the clarity of the Authority's policy and approach;
- the partners the Authority is working with to prevent fires;
- the resources used by the authority to prevent fires; and
- the evaluation by the Authority of its activity.

Criteria

What we looked for was informed by a range of sources. This included the Fire and Rescue National Framework and guidance issued by the NFCC. We also used our knowledge of the Well-being of Future Generations (Wales) Act to understand how the Authority showed how it acted in line with the sustainable development principle.

Methods

Our methods included:

- Data analysis – we analysed data provided by the Authority and available from the Welsh Government in relation to prevention work.
- Document review – we read documents provided by the Authority in response to our audit questions. This also included plans and grant documents for all three Welsh FRAs, as well as national guidance.
- Interviews – we interviewed five officers from the Authority involved in delivering prevention activity.

About us

The Auditor General for Wales is independent of the Welsh Government and the Senedd. The Auditor General's role is to examine and report on the accounts of the Welsh Government, the NHS in Wales and other related public bodies, together with those of councils and other local government bodies. The Auditor General also reports on these organisations' use of resources and suggests ways they can improve.

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We welcome correspondence and
telephone calls in Welsh and English.

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

| | |
|-----------------|---|
| Report to | North Wales Fire and Rescue Authority |
| Date | 20 October 2025 |
| Lead Officer | Anthony Jones, Assistant Chief Fire Officer |
| Contact Officer | Mike Plant, Head of Planning, Performance and Transformation |
| Subject | Annual Performance Assessment 2024/25 |



PURPOSE OF REPORT

- 1 To present to Members of the North Wales Fire and Rescue Authority (the Authority) the Annual Performance Assessment (APA) for 2024/25.

EXECUTIVE SUMMARY

- 2 The Authority is required under section 15 of the Local Government (Wales) Measure 2009 to publish an assessment of its performance. The assessment should be undertaken on an annual basis and published by 31 October each year. In addition, Schedule 1 of the Well-being of Future Generations Act 2015 requires an annual report showing how the Authority has progressed against its well-being objectives.
- 3 The Authority's Community Risk Management Plan (CRMP) for the period 2024-2029 was approved on 15 July 2024 and focuses on five key principles, including people, prevention, protection, response, and environment.
- 4 The Community Risk Management Implementation Plan (CRMIP) sets out the Authority's objectives for each financial year, including how it will fulfil its obligations under the Local Government (Wales) Measure 2009 and the Well-being of Future Generations Act 2015.
- 5 The APA is attached to this report, providing an overview of activity for the full year and confirming progress against the Authority's stated objectives.

OBSERVATIONS FROM EXECUTIVE PANEL/AUDIT COMMITTEE

- 6 The APA was considered at the Executive Panel meeting on 15 September when Members expressed their concern around the increase in wildfires. The content of the report was endorsed for approval by the Authority.

RECOMMENDATION

7 It is recommended that Members:

- i) **Approve the content of the Annual Performance Assessment for the period 2024/25.**

BACKGROUND

8 The Authority approved its CRMP 2024-2029 at its meeting of 15 July 2004. The CRMIP for 2024/25 sets out the planned improvements and objectives against which the Annual Performance Assessment is undertaken.

9 Whilst the regulations are not prescriptive on the form and content of the performance assessment, for consistency in reporting and accountability the following approach has been adopted:

- Evidence of the processes that the Authority has followed to discharge its general duty to improve as expressed in its improvement plan;
- A summary of the Authority's assessment of its achievement against the improvement objectives;
- A statement of performance as measured by all statutory Performance Indicators;
- 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 Inspector for Wales (CFRAIW) and other sources of qualitative information including benchmarking data;
- An assessment of performance by comparison with the Authority's performance in previous years and with other comparable bodies (including other fire and rescue authorities) so far as this is reasonably practicable;
- Details of the ways in which the Authority 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 Authority has issued as a result of any reports issued under Section 19 of the Measure received from the Auditor General for Wales in that reporting year.

INFORMATION

- 10 The draft APA for 2024/25 is set out in the attached document. This provides an overview of the resource available to the Authority to deliver its services including 44 operational stations, 53 fire appliances and 949 personnel.
- 11 During 2024/25 a total of 14,535 emergency calls were received resulting in 6,489 incidents being attended. Notably this included 1,804 fires, 3,264 false alarms and 1,421 non-fire emergencies including road traffic collisions. In addition, the Service carried out 17,500 safe and well checks in homes across North Wales as part of our commitment to keeping the communities safe.
- 12 The report contains a progress update against each of the five principles set out in the CRMIP.
- 13 The Authority is a signatory to the All-Wales Dwelling Fire Response Charter which provide a framework for improving safety in the home to reduce the number and impact of domestic dwelling fires. Where fires do occur, the charter promotes an effective and professional response.

IMPLICATIONS

| | |
|--|--|
| Well-being Objectives | The publication of the APA is a requirement of the Well-being of Future Generations Act 2015. |
| Budget | The CRMIP underpins the budget setting process and aligns to departmental plans. |
| Legal | The publication of the APA is a requirement of the Local Government (Wales) Measure 2009, and the Well-being of Future Generations Act 2015. |
| Staffing | Our People Principle aims to support the development and maintenance of a highly skilled, diverse and inclusive workforce. |
| Equalities / Human Rights / Welsh Language | The APA will be published in English and Welsh. |
| Risks | The CRMIP outlines who we support and addresses the risks faced by our communities. |



North Wales Fire and Rescue Authority Annual Performance Assessment 2024–25

Published Autumn 2025

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Welcome to the first annual review of our 5-year Community Risk Management Plan.

This Annual Performance Assessment reflects on our progress during 2024-25, the first year of delivering our new five-year Community Risk Management Plan (CRMP) 2024-29. It marks an important milestone as we continue our journey towards making North Wales a safer place to live, work and visit, while ensuring that our Service reflects the diverse communities we serve.

This has been a year of both progress and change. Alongside increasing operational demands and the challenges posed by wildfires, severe weather events, and modernising our infrastructure, we have placed greater emphasis on building an inclusive, supportive, and engaged workforce. Through new forums and initiatives, we are giving staff more opportunities to share their views, shape our culture, and ensure our values are at the heart of everything we do.

During 2024-25, we completed 20,021 Safe and Well Checks — exceeding our target and helping protect the most vulnerable members of our communities. Working closely with the NHS, local authorities, and voluntary organisations, we have strengthened our ability to identify those at greatest risk and provide targeted prevention and safety support where it is needed most.

We have also made important progress in shaping our future. The Training and Development Centre Project continues to advance, with land secured and construction planned for completion in 2029. At the same time, our Fleet Decarbonisation Plan reflects our commitment to sustainability, introducing Hydrotreated Vegetable Oil (HVO) to reduce emissions across our operations.

This year, we responded to 6,489 incidents, including 1,804 fires, and, sadly, recorded three fire-related fatalities. These figures remind us why our work — across prevention, protection, and emergency response — remains so vital.

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 2024-25.

| Fire Stations | Front Line Fire Engines | 999 Calls Handled | Fire Service Staff (as on 31 March 2025) |
|--|--|--|--|
|  44 |  53 |  14,535 |  949 (headcount) |
| Emergency Incidents Attended | Fires | False Alarms | Non-Fire Emergencies |
|  6,489 |  1,804 |  3,264 |  1,421 |

Incident data can be subject to minor change.

Staffing

| At 31 March 2025 | Full time equivalent strength | Headcount of individual staff |
|------------------------------------|-------------------------------|-------------------------------|
| Wholetime Operational (WDS) | 283.00 | 283 |
| Retained Operational (RDS/on-call) | 364.80 | 487 |
| Corporate Services | 144.08 | 148 |
| Control | 30.75 | 31 |
| Totals | 822.63 | 949 |

Please note the 949 headcount figure quoted above, equates to 887 people. This is due to individuals who are employed by the Service in more than one role or position. For example, a control operator could also work as an on-call firefighter.

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. |

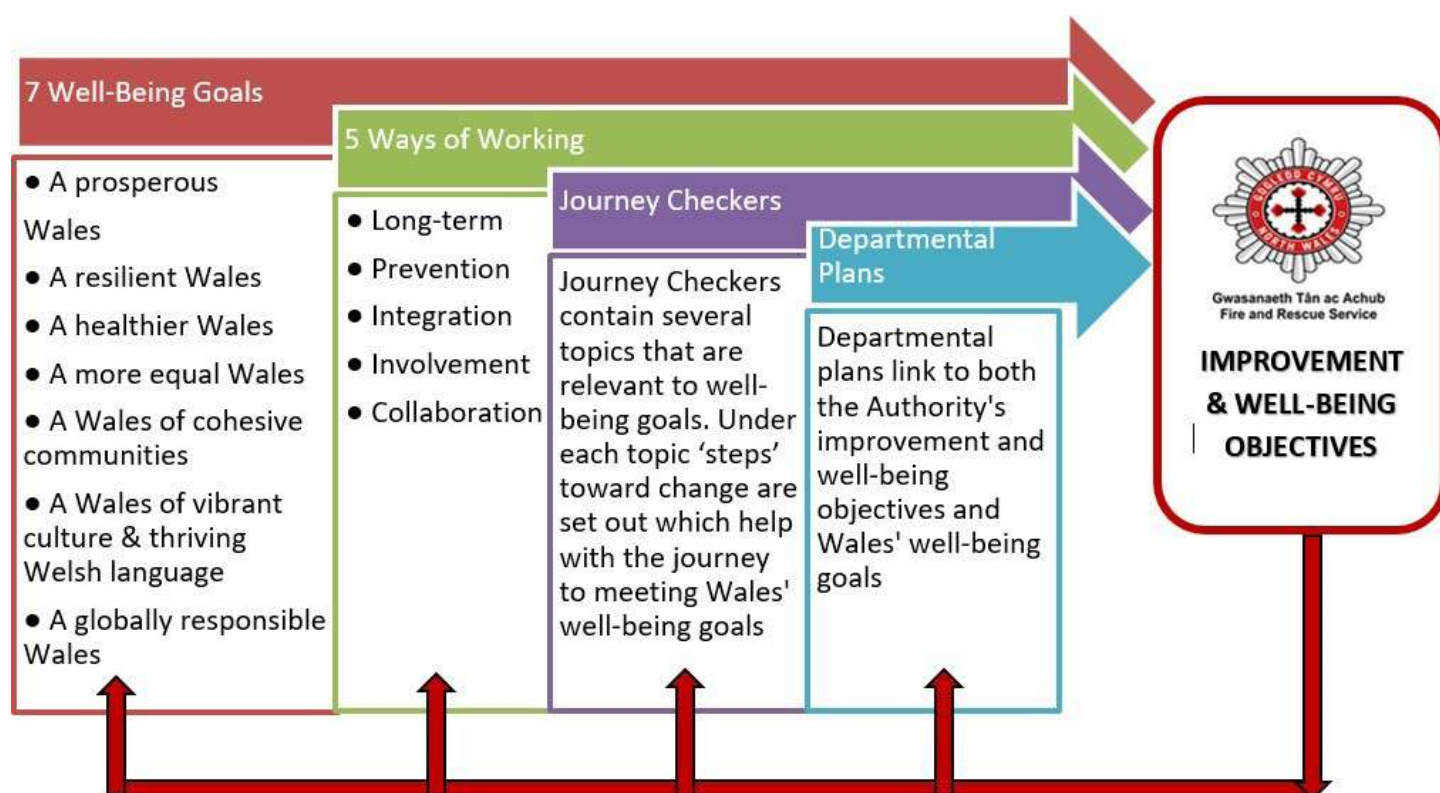
You can read more about our statutory obligations [here](#).

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 2024-25. The Authority is required to publish this assessment of its own performance for 2024-25, and the statutory performance indicators for the same year, by 31 October 2025.

In April 2021 the National Fire Chiefs Council (NFCC) approved the 'Community Risk Management Planning' (CRMP) as a [Fire Standard](#) for English Fire and Rescue Services. Although Fire and Rescue Services are devolved to Welsh Government, all Fire and Rescue Services within Wales have adopted the NFCC guidelines to publish a CRMP.

The Authority have incorporated the NFCC recommendations into its annual reporting cycle, and have updated its previous long-term plan with a new five-year [Community Risk Management Plan 2024-29](#). The Authority's new Five Principles have replaced the existing seven long term improvement and well-being objectives.



During 2024-25, work was undertaken to ensure the well-being objectives were embedded throughout all departmental plans where applicable.

The [Annual Governance Statement for 2024-25](#) provides an overview of the governance arrangements as well as confirming a work plan for 2025-26.

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



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.

Well-being goals met:



A resilient
Wales



A Wales of
cohesive
communities



A healthier
Wales



A Wales
of vibrant
culture and
thriving
Welsh
language



A more equal
Wales



A prosperous
Wales

Achievements in 2024–25

Action 1: Implement the recommendations for improvement following the 2023 Fire Family Staff Survey.

A Fire Family Staff Survey Project Group was established with the purpose of identifying opportunities to form part of an action plan for improvement, following feedback received.

This group, made up of staff from across the Service, reported on a regular basis to the Service Leadership Team.

An action plan is in progress and is communicated to all staff on a regular basis.

Activities completed so far include:

- Introduction of wearing 'role indicators' as part of the operational uniform.
- The preparation of a new engagement area on the intranet.
- Adjustments to the annual award ceremony.
- Engagement activities with crew manager workstreams.
- New 'Shine a Light' feature in the internal Service newsletter, where colleagues can recognise the work of their peers.

Work continues to set up plans for the future of the group, and new members, in preparation for the next staff survey due Autumn 2025.

Action 2: Adopt the new All Wales Fire and Rescue Service People and Organisational Development Strategy for 2025–2030 that will provide a framework for innovative thinking and working to support continued collaboration and partnership.

The final version of the People and Organisational Development strategy has been approved by the All-Wales Group. Objectives agreed between the three Welsh Fire and Rescue Services included:

- Workforce planning
- Culture and Inclusion
- Health and Well-being
- Innovation and Technology
- Future Leaders

The draft version has been sent to the Assistant Chief Fire Officers for their comments.

Action 3: Introduce a new ‘Staff Culture Engagement Forum: Empowering Culture in our Service’ – to continually evolve and develop our cultural journey.

The workplace culture has been the focus of many of our activities recently, with several key initiatives taking place across the Service, as well as heightened external scrutiny.

During July, the Service, along with Mid and West Wales Fire and Rescue Service, jointly appointed Crest Advisory to facilitate an independent cultural review.

Alongside this external review, volunteers were sought to participate in a new Staff Cultural Engagement Forum, to actively be part of the cultural improvement journey within the Service, to assist with identifying and implementing improvement plans that align with our core values and help to cultivate and facilitate an inclusive, supportive and effective working environment.

There was a great response to this appeal, which enabled the forum to be represented by a wide selection of staff from across different departments, stations and functions.

The Forum established strong links with the Fire Family Staff Survey Project Group and reported directly to the Equality, Diversity and Inclusivity Committee, to ensure every decision made by the Service was rooted in accountability and transparency, with a commitment to excellence and continuous improvement.

The Forum also worked alongside the Transformation Team, other departments, and representative bodies to choose areas of focus and to identify matters that need raising to the Equality, Diversity and Inclusion Steering Committee.

Following the publication of the report from Crest Advisory, a cultural board was set up which is chaired by the Chief Fire Officer. Going forward, it will work closely with staff networks, Staff Engagement Groups, the Fire Family Staff Survey Project Group, as well as the Equality, Diversity and Inclusivity Committee. The goal to ensure the process is as collaborative and inclusive as possible, where everyone has a voice in shaping the future of the Fire and Rescue Service.

Action 4: Provide excellent occupational health and welfare support to ensure that Attendance Management within the Service is a positive and supportive process in order to improve attendance.

A tender process was undertaken during the year to acquire the provision of services of a new occupational Health provider. Notification was issued to all employees about the transfer of health information records from the existing provider to the new, successful company.

Additional HR support was put in place for a short period of time, to minimise any impact and address any decisions that would typically be covered by an occupational health referral.

HR specialists undertook regular station visits, Siop Siarad sessions, Online Training, and meetings to ensure all employees continued to be supported during the transition period.

Work is ongoing with the Health, Fitness, and Well-being team to ensure a comprehensive suite of support is available to all staff. This includes networking with outside organisations such as Mind, the Firefighters Charity, 2 Wish, and other blue light services such as North Wales Police. A new short guide has been created for staff and line managers to utilise following the outcome of the cultural review, as well as video packages produced with the help of Corporate Communications.

Action 5: Ensure a safe and competent workforce through efficient and effective development, maintenance and circulation of operational policies and procedures.

Work with Policies and Procedures continues with six policy suites being authorised to move forward to either consultation or publication at each six-weekly formal meeting of the Service Leadership Team. A further department has engaged in a brand-new policy proposal, while the two departments with the largest set of policy suites (Human Resources, and Finance and Procurement) are close to the completion of their full set of documents. In terms of strategy, timelines are now being established early in the policy development process via the dedicated Process Guide; this involves the identification of a formal Service Leadership Team meeting as a target to approve a policy suite for consultation and is proving successful in focusing the policy owner to undertake in a timely manner.

Work continues with the ICT Department to make the policy interface on the internal H&Wb more user-friendly. Equally, the Welsh language policy area has been populated with the documents that have been returned by the translation service, these now all being on the latest template and in the correct format, ready for proof-reading.

Action 6: Ensure that all relevant operational risk information is collated, recorded, impact assessed and communicated to operational personnel.

Personnel from the Service chaired and attended the 'Renewable Energy Working Group' branch of the North Wales Local Resilience Forum. The purpose of this group is to identify new and existing high-risk sites within the North Wales area. An extraordinary meeting was organised to provide a formal consultation response to a Battery Energy and Storage System site in the Gwynedd area.

Operational risk visits were undertaken as planned and a review of the Port of Holyhead is currently ongoing.

Action 7: Provide opportunities for learning Welsh and promote activities in line with our commitment to being a bilingual organisation.

In November, members of the Fire Service attended a 'Promoting Bilingualism within the Service' conference, which was organised by North Wales Police. The event, which was aimed at encouraging bilingual practices in both public and private sectors, gave an exciting array of discussions, strategies, and case studies showcasing the successful integration of Welsh into the workplace, media, education, and community life.

To improve and help identify Safe and Well Checks completed in Welsh, a new question specific to Welsh language choice was added to the online Safe and Well Check referral form.

The annual Welsh Language Standards monitoring report was approved by Fire Authority members at the meeting on the 21 October 2024 and is available to view [here](#).

We serve a bilingual community, and our one Service operates in two languages, giving our residents the opportunity to work locally in their local language.

Action 8: Consult 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.

The Training Centre project was established to respond to operational and financial risks associated with current training arrangements and to provide a fit-for-purpose facility that meets the long-term needs of the Service. The project began in 2022, and the land purchase was completed during October 2024.

At the Fire Authority Meeting on the [21 October 2024](#), the Authority were presented with 4 options to consider:

- Option 1: Maintain existing facilities with minor refurbishments.
- Option 2: Invest in upgrading existing facilities.
- Option 3: Develop a new centralised training centre to meet core training needs.
- Option 4: Develop a comprehensive multi-hazard, multi-agency training centre.

The Authority approved, in principle, option three, and were committed to maintaining the momentum of the development, with a focus on affordability and sustainable financing options.

It was identified that there will be a need for additional resources to support this project and job adverts will be advertised early next year for a Deputy Project Manager and a Project Support Officer.

It is envisaged that the build completion will be during 2029.

Action 9: Deliver the second year of a three-year operational training strategy to all operational staff.

The draft training plan for 2025-26 was reviewed and agreed, before being published on the Service Intranet.

Feedback received on courses undertaken in quarter one has been very positive, and feedback that highlighted areas for potential improvement have been shared with the appropriate manager for action.

Operational personnel have attended the Fire Service College to undertake:

- Breathing Apparatus Instructor Course
- RTC Instructor Course
- Compartment Fire Behaviour Techniques Instructor Course

These skills will improve service course delivery and flexibility within the team of Service instructors.

An audit of the current training strategy implementation has been undertaken by an external provider and the report have been provided to the Service. The report has given a substantial rating across several training areas and the overall performance of the Training and Development Department.

The audit report also highlighted a number of recommendations, and these will form part of the training departmental action plan for 2025-26.

Action 10: Cultivate a workplace environment that embraces equality, diversity and inclusion. This will strengthen our ability to deliver a high-quality service and support to the public during emergencies.

In advance of the service's Community Risk Management Plan 2024-29 consultation, the Equality, Diversity and Inclusion Officer produced an Equality Impact Assessment to identify different equality interest groups. 70 organisations and community groups were contacted during the initial communication to help promote the consultation and encourage people to provide feedback. In addition, 12 focus groups were organised to ensure the service captured feedback from different equality interest groups across North Wales. The offer of 'in person' sessions proved very effective, especially amongst people that don't speak Welsh or English as a first language, and people that are unable to submit feedback online because they either do not use or are unable to use the

internet and social media. The feedback captured helped the EDI Officer to create a comprehensive [Equality Impact Analysis Report](#) which offers assurance with regards to strategic direction, decision making and legal compliance.

In preparation for the service's wholetime firefighter recruitment campaign during June 2024, a range of positive action activities were organised, which involved 'experience days' and 'Firefit' sessions. The campaign set out to target people that are currently underrepresented in the workforce as a way of encouraging a wider and more diverse pool of people to apply for future firefighter roles.

Other activities included:

- Celebrating Windrush day in July, with an organised event at the Rhyl Community Fire Station.
- A Pastoral care session tailored for new trainee apprentice firefighters which took place in July.
- The first of the Women in the Fire Service's 'Walk and Talk' event during August.

The [Strategic Equality Action Plan 2023-24](#) was approved by Fire Authority members at the meeting on the 20 January 2025.

Action 11: Improve the health, fitness and well-being of staff through the provision of advice and information, active monitoring and education.

The Service recognises that it exposes its staff to both physically and mentally stressful situations and supporting them is key to ensuring a safe and healthy workforce. Therefore, a dedicated Health, Fitness and Well-being team work to support staff by promoting healthy lifestyle choices, and by providing advice and support across the domains of well-being.

Following the appointment of the new occupational health provider, meetings were held to share good practice and discuss the possibility of testing a new referral and return to work process.

Discussions were also held regarding the process for when operational staff fail their annual fitness tests. As a result, Occupational Health staff will now implement a scoring system which will ensure appropriate action is taken, allowing quicker intervention where necessary.

The team also work closely with the Human Resources department to reduce periods of sickness due to mental health related illness and to assist those employees who have been off work with mental health issues to aid in their return to work.

Attendance at the Blue Light Mental Health Symposium in January focused on culture, family support and suicide prevention. The keynote speaker shared some useful tools that the Service are now looking to adopt, including a family support toolkit as used by the Ambulance Service, a Hope Programme Online Learning Tool, and the Firefighters Charity Suicide Guide.

Public Services students at Coleg Menai in Llangefni were given a taste of our fitness testing and wellbeing consultation process as part of their assignment work. Many of the students expressed a keen interest in joining the service and some individuals have

confirmed that they will be applying for retained firefighter roles at nearby stations. This was a great opportunity to work within our community to offer health advice, show the standards within our service and promote recruitment.

Other completed actions included:

- Hosting an Older Persons Suicide Prevention Workshop at Rhyl Community Fire Station.
- Organising an internal competition promoting physical activity across the Service.
- Attendance at community engagement events at Porthmadog, Dolgellau and Rhyl fire stations during December offering free blood pressure checks and advice on health and well-being.

Action 12: Review the career progression promotion gateways and implement a comprehensive appraisal process integrating 360-degree feedback.

The requirement for a 360-feedback appraisal process has been thoroughly explored during the year. This will enable staff to identify their strengths and any areas for improvement, leading to enhanced self-awareness, as well as promoting transiency and improving employee retention.

An extensive period of research was undertaken, looking to other Fire and Rescue Services for examples of best practice, and then meeting with a short list of potential suppliers to show case their products and talk through the benefits it would bring to the Service.

Following a comparison of product ability and costings, a decision was made to purchase and proceed with the Appraisal360 software. Further meetings were held with Appraisal360 to progress the implementation of their system, and to ensure they are on a procurement framework.

The 360-software platform is now ready to be rolled out to members of the Service Leadership Team in line with the original plan.

Action 13: Prevention staff will receive training and awareness in Equality, Diversity and Inclusion, Modern Slavery, Child Exploitation and Domestic Violence to provide a more effective service to the communities we serve.

Training sessions continued each month to continuously develop knowledge within the Fire Safety Prevention teams.

Topics included:

- Organised Crime Groups and County Lines
- What is Neurodiversity?
- Solo Protect Training
- Females addicted to Gambling

Mandatory '[Ask and Act](#)' training sessions were undertaken in line with Welsh Government guidelines. This must be completed by all members of staff every two years.

Action 14: Business Fire Safety Staff and Operational Firefighters will be trained in accordance with the National Fire Chief's Council Competency Framework for Fire Safety Regulators working towards registration within the Contextualised Auditor's Register.

A number of Operational Firefighting staff have undertaken Skills for Justice level 2 qualifications, whilst Business Fire staff have undertaken a mix of qualifications to gain the Level 3 Certificate, the Level 4 Certificate, and the Level 4 Diploma in Fire Safety.

There are a number of modules that personnel have completed in relation to these qualifications which includes Building Regulations, and Legal Training for the Diploma.

A member of staff is currently working towards the Fire Engineering Technician qualification, which is a Level 5 qualification.

A number of Continual Professional Development courses have also been provided to ensure continual learning and commitment to the development of staff in the Protection environment.

Notably following Grenfell, fire doors have become an even greater topic than they were before due to those failings, therefore, all staff completed a fire door inspection course.

A number of staff have also completed the Health Technical Memoranda course, which is in relation to the auditing of Healthcare sites, and this was completed in collaboration with South Wales Fire & Rescue Service.

This training is continual to comply with the National Fire Chiefs Council Competency Framework, specifically the Continual Professional Development aspect of that framework.

Action 15: Operational staff will receive relevant training and qualifications to enable them to undertake business safety checks in line with nationally agreed guidelines.

A Meeting was held in Mid Wales for the All-Wales Fire Safety working groups. This was to ensure continuity across Wales for the audit process for operational crews.

Developments have been made to the Fire Safety database system to ensure the input of information is easier for operational crews to complete and therefore being recorded more accurately.

A training package was developed and rolled out across operational staff on how to complete the new 'Short Business Audit Form'.

A Fire Safety door inspection course was provided by an external provider, which gave valuable insight into good and bad examples of fire doors.

One of the Business Fire Compliance Officers successfully completed their Level 4 Diploma (Fire inspectors) qualification.

A training plan has already been developed for next year, to ensure training can be progressed as soon as the year 2025-26 begins.

Action 16: Identify and maximise potential through effective people management and development, leading to a high-performance culture, where people value and respect each other.

Staff took part in the National Fire Chief's Council Middle Leader Programme. This included sessions focusing on:

- The importance of self-awareness, personal Strengths, Weaknesses, Opportunities, Threat (SWOT) analysis, and Joharis window.
- Other Learning styles, such as the 70/20/10 model.
The 70-20-10 model is a framework for learning and development that suggests how individuals acquire new knowledge and skills. It proposes that 70% of learning comes from on-the-job experiences, 20% from social interactions, and 10% from formal training.
- What is inclusive, and role-modelling inclusive behaviours.
- The Shannon and Weaver model of communication
- Janet Starr's 4 levels of listening.

In January, the Service began to trial a new and inclusive approach to interviews for roles advertised both internally and externally. This initiative is part of our ongoing commitment to creating a supportive and equitable recruitment process for all candidates.

Key features of the new interview approach include:

- Relevant Reading Materials: Candidates invited to interviews will receive a link to no more than five key reading documents. These documents will have direct relevance to the interview questions, ensuring candidates are well-prepared and informed.
- Pre-Interview Preparation Time: on the day of the interview, candidates will be allocated a 30-minute period to review the questions and take notes. This will take place in a designated room with a member of staff present for support.
- Evaluation: a link to an online form will be sent to all applicants via email to collect feedback at the end of each recruitment campaign.

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 2024/25



Gwasanaeth Tân ac Achub
Fire and Rescue Service



18% increase in accidents

289 safety events were reported between 1st April 2024 and 31st March 2025, which compares with **307** in total for the comparable period in 23/24. This is a **6%** decrease.



103

Near Misses reported



47

injuries reported



34%

of injuries resulted in time off work



15

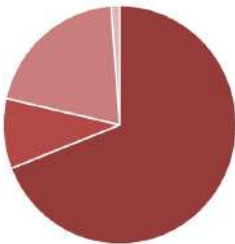
reports of White Fleet vehicle damage



73

reports of Red Fleet vehicle damage

Vehicle Accident Type



Forward: **79%**

Reverse: **11%**

Stationary: **10%**



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.

Well-being goals met:



A resilient
Wales



A Wales of
cohesive
communities



A healthier
Wales



A globally
responsible
Wales

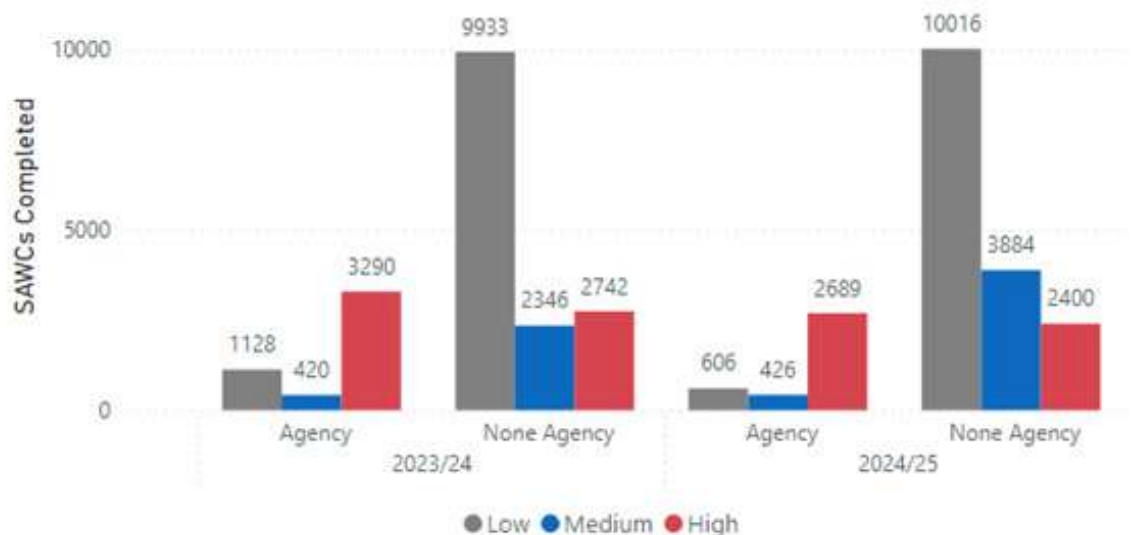
Achievements in 2024-25

Action 1: Deliver 17,500 Safe and Well Checks across North Wales to those identified as being most vulnerable to fire in the home, keeping people alive and safe from fire.

A total of 20,021 Safe and Well Checks were completed by the Service across the communities of North Wales, of which:

- **5,089** (25.4%) were High priority, with **2,689** (52.8% of high priority checks completed) coming from a partner agency.
- **4,310** (21.5%) were Medium priority, with **426** (9.9% of medium priority checks completed) coming from a partner agency.
- **10,622** (53.1%) were Low priority, with **606** (5.7% of low priority checks completed) coming from a partner agency.

A total of **3,721** Safe and Well Checks completed were referred to the Service from an Agency, this equates to 18.6% of the total checks completed.



Action 2: Utilise partnership data to refine our risk-based approach to Safe and Well Checks, targeting those over the age of 65 who are most vulnerable from fire in the home.

A data sharing agreement with all three Fire and Rescue Services in Wales and the NHS has been completed, which allows the NHS to share data sets for people aged 65 and over with the Fire and Rescue Service in their area.

The performance analysts have used this data to create interactive dashboards and maps, which show areas where the most vulnerable people live in local communities. The performance analysts have adapted the maps to identify the following age groups:

- Aged 65 and over
- Aged 75 and over, and
- those aged 85 and over

Our wholetime and day crewed operational fire personnel undertake prevention activity using this information to target households where an occupier is aged 65 and over and may be at more risk from fire happening in the home.

Members of the Prevention Team have also been attending Wholetime Duty and Day Crewed Duty stations to join the duty Watches' daily prevention allocated activity. This will assist in the sharing of information and help promote best practice and has enabled quality assurance to take place on the standard of Safe and Well Checks, as well as on the information issued.

Personnel from the Fire Safety department visited Control operators and delivered a presentation on severe hoarding following a case they were involved with. In this case, the occupier was extremely isolated, embarrassed, and unwilling to engage with services. However, with patience and exceptional communication skills, they were able to build trust and rapport with the homeowner. Through this connection, the individual gradually allowed other agencies to step in, enabling a multi-agency approach to improve the situation. Control teams regularly receive vulnerable adult referrals, and this session provided valuable insight into the real-life challenges faced on the ground.

In this case, the occupier was extremely isolated, embarrassed, and unwilling to engage with services. However, with patience and exceptional communication skills,

they were able to build trust and rapport with the homeowner. Through this connection, the individual gradually allowed other agencies to step in, enabling a multi-agency approach to improve the situation.

Action 3: Work with our partners to deliver effective Community safety interventions targeting our most vulnerable people in our most challenging areas.

The Campaign Steering Group continued to meet monthly to prioritise fire prevention activities within the community. The Corporate Communications departments have promoted these campaigns across all social media platforms.

Prevention staff continued engagement sessions with external partners to help ensure we receive only the most targeted Safe and Well Check referrals.

Examples of partnership engagement included meeting with:

- The Community Mental Health Team located at Ysbyty Alltwn
- Adult Social Services
- Occupational Therapists
- Housing associations, and
- North Wales Police's project "Clear Hold Build" team.

The Service continued with its innovative collaboration with the British Red Cross. Volunteers use specially adapted vehicles, stocked with practical support items such as clothes, blankets, and hygiene packs, and can attend different kinds of emergency incidents to support people involved in crises such as domestic fires, floods or major incidents.

The Service has recently partnered with [Safelincs](#) to provide online advice and guidance to reduce risk of fire in the home. The Online Home Fire Safety Check has been developed with the support of all UK Fire and Rescue Services, and the National Fire Chiefs Council.

During January, Dŵr Cymru declared a major incident when a water main burst at their Bryn Cowlyd Water Treatment works. This affected the water supply to over 38,000 properties within the Conwy area. The Service joined a multi-agency response to help identify vulnerable people. Fire crews including those at Llandudno, Colwyn Bay, Conwy, and Abergel, as well as staff from our Prevention department, were busy out in our communities, helping to deliver bottled water to those in need and assisting at the water pick up points designated by Dŵr Cymru.

Action 4: Develop a new youth initiative to deliver early interventions with effective outcomes, focusing on personal resilience and protective factors amongst the children and young people of North Wales.

Staff from the Prevention, and Phoenix teams have been working together with colleagues from Blue Watch, Rhyl on a two-day intervention course for Denbighshire Youth Services.

This two-day intervention course was provided for Denbighshire Youth Services as part of a six-week programme called 'SKITTLES'.

The course was hosted at Prestatyn, and Rhyl Fire Stations, with the programme aimed at individuals aged 16-18 years who are presented as homeless. The programme aims to engage young people in positive activities, empower them and encourage them to become more involved with their communities. It also looked to provide information, advice and guidance to the young people to help them make informed choices.

There were discussions about the consequences of actions, in particular anti-social behaviour, deliberate fire setting, and hoax calls, as well as talks about safety in the temporary accommodation they live in.

At the end of the six-week programme attendees will have learnt how to develop healthy relationships, achieved a qualification in food hygiene, and basic first aid, and learnt more about fire safety awareness, the consequences of actions and the role of the fire service.

Action 5: Proactively promote road safety education, engaging with partners and carrying out campaigns within the local community, to reduce the number of people killed or seriously injured on our roads.

During April, a successful engagement and education day for motorcyclists was held at Corwen Fire Station. The Biker Brew event brought together representatives from Motorcycle Mental Health, North Wales ROSPA, Bloodbikes Wales, Bikesafe, and North Wales Police Road Traffic Motorcycle officers. The aim was to connect with motorcyclists and offer advice and information in an informal setting over a 'cup of tea / paned'.

All the agencies who attended said they had good engagement with those in attendance, and that they all benefitted.

In July, the Operation Ugain Team delivered educational roadside presentations to drivers exceeding the 20mph limit, and were joined by pupils from Ysgol Eifion Wyn in Porthmadog.

Deputy Head of Prevention said: "Data shows there has been a 32% drop in casualties on restricted roads in Wales since its introduction and separate evidence from insurers show a 20% fall in claims".

During August, a Biker Down course was held at Rhyl Fire Station, with Officers from North Wales Police's Roads Crime Unit in attendance to show their support. BikerDown is a free course teaching people how to keep an injured motorcyclist alive until an ambulance gets there should they arrive at the scene of a motorcycle collision. The workshop consists of three modules – managing the scene of the incident, casualty care, and rider skills.

During August, a partnership exercise was held at Colwyn Bay Fire Station as part of our work to help manage the emerging risk of electric or alternatively fuelled vehicles.

Staff from North Wales Fire and Rescue Service joined with colleagues from North Wales Police's investigation unit, officers from the Traffic department, and representatives from Flintshire County Council for an information sharing event.

Action 6: Work closely with external stakeholders to prevent accidental drowning in North Wales, providing consistent guidance for the safe enjoyment and management of activities in, on and around water.

Water safety events took place during April to mark National Drowning Prevention Day, along with members of the Cliff Rescue Coastguard, Mud Rescue Coastguard, and Canoe Wales. Three events were hosted at Llyn Tegid (Bala), Llyn Padarn (Llanberis), and Plas Madoc Leisure Centre (Wrexham).

The aim of all these events was to promote the water safety message, 'Float to Live', to help raise awareness of how people can help themselves if they were to struggle in water, and how to enjoy the water safely. Each of the three events featured a crewed water rescue boat on display and demonstrations on how to use a throw line and perform CPR.

The severe weather during December saw North Wales multi-agency responders working tirelessly to protect our communities and minimise the impact of Storm Darragh.

Representatives of the local resilience forum which includes emergency services, local councils, Natural Resources Wales, and other agencies and partners met regularly in the run up to and during the severe weather to coordinate the response.

With a rare red warning for wind issued by the Met Office during the storm, reflecting potentially life-threatening conditions, the UK Government took the decision to use the emergency alert system for the first time in Wales to warn people about incoming Storm Darragh. About three million people across Wales and south-west England received the alert on their mobile phone. The Met Office's red warning was accompanied by flood warnings from Natural Resources Wales.

Over the course of the weekend, our control operators received 202 calls related to the severe weather, with 188 of these received at the height of the storm's impact. The Service attended a wide range of incidents across the region, including those involving dangerous structures due to the wind, fallen trees, impacted electrical installations, and house fires caused by electrical issues and internal/external flooding incidents – including driving through flood water.

Action 7: Review activity monitoring reports products and develop self-service dashboards to support delivery of our prevention, protection and response activities.

The Authority Performance Monitoring report was changed to reflect the new Community Risk Management Plan and the new 'Five Principles' that have now been adopted.

The Performance Analysts undertook Microsoft Power BI training, which has allowed the creation of interactive dashboards and data visualisation techniques on a range of incident and fire safety data.

These changes to data presentation have led to better analysis and an improved understanding of specific trends.

Self-service dashboards have been rolled out to senior managers, providing them with more up to date information on emergency incidents across North Wales, allowing them to make dynamic decisions.

This work will continue into next year to increase the number of dashboards being used, and research into additional mapping software that can be utilised to improve on current data visualisation tools.



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.

Well-being goals met:



A resilient
Wales



A Wales of
cohesive
communities



A healthier
Wales



A globally
responsible
Wales



A prosperous
Wales

Achievements in 2024-25

Action 1: Review our current Risk Based Inspection Programme and ensure we have an informed and rationalised regime that is intelligence driven to identify the relevant risk classification for all our premises across North Wales.

An All-Wales meeting was held to ensure consistency across Wales for the audit process and operational fire crews.

Following a period of testing, a Short Business Audit Form has been developed and is now being used by Fire Safety staff. A training package for the Short Business Audit Form has been distributed to fire station personnel, which has been well received.

Following a review of the Response department, work was undertaken to implement a series of new roles, including eight new Station Commanders. They have now received training to enable them to audit work activity in their own area.

A full roll out to all fire station personnel in the use of this form is expected to be completed next year.

Action 2: Continue to deliver an intelligence led Risk Based Inspection Programme to reduce injury and death from fires in domestic and non-domestic premises.

The Service continued its risk-based inspection programme and support of premises throughout the North Wales area in order to reduce the risk of fire. This is done through auditing, education, and issuing formal notices.

We experienced some challenges in the retention of fully trained Business Fire Safety staff at the beginning of the year, and it has proved a challenge to achieve departmental targets due to the loss of some personnel and as some fire safety audits can take longer

than others due to the complexities of the building, follow-up visits being required, or notices and support having to be provided.

During the final quarter of the year, an All-Wales meeting took place to ensure all three Fire and Rescue Services provided consistency and adhered to the All-Wales Business Fire Safety Group Business Plan 2024-29. This is harder to manage when staff are attempting to gain competency as there are elements of shadowing involved. Only fully competent staff can undertake and complete complex audits.

The Service is part of an All-Wales approach that supports the Joint inspection Team responsible for the audit of tall buildings following the Grenfell Tower fire in 2017.

Action 3: Develop Business engagement through training our staff and share industry advice to reduce incidents of fire.

Development work was undertaken to the fire safety information system to make it easier for operational crews to input their findings following a fire and safety visit.

Further improvements were made to the in-house training package for operational crews to bring the process in line with the new hot-spotting strategy.

Several action days took place towards the end of the financial year, in Bangor, and in Flint as part of a multi-agency collaboration with the Police, Immigration, Compliance and Enforcement Agency, and the Housing and Trading Standards. As a result of this work, several prohibition notices were served.

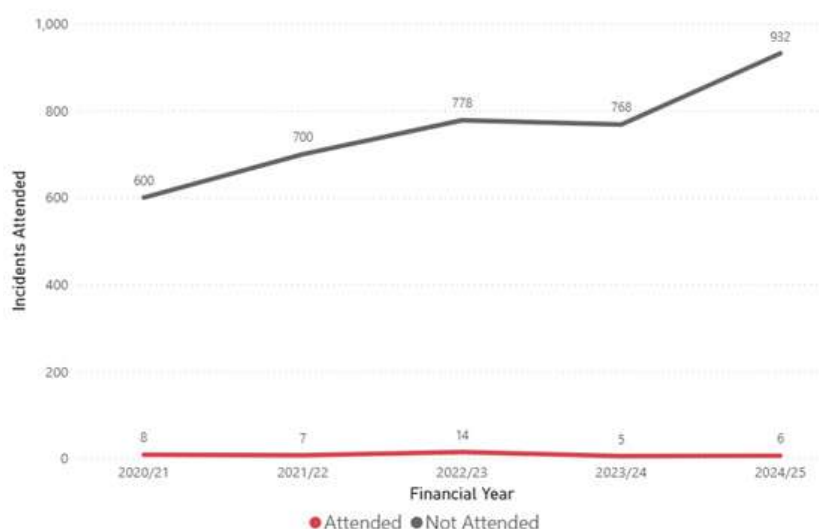
Action 4: Analyse the impact of automatic fire alarms on the use of our resources and their impact in a non-domestic environment.

During quarter two, analysis was undertaken by the Performance Team to look at the rise in commercial automatic fire alarms (AFA), and a report was presented to the Service Leadership Team.

The graph shows the number of Commercial AFA calls attended and not attended during the first half of the last five financial years. It is possible to see that there is generally an upward trend in the number of incidents not attended.

When a call of this type is answered by Control, there are protocols in place which dictate whether an emergency appliance is dispatched, or whether information is provided to the caller.

A trial is currently underway amongst several fire stations, whereby they will undertake a fire safety check of commercial buildings in their station ground area. This is alongside senior fire officers who have received training on how to audit those fire safety forms which have been electronically submitted.



Action 5: Work with local communities across North Wales to reduce the number of Wildfire incidents.

The re-launch of the Wales Wildfire Board's #WildfireWise campaign brought together the three fire and rescue services across Wales, together with their partners, to build on the experience gained over the last decade in dealing with the impact of wildfires.

The campaign encourages the public to be 'Wildfire Wise' and commit to simple precautions and a little extra care to ensure we can continue to enjoy our beautiful countryside and keep our communities safe from the devastating effects of wildfire.

Wildfires continue to present a danger to our environment, economy, and communities, not only here in North Wales but across the country, and so it is important for us to be involved in promoting this initiative. By working together with our communities to share our knowledge, we will hopefully provide a better understanding of the damage they can cause, and what we can all do to limit accidental fires from happening.

The campaign encourages people to be more vigilant when out enjoying the countryside and to be proactive in reporting suspicious activities that can lead to fires through raising awareness about the potential dangers of wildfires. It encourages members of our communities to respect our countryside and play their part in safeguarding our environment and keeping our communities safe. You can learn more about the campaign [here](#).

Number of wildfires attended by financial year:

| Financial Year | April to June | July to September | October to December | January to March | Total |
|----------------|---------------|-------------------|---------------------|------------------|-------|
| 2020/21 | 20 | 2 | 0 | 2 | 24 |
| 2021/22 | 10 | 2 | 1 | 21 | 34 |
| 2022/23 | 16 | 18 | 1 | 0 | 35 |
| 2023/24 | 11 | 2 | 0 | 1 | 14 |
| 2024/25 | 1 | 3 | 1 | 35 | 40 |

New lightweight wildfire personal protective equipment was issued to all operational staff to reduce the impact of fatigue during these sometimes-prolonged incidents.

A working group has been established to identify a suitable vehicle with off-road capabilities which can transport personnel and equipment safely to the scene of the operation.

Action 6: Adopt the 4Ps approach, Prepare, Pursue, Prevent and Protect, when tackling arson, working closely with multi-agency partners and the communities we serve.

The Arson Reduction Strategy has been reviewed, and the Arson Reduction Team has been reorganised, with Arson reduction work redistributed to other areas of the Service.

We continue to work with key partner agencies on any sites of identified high risk from Arson.



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.

Well-being goals met:



A resilient
Wales



A Wales of
cohesive
communities



A healthier
Wales



A more equal
Wales

Achievements in 2024-25

Action 1: Continue to develop an option with staff, stakeholders and the Fire Authority, that delivers the aims and objectives of the Emergency Cover Review (ECR) for implementation during 2024-25.

The ECR Task and Finish group, chaired by a member of staff and attended by sixteen colleagues working at various levels, areas and departments within the Service, including the Fire Brigades Union (FBU), met on numerous occasions, during which they discussed and researched several emergency response models.

Regular updates on how work has been progressing were provided at the following Fire Authority meetings:

- [15 April 2024](#)
- [17 June 2024](#)
- [15 July 2024](#)
- [20 January 2025](#)

Following the Fire Authority meeting on 20 January 2025, officers were further directed to work with representative bodies on a model that would release sufficient resources that could be used differently to provide a more efficient and effective emergency cover model across North Wales.

A working group of FBU representatives and the Transformation Team revisited an idea that the FBU had suggested earlier in the year, and this has been developed with a draft report expected to go to the next Fire Authority meeting on the 28 April 2025.

Action 2: Support our Firefighters to deliver an effective operational response, through the research and development of modern equipment, risk assessments and guidance.

To help protect staff against toxic fire contaminants the Service has introduced a new Breathing Apparatus washing procedure. A new Breathing Apparatus washing machine is now fully operational at Rhyl fire station, and a schedule of annual washes is now in place.

North Wales Fire and Rescue Service is the first service in Wales to carry out annual and post fire washes. This allows the Service to continue to work towards reducing contaminants exposed to its firefighters.

New particulate flash-hoods are also being distributed to all stations. This garment conforms to the '[Protective Clothing for Firefighters EN13911](#)' – flash hood for firefighters and, in addition to providing a far greater level of protection from contaminants, it meets the requirement for limited flame spread, radiant heat, and convected heat.

Inflatable tents have been purchased and have been placed within all Welfare Units to enable personnel to change into clean fire kit / workwear where necessary at emergency incidents.

Action 3: Cascade the benefits of Microsoft 365 to all of our people in the Service.

The beginning of the year saw the first fire station successfully migrated to 'OneDrive' and 'Microsoft Teams'.

Work continued to migrate all fire stations and departments, and a Cyber Security working group was established.

All planned actions were completed except Control migration, which was postponed due to a spate of wildfires which occurred at the same time the migration was planned. The transformation group was also postponed due to competing priorities, and the intranet development remains on hold while waiting for input from the Fire Family working group.

However, work will continue into the next year to ensure these actions are completed and work continues to progress.

Action 4: Continue to develop and introduce the Emergency Services Network into North Wales to ensure that we have a secure, robust, interoperable and modern communication system across the region.

The Service's ICT Team have been attending the All-Wales Emergency Services Network User Group meetings, which provide regular updates on the progress and status on the Emergency Services Network, along with providing a channel in which the Service can provide input as the project moves forward.

The Service have and are liaising with one of the Emergency Services Network leads for the North Wales area in facilitating access to some of our sites, providing signal information in areas of poor coverage.

The Service has and continues to provide input on areas of poor coverage and has assisted in the collection of signal coverage data to help populate the signal maps which will assist in the design and construction of the Emergency Services Network.

Action 5: Conduct a review of our specialist vehicles, other than fire engines, that respond to emergencies.

During April 2024, the first meeting of the Aerial and Technical response review project working group took place, looking into recommendations of how to develop our Aerial and Technical response capability to ensure that it is fit for purpose and meets the needs of our community now and in the future.

This review has been prompted by our ageing Aerial fleet and technical response units.

The purpose of the group was to research, develop, and evaluate a range of operational special appliance replacement options.

Recommendations for a new Aerial Ladder Platform appliance will be sought from the Service Leadership Team during early next year.

Action 6: Develop a new station management framework to support our managers to deliver an efficient and effective emergency service.

Following on from several consultation events held across the Service area, a new station manager response structure was introduced from the 1 January 2025.

These new roles take over the overall responsibility for station areas, including recruitment and availability, operational assurance, and the delivery of operational preparedness.

With experienced Service personnel moving back into fire stations, it is envisaged that there will be better lines of communication, enhanced service delivery, and partnership working.

A monthly review process has been put in place, reporting to the Service Leadership team.

Action 7: Embed and enhance the Operational Quality Assurance Process.

Operational Assurance at Incidents are completed by attending Flexi Duty System officers who are expected to operationally assure their colleagues and Supervisory Managers at operational incidents; for example, the flexi-duty manager mobilised to an incident will, on arrival, assess the incident. If they do not take over command of the incident or undertake a supporting role as part of the incident command system, they may adopt the role of Operational Assurance Officer. Following the incident, they record the outcome on the appropriate electronic recording systems.

All station-based teams receive operational assurance visits; the content and scope of the latter will be planned by the Operational Assurance Group who consider a range of issues such as current operational issues, specific risks identified, and past performance.

The Station Manager (Incident Command & Driving School) is responsible for the compilation of a mentoring list; this will indicate all incident commanders requiring a mentor to be assigned to them when attending operational incidents. This list is updated and submitted to Control on a monthly basis.

Debriefs are a key component of continuous improvement. Debrief management is essential to ensure a robust and consistent means of capturing the outcomes of the monitoring and review of operational tasks and activities. Hot debriefs continue to be held at the scene following all operational incidents and training scenarios, while the content of hot debriefs held following operational incidents is recorded on the Post Incident Form. Incidents of note requiring a structured debrief are identified by the Operational Assurance Team, by attending Flexi Duty System officers, by the Control Management Team, or by attending Incident Commanders.

Action 8: Introduce the National Fire Chiefs Council National Fire Control Guidance in our Joint Control Centre, to ensure strong and resilient fire control arrangements.

A Strategic Gap Analysis (SGA) has been undertaken by the Control Management Team, and the SGA Tool on the National Chief Council Committee (NFCC) has been updated. The SGA informs us of the areas in which we are Partially Compliant, Compliant, and Non-Compliant. The next step is to formulate a plan to identify changes and how to implement them in the Control Room environment, ensuring alignment with National Occupational Guidance requirements for Operational Fire Crews. The Control Management Team continue to attend National Organisation Guidance meetings with the Response Team, and also Nationally with other Fire and Rescue Services in order to ascertain best practice.





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.

Well-being goals met:



A resilient
Wales



A Wales of
cohesive
communities



A healthier
Wales



A globally
responsible
Wales

Achievements in 2024–25

Action 1: Review stock items and develop working practices to minimise waste.

Work is progressing to review all items held in Stores – this will be an on-going task, with plans to implement periodic stock takes to monitor the movement of items.

A stock review was completed at 'Unit 8b, Conwy' and all non-stock items have now been removed.

Amendments have been made to the stock IT system and collaboration has taken place with other departments to ensure the correct processes are being adhered to.

Challenges with staffing within the department has meant this action hasn't progressed as planned.

Action 2: Develop the Social Values and Sustainable Procurement Strategy.

Work towards this action remain in the early stages and work will continue into the next year.

Action 3: Introduce necessary infrastructure for our diesel vehicles to run on Hydrotreated Vegetable Oil, a sustainable alternative with zero Scope 1 carbon emissions.

A copy of the [Fleet Decarbonisation Plan](#) went to Fire Authority members in July 2024.

This report outlines how the Service proposes to eliminate [Scope 1 emissions](#) arising from transportation.

Action 4: Expand the existing Electric Vehicle Charging Points network across our estate.

The Service began a trial of allowing staff who drive their own electric or plug-in hybrid vehicles to charge them at fire stations. The trial was open to any employee, as part of the Service's commitment to helping colleagues shift to more sustainable modes of transport. The requirements were to simply install the [Clenergy EV app](#) onto a mobile phone, and then a code will be issued allowing access to the EV charger network, where you will be able to charge your vehicle. The cost per kilowatt hour will be set at the price it costs the Service.

The Service will continue to monitor grant funding opportunities as they arise.

Action 5: Continue to retrofit insulation to our building estate.

This work was successfully completed during the period. A survey was undertaken of our estate to determine where roof voids were lacking insulation, and Facilities had insulation fitted at all identified locations. We do not believe there is any scope for further work of this nature.

Action 6: Develop plans and explore funding opportunities to reduce carbon emissions from our buildings to meet the Welsh Government's 2030 Zero Carbon Emissions ambition.

Under Welsh law, the Service is required to mitigate the operational carbon footprint it produces by 2030.

A Fleet Decarbonisation plan was reviewed by Authority members at the meeting on the [15 July 2024](#), with the most notable measure being a proposal to substitute diesel with a sustainable biofuel, Hydrotreated Vegetable Oil (HVO). Following a successful trial, a pilot storage tank and dispenser have been deployed at Deeside Fire Station, with a further eighteen identified sites to follow. The plan also proposes changes in the procurement of cars and vans, as well as staff travel patterns.

Action 7: Monitor and report to the Welsh Government our carbon output on Greenhouse gas in respect of energy, water and waste.

Data was submitted to the Welsh Government as intended during the first two quarters of the year. Data was also provided during quarter three but was delayed due to other workloads.

Data has been collated up to January 2025 for both electricity and gas usage.

The supplier invoices for February and March were received during April 2025, and so this data is still being collated.

Full electricity and gas consumption figures, along with their associated costs, will be provided to the Environmental and Climate Change Manager, and the Assistant Chief Fire Officer lead when all data has been received by the Facilities department. This is expected to be in May 2025.



Performance Information Summary

The Fire and Rescue Authorities (Performance Indicators) (Wales) Order 2015 introduced three statutory performance indicators that accompany locally collected sector indicators.

| PERFORMANCE INDICATORS: | 2024-25 | |
|---|---------|--------|
| | Number | Rate |
| Fires attended | 1,804 | 26.07 |
| False alarms attended | 3,264 | 47.17 |
| Road traffic collisions | 255 | 3.69 |
| Other emergency incidents attended | 1,166 | 16.85 |
| Where the rate is based on 10,000 population | | |
| Fire deaths and injuries | 49 | 7.08 |
| Deaths and injuries arising from fires started accidentally | 45 | 6.50 |
| Where the rate is based on 100,000 population | | |
| Dwelling fires confined to room of origin | 308 | 87.01% |
| As a percentage of the number of dwelling fires attended | | |

All Wales Sector Indicators

Sector indicators were introduced for 2015 and agreed to be collected and shared by all three Fire and Rescue Services in Wales.

| ALL WALES | | 2024-25 | | | | |
|--|-----------------|---------|----------------------|--------|-----------------|--------|
| SECTOR INDICATORS: | North Wales FRS | | Mid & West Wales FRS | | South Wales FRS | |
| | Number | Rate | Number | Rate | Number | Rate |
| Deliberate fires | 538 | 7.77 | 1,516 | 16.62 | 3,820 | 24.48 |
| Accidental fires (or motive not known) | 1,266 | 18.30 | 1,499 | 16.43 | 1,588 | 10.18 |
| Where the rate is based on 10,000 population | | | | | | |
| Fire related fatalities | 3 | 0.43 | 4 | 0.44 | 9 | 0.58 |
| Injuries caused by fires | 46 | 6.65 | 42 | 4.60 | 46 | 2.95 |
| Fire related fatalities in accidental dwelling fires | 2 | 0.29 | 2 | 0.22 | 8 | 0.51 |
| Fire related fatalities in deliberate dwelling fires | 0 | 0.00 | 0 | 0.00 | 1 | 0.06 |
| Fire related injuries in accidental dwelling fires | 21 | 3.03 | 33 | 3.62 | 32 | 2.05 |
| Fire related injuries in deliberate dwelling fires | 2 | 0.29 | 3 | 0.33 | 2 | 0.13 |
| Where the rate is based on 100,000 population | | | | | | |
| Dwelling fires | 354 | 10.58 | 447 | 10.15 | 631 | 8.93 |
| Accidental fires in dwellings | 338 | 10.11 | 412 | 9.35 | 582 | 8.24 |
| Deliberate fires in dwellings | 16 | 0.48 | 35 | 0.79 | 49 | 0.69 |
| AFA false alarms in dwellings | 1,600 | 47.84 | 1,601 | 36.35 | 2,434 | 34.46 |
| Where the rate is based on 10,000 dwellings | | | | | | |
| Fires in non-domestic premises | 144 | 4.23 | 131 | 3.20 | 261 | 4.99 |
| AFA false alarms in non-domestic | 324 | 9.53 | 656 | 16.01 | 3,597 | 68.73 |
| Where the rate is based on 1,000 non-domestic premises | | | | | | |
| Dwelling fires attended where a smoke alarm was not fitted | 44 | 12.43% | 212 | 47.43% | 215 | 34.07% |
| As a percentage of the number of dwelling fires attended | | | | | | |



The Dwelling Fire Response Charter in 2024-25

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 2024-25.

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 2024-25 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 20,021 SAWCs to householders, and 11,563 children and young people at key stages 1 - 4 received a fire safety talk.

During 2024-25 we attended 338 accidental dwelling fires. As a consequence of those fires, there were 2 recorded fatalities, but 21 people sustained injuries. The number of accidental dwelling fires in the FRA area has remained consistent, with 338 accidental fires also attended during 2023-24.

The number of accidental dwelling fires in the FRA area remains at their lowest level in the past five years.

2. We will react quickly and efficiently every time we receive an emergency 999 call to attend a dwelling fire.

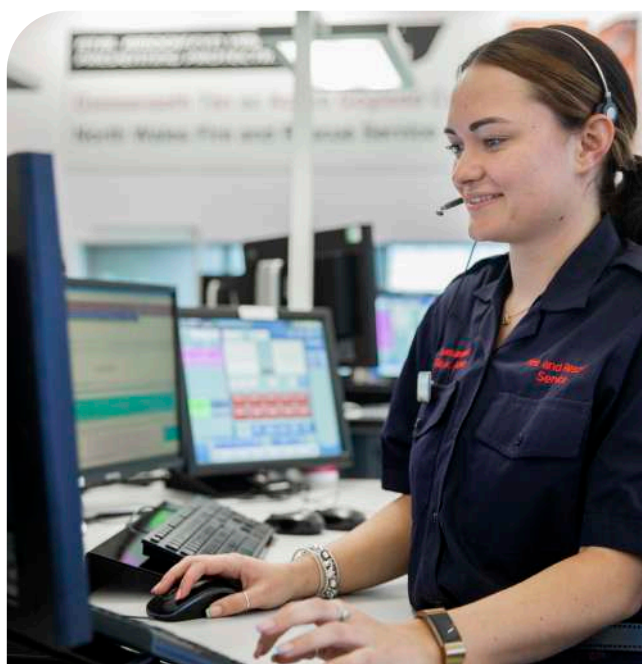
We are committed to reacting quickly and efficiently when emergency 999/112 calls are put through to us by the operator.

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 2024-25, we handled a total of 14,535 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 83.3% of occasions and between 91 and 120 seconds on 7.8% 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 2024-25, we received 99 malicious false alarms. In 35.4% 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.

Response times can be found [here](#). 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 2024-25, our crews attended 1,804 fires in a variety of different types of premises and at outdoor locations. Whilst fighting those fires, 6 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 2024-25, of all the dwelling fires that we attended, 87% 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 2024-25, 19 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 2024-25, we attended 354 fires in dwellings, of which 16 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 2024-25, no enforcement notices, 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 – Well-being Objectives

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 Implementation Plan 2025-26 | Autumn 2024 | Spring 2025 | 2025-26 |
| Community Risk Management Plan 2024-29 | Spring 2024 | Summer 2024 | 2024-29 |
| Emergency Cover Review | Summer/Autumn 2023 | Winter 2023 | 2023-24 |

Recent staff surveys are listed below:

| Title | Consultation | |
|--------------------------------|--------------|--------------------------------|
| Crest Advisory Cultural Review | Autumn 2024 | 23 August – 11 October 2024 |
| 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



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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

| | |
|-----------------|--|
| Report to | North Wales Fire and Rescue Authority |
| Date | 20 October 2025 |
| Lead Officer | Helen MacArthur, Assistant Chief Fire Officer |
| Contact Officer | Tim Christensen, Environment and Climate Change Manager |
| Subject | Biodiversity Report and Plan |



PURPOSE OF REPORT

- 1 To seek formal approval and adoption of the North Wales Fire and Rescue Service's (the Service) statutory Biodiversity and Ecosystem Resilience Report (2022-2025) and the associated Biodiversity Action Plan (2025-2028), ensuring compliance with the Environment (Wales) Act 2016.

EXECUTIVE SUMMARY

- 2 The legislative framework for environmental protection in Wales is undergoing a fundamental shift. The new Environment (Principles, Governance and Biodiversity Targets) (Wales) Bill moves beyond the existing duty to "maintain and enhance" biodiversity to an explicit objective to "halt and reverse" its decline. This change elevates biodiversity from a compliance exercise to a core strategic consideration for the Service.
- 3 The review of the 2022-2025 period demonstrates the Service's competence in meeting this challenge. Key achievements include the trial of sustainable Hydrotreated Vegetable Oil (HVO) fuel and the phase-out of persistent "forever chemical" firefighting foams to protect water quality.
- 4 The proposed 2025-2028 Action Plan represents a step-change in ambition, moving from compliance to proactive leadership in nature recovery. Flagship initiatives include a "Greening Our Stations" programme to convert at least 15% of suitable mown grassland to wildflower meadows, a robust 2-for-1 tree replacement policy, and the adoption of the Biodiversity Net Gain (BNG) principle for all new capital projects.

OBSERVATIONS FROM EXECUTIVE PANEL/AUDIT COMMITTEE

- 5 The report was endorsed by the Executive Panel on 15 September 2025 and was approved for interim publication on the Service's website pending consideration by the North Wales Fire and Rescue Authority (the Authority).

RECOMMENDATION

6 It is recommended that Members:

- i) **Approve the draft Biodiversity Report and Plan; and**
- ii) **Approve the continued publication of the Report and Plan on the Service's website.**

BACKGROUND

7 The Authority has a statutory duty under Section 6 of the Environment (Wales) Act 2016 to "maintain and enhance biodiversity" and promote ecosystem resilience. This is reinforced by the Well-being of Future Generations (Wales) Act 2015, with this plan directly contributing to the "A Resilient Wales" national goal. The legislative landscape is intensifying following the Senedd's declaration of a nature emergency. The new Environment Bill (June 2025) will establish a legal objective to "halt and reverse the decline in biodiversity," raising the standard for compliance. This plan is designed to proactively align the Service with this higher standard.

INFORMATION

8 The Service has made significant progress by embedding biodiversity within its overarching Environmental Strategy 2023-2030. This approach has delivered notable achievements:

- **Strategic Integration:** Biodiversity co-benefits are now delivered through core decarbonisation plans for power, heat, and fleet, demonstrating a mature, holistic approach.
- **Pollution Prevention:** The phase-out of environmentally persistent fluor surfactant foams has been initiated, and sustainable, palm oil-free HVO fuel is being trialled to avoid contributing to deforestation.
- **Habitat Enhancement:** Pollinator-friendly habitats have been created at eight fire stations through a revised grounds maintenance contract, and swift nesting boxes have been installed at two stations in partnership with the North Wales Wildlife Trust.
- **Evidence-Based Management:** A comprehensive Tree Inventory across all 47 sites has been completed, alongside a risk assessment for Ash Dieback, enabling a targeted and proactive management plan.

9 The new action plan moves beyond foundational work towards delivering ambitious, measurable nature recovery. Key commitments include:

- **Habitat Creation:** A "Greening Our Stations" programme will convert a minimum of 15% of suitable mown grassland to wildflower meadows or for native tree planting by March 2028.
- **Species and Habitat Safeguarding:** The Ash Dieback management plan will be implemented, replacing every removed tree with two new native trees. A formal "Biodiversity Net Gain" principle will be adopted for all new capital projects from April 2026, ensuring developments leave nature in a better state.
- **Embedding Culture:** A mandatory environmental e-learning module for senior staff will be launched, alongside a staff-led "Biodiversity Champions" network.

IMPLICATIONS

| | |
|--|---|
| Well-being Objectives | The plan directly supports the national goal of "A Resilient Wales" by maintaining and enhancing a biodiverse natural environment with healthy, functioning ecosystems. It embodies the five ways of working (long-term, prevention, integration, collaboration, involvement) outlined in the Well-being of Future Generations (Wales) Act 2015 |
| Budget | Cost of planned biodiversity enhancements to the Service estate is £10,000 over three years. The adoption of Biodiversity Net Gain for future capital projects will be integrated into project planning and costing from the outset, representing an efficient, preventative approach to managing environmental impact rather than a retrospective cost |
| Legal | Approval is a legal necessity to fulfil the Service's statutory duty under the Environment (Wales) Act 2016. The plan's proactive stance ensures the Service is well-prepared for the heightened requirements of the forthcoming Environment Bill, mitigating the risk of future non-compliance and scrutiny from the new Office of Environmental Governance Wales (OEGW). |
| Staffing | None |
| Equalities / Human Rights / Welsh Language | None |
| Risks | <ul style="list-style-type: none"> • Legal non-compliance • The plan actively manages physical and financial risks. The Ash Dieback plan mitigates the health and safety risk of falling trees on Service property. Similarly, phasing out "forever chemical" foams prevents future land contamination, avoiding potentially significant remediation costs and liabilities. |



Gwasanaeth Tân ac Achub
Fire and Rescue Service

Environment (Wales) Act 2016: Part 1 – Section 6
The Biodiversity and Resilience of Ecosystems Duty

Biodiversity Report and Plan September 2025

Author(s):

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Mae'r ddogfen yma ar gael yn y Gymraeg
This document is also available in Welsh

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1. Introduction And Strategic Context

1.1. Our Commitment to a Resilient Wales

- 1.1.1. North Wales Fire and Rescue Service (“NWFRS”, “the Service”) is fundamentally committed to protecting the communities, heritage, and unique natural environment of North Wales. This commitment is integral to the Service’s core mission of “Making North Wales a safer place to live, work and visit”. The health and resilience of our ecosystems - from the mountains of Eryri to our coastlines and urban green spaces - are inextricably linked to the safety and well-being of the people we serve. Healthy ecosystems provide essential services, including clean air and water, flood mitigation, and support for livelihoods, which are all critical components of community resilience.
- 1.1.2. This document serves as the Service’s statutory Biodiversity and Ecosystem Resilience Report for the period 2022-2025. It transparently details the progress made since the publication of the 2022 report and sets a clear, ambitious, and integrated path forward through a new Action Plan for 2025-2028. It demonstrates how the Service is embedding environmental stewardship into every facet of its operations, from strategic estate management to frontline emergency response.

1.2. Legislative and Policy Drivers for Action

- 1.2.1. The Service’s actions are guided by a robust and evolving legislative framework in Wales, which places a clear responsibility on public bodies to lead in environmental protection.
- 1.2.2. The Environment (Wales) Act 2016 establishes the primary statutory driver for this report. Part 1, Section 6 of the Act places a duty on all public authorities to “seek to maintain and enhance biodiversity so far as is consistent with the proper exercise of their functions and in so doing promote the resilience of ecosystems”. This duty requires the Service to embed consideration for biodiversity not only in direct land management but also in all policies, plans, programmes, and day-to-day activities.
- 1.2.3. This duty is reinforced by the Well-being of Future Generations (Wales) Act 2015, which sets out a national vision for a sustainable Wales. This report directly contributes to the “Resilient Wales” goal: a nation which maintains and enhances a biodiverse natural environment with healthy functioning ecosystems. Furthermore, the development and implementation of the actions within this plan are guided by the Act’s five ways of working: ensuring a long-term perspective, focusing on prevention, integrating biodiversity with other objectives, collaborating with partners, and involving stakeholders in the process.

- 1.2.4. The legislative and political context has continued to mature since 2022. The Senedd has declared a nature emergency, and a recent Audit Wales report has highlighted that many public authorities have not demonstrated sufficient priority in complying with their biodiversity duties.
- 1.2.5. In response, the Welsh Government introduced the Environment (Principles, Governance and Biodiversity Targets) (Wales) Bill in June 2025. This landmark legislation significantly strengthens the existing framework. It establishes a new independent oversight body, the Office of Environmental Governance Wales (OEGW), to ensure public authorities comply with environmental law.
- 1.2.6. Crucially, it also introduces a clear “environmental objective” for Wales, which includes “contributing to halting and reversing the decline in biodiversity”. This shift from a duty to “maintain and enhance” to an active responsibility to “halt and reverse” decline raises the standard for compliance and public expectation. This 2025 report is therefore designed not only to meet existing duties but to proactively align the Service with this more ambitious and urgent national agenda.

1.3. An Integrated Environmental Strategy

- 1.3.1. Recognising that environmental challenges are interconnected, the Service has moved beyond treating biodiversity as a standalone issue. The Environmental Strategy 2023-2030 provides the overarching framework that integrates biodiversity considerations across all areas of environmental performance. This strategy acknowledges that the Service’s most significant impacts and opportunities lie within its core functions: how it powers its buildings, fuels its vehicles, and manages its resources.
- 1.3.2. This Biodiversity Report and Action Plan is therefore a central component of this wider strategy, supported by a suite of dedicated implementation plans that serve as primary delivery mechanisms for biodiversity co-benefits. These include:
- Power Decarbonisation Plan
 - Heating Decarbonisation Plan
 - Fleet Decarbonisation Plan
 - Waste Reduction Plan
 - Residual Carbon Emissions Plan
- 1.3.3. By implementing these plans, the Service is not only reducing its carbon footprint but also tackling key pressures on habitats and species. This integrated approach ensures that biodiversity is embedded in major capital and operational decisions, fulfilling the principles of the Well-being of Future Generations Act and delivering a more effective and holistic response to the climate and nature emergencies.



2. Review of Progress (2022-2025)

2.1. Delivering on Our 2022 Commitments

2.1.1. This section provides a transparent account of the actions undertaken by the Service between November 2022 and November 2025 to meet the commitments set out in the previous Biodiversity Report and Action Plan. The table below summarises progress against each action:

Table 1: Progress Against 2022-2025 Biodiversity Action Plan

| NRAP Objective | Action from 2022 Plan | Summary of Progress (2022-2025) | Outcome / Evidence |
|---------------------------------|--|---|---|
| 1. Engage and Support | Develop policy to replace the Sustainable Development Action Plan (SDAP). | A comprehensive Environmental Strategy 2023-2030 and five supporting decarbonisation and waste reduction plans have been developed, consulted on, and formally adopted. | Published Environmental Strategy and associated plans. |
| 2. Safeguard Species & Habitats | Undertake new-build or major refurbishment works to BREEAM certification where feasible. | The principle of sustainable development, including protecting ecological features, continues to guide all capital works. | All relevant projects are assessed against BREEAM or equivalent sustainability standards. |

| | | | |
|---|--|---|---|
| 3. Increase Resilience & Restore Habitats | Implement the Grounds Maintenance and Biodiversity Enhancement Contract (commenced April 2020). | The contract has been fully operational, delivering a reduced cutting regime at designated sites to promote pollinator habitats. | Contract management records; photographic evidence of habitat changes at eight fire stations. |
| 4. Tackle Key Pressures | A risk assessment to the Service's Ash Trees from Ash die-back to take place by the end of 2023. | The risk assessment was completed as planned. Findings have been analysed and a management plan is being implemented. | Internal risk assessment report and management plan. |
| | End the use of long-chain (C6 and C8) fluorosurfactant firefighting foams. | A programme for the phase-out and certified disposal of existing stocks is underway, with procurement of fluorine-free alternatives in progress. | Procurement records and disposal plans. |
| | Continue ongoing work around Wildfire and Arson Prevention. | The Wildfires lead and Arson Reduction Team have continued extensive partnership work with landowners, NRW, and Police to reduce wildfires. | Partnership meeting records; public engagement campaign materials (e.g., Llantysilio). |
| 5. Improve Evidence | Maintain and update the Biodiversity Inventory of the NWFRS estate. | The inventory, including a photographic log from 2021, is maintained by the Facilities Management Department and updated as projects are completed. | Digital inventory and photographic records. |
| | All trees to be recorded in a Tree Inventory (ongoing). | A comprehensive inventory of all trees across the 47-site estate has been completed, recording species, location, and condition. | Completed Tree Inventory database. |
| 6. Governance | Present reports prepared under the Environment (Wales) Act 2016 to the Fire and Rescue Authority for approval. | This report and its associated action plan will be presented to the North Wales Fire and Rescue Authority for formal approval prior to publication. | Authority meeting agendas and minutes. |

2.2. Case Studies in Biodiversity Enhancement

- 2.2.1. Beyond the strategic actions, the Service has delivered several tangible projects on the ground that enhance local biodiversity and engage communities:
- 2.2.2. **Grounds Maintenance and Habitat Creation:** In line with the Grounds Maintenance and Biodiversity Enhancement Contract, the grass cutting regime was significantly reduced at eight fire stations: Abergele, Chirk, Conwy, Flint, Harlech, Llanfairfechan, Prestatyn, and Rhosneigr. By shifting from fortnightly cuts to a simple spring and autumn cut, these areas have been allowed to grow throughout the spring and summer, providing a vital habitat and food source for pollinators and other insects.
- 2.2.3. **Protecting Species:** In partnership with the North Wales Wildlife Trust, we installed clusters of swift nesting boxes at Colwyn Bay and Llanfairfechan fire stations in December 2023. By offering a protected space for breeding, nesting boxes contribute to the conservation of swifts, who are loyal to their nesting sites and return to the same locations year after year. Swifts are colony nesters, so installing multiple nest boxes close together can encourage the formation or expansion of colonies, making them more resilient.
- 2.2.4. **Community and Partnership Engagement:** As well as ongoing partnership work through the North Wales Resilience Forum, the Service has supported pan-Wales collaborative initiatives, most notably Operation Dawns Glaw and the associated #WildfireWise campaign. These multi-agency efforts, involving partners like Natural Resources Wales, police forces, and local authorities, ensure a consistent and efficient approach, delivering tailored safety messages to the public to prevent accidental fires and providing technical guidance to landowners on safe land management.



2.3. Embedding Biodiversity in Core Service Functions

- 2.3.1. The Service's most significant contributions to biodiversity in this reporting period have been achieved by integrating environmental considerations into large-scale strategic and operational changes. The decarbonisation of the Service is now the primary driver of positive biodiversity co-benefits, demonstrating a mature and holistic approach to environmental management.
- 2.3.2. The Service's Fleet Decarbonisation Plan is aimed at tackling one of its largest sources of emissions. A successful test of Hydrotreated Vegetable Oil (HVO) has been completed, and a station-based trial is now underway with a view to a full rollout. Critically, the procurement policy for HVO specifies that it must be derived entirely from waste biomass, with no palm oil content, to ensure it creates no "land use additionality". This conscious decision prevents the Service's fuel demand from contributing to the conversion of natural habitats into agricultural land for biofuel crops, a major driver of biodiversity loss globally.
- 2.3.3. The Power Decarbonisation Plan prioritises the installation of Solar Photovoltaic (PV) systems on the rooftops of fire stations and other buildings. The Service aims to install solar panels at the majority of its sites. By generating renewable energy on the existing built footprint of its 47 properties, the Service reduces its reliance on grid electricity and mitigates the pressure to develop large-scale solar farms on greenfield sites, thereby preserving land for nature and agriculture.
- 2.3.4. The Waste Reduction Plan sets a target to eliminate single-use plastic items such as cups and cutlery from all sites by 2025. This action directly reduces a key source of plastic pollution that can harm terrestrial and aquatic ecosystems. The broader strategy of moving up the waste hierarchy—prioritising prevention, reuse, and recycling—minimises the volume of waste sent to landfill, reducing the associated habitat loss and pollution from landfill sites.
- 2.3.5. The Service has committed to ending the use of long-chain fluorosurfactant firefighting foams. These substances, often known as "forever chemicals," are highly persistent in the environment and can bioaccumulate in wildlife, causing significant ecological harm. Phasing out these foams and replacing them with fluorine-free alternatives is a critical preventative action to protect the water quality and ecosystem health of North Wales.
- 2.3.6. The work of the Service's dedicated Wildfires lead officer and the Arson Reduction Team represents a primary biodiversity protection function. Through proactive engagement with farmers on the Heather and Grass Burning Code and multi-agency partnerships to tackle deliberate fire-setting, the Service is directly protecting thousands of hectares of irreplaceable habitat from catastrophic damage each year. This preventative work is one of the most effective contributions the Service makes to safeguarding the resilience of ecosystems across North Wales.

2.4. Building Our Evidence Base

- 2.4.1. To ensure future actions are targeted and effective, the Service has completed two foundational evidence-gathering projects outlined in the 2022 plan.
- 2.4.2. Tree Inventory: A comprehensive inventory of trees across the entire NWFRS estate is now complete. This inventory provides a detailed baseline of the number, species, location, and general condition of the Service's tree stock. This data is essential for developing a strategic approach to tree management, identifying opportunities for new planting, and calculating the carbon sequestration value of the estate's green infrastructure.
- 2.4.3. Ash Die-back Assessment: As planned, a risk assessment of all Ash trees on the estate was completed by the end of 2023 to evaluate the impact of Ash die-back disease (*Hymenoscyphus fraxineus*). The assessment identified trees that pose a potential risk to property or people and has informed the development of a specific management plan. This plan will guide the safe removal of dangerous trees and, crucially, ensure that they are replaced with suitable native species to maintain canopy cover and habitat connectivity.





3. Biodiversity Action Plan (2025-2028)

3.1. Our Ambition for Nature Recovery

- 3.1.1. This Action Plan sets out the Service's specific, measurable, and time-bound commitments for the next three years. It builds upon the progress and learning from the previous period and accelerates action in line with the heightened urgency of the nature emergency. The plan is structured around the six core objectives of the Welsh Government's Nature Recovery Action Plan (NRAP). It also aligns with the national ambition to protect and effectively manage at least 30% of Wales's land and sea for nature by 2030 ("30 by 30"), demonstrating how the Service's estate can contribute to this collective goal.
- 3.1.2. A key principle of this plan is the integration of biodiversity with wider environmental objectives. Many of the actions outlined below will not only enhance habitats and support species but will also contribute to the Service's decarbonisation and climate adaptation goals.

3.2. Actions to Meet the Nature Recovery Action Plan (NRAP) Objectives

- 3.2.1. The following table details the specific actions the Service will undertake between 2025 and 2028 to deliver on its biodiversity duty and contribute to the NRAP objectives.

Table 2: Biodiversity and Ecosystem Resilience Action Plan 2025-2028

| NRAP Objective | Action from 2022 Plan | Summary of Progress (2022-2025) | Outcome / Evidence |
|-------------------------------------|--|--|---|
| 1. Engage and support participation | Develop and roll out a mandatory environmental awareness e-learning module for senior staff. | To embed a baseline understanding of the Section 6 duty and the importance of biodiversity across the entire workforce, fostering a culture of environmental responsibility. | 75% of designated staff complete the module by March 2027. |
| | Launch a staff-led "Biodiversity Champions" network. | To empower enthusiastic staff to lead on local initiatives, promote awareness, and provide feedback from the ground up, fostering greater involvement. | At least one champion appointed in each of the three geographical areas (West, Central, East). |
| 2. Safeguard species and habitats | Implement the Ash Die-back Management Plan. | To safely manage the risks from diseased trees while ensuring a net gain in canopy cover through a strategic replacement planting programme using diverse, native species. | All high-risk trees managed by end of 2026; 100% of removed trees replaced on a 2-for-1 basis by 2028. |
| | Formalise policy for ecological surveys at sensitive sites. | To ensure that any works near designated sites or areas of known ecological value (e.g., Great Crested Newt habitat near St Asaph HQ) are preceded by appropriate ecological assessment to prevent harm. | Policy integrated into standard operating procedures for all capital and maintenance works by April 2026. |

| | | | |
|---|---|--|---|
| 3. Increase resilience and restore habitats | Launch a "Greening Our Stations" programme. | To convert a significant portion of low-value amenity grassland into habitats that support biodiversity and sequester carbon, directly contributing to NRAP and decarbonisation goals. | Minimum 15% of mown grassland across suitable sites converted to wildflower meadows or used for native tree planting by March 2028. |
| | Install new biodiversity features across the estate. | To provide targeted support for specific species by creating nesting, roosting, and hibernation sites across a wide geographical spread of Service properties. | A minimum of 10 new features (e.g., bird boxes, bat boxes, insect hotels, log piles) installed by March 2028. |
| 4. Tackle key pressures | Complete the phase-out of long-chain fluorosurfactant firefighting foams. | To eliminate a significant source of persistent environmental pollution from Service operations, protecting water quality and ecosystem health. | 100% of legacy foam stocks are replaced and disposed of via certified waste streams by March 2027. |
| | Enhance partnership work on wildfire prevention. | To continue protecting large-scale habitats from fire damage through targeted education and engagement with landowners and the public. | Regular attendance by the Service at North Wales Resilience Forum Environmental Risk Group Meetings within the report period. |
| 5. Improve evidence | Conduct an estate-wide survey for Invasive Non-Native Species (INNS). | To build on the existing Japanese Knotweed control programme by identifying and mapping other high-risk INNS to inform a comprehensive management plan. | Survey completed and INNS management plan produced by March 2028. |

| | | | |
|---------------------------|---|--|---|
| 6. Governance and support | Adopt a "Biodiversity Net Gain" (BNG) principle for all new capital projects. | To move beyond mitigating harm to ensuring that all major new developments leave biodiversity in a measurably better state than before, aligning with best practice. | BNG requirement included in all relevant tender documentation for capital projects initiated from April 2026 onwards. |
|---------------------------|---|--|---|

4. Governance, Monitoring, and Future Outlook

4.1. Measuring Our Impact

4.1.1. To ensure the successful delivery of the 2025-2028 Action Plan and to demonstrate accountability, the Service will implement a robust monitoring framework. This framework will track progress against the Key Performance Indicators (KPIs) detailed in Table 2, shifting the focus from simply completing tasks to measuring tangible outcomes for biodiversity. Key metrics will include:

- Hectares of habitat restored or created through the "Greening Our Stations" programme.
- Number and type of new biodiversity features installed.
- Percentage of staff who have completed the mandatory environmental awareness training.
- Number of capital projects where the Biodiversity Net Gain principle has been applied.

4.1.2. This data-led approach will allow the Service to assess the effectiveness of its interventions, adapt its strategy where necessary, and provide clear evidence of its contribution to nature recovery in Wales. This directly addresses the need, identified by Audit Wales, for public bodies to have effective measures to understand their progress towards environmental objectives.




4.2. Accountability and Reporting

- 4.2.1. The governance structure for delivering this plan will ensure clear lines of responsibility and oversight. The day-to-day delivery of biodiversity actions is administered through the Environmental and Energy Conservation Section of the Facilities Management Department, in conjunction with the Environment and Climate Change Manager. Overall accountability rests with the Assistant Chief Fire Officer responsible for the Environment portfolio.
- 4.2.2. The Service will publish its next statutory Biodiversity and Ecosystem Resilience Report before the end of 2028, in accordance with the three-year reporting cycle mandated by the Environment (Wales) Act 2016.

4.3. A Continuing Commitment to a Nature-Rich Wales

- 4.3.1. North Wales Fire and Rescue Service recognises that its duty to protect the environment is a continuous journey, not a short-term project. The climate and nature emergencies demand sustained, ambitious, and integrated action from all sectors of society. This report and action plan represent a significant step forward in the Service's commitment, embedding biodiversity into the heart of its strategic planning and daily operations.

| | | |
|-----------------|---|---|
| Report to | North Wales Fire and Rescue Authority |  |
| Date | 20 October 2025 | |
| Lead Officer | Gareth Owens, Monitoring Officer | |
| Contact Officer | Gareth Owens | |
| Subject | Response to Welsh Government Consultation on the Reform of Fire and Rescue Authorities in Wales 2025 | |

PURPOSE OF REPORT

- 1 To provide Members with a draft response to the above consultation based upon the feedback from Members provided at the Governance Seminars held on 29 September 2025 and 2 October 2025.

RECOMMENDATIONS

- 2 It is recommended that Members:
 - i) **Notify officers of any amendments they wish to make to the contents of the draft response; and**
 - ii) **Approve the draft response for submission to the Welsh Government by the consultation deadline of 24 October 2024.**

BACKGROUND

- 3 The existing governance arrangements for Fire and Rescue Services (FRS) in Wales were established through the three Combination Orders in 1996. These established the current Fire Authorities and the pooled funding mechanism via a levy from each constituent Local Authorities.
- 4 In 2018 Welsh Government published a white paper entitled "Reform of Fire and Rescue Authorities in Wales" Some Members will recall that after a period of consultation it was decided to progress only the proposals around funding, but these did come to fruition due to the pandemic in 2020.
- 5 On 29 August 2025 Welsh Government published a consultation seeking views on proposals to reform how fire and rescue authorities (FRA) are governed and funded in Wales. All of these proposals can be implemented under the existing Combination Orders.

INFORMATION

- 6 Members were informed of the consultation and provided with a link to the document after the publication date of 29 August 2025. The consultation was an agenda item at the Audit Committee and Executive Panel on 15 September 2025 and Members were requested to attend a Governance Seminar to debate the options presented within the consultation document. This seminar took place in person on Monday 29 September 2025 and was repeated online on Thursday 2 October 2025.
- 7 At each seminar the proposals were discussed around the four themes:
 - a) Change of Membership of Fire and Rescue Authorities;
 - b) Scrutiny and Challenge;
 - c) Funding; and
 - d) Performance Management and Inspection of Fire and Rescue Services.
- 8 Members were also asked to respond to the consultation questions independently and these were collated and summarised in the attached response to each of the consultation questions.
- 9 Members are requested to scrutinise the draft response and suggest any amendments before approving the response for submission to Welsh Government in the name of North Wales Fire and Rescue Authority.

IMPLICATIONS

| | |
|--|---|
| Well-being Objectives | This paper presents the views of the consultation which seeks to improve governance arrangements around FRs in Wales. |
| Budget | The mechanisms for agreeing the budget for FRs may cause a reduction in funding. |
| Legal | These proposals can be actioned within the current combination orders and do not require primary legislation |
| Staffing | Any budget reductions could have staffing implications |
| Equalities/Human Rights/Welsh Language | N/A |
| Risks | The reduction of members appointed by local authorities could reduce the local scrutiny of FRs |

Questions for consultation: The Case for Change

1. Do you agree the objectives for reform are appropriate and important?

The principles of the report are supported by the members of the North Wales Fire Authority. A clear governance structure that delivers local accountability, transparency and appropriate scrutiny would be welcomed. The governance structure should not be seen as an end in itself but provide a clear and demonstrable mechanism for comprehensively understanding, addressing and, where possible, reducing community risks including the delivery of prevention and protection work as well as reactive emergency response services. The governance structure needs to support the specific risks faced by an emergency responder, especially during periods of rising tensions or spate conditions.

2. Are there other objectives that the reform programme should pursue?

The development of pathways to support meaningful partnership working to meet the needs of our communities across the North Wales region should be further considered and explored. This would enhance and further evidence the efficiency and effectiveness of the Service across all delivery areas.

Membership

3. Do you think that membership of FRAs should be reduced to provide for a more streamlined, efficient and effective decision-making process?

It was broadly felt that reducing the current membership might provide opportunities for a greater focus and agility of its members. In particular, the provision of training and working groups may be easier to facilitate for small numbers. It was noted that the reduction in numbers may reduce costs although this was dependent on the agreed time commitment and remuneration for Independent Members. It was also highlighted by some Members of the Fire Authority that the current model had contributed to the rejection of recent proposals which aimed to improve emergency cover for the whole of North Wales.

Consistency of membership and the underpinning knowledge and experience of the membership of the FRA was raised as a critical component of delivering the governance principles. Of note was the need to develop and maintain sector specific knowledge in relation to the full range of activities.

4. Do you think that local authorities should nominate one FRA member each?

Whilst broadly in agreement with the principle of reduced numbers it was also felt that the proposal of one member per authority was too few. The proposal would reduce the elected membership from the current level of 28 to six and concern was raised of the capacity or consistency in the event of leave and sickness.

It was identified that only one member from each local authority might create political imbalance and limit diversity on the FRA. It would put a lot of pressure on that one representative and there is a worry that six democratically elected and three independent members would not be enough to service all the subcommittees, pension board and standards committee, increasing the risk that meetings would not be quorate.

It is suggested that a model replicating the approach taken for North Wales Police and Crime Panel might be more proportionate, comprising of nine elected members (two from each local authority except for Ynys Mon and Denbighshire who have one representative) plus three co-opted independent members. This provides a total of 13 members which it was felt provided for greater flexibility, capacity and resilience.

5. Do you think that FRAs should also have independently appointed members?

The majority of members welcome the idea of independently appointed members recognising that they could bring specific knowledge around a range of areas including inspection, performance management, finance, technology and HR which would be beneficial. It was also noted that this would support a regional approach and build effective scrutiny. However, caution was noted that this would need to be underpinned by robust training to ensure that the focus remained on matters of governance.

6. Do you think that independent members of FRAs should be appointed by Welsh Minsters?

No, members did not support this proposal. It was felt that to maintain local accountability the appointments should be made locally to avoid a conflict of interest between national priorities and the need to address local risks. Concern was noted that Welsh Government appointees would not necessarily have a local understanding of North Wales issues and ambitions.

There was a strong belief that the Independent members should be appointed by local authorities or by the Fire Authority itself, as now currently happens with independent members of the standards committee.

7. Do you agree that independent members should make up one third of an FRAs overall membership?

Independent members should make up no more than one third of the membership because they may dilute the principle of democratic local accountability.

8. Do you think that independent members should be appointed to act as full members of the FRA?

Yes, it was considered that independent members should have full voting rights in order to attract suitable and sufficient applicants.

9. Do you believe that FRAs should have independent Chairs, and if so who should appoint them?

Whilst recognising the benefits an independent chair would bring, providing a balanced opinion when parochial issues arise, it is a lot of responsibility for one person to provide the challenge to the other members of the Fire Authority. Furthermore, if the Chair was not appointed by the Fire Authority they may not have the confidence of the other members. It was unanimously agreed that the Chair should be appointed democratically from amongst the appointed membership.

Funding

10. Do you agree that FRAs should be required to formally consult with a view to reaching agreement with local authorities on the level of FRA funding each year?

The Members supported the principles of transparency, scrutiny and local accountability within the setting of the budget. In this respect the Members recognised the challenges of the current system including ensuring sufficient funding to support the emergency response whilst addressing the evolving community risks and the need for essential investment.

Members felt that the consultation did not fully recognise the existing processes in place including the Budget Scrutiny Working Group. This is a member led group with the remit of scrutinising and challenging the budget proposals at a formative stage and the ability to reject or prioritise proposals. This Group was established during 2023, following a 12-month delay in purchasing wildfire personal protective equipment due to budget pressures.

Formal consultation with local authorities already takes place through attending committees and meetings with section 151 officers, Leaders and Chief Executives. The proposal contained within the consultation appears to put these arrangements on a more formal footing and Members highlighted that this could be achieved through a regional scrutiny forum for budget setting. Any scrutiny function outside of the Fire Authority should include detailed knowledge and awareness of the specific risks faced by the Authority.

However, it is unclear who or which authority would make the final decision and what would happen if there was a difference of opinion between each local authority. It is also unclear where the accountability would lie with if the FRA were not to deliver the required service due to implemented budget controls.

Although not possible under the current combination orders, there is a recognition that funding for FRAs should be by means of a precept. This would provide transparency as to the cost of the FRS. However the introduction must be carefully handled so that the public do not think that this is an additional charge that they haven't paid before.

Performance Management and Inspection

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| 11. Do you have any views on how and to whom reporting against the National Framework should take place? |
|--|

The value of external reporting to both the public, local authorities and Welsh Government is recognised to provide transparency and assurance.

There should be a direct link from the National Framework to the local Community Risk Management Plans as both are about reducing and responding to risk.

There was concern that Graded judgements would lead to a league table in Wales which would be unfair to FRSs with less resources.

| |
|--|
| 12. Do you agree with the principles and requirements for an inspection programme for Wales as set out in the consultation document? |
|--|

It was generally recognised that additional scrutiny may provide additional assurance to stakeholders. It was outlined that scrutiny should be based upon a published set criteria and to a formal timetable so that each FRA would know what it will be assessed against and when it will take place. A fixed timetable over three years would give time for the FRA to implement changes and to respond to recommendations.

13. Do you agree that there is a need for a different approach to be taken to FRS inspection in Wales. If so, what aspects of the options in this paper should be progressed?

Whilst in principle, the potential benefits of an inspection regime were recognised it was acknowledged that there were resource and time implications for an inspected body and therefore there needed to be a balanced approach.

Although it was resource intensive, the previous peer assessment system allowed each FRS to learn from each other and for other stakeholders like WG and Audit Wales to bring external insight into the inspection process. A version of this system with formal criteria led by the Chief Fire and Rescue Advisor would be the most beneficial inspection for service improvement to the public.

There was a strong rejection of the idea of buying an inspection from English bodies such as the HMICFRS. It would be disproportionate to buy in that service. Not only will each service have to fund a dedicated team to service the submission of data and evidence and facilitate the inspection, they would also be charged for the inspection. This does not happen in England. This would be an additional cost to the taxpayer of Wales.

It should also be noted that the staff seconded to HMICFRS are from a junior officer level of English FRSs. This would make it difficult for them to understand the different laws and regulations pertaining to Welsh FRSs. This was demonstrated in the recent South Wales inspection where there was confusion over Community Risk Management Plans (compulsory in England, good practice in Wales) Very few of these secondees would have Welsh language skills to be able to assess culture and health and safety.

General

14. We would like to know your views on the effects that the policy proposals would have on the Welsh language, specifically on opportunities for people to use Welsh and on treating the Welsh language no less favourably than English. What effects do you think there would be? How could positive effects be increased, or negative effects be mitigated?

The Authority endeavours to support the use of the Welsh language throughout its business and it was recognised that any proposals should achieve this aim. In particular, the appointment of independent members and the inspection regime should support this.

15. Please also explain how you believe the policy proposals could be formulated or changed so as to have positive effects or increased positive effects on opportunities for people to use the Welsh language and on treating the Welsh language no less favourably than the English language, and no adverse effects on opportunities for people to use the Welsh language and on treating the Welsh language no less favourably than the English language.

No further comments to add in this regard except to confirm that we would endeavour to ensure that all meeting papers would be provided bi-lingually and participants would be able to contribute in their language of choice.

16. We have asked a number of specific questions about FRA governance, finance, performance management and inspection. If you have any related issues which we have not specifically addressed, please use this space to report them:

| | |
|-----------------|--|
| Report to | Fire and Rescue Authority |
| Date | 20 October 2025 |
| Lead Officer | Helen MacArthur, ACFO Finance and Resources |
| Contact Officer | Elgan Roberts, Head of Finance |
| Subject | Audited Statement of Accounts 2024/25 |



PURPOSE OF REPORT

- 1 This report is to present to Members the audited Statement of Accounts for 2024/25. 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 3rd June 2025. The audited position remains the same, although a technical adjustment to the valuation of fire stations 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 2025. However, since the pandemic, these timescales have been extended by the Welsh Government to 30 October 2025.

CONSIDERATION BY OTHER COMMITTEES

- 5 The unaudited Statement of Accounts for 2024/25 were presented to the Fire and Rescue Authority on 21 July 2025.

RECOMMENDATION

- 6 Members are asked to:
- (i) note the audited outturn position and performance as detailed within the 2024/25 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; and
 - (iv) confirm the recommendation of approval of the final audited 2024/25 Statement of Accounts.

BACKGROUND

- 7 In compliance with the Accounts and Audit (Wales) (Amendment) Regulations 2010, the Authority produced draft statement of accounts by 3rd of June 2025. The draft statement of accounts were presented to the Fire and Rescue Authority at its meeting of 21 July 2025 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

AUDIT OF THE FINANCIAL STATEMENTS

- 8 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 2025.
- 9 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.

- 10 The Auditor General for Wales intends to issue an unqualified audit opinion, confirming that the financial statements present a true and fair view of the Authority's financial position and have been properly prepared in accordance with the relevant legislative and accounting standards. The full audit report is included at Appendix 2, and the following matters are highlighted.
- 11 During the audit of the 2024–25 Statement of Accounts, a number of corrections were identified and subsequently agreed with officers to ensure full compliance with the Code of Practice on Local Authority Accounting. These adjustments have been incorporated into the final accounts, and the material changes are summarised below.
- The closing book value of fire station assets was increased by £2.158 million to reflect updated replacement cost estimates to ensure the balance sheet more accurately reflects the value of building assets held at depreciated replacement cost.
 - Capital commitments were also revised with an increase of £0.152 million to reflect payments made after the year-end that had previously been excluded. This correction ensures the outstanding commitment is accurately stated.
 - Supplementary disclosures were added to the leases note and the cash flow statement to meet the CIPFA code requirements for IFRS 16.
- 12 No uncorrected misstatements were identified during the audit. Matters raised by the audit team were addressed and resolved in collaboration with officers, resulting in a set of financial statements that fully comply with the applicable accounting standards.
- 13 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

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|---|--|
| 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

2024-2025



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 Statement of Accounts has been prepared in accordance with the requirements of the Chartered Institute of Public Finance and Accountancy (CIPFA). It therefore aims to provide information so that members of the public and residents of North Wales, Fire and Rescue Authority Members, partners, stakeholders, and other interested parties can:

- Understand the overall financial position of the Authority and the outturn position for 2024/25;
- Have confidence that the public money with which the Authority has been entrusted has been used and accounted for in an appropriate manner; and
- Be assured that the financial position of the Authority is sound and secure.

The style and format of the accounts comply with CIPFA standards. The information contained within these accounts is presented as simply and clearly as possible. However, the accounts of an organisation such as North Wales Fire and Rescue Authority are, by their nature, both technical and complex.

The Statement of Accounts includes the core financial statements, which are: -

The Comprehensive Income and Expenditure Statement (CIES) – shows the accounting cost in the year of providing services, in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation.

Expenditure and Funding Analysis (EFA) – shows the information in the CIES but also provides the accounting adjustments which are cancelled out in Note 7 to ensure that these adjustments are not funded by Taxpayers.

The Movement in Reserves Statement (MIRS) – shows the movement in the year of reserves held by the Authority, analysed between 'usable' and 'unusable' reserves. The statement shows the true economic cost of providing the Authority's services and how those costs are funded from the various reserves.

The Balance Sheet – shows the value as of the Balance Sheet date of the assets and liabilities recognised by the Authority. The net assets are matched by reserves held by the Authority.

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

The notes to the account present information about the basis of preparation of the financial statements and the specific accounting policies used. They disclose information not presented elsewhere in the financial statements but is relevant to an understanding of them.

Foreword from the Chair

As Chair of North Wales Fire and Rescue Authority, I am pleased to present the Statement of Accounts for 2024/25. Despite ongoing financial challenges, I am incredibly proud of how the Service, supported by the Authority, has managed to serve our communities effectively while maintaining financial stability.

The Authority remains dedicated to ensuring an efficient and effective fire service that aligns with our mission: *making North Wales a safe place to live, work and visit*. Achieving this requires not only balancing the budget for the current year but also planning for a sustainable financial future. A critical part of this strategy is investing in assets that will support both the Service and the community for years to come.

While the financial outlook for the future remains challenging, I am confident that the strong financial position we've maintained will enable us to navigate these challenges successfully.

Councillor Dylan Rees

Chair of North Wales Fire and Rescue Authority



Introduction from Dawn Docx, Chief Fire Officer

This Narrative Statement is intended to provide readers with a clearer understanding of the Fire and Rescue Authority, its operating environment, and to help interpret the accompanying Statement of Accounts.

In addition to financial information, the Narrative Statement offers insights into the Authority's operational activities, strategic initiatives, and performance metrics. This comprehensive overview helps readers appreciate the broader context in which the Authority operates.

While the accounts themselves are complex and technical, I encourage you to take the time to review them, along with this Narrative Statement, which provides a detailed overview of the financial year and the financial position of the Fire and Rescue Authority as of 31 March 2025. If you require further information or have any questions about the accounts, contact details are provided within this Narrative Statement.

Dawn Docx

Chief Fire Officer



Introduction to North Wales Fire and Rescue Authority

These accounts cover the year to 31 March 2025 for the North Wales Fire and Rescue Authority. The Authority covers the whole of the geographic area of 2,400 square miles with an estimated population of approximately 700,000 people. There are 44 fire stations in North Wales – 8 full-time and 36 on-call stations.

In addition to emergency response, the Authority is committed to community safety and fire prevention. We collaborate with local schools, businesses, and community groups to deliver educational programs and safety campaigns.

The Authority comprises 28 elected councillors from the six unitary authorities of North Wales, with the number of representatives determined by the population of the constituent Council's area. More information about the Authority, its members and responsibilities can be found [here](#).

North Wales Fire and Rescue Service is led by a Chief Fire Officer and the Service Leadership Team. This comprises Senior Officers and Managers who are responsible for departments looking after our Service's key operational and corporate functions.

Our principles

At NWFRS, we are guided by our principles that shape our actions and decisions. These are:




These principles help us deliver high-quality services and maintain the trust and safety of the communities we serve.

About Our Service Area



Resources

| |
|---|
|  44 fire stations |
|  54 front line fire appliances |
|  43 special appliances including rescue boats and aerial ladder platforms |
|  878 staff of which 29% are fluent welsh speakers |

Prevention and Protection activities

| |
|---|
|  20,021 safe and well checks completed |
|  320 business audits conducted |
|  133 safety talks with 11,563 children and young people |
|  22 phoenix courses with 203 participants completing the programme |

Responding activities

| |
|---|
|  14,530 emergency calls handled |
|  Attended 6,485 emergency incidents |
|  1,801 fires attended of which 43 were wildfires |
|  3,263 false alarms |

Governance

In the financial year 2024/25, we focused on making our operations transparent, accountable, and efficient. Our governance framework helps us make decisions, manage risks, and monitor performance.

Key Governance Developments

This year, we made important changes to our governance:

- **Governance Structure Review:** We reviewed and updated our governance structure to meet our needs better. This included updating the roles and responsibilities of key committees.
- **Risk Management:** We improved our risk management by including risk assessments in our planning and decision-making processes.
- **Internal audit:** 2024/25 was the second year of a three-year internal audit plan to review our internal controls and ensure we follow established policies and procedures.

Annual Governance Statement

The annual governance statement, which comes with the financial statements, gives a detailed account of our governance framework and its effectiveness during the year. It highlights key governance issues and the steps we took to improve governance practices.

Future Governance Initiatives

Looking ahead, we are committed to continuously improving our governance. Key initiatives for the next financial year include:

- **Training and Development:** We will provide ongoing training and development opportunities for members and officers to ensure they have the necessary skills and knowledge to fulfil their governance roles effectively.
- **Performance Monitoring:** We will enhance performance monitoring and reporting mechanisms to provide timely and accurate information on our performance against strategic objectives.

Service Leadership Team

The Service Leadership Team (SLT) structure includes the Chief Fire Officer and all the Assistant Chief Fire Officers. The rest of the SLT consists of Area Managers and Heads of Departments, ensuring a comprehensive and effective leadership framework.

Operating Model

The Fire Authority's operating model explains how we work to keep our communities safe. It shows how we use our resources, manage our services, and reach our goals.

Our main services include:

- **Emergency Response:** Quickly and effectively responding to fires, special service calls, and other incidents.
- **Prevention and Protection:** Promotion and education of fire safety, completing inspections, and enforcing rules to reduce risk.
- **Community Engagement:** Working with residents, businesses, and local groups to promote safety and preparedness.

We regularly check and adjust how we use our resources to make sure we are meeting our goals efficiently. This includes reviewing our budget, staffing, and equipment needs, as well as assessing our performance and impact.

Below is a map of all our facilities across North Wales.

Emergency Cover Review (ECR)

Following the Fire Authority's decision not to proceed with the original proposals (Option 1a as presented in December 2023), a new Emergency Cover Review (ECR) Task and Finish Group was established in January 2024.

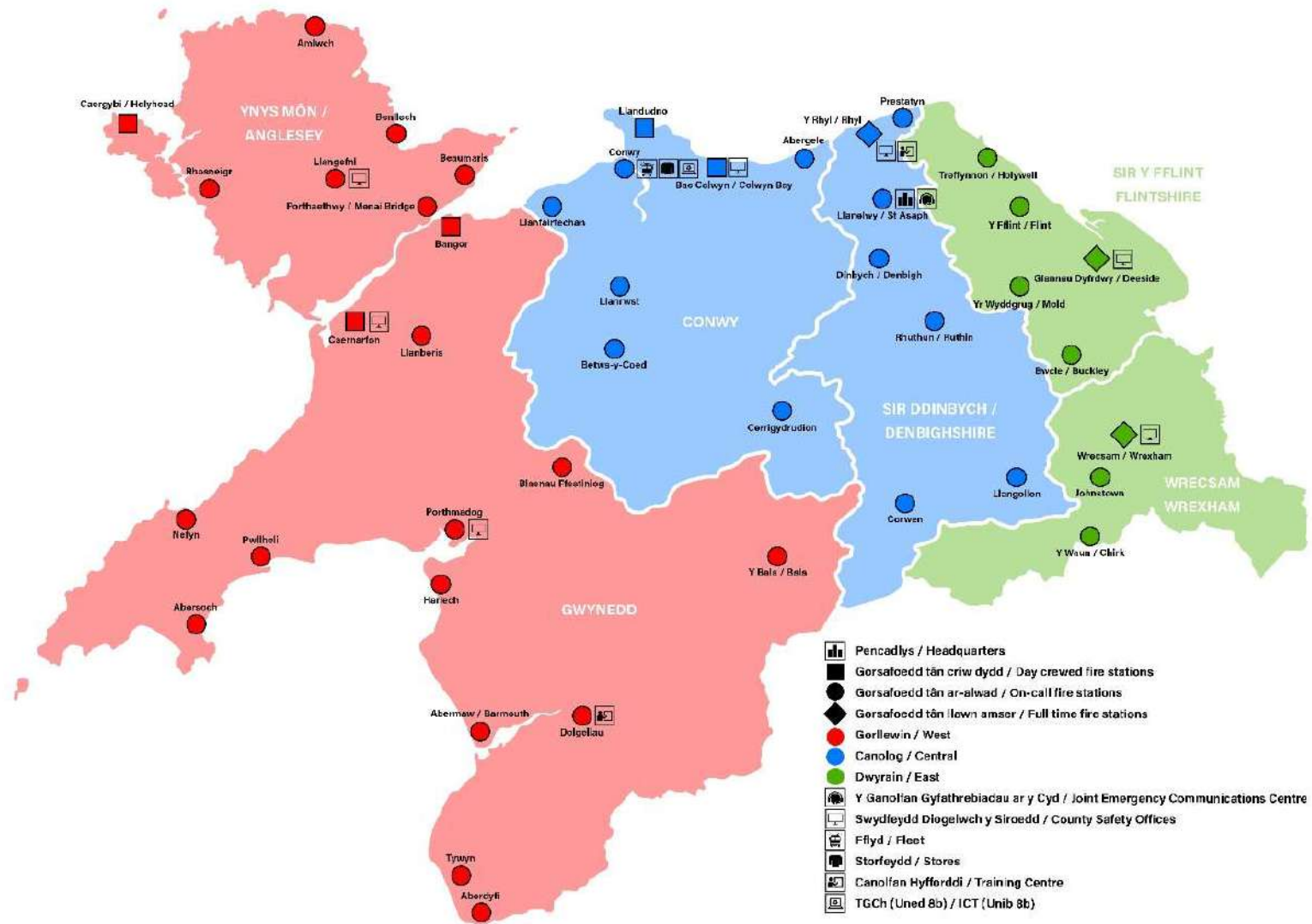
Throughout the year, the group has explored additional recommendations presented during the ECR to enhance the emergency response element of the operating model.

A key objective is to maximise the effectiveness and efficiency of existing shift patterns and pilot new models for wholetime firefighters to operate in key rural areas to strengthen fire cover.

A "Collective Agreement" has now been reached between the Chief Fire Officer and the Fire Brigades Union, setting out the broad principles of the proposed changes.

The service is now focused on developing and delivering an implementation plan, with key milestones agreed and workstreams underway.

NWFRS Facilities/Station Map



Community Risk Management Plan

This year marked the official close of the 2021–2024 Corporate Plan and the introduction of the new Community Risk Management Plan (CRMP), which reshapes how the Service identifies and manages risks across North Wales.

Following a public consultation, the Fire Authority published its new medium-term plan and objectives in July 2024. These are available [here](#).

The CRMP, which spans 2024 to 2029, outlines the key risks facing our communities and sets out how we will address them—while continuing to prevent and respond to fires and other emergencies.

To support the CRMP, we produce annual Community Risk Management Implementation Plans. The 2024–2025 plan, also published in July, is available [here](#). These implementation plans detail the specific actions we will take each year to achieve our goals and keep our communities safe. It also includes well-being and improvement objectives, in line with Welsh legislation.



Annual Performance

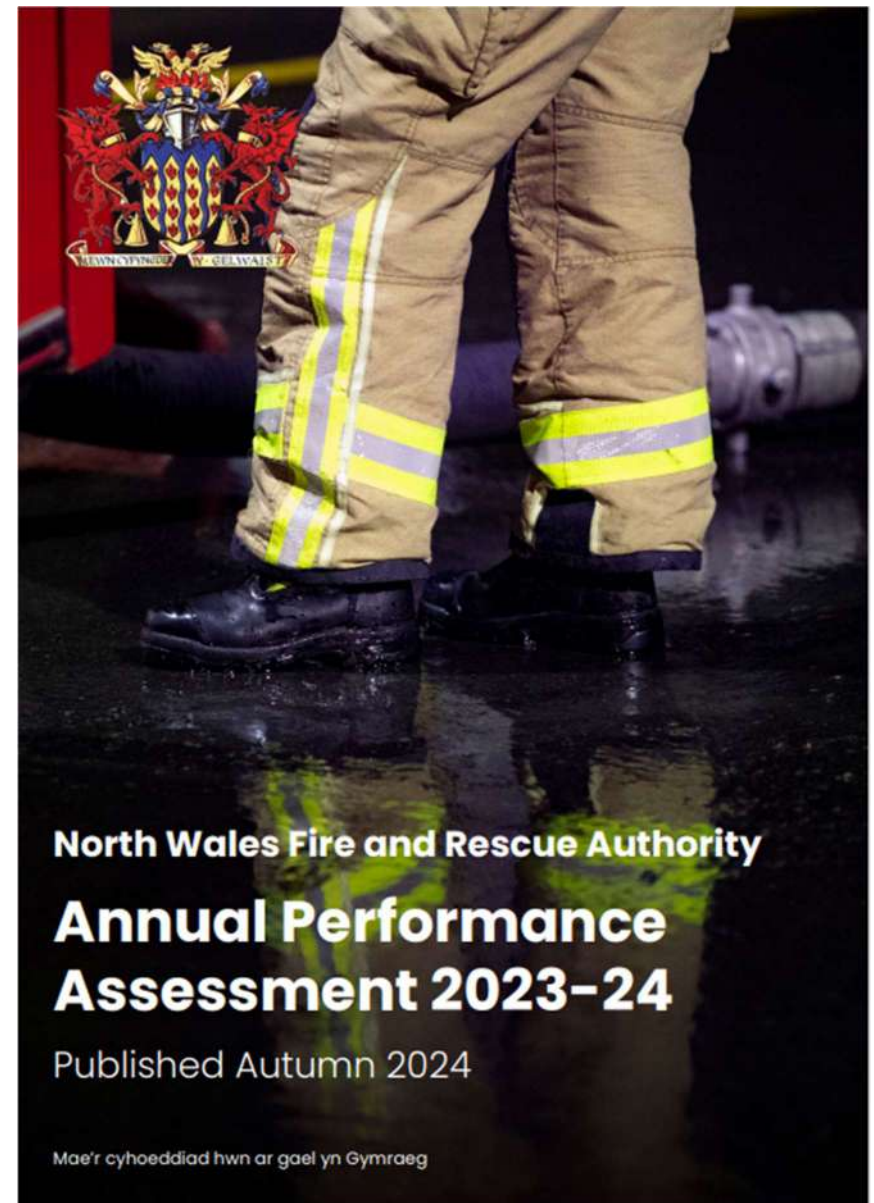
NWFRA's Annual Performance Assessment, published in October 2024, marked the final year of the three-year Corporate Plan. It reviewed performance against annual objectives and reflected on achievements across the plan's lifespan.

In addition to reporting on three statutory and sector-wide performance indicators, the report assessed progress against seven improvement and well-being objectives. These included enhancing community safety and resilience, improving environmental sustainability, and embedding social value in procurement.

The annual performance assessment also highlighted the Authority's commitment to workforce development, stakeholder engagement, and operational efficiency. A summary of performance data and the Dwelling Fire Response Charter for 2023/24 were also included.

The accompanying Annual Governance Statement (pending approval at the time of publication) outlines governance arrangements and sets out the work plan for 2024/25

The Annual Performance Assessment can be accessed [here](#).



Organisational Culture and Improvement

During 2024/25, the Authority published an Independent Cultural Review, jointly commissioned with Mid and West Wales Fire and Rescue Service.

Delivered by Crest Advisory and published in February 2025, the review involved surveys, interviews, focus groups, and site visits. It highlighted strengths in staff commitment and public service, while identifying areas for improvement in leadership visibility, communication, and accountability.

In response, the Service developed a Culture Improvement Plan shaped through staff workshops and aligned with the review's recommendations. Oversight of the plan is provided by the Service Leadership Team and the Cultural Board, which includes members of the leadership team, the Chair of the Authority, the EDI Member Champion, and a representative from Welsh Government. Progress is monitored through SMART objectives and regular reporting mechanisms.

Support has also been sought from Welsh Government to help implement the changes. The Authority remains committed to fostering a safe, inclusive, and values-led workplace.

Development of a new training centre

During 2024/25, the Authority made significant progress in advancing plans for a new fit for purpose fire and rescue training centre.

A strategic outline case was developed and formally approved by the Fire and Rescue Authority in October 2024. The project is being led by an Assistant Chief Fire Officer, with the Head of Training and Development overseeing operational delivery, supported by a project team.

Programme governance is supported by a structured framework that includes a programme board, programme group, subgroups, and task and finish groups. These groups include representation from staff, North Wales Police facilities team, Councillors, Trade Union representatives, and external consultants, ensuring broad engagement, transparency, and collaborative decision-making throughout the programme's development.

The new centre is a key component of the Authority's long-term strategy to enhance operational readiness, improve training capacity and efficiencies in training delivery, and support the delivery of the Community Risk Management Plan 2024–2029

Sustainability and climate change

In 2024/25, the Authority continued to implement its Environmental Strategy (2023–2030), focusing on decarbonisation across fleet, estates, and procurement. The Environment and Sustainability Working Group led the development of detailed plans to support the Service's Net Zero 2030 target.

A successful test of Hydrotreated Vegetable Oil (HVO) as a diesel alternative was completed, with a station-based trial now underway. Plans are in place to install HVO tanks and dispensing equipment at twenty sites.

Progress continued on a bespoke Environmental Management System aligned with ISO 14001, aimed at improving environmental performance through better resource use and waste reduction. Implementation is expected to begin in 2026/27.

Working with the Welsh Government Energy Service, a heating decarbonisation plan was developed to guide a rolling programme of system replacements, prioritised by funding and operational need. Initial installations are planned for Llandudno and Conwy fire stations.

A grant of £295k was received by the Low Carbon Heat Team at the Welsh Government Energy Service to fund 90% of the cost of installing a low carbon heating system at Llandudno Fire Station, with the remaining 10% met from the Authority's

capital budget. An additional £131k was secured through the Electric Vehicle Charging Infrastructure (EVCI) grant, covering 75% of the total cost associated with the procurement and installation of vehicle charging infrastructure.

During 2024/25, the Authority secured £492k in capital funding from Welsh Government, of which £117k was allocated to sustainability initiatives, including the purchase of two electric cars and two electric vans.



Financial Performance

The Authority remains committed to delivering high-quality fire prevention, enforcement, and emergency response services. In 2024/25, the Authority continued to navigate a challenging financial landscape, balancing rising costs with the need to maintain operational effectiveness and community safety.

To support long-term sustainability, Members reaffirmed the Medium-Term Financial Strategy and agreed to increase the contributions from the constituent authorities by 8.9% to £48,322k, alongside the planned use of earmarked reserves and non-recurring measures to maintain service delivery. In-year, a further £227k was received as a SCAPE grant top-up, increasing the total levy to £48,549k.

Recruitment challenges persisted, particularly in specialist and retained roles, though progress was made in implementing workforce recommendations and aligning with national discussions on terms and conditions. Work also continued on developing a revised Emergency Cover model, following the 2023 consultation.

Despite ongoing pressures, the Authority maintained financial stability through careful budget monitoring, vacancy management, and in-year income generation. Looking ahead, the Authority remains focused on managing pension and payroll costs, while ensuring that financial decisions continue to support operational resilience and strategic priorities.

Revenue Performance

The Authority reported a surplus of £293k for 2024/25 after applying statutory accounting adjustments and transfers to reserves. This compares to an outturn forecast of £330k at the end of March.

Usable reserves increased by £1,785k during the year, bringing the total to £10,879k. These reserves have been set aside to support ongoing service requirements, including anticipated insurance claims and the replacement of fire kit. It is anticipated that reserve levels will reduce in future years as these commitments are met. Further details are provided in Note 8 of the Statement of Accounts.

IFRS 16 Adoption

As part of changes to accounting standards introduced under IFRS 16 from 1 April 2024, the Authority has recognised most lease agreements, such as those for vehicles and equipment as assets and liabilities on the balance sheet, where the value exceeds the £10k de minimis threshold.

This change improves transparency by showing the full value of leased assets and the Authority's long-term financial commitments, rather than just annual lease payments. The value of assets recognised totalled £903k.

Revenue Summary

| 2024/25 | Budget (£'000) | Outturn (£'000) | Reserves (£'000) | CERA (£'000) | Total (£'000) | Variance (£000) | Variance (%) |
|---------------------------|-------------------|--------------------|---------------------|-----------------|------------------|--------------------|-----------------|
| Employees | 35,430 | 33,937 | 525 | 0 | 34,462 | (968) | -2.7% |
| Premises | 3,530 | 2,921 | 317 | 0 | 3,238 | (292) | -8.3% |
| Transport | 1,259 | 1,085 | 102 | 0 | 1,187 | (72) | -5.7% |
| Supplies | 6,622 | 6,305 | 596 | 0 | 6,901 | 279 | 4.2% |
| Third Party Payments | 363 | 385 | 0 | 0 | 385 | 23 | 6.2% |
| Capital Finance & Charges | 2,989 | 2,395 | 0 | 1,459 | 3,854 | 864 | 29% |
| Income | (946) | (1,775) | 0 | 0 | (1,775) | (829) | 87% |
| Use of Reserves | (924) | 0 | 0 | 0 | 0 | 924 | -100% |
| Sub Total | 48,322 | 45,254 | 1,540 | 1,459 | 48,253 | (68) | -0.1% |
| Levies | (48,322) | (48,549) | 0 | 0 | (48,549) | (227) | 0.5% |
| Outturn Position | | | | | (296) | (296) | 0.6% |

Usable Reserves

| Usable Reserves | Balance 31 March 2024 | Transfers (in/)/out 2024/25 | Balance 31 March 2025 |
|------------------------------|--------------------------|-----------------------------|--------------------------|
| | £'000 | £'000 | £'000 |
| Earmarked Reserves | (7,398) | (1,540) | (8,938) |
| General Fund | (1,575) | (296) | (1,871) |
| Capital Grants Unapplied | (48) | 48 | 0 |
| Capital Receipts Reserve | (73) | 0 | (73) |
| Total Usable Reserves | (9,094) | (1,788) | (10,882) |

Capital Performance

The Authority approved a capital programme of £5,676k in January 2024, of which £1,110k was rollover funding from 2023/24. Capital expenditure for 2024/25 totalled £3,087k, with detailed breakdown of the schemes seen below. Included was the land purchase of £2,714k, which formed a key part of the Authority's long-term asset strategy.

Due to project slippage, approximately £2,589k will be carried forward into 2025/26 to complete ongoing schemes. The Authority continues to monitor capital delivery closely, with improved scrutiny and planning processes now in place.

Capital Funding

During the year, the Authority also received capital grant funding from Welsh Government to support key operational improvements. This included funding for the replacement of fireground radios in line with recommendations from the Grenfell Tower Inquiry, and for the purchase of new vehicles to support frontline service delivery. These investments contribute to both firefighter safety and the Authority's long-term asset resilience.

| Funding | Amount £000 |
|--------------------|--------------|
| Grant Funding | 918 |
| Contributions | 1,459 |
| Internal Borrowing | 4,157 |
| Total | 6,534 |

| Scheme | Allocation | Actual | Rollover |
|--------------------------|--------------|--------------|--------------|
| | £'000 | £'000 | £'000 |
| 2024/25 | | | |
| Vehicles | 1,225 | 1,183 | 40 |
| Buildings | 1,869 | 547 | 1,380 |
| TT | 305 | 35 | 270 |
| Equipment | 1,167 | 60 | 749 |
| Rollover 23/24 | | | |
| Vehicles | 960 | 984 | - |
| Sustainability | 150 | - | 150 |
| Capital Programme | 5,676 | 2,808 | 2,589 |
| In year Grant Funding | | | |
| Fireground Radios | | 377 | |
| Electric Vehicles | | 115 | |
| Electric Charging | | 193 | |
| Sustainability works | | 327 | |
| Other | | | |
| Land | 3,000 | 2,714 | |
| Total | 8,676 | 6,534 | 2,589 |

In addition to the capital allocation, supplementary funding of £918k was received from various bodies, with £1,012k spent—primarily on sustainability initiatives. This reflects a prioritisation of grant-funded schemes.

A rollover of £2,589k is required to support the completion of ongoing projects, as outlined above.

Treasury Management

The Authority remained compliant with its Treasury Management Strategy throughout 2024/25. Borrowing and investments stayed within approved limits, and no defaults were reported. Investment income exceeded budget expectations, and the Authority's net borrowing position at year-end was £19,070k below the Capital Financing Requirement.

The Authority continues to work with a Treasury Advisor, Arlingclose, to plan and manage interest rate risk and borrowing strategy effectively.

Pension Costs

Employer contributions to the Firefighters' Pension Scheme totalled £4,906k, with pension payments to retired members amounting to £9,737k, and commutation of pensions and lump sum retirement benefits totalling £2,593k. The scheme remains unfunded, with the liability decreasing to £208,143k driven by actuarial gains from changes in financial assumptions.

For the Local Government Pension Scheme, the employer's primary rate remained at 18.3%, and the same secondary rate reduction of £525k continued to be applied.

Outlook

Cashflow and Future Considerations

The Authority maintained a strong cash position throughout 2024/25, supported by timely receipt of precepts and active treasury management.

Looking ahead, future cashflows may be affected by the timing of capital projects—particularly the Training Centre development. The Authority continues to monitor liquidity closely, using short-term investments and scenario planning to ensure sufficient flexibility to meet operational and capital commitments. Specialist advice is provided by Arlingclose, supporting the Authority's approach to prudent and informed treasury decision-making.

Key Commitments

The Authority approved an allocation of £2,940k to support the development of proposals for a new centralised training centre, with funding phased through to 2026/27.

Future Budget Pressures and Mitigation

The Authority continues to face rising cost pressures and demand on services. The 2025/26 budget was approved by the Authority during the year, and work is ongoing to manage future shortfalls through efficiency savings, service prioritisation, and careful use of reserves.

Consideration of Section 114

The Authority reviewed updated guidance from the CIPFA regarding issuing a Section 114 notice — when a Treasurer notifies an authority that they are heading for a breach of the legal requirement to balance their revenue budget. Despite the financial pressures facing the wider public sector, the Authority maintained strong financial oversight throughout the year, including regular monitoring of budgets, reserves, and emerging risks.

At no point was a Section 114 notice considered necessary. This reflects the Authority's commitment to sound financial management and its proactive approach to protecting public services and ensuring long-term sustainability.

Further Information

Additional information about these accounts is available from Elgan Roberts, Head of Finance and Procurement for North Wales Fire and Rescue Service, Headquarters, Ffordd Salesbury, St Asaph, LL17 0JJ.

Interested members of the public have a statutory right to inspect the accounts before the audit is completed.

At the appropriate time, 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/

Acknowledgements

In closing, I would like to express my sincere thanks to colleagues across the organisation who have contributed to the preparation of this narrative report and the wider Statement of Accounts. In particular, I wish to acknowledge the dedication and professionalism of the Finance team, whose efforts have ensured the timely and accurate completion of this year's financial reporting.

We also remain grateful to our partners and stakeholders for their continued support and collaboration throughout 2024/25.

Dafydd Edwards

**Treasurer and Section 151 Officer
North Wales Fire and Rescue Authority**

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 2025.

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 2025 and the Authority's income and expenditure for the year then ended.

Signed:  _____ Dated: 30-05-2025

Treasurer, North Wales Fire and Rescue Authority

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 2025 under the Public Audit (Wales) Act 2004.

North Wales Fire and Rescue Authority 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 2024-25.

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

- give a true and fair view of the financial position of North Wales Fire and Rescue Authority and North Wales Fire and Rescue Authority Firefighters' Pension Fund as at 31 March 2025 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 2024-25.

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 and regularity of public sector bodies 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 and 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 and Rescue Authority and the Firefighters' 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 or accompanying it. 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 2024-25;

- 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 and Rescue Authority and the Firefighters' 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 included in the Statement, 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 and Rescue Authority and the Firefighters' 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 and Rescue Authority and North Wales Fire and Rescue Authority Firefighters' Pension Fund 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 Firefighters' 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 Firefighters' 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 Firefighters' 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 and the Audit Committee 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 and Rescue Authority and Firefighters' 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 and Rescue Authority and the Firefighters' Pension Fund 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

29 October 2025

1 Capital Quarter

Tyndall Street

Cardiff, CF10 4BZ

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 Comprehensive Income and Expenditure Statement.

| 2023/24 | | | | 2024/25 | | |
|---|---|--|---|---|---|--|
| 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 |
| 43,123 (44,394) | (7,682) 10,557 | 35,441 (33,837) | Provision of Fire and Rescue Services Other Income & Expenditure | 46,713 (48,549) | (9,456) 10,308 | 37,257 (38,241) |
| (1,271) | 2,875 | 1,604 | Deficit or (Surplus) on Provision of Services | (1,836) | 852 | (984) |

| 2023/24 | | | | 2024/25 | | |
|-------------------------------|--|-----------------------------|---|-------------------------------|--|-----------------------------|
| 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 |
| (1,480) (1,271) | (6,341) | (7,821) (1,271) | Brought Forward (Surplus)/Deficit on Provision of Services | (1,575) (1,836) | (7,519) | (9,094) (1,836) |
| | 37 | 37 | Transfer between General Fund Balance and Capital Grants Unapplied | | 48 | 48 |
| 1,176 | (1,215) | (39) | Transfer between General Fund Balance and Earmarked General Fund Reserves | 1,540 | (1,540) | 0 |
| (1,575) | (7,519) | (9,094) | Closing General Fund Balance | (1,871) | (9,011) | (10,882) |

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 both the Expenditure and Funding Analysis and the Movement in Reserves Statement.

| 2023/24 | | | | Note | 2024/25 | | |
|----------------------------|-----------------------|--------------------------|---|-----------|----------------------------|-----------------------|--------------------------|
| Gross Expenditure £'000 | Gross Income £'000 | Net Expenditure £'000 | | | Gross Expenditure £'000 | Gross Income £'000 | Net Expenditure £'000 |
| 36,878 | (1,437) | 35,441 | Provision of Fire and Rescue Services | | 39,032 | (1,775) | 37,257 |
| 36,878 | (1,437) | 35,441 | Cost of Services | | 39,032 | (1,775) | 37,257 |
| (14) | 0 | (14) | Other Operating Expenditure | | 56 | 0 | 56 |
| 11,071 | (429) | 10,642 | Financing & Investment Income & Expenditure | 9 | 11,352 | (182) | 11,170 |
| 0 | (44,465) | (44,465) | Taxation and Non Specific Grant Income | 10 | 0 | (49,467) | (49,467) |
| | | 1,604 | (Surplus)/Deficit on Provision of Services | | | | (984) |
| 557 | 0 | 557 | (Surplus) or Deficit on Revaluation of Property, Plant & Equipment Assets | 18 | 0 | (2,003) | (2,003) |
| | | 1,096 | Remeasurement of the Net Defined Benefit Liability | 18 | | | (26,136) |
| | | 1,653 | Other Comprehensive (Income) & Expenditure | | | | (28,139) |
| | | 3,257 | Total Comprehensive (Income) & Expenditure | | | | (29,123) |

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.

The movements in 'Unusable Reserves' in local government accounting are notional, primarily reflecting changes in asset valuation (like buildings or pension liabilities). These are figures on paper, rather than 'cash backed', and cannot be spent on services.

| 2024/25 | 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 2024 | | (1,575) | (7,398) | (48) | (73) | (9,094) | 203,757 | 194,663 |
| Movement in Reserves during 2024/25 | | | | | | | | |
| Surplus or (Deficit) on the Provision of Services | | (984) | 0 | 0 | 0 | (984) | 0 | (984) |
| Other Comprehensive Income & Expenditure | | 0 | 0 | 0 | 0 | 0 | (28,139) | (28,139) |
| Total Comprehensive Income & Expenditure | | (984) | 0 | 0 | | (984) | (28,139) | (29,123) |
| Adjustments between accounting basis & funding basis under regulations | 7 | (804) | 0 | | 0 | (804) | 804 | 0 |
| Net (Increase)/Decrease before Transfers to Earmarked Reserves | | (1,788) | 0 | 0 | 0 | (1,788) | (27,335) | (29,123) |
| Other Transfers to/(from) Earmarked Reserves | | 1,492 | (1,540) | 48 | 0 | 0 | 0 | 0 |
| Increase/(Decrease) in 2024/25 | 8 | (296) | (1,540) | 48 | 0 | (1,788) | (27,335) | (29,123) |
| Balance as at 31 March 2025 | | (1,871) | (8,938) | 0 | (73) | (10,882) | 176,422 | 165,540 |

MOVEMENT IN RESERVES STATEMENT

| 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 | | 1,178 | (1,176) | 37 | (39) | 0 | 0 | 0 |
| Increase/(Decrease) in 2023/24 | 8 | (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 |

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 2024 £'000 | | Note | 31 March 2025 £'000 |
|---------------------------|------------------------------|------|---------------------------|
| 56,044 | Property, Plant & Equipment | 11 | 63,041 |
| 141 | Intangible Assets | 11 | 99 |
| 62 | Long Term Debtors | 14 | 103 |
| 56,247 | Long Term Assets | | 63,243 |
| 614 | Inventories | 13 | 663 |
| 1,275 | Short Term Debtors | 14 | 2,439 |
| 0 | Short Term Investments | 15 | 0 |
| 2,973 | Cash & Cash Equivalents | 15 | 2,523 |
| 4,862 | Current Assets | | 5,625 |
| (3,830) | Short Term Borrowing | 12 | (10,791) |
| (217) | Short Term Provisions | 17 | (375) |
| (6,042) | Short Term Creditors | 16 | (6,045) |
| 0 | Short Term Lease Liabilities | 29 | (173) |
| (10,089) | Current Liabilities | | (17,384) |
| (231,610) | Pension Liability | 18 | (208,143) |
| 0 | Long Term Provisions | 17 | 0 |
| 0 | Long Term Lease Liabilities | 29 | (425) |
| (14,073) | Long Term Borrowing | 12 | (8,456) |
| (245,683) | Long Term Liabilities | | (217,024) |
| (194,663) | Net Assets | | (165,540) |
| (9,094) | Usable Reserves | 8 | (10,882) |
| 203,757 | Unusable Reserves | 18 | 176,422 |
| 194,663 | Total Reserves | | 165,540 |

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.

| 2023/24 £'000 | | Note | 2024/25 £'000 |
|------------------|---|-----------|------------------|
| 1,604 | Net (Surplus)/Deficit on the Provision of Services | | (984) |
| (11,409) | Adjustments to Net (Surplus) or Deficit on the Provision of Services for Non-Cash Movements | 19 | (4,615) |
| (263) | Adjustments for Items Included in the net (Surplus) or Deficit on the Provision of Services that are Investing and Financing Activities | 19 | (437) |
| (10,068) | Net Cash Flows From Operating Activities | 19 | (6,036) |
| 2,240 | Investing Activities | 20 | 7,508 |
| 9,032 | Financing Activities | 21 | (1,022) |
| 1,204 | Net (Increase) or Decrease in Cash and Cash Equivalents | | 450 |
| (4,177) | Cash and Cash Equivalents at the beginning of the reporting period | | (2,973) |
| (2,973) | Cash and Cash Equivalents at the End of the Reporting Period | 15 | (2,523) |

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 2025/26 Code are:

- a) **IAS 21 The Effects of Changes in Foreign Exchange Rate (Lack of Exchangeability)** issued in August 2023. The amendments to IAS 21 clarify how an entity should assess whether a currency is exchangeable and how it should determine a spot exchange rate when exchangeability is lacking, as well as require the disclosure of information that enables users of financial statements to understand the impact of a currency not being exchangeable.
- b) **IFRS 17 Insurance Contracts** issued in May 2017. IFRS 17 replaces IFRS 4 and sets out principles for recognition, measurement, presentation and disclosure of insurance contracts.
- c) The changes to the measurement of non-investment assets within the 2025/26 Code include adaptations and interpretations of IAS 16 Property, Plant and Equipment and IAS 38 Intangible Assets. These include setting out three revaluation processes for operational property, plant and equipment, requiring indexation for tangible non-investment assets and a requirement to value intangible assets using the historical cost approach. These have the same effect as requiring a change in accounting policy due to an amendment to standards, which would normally be disclosed under IAS 8. However, the adaptations also include a relief from the requirements of IAS 8 following a change in accounting policy as confirmed in paragraph 3.3.1.4.

It is not anticipated that the above amendments will have a material impact on the information provided in the Authority's financial statements.

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 is due to the high degree of uncertainty about future levels of funding for local government as a whole.

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 2025, 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, and a further review of all fire station buildings was completed via a desktop revaluation exercise 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 pre-audit Statement of Accounts was certified for publication by the Treasurer on 30 May 2025. 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 2025, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information.

Truck Cartel Settlement

In August 2025, the Authority was notified that settlement terms had been agreed with all defendants in relation to the Truck Cartel Claim. While the Claimant Group is legally restricted from disclosing the terms of the settlements, the Authority can confirm that settlement proceeds from each defendant have been received into a client account. The Authority's share of the settlement will be distributed based on its proportion of the total claim, net of any fees relating to self-funding.

As at the date the financial statements were authorised for issue, the Authority had received a provisional estimate of its share of the proceeds, but the final amount had not yet been

confirmed or received. The final settlement income will be recognised in the 2025/26 financial statements once confirmed and received.

5 NOTE TO THE EXPENDITURE AND FUNDING ANALYSIS

| 2024/25 | Adjustments for Capital Purposes £'000 | Net Charge for Pensions Adjustments £'000 | Other Adjustments £'000 | Total Adjustments £'000 |
|---|---|--|-------------------------------|-------------------------------|
| Provision of Fire Services | (1,590) | (8,064) | 198 | (9,456) |
| Net Cost of Service | (1,590) | (8,064) | 198 | (9,456) |
| Other Income & Expenditure | | | | |
| Other Income & Expenditure from the expenditure and funding analysis | (862) | 10,733 | 437 | 10,308 |
| Differences between the General Fund surplus and Comprehensive Income and Expenditure Statement surplus on the provision of services | (2,452) | 2,669 | 635 | 852 |

| 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 |

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

| 2023/24 £000 | | 2024/25 £000 |
|-----------------|---|-----------------|
| | Expenditure | |
| 24,003 | Employees | 25,889 |
| 10,079 | Other Operating Costs | 10,312 |
| 318 | Support Services | 385 |
| (14) | (Gain)/loss on the disposal of assets | 56 |
| 11,071 | Financing and Investment Expenditure | 11,352 |
| 2,478 | Capital Financing Costs | 2,445 |
| 47,935 | Total Expenditure | 50,439 |
| | Income | |
| (546) | Fees, Charges & Other Service Income | (793) |
| (429) | Interest and Investment Income | (182) |
| (44,394) | Levies from Constituent Authorities | (48,549) |
| (962) | Government Grants and Contributions | (1,899) |
| (46,331) | Total Income | (51,423) |
| 1,604 | (Surplus)/Deficit on Provision of Services | (984) |

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.

| 2023/24 | | | | | Adjustments between Accounting Basis and Funding Basis under Regulations | 2024/25 | | | | |
|-------------------------------|-----------------------------------|------------------------------------|--------------------------------|----------------------------------|--|-------------------------------|-----------------------------------|------------------------------------|--------------------------------|----------------------------------|
| General Fund Balance £'000 | Capital Grants Unapplied £'000 | Capital Receipts 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 |
| (2,446) | 0 | 0 | (2,446) | 2,446 | Depreciation and impairment | (2,602) | 0 | 0 | (2,602) | 2,602 |
| (32) | 0 | 0 | (32) | 32 | Revaluation losses/Gains on Property | 156 | 0 | 0 | 156 | (156) |
| 14 | 0 | (39) | (25) | 25 | Disposal of non-current assets | (56) | 0 | 0 | (56) | 56 |
| | | | | | Capital expenditure financed from earmarked reserve/CERA | 1,459 | 0 | 0 | 1,459 | (1,459) |
| 1,101 | 0 | 0 | 1,101 | (1,101) | Capital expenditure funded from grants | 918 | 0 | 0 | 918 | (918) |
| 71 | 0 | 0 | 71 | (71) | Financing Capital (MRP) | 1,957 | 0 | 0 | 1,957 | (1,957) |
| 1,902 | 0 | 0 | 1,902 | (1,902) | | | | | | |
| 610 | 0 | (39) | 571 | (571) | | 1,832 | 0 | 0 | 1,832 | (1,832) |
| | | | | | Employers Pension contributions and payments to pensioners | 11,028 | 0 | 0 | 11,028 | (11,028) |
| 10,532 | 0 | 0 | 10,532 | (10,532) | Reversal of retirement benefits in the CIES | (13,697) | 0 | 0 | (13,697) | 13,697 |
| (13,903) | 0 | 0 | (13,903) | 13,903 | | (2,669) | 0 | 0 | (2,669) | 2,669 |
| (3,371) | 0 | 0 | (3,371) | 3,371 | Adjustment to Grants Reserve | 0 | 48 | 0 | 48 | (48) |
| 0 | 37 | 0 | 37 | (37) | Movement in Accumulated Absence accrual | (15) | 0 | 0 | (15) | 15 |
| (114) | | | (114) | 114 | Adjustments between accounting basis and funding basis under regulation | (852) | 48 | 0 | (804) | 804 |
| (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 2024/25.

| Reserve | Purpose of the Reserve | Balance 31 March 2023 £'000 | Transfers (in) / out 2023/24 £'000 | Balance 31 March 2024 £'000 | Transfers (in) / out 2024/25 £'000 | Balance 31 March 2025 £'000 |
|--------------------------------------|---|--------------------------------------|---|--------------------------------------|---|--------------------------------------|
| Service Reserves | | | | | | |
| Pension Reserve | Additional pension costs relating to changes to pension rules | (545) | 0 | (545) | (525) | (1,070) |
| 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) | (447) | (697) | (71) | (768) |
| 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 | (651) | 0 | (651) | (329) | (980) |
| Legal Liability | Funding of future legal liabilities for known/expected claims | (186) | (124) | (310) | 0 | (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 | (711) | 0 | (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 | (473) | (473) | 0 | (473) |
| Capital & Grants Reserves | | | | | | |
| Capital Projects | A fund set aside for delayed schemes and retention costs | (1,043) | 129 | (914) | (89) | (1,003) |
| Radio Scheme | Emergency Service Network upgrade - offset some of the additional costs | (750) | (261) | (1,011) | (526) | (1,537) |
| Grant Reduction | Offset reduction in Fire Safety funding from Welsh Government | (195) | 0 | (195) | 0 | (195) |
| Total Earmarked Reserves | | (6,222) | (1,176) | (7,398) | (1,540) | (8,938) |
| General Fund | Available for general purposes and to provide operational resilience | (1,480) | (95) | (1,575) | (296) | (1,871) |
| Capital Receipts Reserve | Holds receipts from the sale of assets, available to finance future capital expenditure | (34) | (39) | (73) | 0 | (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 | (85) | 37 | (48) | 48 | 0 |
| Total Usable Reserves | | (7,821) | (1,273) | (9,094) | (1,788) | (10,882) |

9 FINANCING AND INVESTMENT INCOME AND EXPENDITURE

| 2023/24 £'000 | | 2024/25 £'000 |
|------------------|---|------------------|
| 692 | Interest payable and similar charges | 619 |
| (429) | Interest receivable and similar income | (182) |
| 10,379 | Net Interest on the net defined benefit liability | 10,733 |
| 10,642 | Total | 11,170 |

10 TAXATION AND NON SPECIFIC GRANT INCOME

| 2023/24 £'000 | | 2024/25 £'000 |
|------------------|---|------------------|
| 7,478 | Conwy County Borough Council | 8,063 |
| 4,403 | Anglesey County Council | 4,871 |
| 7,914 | Gwynedd Council | 8,295 |
| 6,064 | Denbighshire County Council | 6,812 |
| 9,936 | Flintshire County Council | 10,957 |
| 8,599 | Wrexham County Borough Council | 9,551 |
| 44,394 | Levies from Constituent Authorities | 48,549 |
| 71 | Capital Grants and Contributions | 918 |
| 44,465 | Total Taxation and Non Specific Grant Income | 49,467 |

11 PROPERTY PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

Movements on Balances

| 2024-2025 | 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 31 March 2024 | 46,253 | 24,129 | 1,060 | 71,442 | 233 | 0 |
| Recognition of Right of Use Assets | 593 | 328 | 0 | 921 | 0 | 0 |
| Gross Book Value at 1 April 2024 | 46,846 | 24,457 | 1,060 | 72,363 | 233 | 0 |
| Re-categorisation of assets | 483 | 577 | (1,060) | 0 | 0 | 0 |
| Additions | 3,402 | 2,366 | 766 | 6,534 | 0 | 0 |
| Revaluation increase / (decreases) recognised in the Revaluation Reserve | 2,003 | 0 | 0 | 2,003 | 0 | 0 |
| Revaluation increase / (decreases) recognised in the Surplus / Deficit on the Provision of Services | 156 | 0 | 0 | 156 | 0 | 0 |
| Derecognition - Disposals | 0 | (777) | 0 | (777) | 0 | 0 |
| Derecognition - Other | 0 | 0 | 0 | 0 | 0 | 0 |
| Gross Book Value at 31 March 2025 | 52,890 | 26,623 | 766 | 80,279 | 233 | 0 |
| Accumulated Depreciation & Impairment | | | | | | |
| At 1 April 2024 | (43) | (15,355) | 0 | (15,398) | (92) | 0 |
| Depreciation/Amortisation charge | (984) | (1,577) | 0 | (2,561) | (42) | 0 |
| Depreciation written out of the Revaluation Reserve | 0 | 0 | 0 | 0 | 0 | 0 |
| Depreciation written out to the Surplus / Deficit on the Provision of Services | 0 | 0 | 0 | 0 | 0 | 0 |
| Derecognition - Disposals | 0 | 721 | 0 | 721 | 0 | 0 |
| Derecognition - Other | 0 | 0 | 0 | 0 | 0 | 0 |
| Accumulated Depreciation at 31 March 2025 | (1,027) | (16,211) | 0 | (17,238) | (134) | 0 |
| NET BOOK VALUE AT 31 MARCH 2025 | 51,863 | 10,412 | 766 | 63,041 | 99 | 0 |
| NET BOOK VALUE AT 31 MARCH 2024 | 46,210 | 8,774 | 1,060 | 56,044 | 141 | 0 |

| 2023-2024 | 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 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 | 0 | 0 | 63 | 0 | 0 |
| 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 |

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 the balance sheet date, following advice from the valuers. Fire stations are valued at depreciated replacement cost. Office accommodation and workshops were revalued in 2023/24 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 2025 for future periods equates to £1,813k (2023/24: £3,804k). The commitments relate to the following:

| Description | £'000 |
|----------------|--------------|
| Building Works | 778 |
| Vehicles | 1,035 |
| Total | 1,813 |

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 2024 £'000 | 31 March 2025 £'000 | 31 March 2024 £'000 | 31 March 2025 £'000 |
| Financial Assets at Amortised Cost: | | | | |
| Cash and Cash Equivalents | 0 | 0 | 2,973 | 2,523 |
| Debtors | 62 | 103 | 1,275 | 2,439 |
| Financial Liabilities at Amortised Cost: | | | | |
| Interest Accrued | 0 | 0 | (116) | (174) |
| Borrowings | (14,073) | (8,456) | (3,714) | (10,617) |
| Total Borrowing | (14,073) | (8,456) | (3,830) | (10,791) |
| Creditors | 0 | 0 | (6,042) | (6,045) |
| Lease Liability | 0 | (425) | 0 | (173) |

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:

| | 2023/24 | | 2024/25 | |
|---|--|--|---|--|
| | 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 | 692 | 0 | 619 | 0 |
| Total expense in Surplus or Deficit on the Provision of Services | 692 | 0 | 619 | 0 |
| Interest income | 0 | (429) | 0 | (182) |
| Total income in Surplus or Deficit on the Provision of Services | 0 | (429) | 0 | (182) |
| Net gain/(loss) for the year | 692 | (429) | 619 | (182) |

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-24 | | 31-Mar-25 | |
|-------------------|-----------------|-----------------|-----------------|-----------------|
| | Carrying amount | Fair value | Carrying amount | Fair value |
| | £'000 | £'000 | £'000 | £'000 |
| PWLB debt | (17,787) | (17,118) | (14,073) | (13,300) |
| Non-PWLB debt | 0 | 0 | (5,000) | (5,000) |
| Total Debt | (17,787) | (17,118) | (19,073) | (18,300) |

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 | |
|--|-------------|------------|-------------|------------|------------|------------|
| | 2023/24 | 2024/25 | 2023/24 | 2024/25 | 2023/24 | 2024/25 |
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| Balance at start of year | 451 | 413 | 187 | 201 | 638 | 614 |
| Purchases | 314 | 952 | 229 | 203 | 543 | 1,155 |
| Write offs/adjustments | (50) | (3) | (1) | (1) | (51) | (4) |
| Recognised as an Expense in year | (302) | (925) | (214) | (178) | (516) | (1,103) |
| Balance outstanding at year end | 413 | 437 | 201 | 225 | 614 | 662 |

14 DEBTORS

| 2023/24 £'000 | | 2024/25 £'000 |
|------------------|--|------------------|
| | Long Term | |
| 62 | Prepayments | 103 |
| 62 | Total Long Term | 103 |
| | Short Term | |
| 286 | Other Receivable Amounts | 445 |
| 488 | Trade Receivables | 1,509 |
| 501 | Prepayments | 485 |
| 1,275 | Total Short Term | 2,439 |
| 1,337 | Total Long and Short Term Debtors | 2,542 |

15 CASH AND CASH EQUIVALENTS

| 31-Mar-24 £'000 | | 31-Mar-25 £'000 |
|--------------------|------------------------|--------------------|
| 1,483 | Cash and Bank Balances | 2,517 |
| 1,480 | Short Term Deposits | 0 |
| 10 | Petty Cash Imprests | 6 |
| 2,973 | Total | 2,523 |

16 CREDITORS

| 2023/24 £'000 | | 2024/25 £'000 |
|------------------|----------------|------------------|
| (3,364) | Other Payables | (820) |
| (2,678) | Trade Payables | (5,225) |
| (6,042) | Total | (6,045) |

17 PROVISIONS

At 31 March 2025 the Authority held provisions 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 | (217) | (175) | 17 | (375) |
| Long Term Provisions | 0 | 0 | 0 | 0 |
| Total | (217) | (175) | 17 | (375) |

18 UNUSABLE RESERVES

| 31-Mar-24 £'000 | | 31-Mar-25 £'000 |
|--------------------|------------------------------|--------------------|
| (17,304) | Revaluation Reserve | (19,012) |
| (10,935) | Capital Adjustment Account | (13,111) |
| 231,610 | Pensions Reserve | 208,143 |
| 386 | Accumulated Absences Account | 402 |
| 203,757 | Total | 176,422 |

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.

| 2023/24 £'000 | | 2024/25 £'000 |
|------------------|---|------------------|
| (18,175) | Balance at 1 April | (17,304) |
| 0 | Upward revaluation of assets | (2,003) |
| 557 | Downward revaluation of assets and impairment losses not charged to the surplus/deficit on the provision of services. | 0 |
| 0 | Prior Year Adjustment | 0 |
| 0 | Adjustment from Capital Adjustment Account | 0 |
| 314 | Difference between fair value depreciation and historical cost depreciation | 295 |
| (17,304) | Balance at 31 March | (19,012) |

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.

| 2023/24 £'000 | | 2024/25 £'000 |
|------------------|---|------------------|
| (10,013) | Balance at 1 April | (10,935) |
| 2,445 | Charges for depreciation & impairment of non-current assets | 2,602 |
| 25 | Amount of non current asset written off on disposal or sale | 56 |
| 32 | Adjustment relating to the revaluation of assets | (156) |
| (314) | Adjusting amounts written out of the Revaluation Reserve | (295) |
| 2,188 | Net written out amount of the cost of non-current assets consumed in the year | 2,207 |
| (71) | Capital grants & contributions credited to the Comprehensive Income and Expenditure Statement that have been applied to capital financing | (918) |
| (1,101) | Capital expenditure charged against the General Fund/ Earmarked reserves | (1,459) |
| (36) | Application of grants to capital financing from the capital grants unapplied account | (49) |
| (1,902) | Statutory provision for the financing of capital investment charged against the General Fund | (1,957) |
| (3,110) | Capital Financing Applied in year | (4,383) |
| (10,935) | Balance at 31 March | (13,111) |

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.

| 2023/24 £'000 | | 2024/25 £'000 |
|--------------------------|--|--------------------------|
| 227,143 | Opening Balance 1 April | 231,610 |
| 1,096 | Re-measurement of the net defined benefit liability | (26,136) |
| 13,903 | Reversal of Items related to retirement benefits debited to the Provision of Service in the Comprehensive Income & Expenditure Statement | 13,697 |
| (10,532) | Employer's pensions contributions and direct payments to pensioners payable in the year | (11,028) |
| 4,467 | Movement on Pension Reserve | (23,467) |
| 231,610 | Balance at 31 March | 208,143 |

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.

| 2023/24 £'000 | | 2024/25 £'000 |
|--------------------------|---|--------------------------|
| 272 | Balance at 1 April | 386 |
| (272) | Settlement or cancellation of accrual made at the end of the preceding year | (386) |
| 386 | Amounts accrued at the end of the current year | 402 |
| 386 | Balance at 31 March | 402 |

19 CASH FLOW STATEMENT - OPERATING ACTIVITIES

| 2023/24 £'000 | | 2024/25 £'000 |
|------------------|--|------------------|
| 1,604 | Net (Surplus)/Deficit on the Provision of Services | (984) |
| | Adjustment to net (surplus)/deficit for non-cash movements | |
| (26) | Increase/(Decrease) in Inventories | 49 |
| (3,736) | Increase/(Decrease) in Debtors | 1,205 |
| (1,754) | (Increase)/Decrease in Creditors | (428) |
| (2,446) | Depreciation Charge | (2,602) |
| 39 | Contributions Received/Capital Receipts | 0 |
| (3,371) | IAS 19 Pension Adjustments | (2,608) |
| (32) | Impairment Charge/Revaluation of Assets | 0 |
| (25) | Carrying amount of Non Current Assets sold or derecognised | (56) |
| 56 | Contribution (to)/from Various Provisions | (159) |
| 0 | Other non-cash items charged to the net surplus or deficit on the provision of services | 0 |
| (114) | Accumulated Absences Reserve | (16) |
| (11,409) | Less Total | (4,615) |
| | Adjustments for Items Included in the net (Surplus) or Deficit on the Provision of Services that are Investing and Financing Activities | |
| (692) | Interest paid | (619) |
| 429 | Interest Received | 182 |
| (263) | | (437) |
| (10,068) | Net Cash Flow From Operating Activity | (6,036) |

20 CASH FLOW STATEMENT – INVESTING ACTIVITIES

| 2023/24 £'000 | | 2024/25 £'000 |
|------------------|--|------------------|
| 2,183 | Purchase of property, plant and equipment, investment property and intangible assets | 6,534 |
| 0 | Right of Use Assets | 0 |
| (14) | Proceeds from the sale of property, plant and equipment, investment property and intangible assets | 56 |
| 71 | Other receipts from investing activities | 918 |
| 2,240 | Net cash flow from investing activities | 7,508 |

21 CASH FLOW STATEMENT – FINANCING ACTIVITIES

| 2023/24 £'000 | | 2024/25 £'000 |
|------------------|--|------------------|
| 0 | Cash receipts of short-term and long-term borrowing | (5,000) |
| 8,769 | Repayments of short-term and long-term borrowing | 3,714 |
| 0 | Cash payments for the reduction of outstanding lease liabilities | (173) |
| 263 | Other payments for financing activities | 437 |
| 9,032 | Net cash flow from financing activities | (1,022) |

22 MEMBERS' ALLOWANCES

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

| 2023/24 £ | | 2024/25 £ |
|---------------|-----------------------------|---------------|
| 84,804 | Elected Members' Allowances | 90,515 |
| 2,209 | Elected Members' Expenses | 1,560 |
| 2,390 | Co-opted Members' costs | 1,142 |
| 89,403 | Total | 93,217 |

Elected members

Elected Members of the Fire and Rescue Authority are entitled to receive allowances in recognition of their roles and responsibilities. These allowances include a basic salary payable to all members, and where applicable, senior salaries for those undertaking additional duties such as Chair or Deputy Chair of the Authority or its committees.

In addition to allowances, Elected Members may claim reimbursement for expenses incurred in the performance of their official duties. These expenses typically include travel and subsistence costs associated with attending Authority meetings, training sessions, and other approved engagements.

Co-opted Members

Co-opted Members, who are appointed to provide independent input or specialist expertise—such as those serving on the Standards Committee—do not receive an allowance. Instead, they are eligible for payments in recognition of their participation in official meetings and related activities.

23 OFFICERS' REMUNERATION

The remuneration paid to the Authority's senior employees is detailed in the following table. Senior Officers whose salary is £150,000 or more are named:

| Post Title | Year | Salary (Inc Fees & Allowances) £ | Pension Contributions £ | Total Remuneration £ |
|---|----------------|-------------------------------------|----------------------------|-------------------------|
| Chief Fire Officer: Dawn Docx | 2023/24 | 160,231 | 29,216 | 189,447 |
| | 2024/25 | 156,392 | 28,620 | 185,012 |
| Deputy Chief Fire Officer | 2023/24 | 127,594 | 34,833 | 162,427 |
| | 2024/25 | 125,114 | 38,785 | 163,899 |
| Assistant Chief Fire Officer (retired June 2023) | 2023/24 | 31,369 | 6,888 | 38,257 |
| | 2024/25 | 0 | 0 | 0 |
| Assistant Chief Fire Officer (seconded March 2024)* | 2023/24 | 104,335 | 28,483 | 132,818 |
| | 2024/25 | 47,314 | 13,938 | 61,252 |
| Assistant Chief Fire Officer | 2023/24 | 120,176 | 21,912 | 142,088 |
| | 2024/25 | 117,294 | 21,465 | 138,759 |
| Temporary Assistant Chief Fire Officer (appointed March 2024)** | 2023/24 | 6,530 | 1,421 | 7,951 |
| | 2024/25 | 101,921 | 25,901 | 127,822 |
| Temporary Assistant Chief Fire Officer (appointed January 2025) | 2023/24 | 0 | 0 | 0 |
| | 2024/25 | 28,926 | 7,431 | 36,357 |
| Treasurer - Section 151 Officer (15 days per Year) | 2023/24 | 8,180 | 2,860 | 11,040 |
| | 2024/25 | 8,340 | 1,526 | 9,866 |

The 2023/24 figures above 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, returned to NWFRS with effect from 13 November 2024. Salary costs for this period, totalling £107,708 and pension costs totalling £22,423, have been met and reported by South Wales Fire and Rescue Service.

** The fixed-term contract for the Assistant Chief Fire Officer (ACFO) concluded at the end of December. Following this, due to changes within the principal officer availability, the ACFO was subsequently re-appointed on a temporarily basis in February 2025.

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 | NUMBER OF EMPLOYEES | |
|-------------------|---------------------|---------|
| | 2023/24 | 2024/25 |
| £60,000 - £64,999 | 19 | 22 |
| £65,000 - £69,999 | 6 | 6 |
| £70,000 - £74,999 | 6 | 4 |
| £75,000 - £79,999 | 1 | 2 |
| £80,000 - £84,999 | 0 | 0 |
| £85,000 - £89,999 | 2 | 2 |
| £90,000 - £94,999 | 1 | 2 |

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

| 2023/24 £ | | 2024/25 £ |
|--------------|--------------------|--------------|
| 160,231 | Chief Fire Officer | 156,392 |
| 36,226 | Median | 37,675 |
| 4.42 | Ratio | 4.15 |

The staff that are employed under Retained Duty System (RDS) contracts have been included in the calculation on their Full Time Equivalent scale point rather than actual earnings. The data for 2023/24 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 2023/24 and 2024/25.

24 EXTERNAL AUDIT COSTS

Fees payable to the Auditor General for Wales with regard to external audit services carried out by the appointed auditor:

| 2023/24 £'000 | | 2024/25 £'000 |
|------------------|------------------------|------------------|
| 60 | Financial Audit work | 60 |
| 16 | Performance Audit work | 17 |
| 76 | Total | 77 |

25 GRANTS

| 2023/24 £'000 | Credited to Services | 2024/25 £'000 |
|------------------|---|------------------|
| 169 | Arson Reduction | 0 |
| 240 | Home Safety Equipment | 250 |
| 322 | All Wales National Resilience | 304 |
| 141 | Youth & Young People Engagement | 145 |
| 14 | Operation Ugain | 72 |
| 5 | Cyber Essentials | 0 |
| 0 | Windrush Grant | 2 |
| 0 | Fire and Rescue Service Pay Pressures | 209 |
| 891 | TOTAL | 982 |
| | Credited to taxation and non-specific income & expenditure | |
| 71 | All Wales National Resilience | 0 |
| 0 | Fireground Radios | 377 |
| 0 | Electric Vehicles | 115 |
| 0 | Electric Vehicle Charging Infrastructure | 131 |
| 0 | Public Sector Low Carbon Heat Grant | 295 |
| 71 | TOTAL | 918 |

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 2025, the Authority held funds of £11k relating to the Forum.

| 2023/24 £'000 | | 2024/25 £'000 |
|------------------|-----------------------------------|------------------|
| 3,144 | All Wales National Resilience | 3,117 |
| 266 | Youth and Young People Engagement | 227 |
| 135 | Local Resilience Forum | 110 |
| 3,545 | Total | 3,454 |

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 2024/25 is shown in Note 22.

All Members complete a declaration of interest with related parties return. No Members of the Authority, or their close relations, entered into any declarable related party transaction in 2023/24 or 2024/25.

A list of Elected Members' interests is maintained by the Monitoring Officer and is available to view on the website - www.northwalesfire.gov.wales

Senior Officers

The Senior Officers completed a declaration of interest with related parties return for the year 2024/25. 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 £13,300 have been made to DangerPoint in 2024/25, as part of Welsh Government grant funding (2023/24: £12,844). In addition, funding is provided for the cost of an administrator, which amounted to £34,826 (2023/24: £32,258).

The S.151 Officer was also contracted as Independent Board Chair for Powys Pension Fund, and as a Non-Executive Director on the Board of Adra, a housing association.

No income was received by the Authority during 2024/25 (2023/24: nil).

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 £20k (2023/24: £19k).

Conwy County Borough Council previously provided legal services, with the arrangement coming to an end during 2023/24 (2023/24: £12k). As at 31 March 2025 £12k remained outstanding.

Mersey Internal Audit provide internal audit services for which payments amounted to £23k. As at 31 March 2025 nothing remained outstanding.

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 £113k (2023/24: £91k). As at 31 March 2024 nothing remained outstanding.

South Wales Fire & Rescue Service, via a secondment agreement, provide a Firefighter's Pension Lead for which payments in year amounted to £18k (2023/24: £2k) which 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 £234k (2023/24: £220k). Procurement advice was previously provided with the arrangement coming to an end during 2023/24 (2023/24: £7k). As at 31 March 2025 £7k 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.

| 2023/24 £'000 | | 2024/25 £'000 |
|------------------|---|------------------|
| 28,877 | Opening Capital Financing Requirement | 27,950 |
| | Capital Investment | |
| 2,183 | Property, Plant & Equipment | 6,534 |
| | Sources of Finance | |
| (107) | Government Grants & Contributions | (967) |
| (1,902) | Sums set aside from revenue (MRP) | (1,957) |
| (1,101) | Direct Revenue Contributions | (1,459) |
| 27,950 | Closing Capital Financing Requirement | 30,101 |
| (927) | Increase/(decrease) in underlying need to borrow (unsupported by government financial assistance) | 2,151 |
| (927) | Increase/(decrease) in Capital Financing Requirement | 2,151 |

29 LEASES

Authority as lessee - Operating Leases

The Authority adopted IFRS 16 from 1 April 2024, and Property, Plant, and Equipment that fall under the scope of IFRS 16 have now been reclassified as right of use assets on the balance sheet. Right of use assets and lease liabilities will be recognised as if IFRS 16 had always applied, recognised in 2024/25 and not by adjusting prior year figures.

Prior to 1 April 2024, the Authority had previously classified leases as operating or finance leases based on an assessment of whether the lease transferred significantly all of the risks and rewards incidental to ownership of the underlying asset to the Authority.

The authority had acquired vehicles and equipment by entering into operating leases with typical lives of four years. Additionally, the authority entered into leases for three buildings with typical lease periods of five years.

The future minimum lease periods due under non-cancellable leases in future years are shown in the table below. The future minimum lease payments as at 31 March 2025 are nil as the operating leases have been re-categorised as right of use assets.

| 31 March 2024 £000 | | 31 March 2025 £000 |
|--------------------------|----------------------|--------------------------|
| 444 | Less than one year | 0 |
| 1,182 | One to five years | 0 |
| 72 | More than five years | 0 |
| 1,698 | Total | 0 |

Authority as lessee - Right of Use Assets

Leases are recognised as right of use assets with a corresponding liability at the date from which the leased asset is available for use (or the IFRS 16 transition date, if later). The leases are typically for fixed periods in excess of one year, but may have extension options.

For arrangements previously accounted for as operating leases, a right-of-use asset and a lease liability are now on the balance sheet at 1 April 2024.

As permitted by the Code, the authority excludes leases for low value items that cost less than £10,000, and leases with a term shorter than 12 months. The Authority recognises the payments associated with these leases as an expense over the lease term.

The authority has acquired vehicles and equipment by entering into lease contracts with typical terms of four years. In addition the authority leases three buildings with typical lease terms of five years.

The table shows the change in the right of use assets held under leases by the Authority.

| | Land & Buildings £000 | Vehicles and Equipment £000 | Total £000 |
|------------------------------------|--------------------------|--------------------------------|---------------|
| Balance at 1 April 2024 | 593 | 325 | 918 |
| Additions | 0 | 0 | 0 |
| Revaluations | 0 | 0 | 0 |
| Depreciation and amortisation | (108) | (149) | (257) |
| Disposals | 0 | (3) | (3) |
| Balance as at 31 March 2025 | 485 | 173 | 658 |

The authority incurred the following expenses and cash flows in relation to leases:

| | Land & Buildings £000 | Vehicles and Equipment £000 | Total £000 |
|---|--------------------------|--------------------------------|---------------|
| Comprehensive income and expenditure statement | | | |
| Interest expense on lease liabilities | 29 | 7 | 36 |
| Expense relating to short-term leases | 0 | 4 | 4 |
| Expense relating to exempt leases of low value items | 0 | 2 | 2 |
| Cash flow statement | | | |
| Minimum lease payments | 115 | 153 | 268 |

The Authority used the lessee's incremental borrowing rate (PWLB annuity rate) specific to the term and start date of the lease used to discount leased vehicles, and the rate implicit in the lease to discount leased properties.

The lease liabilities are due to be settled over the following time bands (measured at the undiscounted amounts of expected cash payments).

| 31 March 2024 £000 | | 31 March 2025 £000 |
|--------------------------|---------------------------------------|--------------------------|
| 444 | Less than one year | 173 |
| 1,182 | One to five years | 425 |
| 72 | More than five years | 0 |
| 1,698 | Total undiscounted liabilities | 598 |

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. The LGPS is a defined benefit funded scheme of which the Authority is an employer member of the Clwyd Pension fund. The governance of this scheme is the responsibility of Clwyd Pension Fund, Flintshire County Council in its capacity of Scheme Manager and Administering Authority.

Policy is determined in accordance with the Pensions Fund Regulations and overseen by the Pension Committee, including the appointment of the investment managers. 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 for an actuarial revaluation to be undertaken at regular intervals and for employer and employee contribution rates to be set. The employer contributions are charged to the cost of services based on employee earnings in the period rather than when the benefits are eventually paid as pensions.

The charge to the levy reflects only the actual pension payments made during the year. However, to show the full cost of retirement benefits, these are first recorded in the Comprehensive Income and Expenditure Statement and then reversed out of the General Fund through the Movement in Reserves Statement. The following entries reflect these adjustments.

Any discretionary benefits or additional costs associated with ill-health retirements are an unfunded cost and charged separately to the Authority. To the extent that such costs are known they are included within the budget setting process and the Authority maintains a reserve to address any unplanned costs and to smooth the effect of changes to the employer contribution rates.

The Firefighters' Pension Scheme (FFPS) 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 on pensionable earnings are held in a pension fund account. Benefits paid to retirees are also charged to the account with any cash deficit being received from or paid to the Welsh Government.

The information that follows has been extracted from the disclosure reports provided by Mercer (for the LGPS pension scheme) and Government Actuary's Department (GAD) (for the Firefighters Pension Scheme (FFPS)). The most relevant details affecting the Pension funds are detailed below:

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 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 1 October 2023.

The Firefighters' Pensions (Remediable Service) (Wales) Regulations 2023 were laid and came into force on 1 October 2023 to make provision for Scheme Managers to implement the changes necessary to effect remedy and these are required to be completed within an 18-month period. Due to the complexity and volume of calculations, the Service did not fully meet the deadline of 31 March 2025.

Due to the inability to meet the statutory requirements of Section 29 of the PSPJOA 2022, the matter was reported to The Pensions Regulator (TPR). TPR may impose penalties and

finances for failing to meet the statutory deadline. The minimum fine that TPR can issue for failing to meet statutory deadlines is £500. This fine can increase depending on the specifics of the case, such as the number of members in the pension scheme. At this stage the value and timing of any outflow is currently unknown.

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.

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).

Virgin Media Pension Ruling

We are aware of the case of Virgin Media Ltd vs NTL Pension Trustees II Limited (and others) relating to actuarial certifications under section 37 of the Pension Schemes Act 1993. This case potentially has implications for the validity of amendments made by schemes which were contracted-out on a salary-related basis between 06 April 1997 and the abolition of contracting-out in 2016. There is considerable uncertainty around this case including potential read across to public service pension schemes. We understand that schemes continue to administer benefits and recognise liabilities in accordance with scheme regulations currently in force. No additional costs are assumed to be recognised in the 2024/25 accounting disclosures.

The tables below provide additional details regarding the pension schemes:

| LGPS | FFPS | General Fund Transfers | LGPS | FFPS |
|------------------|------------------|--|------------------|------------------|
| 2023/24 £'000 | 2023/24 £'000 | | 2024/25 £'000 | 2024/25 £'000 |
| | | Comprehensive Income & Expenditure Statement | | |
| | | Cost of Services | | |
| | | Service Cost comprising: | | |
| 1,055 | 1,620 | Current Service Cost | 1,033 | 1,870 |
| 0 | 0 | Past Service Costs | 0 | 0 |
| 49 | 0 | Administration Expenses | 51 | 0 |
| | | Financing & Investment Income & Expenditure | | |
| 69 | 10,310 | Net Interest Expense | (16) | 10,810 |
| 0 | 0 | Transfers out of scheme | 0 | 0 |
| 0 | 800 | Transfers in to scheme | 0 | (10) |
| 0 | 0 | Curtailments | 0 | 0 |
| 1,173 | 12,730 | Total Post Employment Benefits Charged to Provision of Services | 1,068 | 12,670 |
| | | Other Post Employment Benefits Charged to the Comprehensive Income & Expenditure Statement | | |
| | | Remeasurement of the net defined benefit/liability comprising: | | |
| (1,852) | 0 | Return on Plan Assets (excluding Interest) | 1,894 | 0 |
| (331) | 0 | Actuarial (Gains)/Losses arising on Changes in Demographic Assumptions | (51) | (530) |
| (1,359) | (4,410) | Actuarial (Gains)/Losses arising on Changes in Financial Assumptions | (6,176) | (25,240) |
| 0 | 7,810 | Actuarial (Gains)/Losses - experience | 0 | (60) |
| (3,542) | 3,400 | Total Post Employment Benefits Charged to the Comprehensive Income & Expenditure Statement | (4,333) | (25,830) |
| | | Movement in Reserves Statement | | |
| (1,173) | (12,730) | Reversal of net charges made to the surplus or deficit on the Provision of Services for Post Employment Benefits in accordance with the Code | (1,068) | (12,670) |
| | | Actual amounts charged to the General Fund for pensions in the year | | |
| 0 | 9,910 | Retirement Benefits payable to Pensioners | 0 | 10,370 |
| 622 | 0 | Employer Contributions Payable to the scheme | 658 | 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 2023/24 £'000 | FFPF 2023/24 £'000 | Pension Assets and Liabilities Recognised in the Balance Sheet | LGPS 2024/25 £'000 | FFPF 2024/25 £'000 |
|-----------------------------------|-----------------------------------|--|-----------------------------------|-----------------------------------|
| (40,392) | (231,610) | Present value of the defined benefit obligation | (35,728) | (208,100) |
| 41,630 | | Fair Value of plan assets | 40,950 | |
| 1,238 | (231,610) | Sub Total | 5,222 | (208,100) |
| (1,238) | | Effect of IAS19 / IFRIC 14 | (5,265) | |
| 0 | (231,610) | Net surplus / (liability) arising from defined benefit obligation | (43) | (208,100) |

| LGPS 2023/24 £'000 | FFPF 2023/24 £'000 | Movement in the Value of Scheme Assets | LGPS 2024/25 £'000 | FFPF 2024/25 £'000 |
|-----------------------------------|-----------------------------------|---|-----------------------------------|-----------------------------------|
| 38,559 | 0 | Opening Fair Value of Scheme Assets | 41,630 | 0 |
| 1,837 | 0 | Interest Income | 2,021 | 0 |
| | | Remeasurement Gain/Loss | | |
| 1,852 | 0 | The return on plan assets, excluding the amount included in the net interest expense | (1,894) | 0 |
| 622 | 11,520 | Contributions from employer | 658 | 12,440 |
| 419 | 0 | Contributions from employees into the scheme | 437 | 0 |
| (1,610) | (11,520) | Benefits/transfer Paid | (1,851) | (12,440) |
| (49) | 0 | Administration Expenses | (51) | 0 |
| 41,630 | 0 | Closing value of scheme assets | 40,950 | 0 |

| LGPS 2023/24 £'000 | FFPF 2023/24 £'000 | Movement in the Fair Value of Scheme Liabilities | LGPS 2024/25 £'000 | FFPF 2024/25 £'000 |
|-----------------------------------|-----------------------------------|---|-----------------------------------|-----------------------------------|
| (40,312) | (225,390) | Opening Balance as at 1 April | (40,392) | (231,610) |
| (1,055) | (1,620) | Current Service Cost | (1,033) | (1,870) |
| 0 | (800) | Transfers In | 0 | (10) |
| (1,906) | (10,310) | Interest Costs | (1,944) | (10,810) |
| (419) | (1,610) | Contributions from scheme participants | (437) | (2,070) |
| | | Remeasurement Gains and losses | | |
| 331 | (7,810) | Actuarial Gains/losses- experience | 51 | 60 |
| 1,359 | 4,410 | Actuarial Gains/losses arising from changes in demographic assumptions | 6,176 | 530 |
| 1,610 | 11,520 | Actuarial Gains/losses arising from changes in financial assumptions | 1,851 | 25,240 |
| 0 | 0 | Benefits/ transfers paid | 0 | 12,440 |
| 0 | 0 | Curtailments | 0 | 0 |
| 0 | 0 | Past Service Cost | 0 | 0 |
| (40,392) | (231,610) | Balance at 31 March | (35,728) | (208,100) |

Local Government Pension Scheme: Assets Comprised Of:

| Quoted 2023/24 £'000 | Fair Value of Scheme Assets | Quoted 2024/25 £'000 |
|----------------------------|---|----------------------------|
| | Cash & Cash Equivalents | |
| 2,122 | Cash Accounts | 0 |
| 0 | Temporary Investments | 0 |
| 2,122 | Subtotal Cash and Cash Equivalents | 0 |
| | Equity Securities | |
| 5,787 | Global Quoted | 6,296 |
| 0 | Emerging Markets | 0 |
| 5,787 | Subtotal Equities | 6,296 |
| | Bonds | |
| 4,205 | Overseas Other | 5,409 |
| 10,990 | Liability-Driven Investment | 9,685 |
| 15,195 | Subtotal Bonds | 15,094 |
| | Property | |
| 1,748 | UK | 1,550 |
| 167 | Overseas | 209 |
| 1,915 | Subtotal Property | 1,759 |
| | Alternatives | |
| 2,040 | Hedge Funds | 6,298 |
| 6,119 | Private Equity | 3,239 |
| 2,498 | Infrastructure | 123 |
| 167 | Timber and Agriculture | 4,808 |
| 4,746 | Diversified Growth Fund | 1,380 |
| 1,041 | Private Credit | 1,953 |
| 16,611 | Subtotal Alternatives | 17,801 |
| | | |
| 41,630 | Totals Assets | 40,950 |

Scheme assets are valued using fair values techniques based on the characteristics of each instrument, where possible using market-based information.

Further information can be found within the Clwyd Pension Fund's Annual Report, publicised on their website - mss.clwydpensionfund.org.uk/home/investments-and-governance/annual-reports/

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.

| 2023/24 | LGPS | 2024/25 |
|---------|---|---------|
| | Mortality Assumptions | |
| | Longevity at retirement for current pensioners: | |
| 21.0 | Men | 21.1 |
| 23.5 | Women | 23.6 |
| | Longevity at retirement for future pensioners | |
| 22.4 | Men | 22.4 |
| 25.3 | Women | 25.4 |
| | Other Assumptions | |
| 2.6% | Rate of Inflation | 2.6% |
| 3.9% | Rate of Increase in Salaries | 3.9% |
| 2.7% | Rate of Increase in Pensions | 2.7% |
| 4.9% | Rate of Discounting Scheme Liabilities | 5.9% |
| 2.6% | CARE Revaluation Rate | 2.6% |

| 2023/24 | Firefighters Pension Scheme | 2024/25 |
|---------|---|---------|
| | Mortality Assumptions | |
| | Longevity at retirement for current pensioners: | |
| 21.3 | Men | 21.3 |
| 21.3 | Women | 21.3 |
| | Longevity at retirement for future pensioners | |
| 22.9 | Men | 22.7 |
| 22.9 | Women | 22.7 |
| | Other Assumptions | |
| 2.6% | Rate of Inflation | 2.7% |
| 3.9% | Rate of Increase in Salaries | 3.5% |
| 2.6% | Rate of Increase in Pensions | 2.7% |
| 4.8% | Rate of Discounting Scheme Liabilities | 5.7% |
| 3.9% | CARE revaluation rate | 3.5% |

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

The sensitivity analyses below are based on reasonably possible changes to assumptions at the reporting period end, with each assumption varied independently. For example, longevity assumes changes in life expectancy for men and women. While such isolated changes are unlikely in practice, and some assumptions may be interrelated, the estimates follow the scheme's accounting policies—using the projected unit credit method on an actuarial basis. The methods and assumptions used are consistent with those applied 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 | 35,728 | 33,166 | 37,082 | 36,010 | 36,440 | 35,728 | 35,728 |
| Assets | (40,950) | (40,950) | (40,950) | (40,950) | (40,950) | (41,356) | (40,544) |
| Deficit (surplus) | (5,222) | (7,784) | (3,868) | (4,940) | (4,510) | (5,628) | (4,816) |
| Projected Service Cost for next year | 771 | 667 | 827 | 771 | 791 | 771 | 771 |
| Projected Net Interest Cost for next year | (327) | (519) | (247) | (310) | (285) | (351) | (303) |

| | 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 (208,100) | -6.50% (194,574) | 1% (210,181) | 2.50% (213,303) | 6.5% (221,627) |

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 2024/25 was formally approved at a meeting on 15 April 2024. 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. If unexpected movements happen, 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 (Interest rate 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 2025, the Authority held market loans of £5m (2023/24: nil).

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.

The Authority has a number of strategies for managing interest rate risk. During periods of falling interest rates, and where economic circumstances make it favourable, fixed rate loans will be repaid early to limit exposure to losses.

32 CONTINGENT LIABILITY

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 6 April 2000 including those who have not yet previously 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.

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 Appeal which as of the 30 January 2025 unanimously dismissed Motorola's application for permission to appeal on both of its pleaded grounds, in which it claimed that the Competition and Markets Authority (CMA) had made errors in assessing competition in the relevant market and the profitability of the Airwave Network in 2021.

As a result of the price cap, there was a reduction in costs of £526k in 2024/25 (2023/24: £262k), however as Motorola can appeal at the European Court of Human Rights, this amount has been set aside in earmarked reserves, in the event that this has to be refunded.

Legal Related Matters

The Authority may be subject to challenge on a range of issues that at any point in time may be subject to litigation. At the year-end all known claims are reviewed and assessed. Where it is assessed that there is a probable liability and a reasonable estimate can be made a provision is recognised for amounts that would fall to the Authority. Where the probability of settlement is low or the liability cannot be reasonably estimated a liability is not recognised. There remains the possibility however of future claims arising as a result of past actions that are either unknown at the Balance Sheet date or where the outcome is so unpredictable in terms of outcome or financial liability that no reliable estimate of liability can be made. The Authority maintains a reserve for such matters.

Employment Tribunal

At the year-end there were no matters that required financial recognition.

33 CONTINGENT ASSET

Truck Cartel

In the draft accounts, information was provided in relation to price fixing and other cartel activities between 1991 and 2001 on trucks of 6 tonnes and over.

In August 2025, the Authority received notification of agreed settlement terms with all defendants in relation to the Truck Cartel Claim. The Contingent Asset has therefore been removed and details can now be found in Note 4 Events after the Reporting Period.

FIREFIGHTERS' PENSION FUND ACCOUNT

Firefighters Pension Fund Account for the year ended 31 March 2025

This statement presents the financial position of the Firefighters' Pension Fund Account, detailing whether the Authority has a payable or receivable balance with the Welsh Government to ensure the account is balanced. Additionally, it provides information on the net assets of the fund.

| 2023/24 £'000 | | 2024/25 £'000 |
|------------------|--|------------------|
| | Contributions Receivable: | |
| (4,055) | Employer normal contributions | (4,906) |
| 0 | Employer ill health charge | 0 |
| 0 | Employer backdated contributions | 0 |
| (1,928) | Members normal contributions | (2,067) |
| (122) | Members backdated contributions | (100) |
| (798) | Transfers In | (321) |
| (6,903) | Total Contributions | (7,394) |
| | Benefits Payable: | |
| 9,005 | Pension Payments | 9,737 |
| 1,596 | Commutation of Pensions and Lump Sum retirement benefits | 2,437 |
| 0 | Backdated Commutation Payments | 0 |
| | Payments to and on account of leavers: | |
| 195 | Transfers out | 88 |
| 10,796 | Total Benefits | 12,262 |
| 3,893 | Deficit for the year before grants receivables from the Welsh Government | 4,868 |
| (3,893) | Top Up grant payable to/(from) Welsh Government | (4,868) |
| 0 | Net Amount (Payable)/Receivable for Year | 0 |

Net Assets Statement as at 31 March 2025

| 2023/24 £'000 | | 2024/25 £'000 |
|------------------|---|------------------|
| | Current assets | |
| (2,320) | Amount owed (from)/to the General Fund | (655) |
| (2,320) | Total Current Assets | (655) |
| | Current Liabilities | |
| 2,320 | Top Up grant payable to/(from) Welsh Government | 655 |
| 2,320 | Total Current Liabilities | 655 |

Notes to the Firefighters' Pension Fund Account

The Fund, established on 1 April 2007 under the Firefighters' Pension Scheme (Wales) Order 2007, encompasses the 1992, 2007, and 2015 Firefighters' Pension Schemes and is administered by the Authority. This is an unfunded scheme with no investment assets. Each year, the fund is balanced to zero through the receipt of a pension top-up grant from the Welsh Government in the event of a deficit, or by remitting any surplus back to 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. As per the Firefighters' Pension Regulations, the employer's contribution rate for the 2015 scheme will be 31.0% of pensionable pay, effective from 1 April 2024 (up from 27.3% in 2023/24). The employee contribution rate will vary based on the pensionable pay banding detailed below:

| Pensionable Pay Band | 2024/25 Contribution Rate % |
|----------------------|-----------------------------------|
| Up to £27,818 | 11.0 |
| £27,819 to £51,515 | 12.9 |
| £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.

ACCOUNTING POLICIES

1. GENERAL PRINCIPLES

The Statement of Accounts summarises the Authority's transactions for the 2024/25 financial year and its position at the year-end of 31 March 2025. 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 2024/25 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 they arise, not when cash payments are made or received. This aligns with IAS 1, which mandates the accrual basis of accounting to ensure comparability and a true and fair view of financial performance and position.

- **Expenses:** Recorded when services are received, not when payments are made. Income from customers is recognised when goods or services are provided.
- **Supplies:** Recorded as expenditure when consumed. If received but not yet used, they are carried as inventories on the Balance Sheet.
- **Interest:** Accounted for using the effective interest rate method, rather than the cash flows specified by the contract.
- **Debtors and Creditors:** If revenue and expenditure are recognised but cash has not been received or paid, a debtor or creditor is recorded in the Balance Sheet. If debts may not be settled, the balance of debtors is written down, and a charge is made to revenue for the income that might not be collected.

3. CASH AND CASH EQUIVALENTS

Cash includes cash in hand and deposits with financial institutions that can be withdrawn without penalty within 24 hours. Cash equivalents are investments that mature within three months of acquisition and can be easily converted to cash with minimal risk.

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

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

Prior period adjustments may occur due to changes in accounting policies or to correct material errors. Changes in accounting estimates are accounted for prospectively, affecting the current and future years, and do not result in prior period adjustments.

Changes in accounting policies are made only when required by proper accounting practices or when they provide more reliable or relevant information about the Authority's financial position or performance. These changes are applied retrospectively (unless stated otherwise) by adjusting opening balances and comparative amounts for prior periods 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 estimate of the cost of holding non-current assets during the year. This includes:

- **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 to offset the losses.
- **Amortisation:** Of intangible assets attributable to the service.

The Authority is not required to raise a levy to fund these costs. Instead, it makes an annual contribution from revenue towards reducing its overall borrowing requirement, calculated on a prudent basis. Depreciation, revaluation and impairment losses, and amortisation are replaced by this contribution in the General Fund balance (MRP) through an adjusting transaction with the capital adjustment account in the Movement in Reserves Statement.

6. EMPLOYEE BENEFITS

Benefits payable during employment

Short-term employee benefits are those due to be settled within 12 months of the year-end and include wages, salaries, paid leave, bonuses, and non-monetary benefits (e.g., cars). These are recognised as expenses in the year employees provide services to the Authority.

An accrual is made for holiday entitlements (or any form of leave, e.g., time off in lieu) earned but not taken before the year-end, which employees can carry forward to the next financial year. This accrual is made at the wage and salary rates applicable in the following accounting year. The accrual is charged to the surplus or deficit on the provision of services but then reversed out through the Movement in Reserves Statement to the accumulated absences account, ensuring holiday entitlements are charged to revenue in the year the leave is taken.

Post-Employment Benefits

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

- **Firefighters' Pension Scheme:** Administered by Dyfed Pension Fund, Carmarthenshire County Council.
- **Local Government Pension Scheme:** Administered by Clwyd Pension Fund, Flintshire County Council.

Both schemes provide defined benefits (retirement lump sums and pensions) earned as employees work for the Authority.

Firefighters' Pension Scheme (FFPS)

The Firefighters' Pension Scheme is an unfunded defined benefits scheme with no assets or investment income.

- **Liabilities:** Included in the Balance Sheet on an actuarial basis using the projected unit method, based on assumptions about mortality rates, employee turnover, and projected earnings.
- **Discount Rate:** Liabilities are discounted to current prices using a rate based on Government bond yields plus an additional margin.

Service cost:

- **Current Service Cost:** Increase in liabilities from service earned in year, allocated in the CIES to the services for which employees worked.
- **Past Service Cost:** Increase in liabilities from scheme amendments or curtailments related to earlier years, debited to the Surplus or Deficit on the Provision of Services in the CIES.
- **Net Interest:** Expense that arises from the passage of time on the net defined benefit liability. It is calculated by applying the discount rate to the net defined benefit liability at the beginning of the period. This expense is charged to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement. Essentially, it represents the interest cost of having a pension liability over time.

Remeasurements:

- **Actuarial Gains and Losses:** Changes in net pension liability due to updated assumptions or events not matching previous actuary 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:

- **Liabilities:** Included in the Balance Sheet on an actuarial basis using the projected unit method, based on assumptions about mortality rates, employee turnover, and projected earnings.
- **Discount Rate:** Liabilities are discounted to current prices using a rate based on corporate bonds.
- **Assets:** The assets of the 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 due to years of service earned this year, allocated to the services for which the employees worked in the Comprehensive Income and Expenditure Statement.
- **Past Service Cost:** The increase in liabilities due to a scheme amendment or curtailment related 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 (Asset):** The change during the period in the net defined benefit liability (asset) due to 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, considering any changes during the period due to contributions and benefit payments.

Remeasurements comprising:

- **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 due to events not coinciding with assumptions made at the last actuarial valuation or updates to

the actuaries' 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.

Statutory Provisions

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. This means 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 on the pensions reserve measures the beneficial impact to the General Fund of accounting for retirement benefits on the basis of cash flows rather than as benefits are earned by employees.

Discretionary Benefits:

The Authority has restricted powers to make discretionary awards of retirement benefits in the event of early retirements. Any liabilities estimated to arise from such awards are accrued in the year of the decision and accounted for using the same policies as 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. These events are classified into two types:

- **Events Providing Evidence of Conditions at the End of the Reporting Period -** If the event provides evidence of conditions that existed at the end of the reporting period, the statement of accounts is adjusted to reflect such events.
- **Events Indicative of Conditions Arising After the Reporting Period -** If the event indicates conditions that arose after the reporting period, the statement of accounts is not adjusted. However, if these events would have a material effect, their nature and estimated financial impact are disclosed in the notes.

8. FINANCIAL INSTRUMENTS

A Financial instrument is 'any contract that creates a financial asset for one entity and a financial liability or equity instrument for another'.

Initial Measurement and Carrying Amount:

- **Financial Liabilities (Loans):** Initially measured at fair value and carried at amortised cost. The annual interest paid is based on the carrying amount of the loan multiplied by the effective interest rate.
- **Financial Assets (Investments):** Initially measured at fair value and carried at amortised cost. The annual interest received is based on the carrying amount of the investment multiplied by the effective interest rate.

For all loans and investments, the amounts presented in the Balance Sheet are the principal outstanding plus any accrued interest for the year.

Recognition and Measurement

- **Financial Liabilities:** Recognised on the Balance Sheet when the Authority becomes a party to the contractual provisions of a financial instrument. Initially measured at fair value and carried at amortised cost. Annual charges for interest payable are based on the carrying amount of the liability multiplied by the effective interest rate. 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
- Fair Value Through Profit or Loss (FVPL)

The Authority's business model is to hold investments to collect contractual cash flows, so financial assets are 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. They are initially measured at fair value.

These assets are subsequently measured at their amortised cost. Annual credits to the financing and investment income and expenditure line in the Comprehensive Income and Expenditure Statement (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 financial assets held by the Authority, the amount presented in the Balance Sheet is the outstanding principal receivable (plus accrued interest), and the interest credited to the CIES is the amount receivable for the year according to 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

When the Authority enters into a transaction in a foreign currency, the transaction is converted into sterling at the exchange rate on the date the transaction occurs. If there are amounts in foreign currency outstanding at the year-end, they are reconverted at the spot exchange rate on 31 March. Any 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

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.

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

Unsatisfied Conditions: Monies advanced as grants and contributions for which conditions have not been satisfied are carried in the Balance Sheet as creditors.

Satisfied Conditions: When the conditions are satisfied, the grant or contribution is credited to the relevant service line (for attributable revenue grants and contributions) or to Taxation & Non-specific Grant Income (for 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, such as 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 initially measured at cost. They are only revalued if their fair value can be determined by reference to an active market. In practice, no intangible asset held by the Authority meets this criterion, so they are 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 lines in the Comprehensive Income and Expenditure Statement. An asset is tested for impairment whenever there is an indication that it might be impaired. Any losses recognised are posted to the relevant service lines 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.

When expenditure on intangible assets qualifies as capital expenditure for statutory purposes, amortisation, impairment losses, and disposal gains and losses are not allowed to impact the General Fund balance. These gains and losses are reversed out of the General Fund balance in the Movement in Reserves Statement and posted to the capital adjustment account. For any sale proceeds greater than £10,000, the amounts are posted to 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 First-In, First-Out (FIFO) costing formula

13. LEASES

From 1 April 2024, IFRS 16 requires that most leases be accounted for using the acquisition model. This means recognising a right-of-use asset on the balance sheet, reflecting the lessee's right to use the leased item.

Leases that were classified as finance leases as of 31 March 2024—where the lease transfers substantially all the risks and rewards of ownership to the lessee—will continue to be treated as finance leases.

All other leases previously classified as operating leases will, subject to any applicable exemptions, be reclassified as right-of-use assets with a corresponding lease liability recorded on the balance sheet.

Where a lease includes both land and buildings, each component is assessed separately for classification purposes.

Additionally, arrangements that do not legally constitute a lease but grant the right to use a specific asset in exchange for payment will also fall under this policy, provided the arrangement depends on the use of identified assets.

Finance Leases

Leases are classified as finance leases when they transfer substantially all risks and rewards of ownership to the lessee; all others are treated as operating leases.

For finance leases, the leased asset is recognised on the Balance Sheet at the lower of its fair value or the present value of minimum lease payments, with a corresponding lease liability. Any initial direct costs and lease premiums are added to the asset or used to reduce the liability. Contingent rents are expensed as incurred.

Lease payments are split between:

- A capital repayment reducing the lease liability, and
- A finance charge recognised in the Comprehensive Income and Expenditure Statement.

Assets under finance leases follow the same accounting policies as other property, plant, and equipment. Depreciation is charged over the lease term unless ownership transfers to the Authority.

Instead of raising a levy for depreciation or impairment losses, the Authority makes an annual revenue contribution towards the capital investment, in line with statutory requirements. This is reflected through an adjustment between the General Fund and the Capital Adjustment Account.

Operating Leases

The Authority has adopted IFRS 16 from 1 April 2024. Property, Plant and Equipment that fall under the scope of IFRS 16 are now classified as right-of-use assets on the balance sheet.

Where the operating lease is considered as low value (below £10k asset original cost) or the lease has less than 12 months to run, then these will not be recognised on the balance sheet. In these instances rentals paid under operating leases are charged to the CIES as an expense to the services benefitting from the 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., a rent-free period at the start of the lease).

IFRS16: 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 low-cost exemption is set at £10,000, in line with the de-minimus expenditure level for Property, Plant & Equipment. Leases below this value will be excluded from IFRS16.

Use of portfolio of leases with reasonably similar characteristics: The Authority will apply the portfolio expedient for photocopiers and similar machines (e.g., MFDs, franking machines). These leases have similar characteristics in function, cost, and agreements, and will fall within the low-cost exemption.

Existing contracts at date of implementation: The Authority will not reassess existing contracts as of the implementation date (1 April 2024) to determine if they contain a lease. New contracts from this date will be assessed for lease arrangements.

Leases for intangible assets: IFRS16 will not be applied to lease arrangements for intangible assets (e.g., software licences).

Leases with less than 1-year remaining life at the implementation date: The short-life exemption will be applied to existing leases with less than 1 year remaining at the implementation date. The existing accounting treatment will continue unless there is a modification after the implementation date, in which case the lease will be considered a new lease.

The Authority as Lessor

Finance Leases Assets disposed of under finance leases shall be written out of the Balance Sheet and an amount recognised in the Balance Sheet as a receivable debtor that reflects the net investment in the lease as defined by the appropriate accounting standard.

The capital element of any rental due under a finance lease shall be accounted for as a capital receipt, the debtor and the equivalent liability being written down by that amount. The finance element shall be treated as revenue income.

14. PROPERTY PLANT AND EQUIPMENT

Assets that have physical substance and are used for producing or supplying goods or services, for rental to others, or for administrative purposes, and are expected to be used for more than one financial year, are classified as Property, Plant, and Equipment.

Recognition

Expenditure on acquiring, creating, or enhancing Property, Plant, and Equipment is capitalised on an accruals basis if it is probable that future economic benefits or service potential will flow to the Authority and the cost can be measured reliably. Expenditure that maintains but does not add to an asset's potential (e.g., repairs and maintenance) is charged as an expense when incurred.

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

Measurement

Assets are initially measured at cost, which includes the purchase price, any costs necessary to bring the asset to its intended location and condition, and an initial estimate of dismantling and site restoration costs. 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 their 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).

If there is no market-based evidence of current value due to the specialist nature of an asset, depreciated replacement cost (DRC) is used as an estimate of current value. For non-property assets with short useful lives or low values, depreciated historical cost is used as a proxy for current value.

Increases in valuations are credited to the revaluation reserve to recognise unrealised gains. Exceptionally, gains might be credited to the surplus or deficit on the provision of services if they reverse 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 for indications of impairment. If indications exist and the differences are material, the recoverable amount of the asset is estimated. If this is less than the carrying amount, an impairment loss is recognised for the shortfall.

Impairment losses are accounted for by writing down the carrying amount of the asset against any revaluation gains in the revaluation reserve (up to the amount of the accumulated gains). If there is no balance in the revaluation reserve or an insufficient balance, the carrying amount is written down against the relevant service line(s) in the Comprehensive Income and Expenditure Statement.

If 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 systematically allocating their depreciable amounts over their useful lives. The useful economic life of assets is as follows:

| | |
|-------------------------------|--|
| 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 is 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 reducing its overall borrowing requirement.

Depreciation, revaluation, and impairment losses and amortisation are replaced by the contribution from General Fund Balances (MRP) through an adjusting transaction with the Capital Adjustment Account in the Movement in Reserves Statement.

Revaluation gains are also depreciated, with the difference between current value depreciation and historical cost depreciation 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 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. Subsequent decreases to fair value less costs to sell are 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 in the Balance Sheet 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 are credited to the same line in the Comprehensive Income and Expenditure Statement as part of the gain or loss on 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 only be used for new capital investment or set aside to reduce the Authority's underlying need to borrow. 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 when an event has occurred 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.

If it is unclear whether an event has occurred on or before the Balance Sheet date, it is considered a present obligation if, based on all available evidence, it is more likely than not that a present obligation exists at the Balance Sheet date. The 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. They are measured at the best estimate of the expenditure required to settle the obligation at the Balance Sheet date, considering relevant risks and uncertainties. Estimated settlements are reviewed at the end of each financial year. If it becomes less probable that a transfer of economic benefits will be required (or a lower settlement is made), the provision is reversed and credited back to the relevant service.

If some or all of the payment required to settle a provision is expected to be recovered from another party (e.g., through 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 when an event has occurred that gives the Authority a possible obligation, which will only be confirmed by the occurrence or otherwise of uncertain future

events not wholly within the Authority's control. Contingent liabilities also arise in situations 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 are disclosed in a note to the accounts.

Contingent Assets

A contingent asset arises when an event has occurred that gives the Authority a possible asset, which will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the Authority's control.

Contingent assets are not recognised in the Balance Sheet but are 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. These reserves are created by transferring amounts out of the General Fund balance. When expenditure is financed from a reserve, it is charged to the appropriate service in that year, affecting 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, ensuring there is no net charge against the levy for the expenditure.

Certain reserves are maintained to manage the accounting processes for non-current assets, financial instruments, retirement, and employee benefits. These reserves do not represent usable resources for the Authority and 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

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Gwasanaeth Tân ac Achub
Fire and Rescue Service



Audit of Accounts Report – North Wales Fire and Rescue Authority

Audit year: 2024-25

Date issued: October 2025



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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.

Introduction



Adrian Crompton

Auditor General for
Wales

I am pleased to share my Audit of Accounts Report. The Report summarises the main findings from my audit of your 2024-25 Statement of Accounts. My team have already discussed these findings with the Head of Finance and Procurement.

My team have substantially completed the audit work as set out in my Audit Plan dated June 2025. The remaining tasks involve resolving outstanding queries in relation to:

- Final review of audit work and completion of closure processes

Since my Audit Plan, I have updated materiality to reflect the 2024-25 accounts. I have not identified any new audit risks. My response to previously identified risks is set out in **Appendix 1**.

I am required to provide an opinion on whether the accounts have been properly prepared, and give a true and fair view, in all material aspects. My proposed audit opinion and basis for it is outlined in **Appendix 3**.

It is the responsibility of the those charged with governance to address any matters raised in my report and provide me with a Letter of Representation.

I would like to extend my gratitude to the officers and staff of North Wales Fire and Rescue Authority for their cooperation throughout the audit process which has been invaluable in completing this audit effectively.

Your audit at a glance



We intend to issue an **unqualified opinion** on the accounts

See [Appendix 3](#)



There are **no other significant matters** to report

See [Audit findings](#)



There are **no uncorrected misstatements** in the accounts which we wish to draw to your attention

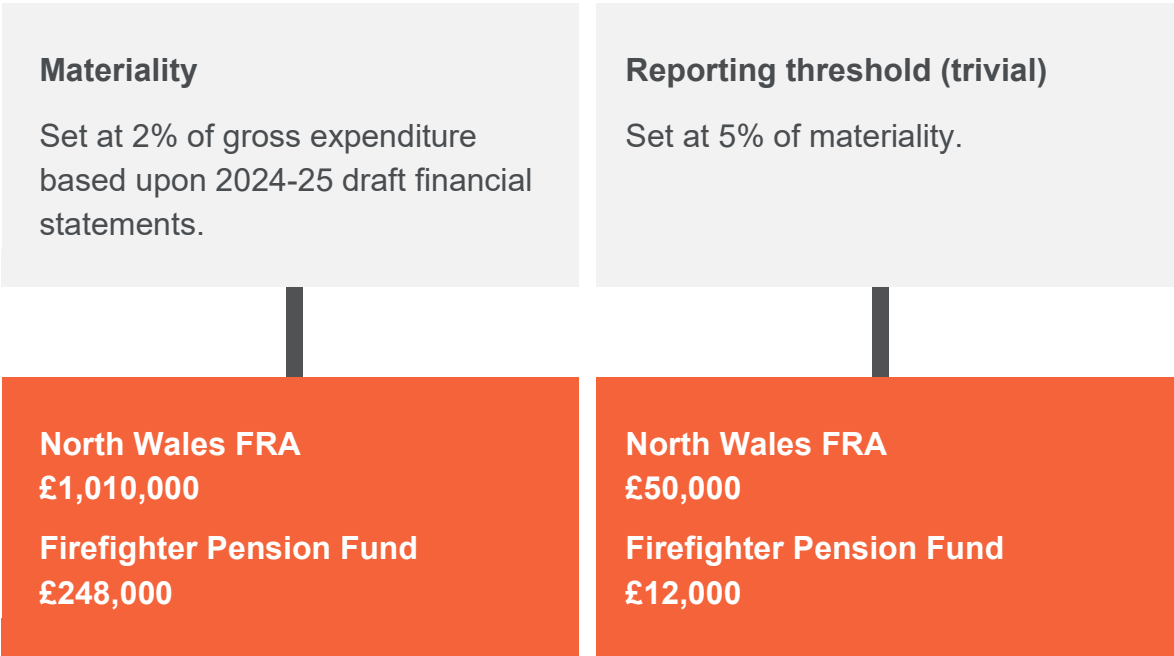
See [Audit findings](#)



We are aiming to certify your accounts on **29 October 2025**, which is before the deadline of **31 October 2025**.

Materiality

I use professional judgement to set a materiality threshold to identify and correct misstatements that could affect users’ decisions, considering both financial errors and disclosure requirements according to the applicable accounting framework and laws. My team updates materiality throughout the audit and I include in this report matters that exceed my reporting threshold, as set out below:



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



Audit Findings

Misstatements

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

Uncorrected misstatements

We have not identified any misstatements above our reporting threshold that remain uncorrected.

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 2**.

Other significant issues

International Standard on Auditing 260 requires us to communicate with those charged with governance. We must tell you significant findings from the audit and other matters if they are significant to your oversight of North Wales FRA financial reporting process.

There were no such issues identified during the audit.

Further considerations

We will continue to work with the Authority and the wider local government sector to review our ambition to bring forward the deadline for the completion of the 2025-26 audit to 30 September 2026. This will require high quality and fully supported accounts to be submitted on time and the finance and audit teams to work together throughout the audit window to ensure audit queries are resolved in a timely manner.

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 3**.

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 required by auditing standards; other information may relate specifically to your audit.

The letter we are requesting you to sign is included in **Appendix 4** the contents of which are in line with our standard request for representations.

Audit team and ethical compliance

The main members of my team who carried out the audit work, together with their contact details, are summarised in **Exhibit 1**.

Exhibit 1: my local audit team

| | |
|------------------------|---|
| Engagement Lead | Kate Havard Kate.Havard@audit.wales |
| Audit Manager | Carwyn Rees Carwyn.Rees@audit.wales |

| | |
|-------------------|--|
| Audit Lead | Kieran Vickery Kieran.Vickery@audit.wales |
|-------------------|--|

Compliance with ethical standards

We confirm 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.

Appendix 1 – Audit risks and outcomes

My Audit Plan set out the risks of material misstatement for the audit of North Wales FRA accounts. **Exhibit 2** lists these audit risks and sets out how they were addressed as part of the audit. No additional audit risks have been identified since that need to be brought to your attention.

Exhibit 2: audit risks reported previously, summary of work done and outcome

| Audit risk | Work done | Outcome |
|--|---|---|
| Risk of management override The risk of management override of controls is present in all entities. Due to the unpredictable way in which such override could occur, it is viewed as a significant risk [ISA 240.32-33]. | The audit team: <ul style="list-style-type: none">• tested the appropriateness of journal entries and other adjustments made in preparing the financial statements;• reviewed accounting estimates for bias. | Audit work did not identify any instances of management override of controls. |

| | | |
|--|--|---|
| <p>Valuation of pension fund net liability/surplus</p> <p>The pension fund liability estimates are based on assumptions and as a result there is a high level of uncertainty in the calculations. The calculation is also sensitive to economic conditions and the impact of legal cases.</p> | <p>The audit team:</p> <ul style="list-style-type: none">• Evaluated the actuary's instructions, competence, and the accuracy of the information provided.• Tested the accuracy of the pension fund net liability and disclosures in the financial statements.• Assessed the reasonableness of assumptions and the impact of any legal cases on the net liability. | <p>Audit work did not identify any issues with the valuation of pension fund net liability/surplus.</p> |
| <p>Valuation of land and buildings</p> <p>The value of land and buildings in the balance sheet is subjective and can change significantly due to economic conditions and revaluation requirements.</p> | <p>The audit team:</p> <ul style="list-style-type: none">• assessed the work undertaken by the authority to determine that asset values are not materially misstated. | <p>Audit Work identified material issues. See Appendix 2 for details.</p> |
| <p>Senior officer remuneration</p> <p>Remuneration paid to senior officers continues to be of high interest and is material by nature.</p> <p>Therefore, there is a that as even low value errors in the disclosure could result a material misstatement.</p> | <p>The audit team:</p> <ul style="list-style-type: none">• Understood the movements in the senior management team during 2024-25.• Verified that amounts paid are consistent with evidence and were in accordance with the approved pay policy. | <p>Audit work did not identify any issues with the disclosure of senior officer remuneration.</p> |

| | | |
|---|--|---|
| <p>Implementation of International Accounting Standard (IFRS) 16 – Leases</p> <p>Local Government bodies adopted IFRS16 Leases from 1 April 2024, meaning that most leases will now appear as assets and liabilities on the balance sheet. There is a risk of material misstatements if the requirements of the standard are not properly adopted.</p> | <p>The audit team:</p> <ul style="list-style-type: none"> • Reviewed the Authority working papers to ensure that all leases falling within the scope of the Standard have been included in calculations. • Tested a sample of asset and liability calculations to ensure that the assumptions are reasonable, and the calculations have been correctly prepared. • Confirmed that asset and liability values have been correctly accounted for and disclosed in the financial statements. | <p>Audit Work identified issues. See Appendix 2 for details.</p> |
| <p>Related party disclosures</p> <p>The financial statements must disclose related party relationships and transactions. There is an increased risk of material misstatement due to high interest and are considered material by nature.</p> | <p>The audit team:</p> <ul style="list-style-type: none"> • Reviewed the Authority's process for identifying related party relationships and associated transactions and balances. • Undertook procedures to confirm the completeness of related party relationships. • Ensured disclosures are complete, accurate, consistent with evidence, and in accordance with the Local Government Code. | <p>Audit work did not identify any issues with Related Party disclosures.</p> |

Appendix 2 – 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 area | Explanation |
|---------------------|---|--|
| £2,649,000 | Note 10 – Income from Constituent Authorities Reclassified between the constituent authorities. This does not impact the total income disclosed. | To accurately disclose the levy amount for each of the constituent authorities |
| £2,158,000 | Note 11 – Closing Fire Station Values Increased the closing book value for building assets which are held at depreciated replacement cost (i.e. fire stations). This resulted in a £2.0m increase in the revaluation reserve. | To accurately reflect the increase in the amount it would build cost to build replacement assets |
| £918,000 | Note 11 - Right of Use Assets Reclassified leases that were in place at 1 April 2024 that 'transitioned' into right of use assets to show an opening balance instead of in year addition | To comply with guidance on implementation of IFRS16 |
| £174,000 | Note 12 – Borrowings Reclassified accrued interest from creditors to borrowings | To accurately reflect the position on 31 March 2025 |
| £152,000 | Note 11 - Capital Commitments The Capital Commitments were | Adjusted to accurately reflect the outstanding |

| | | |
|--|---|---|
| | understated as payments made after the year end were incorrectly excluded from the balance. | commitment on 31 March 2025 |
| Various | IFRS 16 Disclosures A number of additional disclosures were made the leases note and the cash flow statement for IFRS 16. | To comply with the CIPFA code disclosure requirements |
| 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 3 – 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 2025 under the Public Audit (Wales) Act 2004.

North Wales Fire and Rescue Authority 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 2024-25.

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

- give a true and fair view of the financial position of North Wales Fire and Rescue Authority and North Wales Fire and Rescue Authority Firefighters' Pension Fund as at 31 March 2025 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 2024-25.

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 and regularity of public sector bodies 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 and 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 and Rescue Authority and the Firefighters' 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 or accompanying it. 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 2024-25;
- 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 and Rescue Authority and the Firefighters' 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 included in the Statement, 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 and Rescue Authority and the Firefighters' 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 and Rescue Authority and North Wales Fire and Rescue Authority Firefighters' Pension Fund 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 Firefighters' 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 Firefighters' 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 Firefighters' 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 and the Audit Committee 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 and Rescue Authority and Firefighters' 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 and Rescue Authority and the Firefighters' Pension Fund 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

29 October 2025

1 Capital Quarter

Tyndall Street

Cardiff, CF10 4BZ

Appendix 4 – Letter of representation

[Audited body's letterhead]

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

[date]

Representations regarding the 2024-25 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 2025, 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 2024-25; 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.

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 20 October 2025.

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:

Date:

Audit quality

Our commitment to audit quality in Audit Wales is absolute. We believe that audit quality is about getting things right first time.

We use a three lines of assurance model to demonstrate how we achieve this. We have established an Audit Quality Committee to co-ordinate and oversee those arrangements. We subject our work to independent scrutiny by the Institute of Chartered Accountants in England and Wales and our Chair of the Board, acts as a link to our Board on audit quality. For more information see our [Audit Quality Report 2024](#).



Our People

- Selection of right team
- Use of specialists
- Supervisions and review



Arrangements for achieving audit quality

Selection of right team

- Audit platform
- Ethics
- Guidance
- Culture
- Learning and development
- Leadership
- Technical support



Independent assurance

- EQRs
- Themed reviews
- Cold reviews
- Root cause analysis
- Peer review
- Audit Quality Committee
- External monitoring

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Audit Wales has a range of resources to support the scrutiny of Welsh public bodies, and to support them in continuing to improve the services they provide to the people of Wales.

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Our newsletter which provides you with regular updates on our public service audit work, good practice, and events.



Audit Wales

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Website: www.audit.wales

We welcome correspondence and telephone calls in Welsh and English.

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



| | |
|-----------------|--|
| Report to | North Wales Fire and Rescue Authority |
| Date | 20 October 2025 |
| Lead Officer | Anthony Jones – Assistant Chief Fire Officer |
| Contact Officer | Mike Plant – Head of Planning, Performance and Transformation |
| Subject | Annual Governance Statement 2024-2025 |



PURPOSE OF REPORT

- 1 To present to Members of the North Wales Fire and Rescue Authority (the Authority) a draft Annual Governance Statement (AGS), as required by The Accounts and Audit (Wales) Regulations 2014.

EXECUTIVE SUMMARY

- 2 The Accounts and Audit (Wales) Regulations 2014 requires the Authority to publish an AGS to demonstrate that:
 - Business is conducted in accordance with all relevant laws and regulations;
 - Public money is safeguarded and properly accounted for; and
 - Resources are used economically, efficiently and effectively to achieve agreed priorities which benefit local people.
- 3 The AGS for 2024/25 is set out in Appendix 1 and has been prepared in accordance with the principles set out in the Chartered Institute of Public Finance and Accountancy (CIPFA)/Solace Delivering Good Governance in Local Government Framework (2016) (the Framework). The forward work programme for 2025/26 is contained within the draft AGS.
- 4 The AGS will be published as part of the production of the statutory financial statements for 2024/25. An assessment will be made by the external auditor to confirm whether it is consistent with the financial statements and has been produced in line with the Framework.

OBSERVATIONS FROM AUDIT COMMITTEE

- 5 The draft AGS 2024/25 was considered by members of the Audit Committee at their meeting on 16 June 2025. Members resolved to agree the proposed actions for 2024/25, note that the draft AGS was submitted to Audit Wales prior to the deadline of 31 May and to retrospectively authorise that submission.

RECOMMENDATION

- 6 It is recommended that Members:
- i) **Note the final Annual Governance Statement; and**
 - ii) **Agree the proposed actions for 2025/26**

BACKGROUND

- 7 Since 2010/11 all local government bodies have been required, by the Accounts and Audit Regulations 2015, to prepare an AGS which is published as part of the Statutory Accounts.
- 8 The purpose of the AGS is to assess and demonstrate that there is a sound system of corporate governance throughout the organisation.

INFORMATION

- 9 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.
- 10 The purpose of the Annual Governance Statement is to set out the Authority's arrangements to ensure that:
- business is conducted in accordance with all relevant laws and regulations.
 - public money is safeguarded and properly accounted for; and
 - resources are used economically, efficiently and effectively to achieve agreed priorities which benefit local people.
- 11 The AGS is reviewed by Audit Wales to confirm that it is consistent with its knowledge of the Authority and the financial statements.

- 12 Once published, performance against the forward work plan 25/26 will be monitored through the Service Leadership Teams' Performance Board on a quarterly basis.

IMPLICATIONS

| | |
|---|---|
| Well-being Objectives | This report links to the Authority's long-term well-being objectives and demonstrates the governance arrangements in place to enable North Wales Fire and Rescue Service (the Service) to provide emergency responses and prevention work well in to the future |
| Budget | N/A |
| 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 | None |
| Equalities/Human Rights/ Welsh Language | Compliance with Equality Duty and Welsh Language Standards is explicitly referenced in the Statement. |
| Risks | A sound governance framework supports the Authority's risk management arrangements. |



Draft

ANNUAL GOVERNANCE

STATEMENT 2024-25

North Wales Fire and Rescue Authority

ANNUAL GOVERNANCE STATEMENT ON INTERNAL CONTROL

For the year ended 31 March 2025

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.

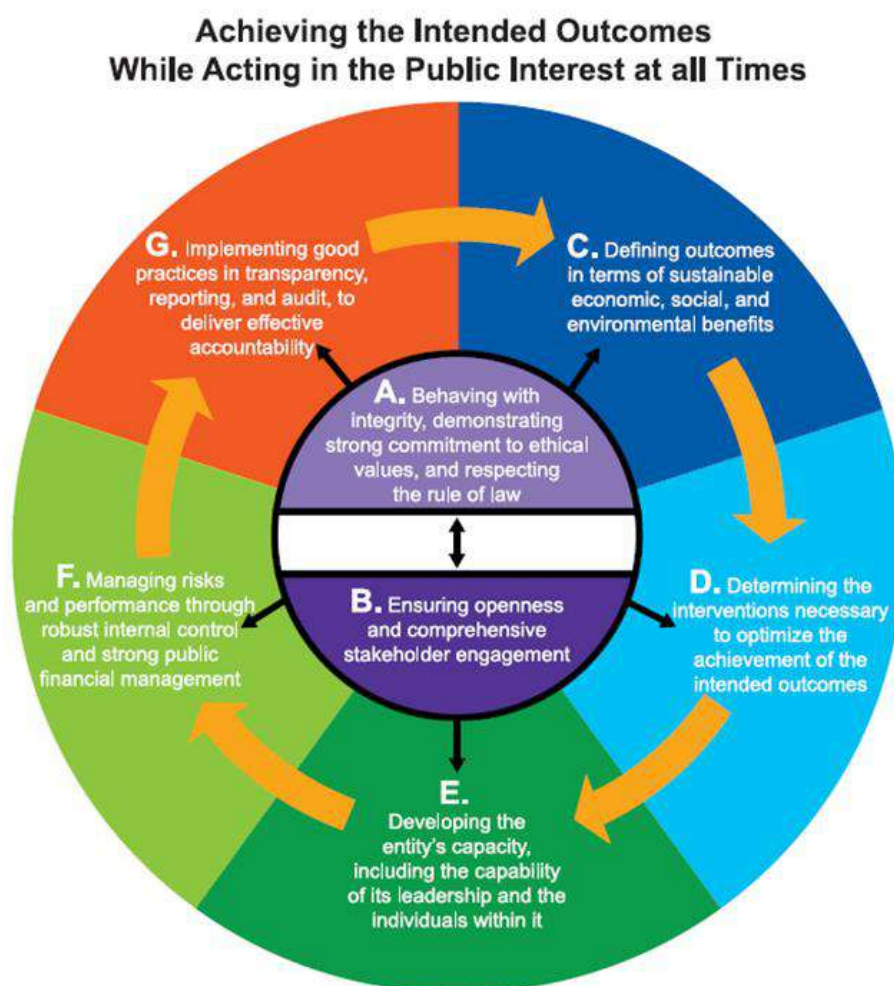


Fig. 1 How Principles for good governance relate to each other.

Source: international Framework-[Good Governance in the Public Sector](#)

This Annual Governance Statement explains how North Wales Fire and Rescue Authority (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 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 Authority and its various Committees, panels and working groups, which enable Members to decide on issues affecting the running of the 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 2025.

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 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, which has now been superseded by a Collective Agreement Task and Finish Group with Trade Union representation but no longer any Fire Authority representation.
- 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, and following the report of the CREST cultural review report the Chief Fire Officer now chairs a Cultural Board to manage the implementation of the Strategic Cultural Improvement Plan, which is due to be published on the Fire Authority website imminently.

In April 2025 the Authority approved the second of its Community Risk Management Implementation Plans ([CRMIP 2025/26](#)) to deliver against the objectives outlined in the five-year [Community Risk Management Plan \(CRMP\) 2024-2029](#)

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 Authority has delegated responsibility for the day to day operation of the Fire and Rescue Service (the Service) to the Chief Fire Officer.

The Chief Fire Officer is supported by The Executive Group comprising the Principal Officers, (Chief, Deputy and Assistant Fire Officers) which 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.

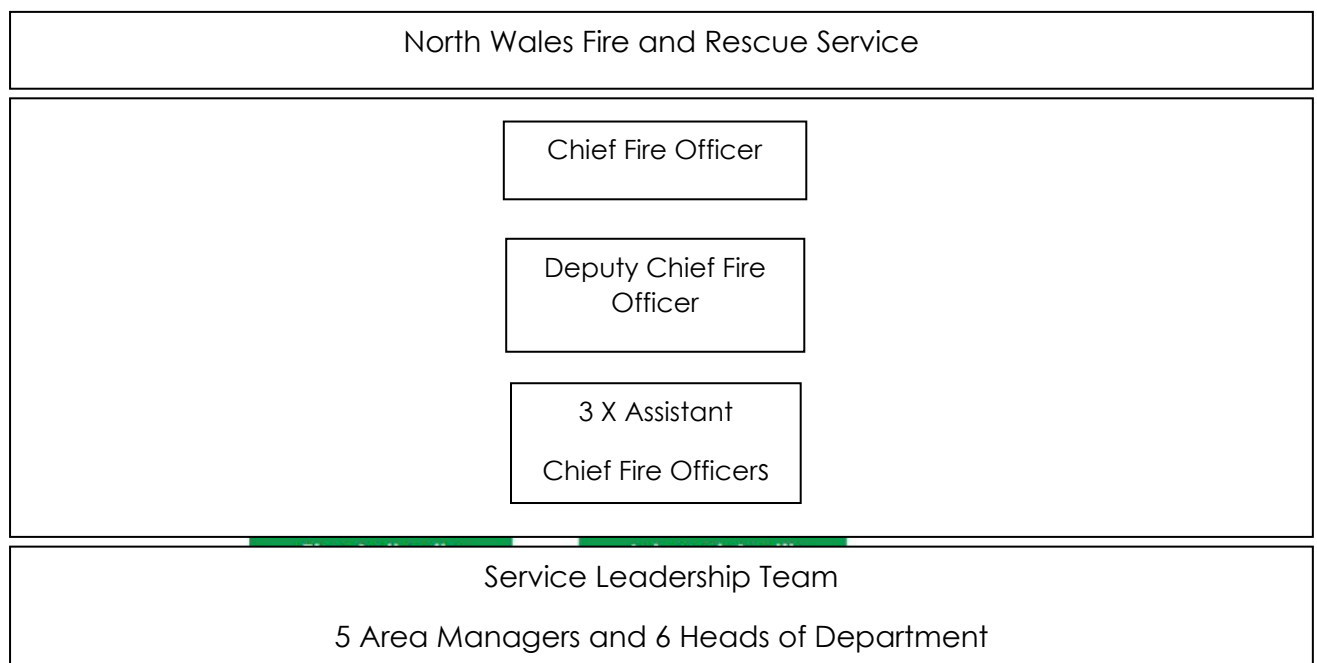


Fig 3. Service Leadership Structure

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 core values.

Reaccreditation of our 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 has now recruited two Discipline and Grievance Officers, ensuring allegations are promptly and professionally investigated.

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 and Level 3 upon promotion.

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

Safecall, a professional, confidential and independent service provides a means for concerns to be reported by any member of staff 24/7, 365 days of the year, and is widely publicised across the Service. The Service recognises the importance of offering anonymous reporting and engagement in sensitive situations.

The Service has adopted The Social Partnership Duty, and has built 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. The first [Social Partnership Duty Annual Report](#) was approved for publication and submission to the Social Partnership Council in April 2025.

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 previously 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.

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. 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 currently chaired by the CFO;
- 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 appropriate criminal records checks are crucial to the Service to understand and mitigate risk, to protect colleagues and the public. Fire and Rescue Authorities are now listed in Schedule 1 Rehabilitation of Offenders 1974 (Exceptions) and as such, all employees are now eligible for a Standard level DBS check as a minimum level and these are now renewed on a three-yearly cycle.

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 2025-2028, 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 jointly appointed Crest Advisory to facilitate an independent cultural review. The review followed 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, conducted the review and published a [report](#) into their findings in February 2025, which contained 32 recommendations.

The Authority Chair and Chief Fire Officer have promised to;

- Turn the report recommendations into actions that will guide improvements to workplace culture.
- Engage staff and stakeholders at all levels to foster awareness and participation, to make sure change is meaningful and reflects the needs of everyone.
- Maintain transparency and accountability through regular updates and feedback opportunities with staff and wider stakeholders.

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.

A report is prepared for Welsh Government each January and July detailing matters of discipline, grievance and external complaints. In particular, it highlights cases of alleged misconduct/gross misconduct where the alleged behaviour of individuals calls into question the culture and values of North Wales Fire and Rescue Service.

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 2024/25 Governance Improvement Actions.

| Governance Improvement Area | Planned Action | Forum | Responsibility | Progress as at March 2025 |
|-----------------------------------|--|---------------------------|--|---|
| 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 | This action has been completed. SLT leads were identified for each of the seven CIPFA Principles and they have reviewed existing arrangements against each of the sub principles. |
| 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 | This action has been completed. The Report was presented to the full Fire and Rescue Authority (FRA) on the 21 st October 2024, where the report and its recommendations were noted. As a direct response to one of the recommendations, relating to training, Level 4 strategic risk training was delivered to members of the FRA Executive Panel on the 17 th March 2025 and the training resources made available to all members of the FRA. |
| 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 | This action is not complete. The Audit did not take place as originally scheduled but has now been completed and the report is awaited from Audit Wales. This action will be carried forward for action on any recommendations during 2025/26. |

| | | | | |
|--|---|--|--|---|
| 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 | This action is complete. However, a Risk Management Review Assignment Report 2024/25 by internal auditors in March 2025 provided limited assurance and five recommendations have been agreed and will be progressed to conclusion in 2025/26. |
| 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 | The 2023/24 Annual Performance Assessment reported on the 2023/24 well-being and improvement objectives as well as reflecting upon the achievements against the FRA's three-year Corporate Plan. Progress against the well-being objectives, contained within the first Community Risk Management Improvement Plan 2024-25, were reported to SLT Performance Board, which is now embedded as a quarterly report. |
| 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 | This action is complete. The Head of Corporate Planning, Performance and Transformation attends the Joint Consultation and Negotiation Committee with Union representatives to discuss objective setting at the formative stage and updates are provided and feedback invited from Union representatives, culminating in the agreement of the annual Social Partnership Duty Report which was ratified by the FRA on 28 th April 2025. |

The Authority's Governance Improvement Actions 2025/26

| Governance Improvement Area | Planned Action | Forum | Responsibility | For completion by |
|---|---|-----------------------------------|--|-------------------|
| 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 2026 |
| Setting of Well-being Objectives | Consider the findings and recommendations arising from Audit Wales review of well-being objective setting. | | | December 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 2026 |
| Organisational Culture | Respond to the recommendations of the CREST independent cultural review through staff and Fire and Rescue Authority engagement, culminating in the publication of an improvement plan. | Fire and Rescue Authority | Chief Fire Officer | July 2026 |
| Efficacy of Response to Domestic Dwelling Fires | Respond to recommendations in the Chief Fire Advisor and Inspector for Wales' "Inspection of the North Wales Fire and Rescue Service to consider the effectiveness of its response to domestic dwelling fires". | Fire and Rescue Authority | Head of Response | March 2026 |
| Supplier verification and Anti-fraud guidance | Respond to recommendations by the Internal Auditor in relation to Key financial processing controls 2024/25 including implementing Supplier Verification, Anti-Fraud Guidance and Regular Reviews of Bank Mandates. | Finance and Procurement Committee | Head of Finance | March 2026 |

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) 2025

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 2024/25 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 2025/26.

Signed _____

(Chair) 2025

Signed _____

(Chief Fire Officer) 2025



Awdurdod Tân ac Achub Gogledd Cymru
North Wales Fire and Rescue Authority

| | |
|-----------------|---|
| Report to | North Wales Fire and Rescue Authority |
| Date | 20 October 2025 |
| Lead Officer | Dawn Docx, Chief Fire Officer |
| Contact Officer | Lee Bourne, Head of Training and Development |
| Subject | Annual Equality Monitoring Report 2024-2025 |



PURPOSE OF REPORT

- 1 To present to North Wales Fire and Rescue Authority (the Authority) the draft Annual Equality Monitoring Report for 2024 – 2025, as required by the Equality Act 2010 (Statutory Duties) (Wales) Regulations 2011.

EXECUTIVE SUMMARY

- 2 The Annual Equality Monitoring report must be published no later than a year after the reporting period. This report covers the period from 1 April 2024 until 31 March 2025.
- 3 To ensure compliance with the Public Sector Equality Duty (*Section 149, Equality Act 2010*), the Annual Equality Monitoring report must be published no later than 31 March 2026.
- 4 The draft Annual Equality Monitoring Report for 2024-2025 is attached for review by the Authority.

OBSERVATIONS FROM EXECUTIVE PANEL/AUDIT COMMITTEE

- 5 The draft Annual Equality Monitoring Report for 2024-2025 has not been presented to the Audit Committee or the Executive Panel.

RECOMMENDATION

- 6 It is recommended that Members:
 - i) **Review and approve the draft Annual Equality Monitoring Report 2024-2025.**

BACKGROUND

- 7 The Equality Act 2010 consolidated and replaced previous anti-discrimination legislation with a single act. The majority of its provisions came into force on 1 October 2010.

- 8 The Equality Act includes a Public Sector Equality Duty (the 'general duty'). This came into force on 5 April 2011.
- 9 The Public Sector Equality Duty requires public authorities to have due regard to specific equality considerations when exercising their functions.
- 10 In Wales, there are specific duties within the Public Sector Equality Duty, including the requirement to publish an annual equality report.

INFORMATION

- 11 This report provides an overview of Equality data recorded by North Wales Fire and Rescue Service (the Service), as of the 31 March 2025.
- 12 As of that date, the actual headcount of people employed by the Service was 887. However, the total number of posts filled was 949, due to some individuals holding dual roles. As a result, the protected characteristics of those individuals in dual roles will be counted more than once.

IMPLICATIONS

| | |
|---|--|
| Well-being Objectives | None |
| Budget | None |
| Legal | Statutory requirement to comply with the Equality Act 2010 (Statutory Duties) (Wales) Regulations 2011 |
| Staffing | None |
| Equalities/Human Rights/ Welsh Language | No negative implications identified as the reports purpose is to support equality and human rights. |
| Risks | Non-compliance with legislation by not publishing the report by 31 March 2026. |



Equality Monitoring Annual Report

Gwasanaeth Tân ac Achub
Fire and Rescue Service

2024-25 (1st April 2024 - 31st March 2025)



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Version Control

| Version Number | Changes Made | Date of Change | By Who |
|----------------|--|----------------|--------|
| 0.1 | Document created. | 11/04/2025 | DVJ |
| 0.2 | Added prior year comparison & summary. Layout updated. | 03/06/2025 | DVJ |
| 0.3a | Expanded images/graphs. Added narrative | 12/06/2025 | BE |
| 0.3b | Adjusted candidate data from Q4 to FY | 09/06/2025 | DVJ |
| 0.4 | Adjusted leaver data from Q4 to FY | 10/06/2025 | DVJ |
| 0.5 | Added EDI related D&G data | 23/06/2025 | DVJ |
| 0.6 | Final amendments to the narrative in light of new data being added | 23/06/2025 | BE |

Overview

This report provides an overview of the Equality data captured by the iTrent employee records as of the 31st March 2025. The data is broken-down into numerous sections including:

- All employee data;
- Successful and unsuccessful applicant data;
- Data on those operational staff that have undertaken training;
- Data on the top 5% earners in the Service;
- Data on employees by gender and job;
- Data on employees by contract type;
- Data on Operational, and Corporate Services leavers;
- Data on the Service's Welsh speakers;
- Statistics on how many employees have completed the relevant EDI LearnPro module.

Whilst this report provides the statistics based on 949 staff, it is important to note that this is not the total headcount of employees employed by the Service.

The actual headcount of people employed by NWFRS at the end of the quarter was 887, with a total of 949 posts being filled by those staff. This means that the protected characteristics of those in dual roles will be counted twice e.g., if an operational firefighter in Control is also an RDS Crew Manager, their protected characteristics will count in both Control's statistics, and in the RDS statistics.

| Category | Number of Positions Filled |
|--------------------------|----------------------------|
| Retained | 487 |
| Wholetime | 247 |
| Green Book | 143 |
| Control | 31 |
| Apprentice - Wholetime | 30 |
| Principal Officer - Gold | 6 |
| Blue Book | 5 |
| Sum: | 949 |

| Total Number of People (not positions) |
|--|
| 887 |

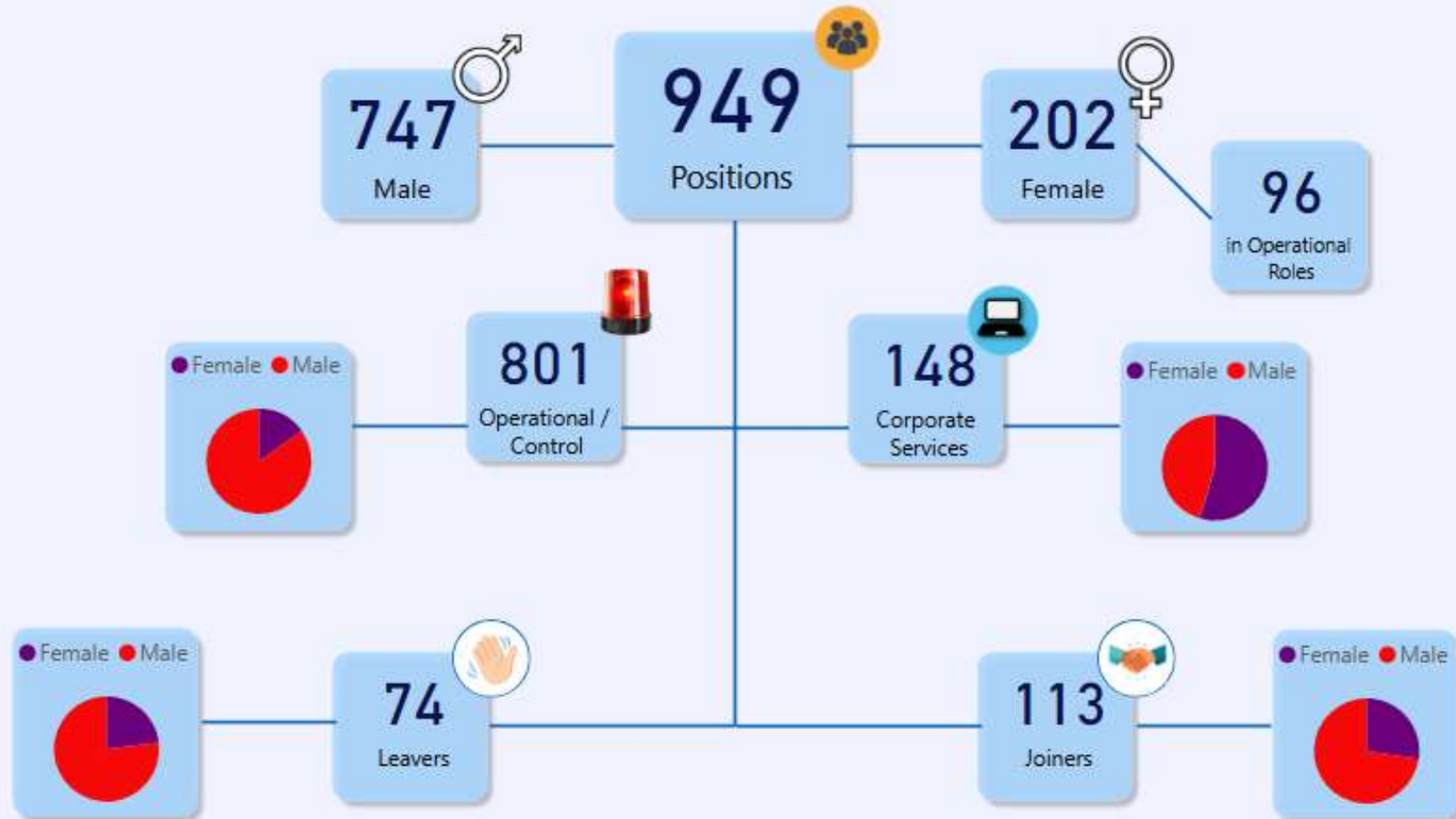
The breakdown below shows how many staff have decided to disclose personal information based on their protected characteristic and those who decline to provide an answer.

These percentages are based on individual posts which total 949.

| Protected Characteristic | Answer Provided | Not Known / Not Stated |
|--------------------------|-----------------|------------------------|
| Disability | 96.0% | 4.0% |
| Relationship Status | 97.8% | 2.2% |
| Transgender Status* | 35.4% | 64.6% |
| Ethnicity | 98.8% | 1.2% |
| Religion | 91.4% | 8.6% |
| Sexual Orientation | 93.7% | 6.3% |

*The 'Not Known / Not Stated' category for Transgender Status also includes where a member of staff responded with 'Prefer not to say'.

NOTE: Figures shown below are based on the number of positions. Some individuals fill more than one position.



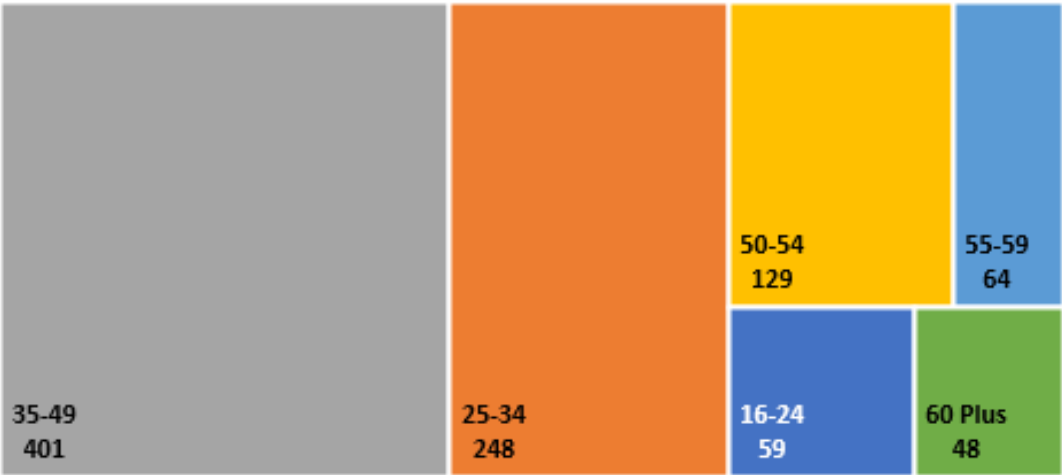
All Employees

This section provides a breakdown of the protected characteristics of all individual employees at the end of 2024/25 financial year.

All Employee Age Groupings by Job Family

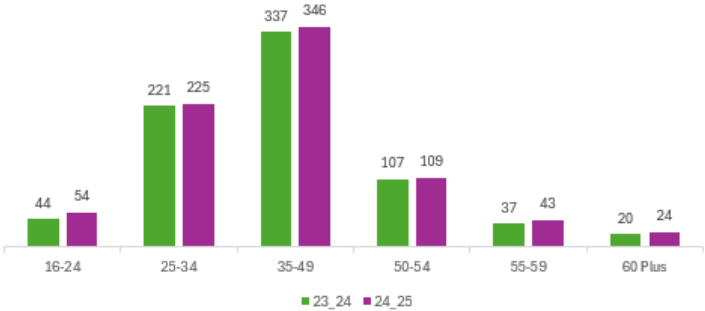
Totals by Age Group

16-24 25-34 35-49 50-54 55-59 60 Plus

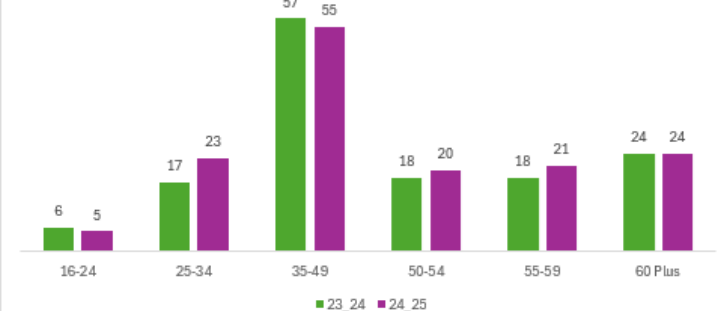


In 2024/25, Control / Operational positions have seen an increase in positions filled by all age groupings, with the largest change seen in the 16-24 category, where 10 more positions are filled by people in that group compared to 2023/24. Corporate Services have seen an increase in almost all age groupings, although there has been a slight decrease in the 16-24 and 35-49 age categories in the past year.

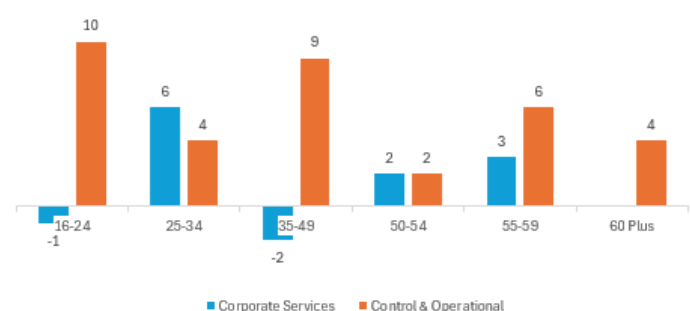
Control & Operational Staff



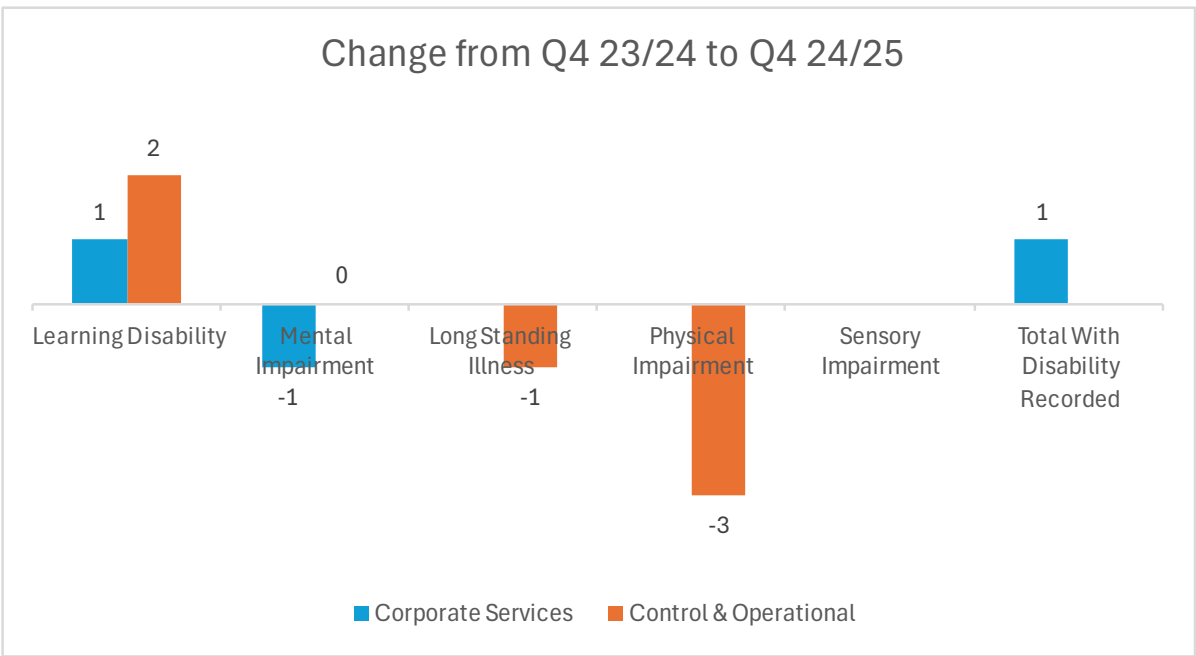
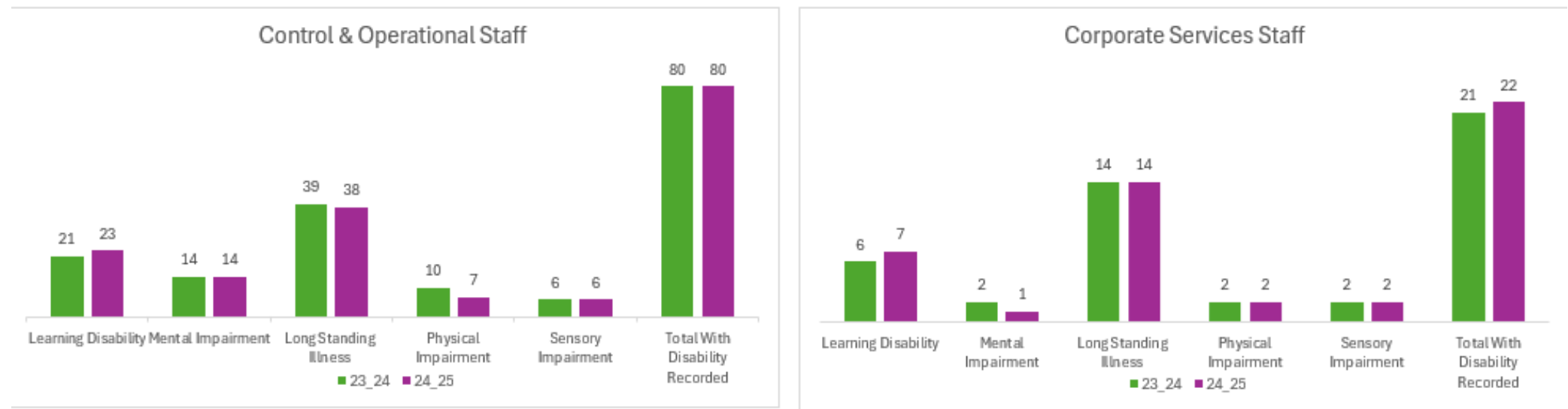
Corporate Services Staff



Change from Q4 23/24 to Q4 24/25



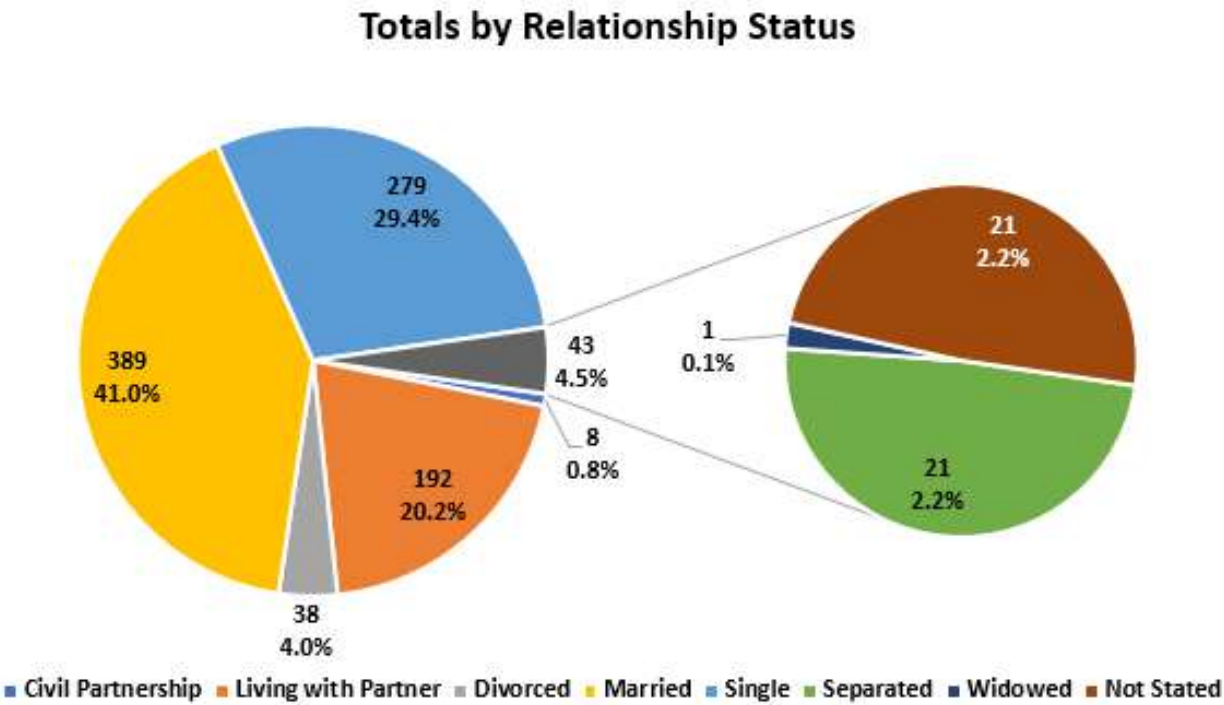
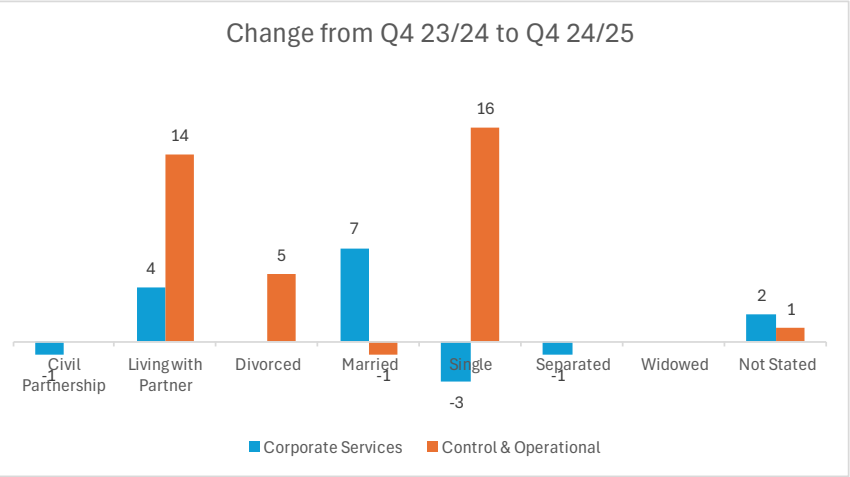
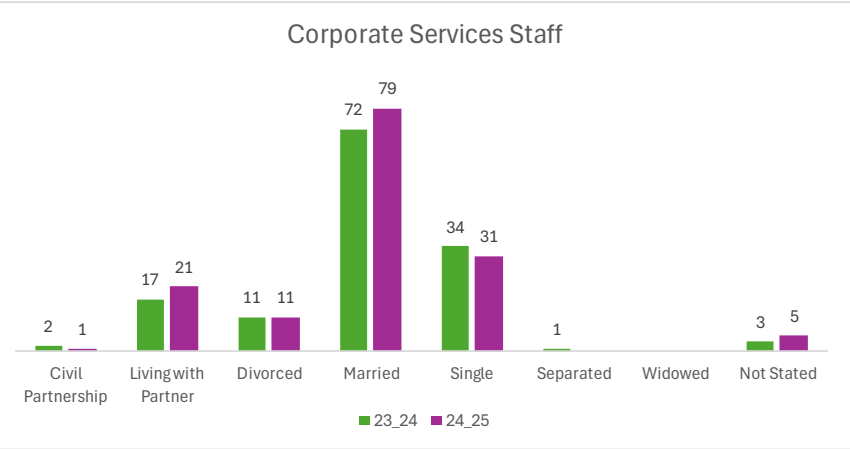
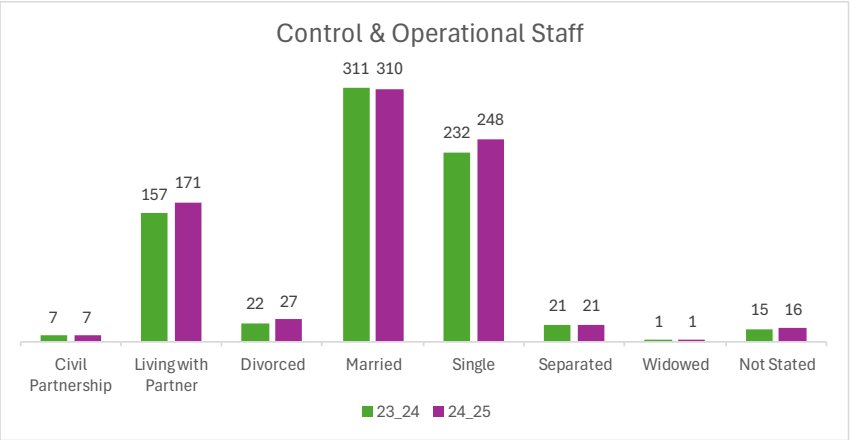
All Employee Disabilities



The total number of positions filled by an individual disclosing a disability at the end of 2024/25 is 102 which is one more than 2023/24.

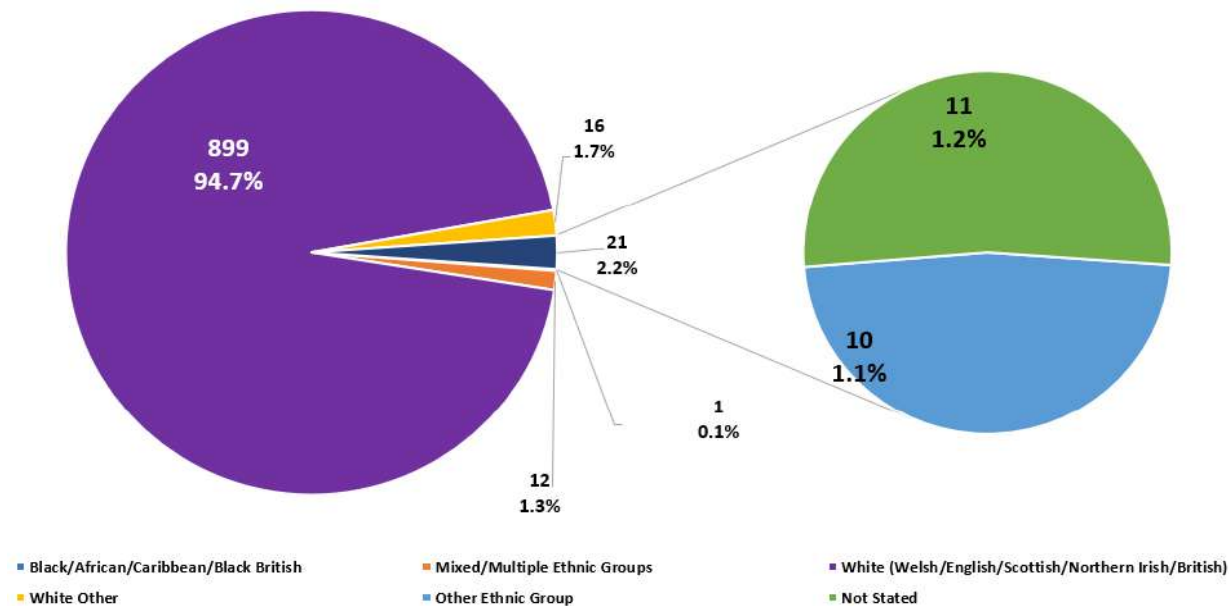
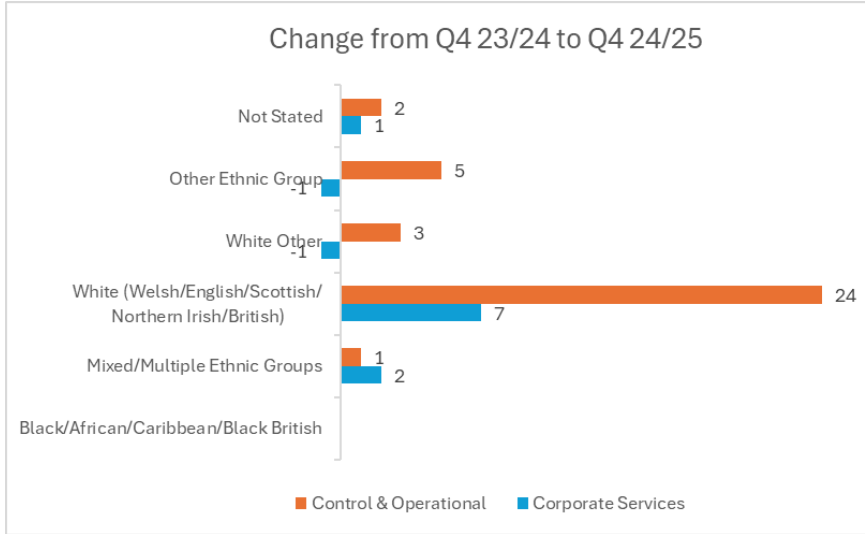
Control/Operational positions demonstrate the largest decrease, with three fewer positions filled by a person with physical disability. There has been an increase of disabled employees with a Learning Disability with one additional position in Corporate Services and two additional people in Control/Operations.

All Employee Relationship Status

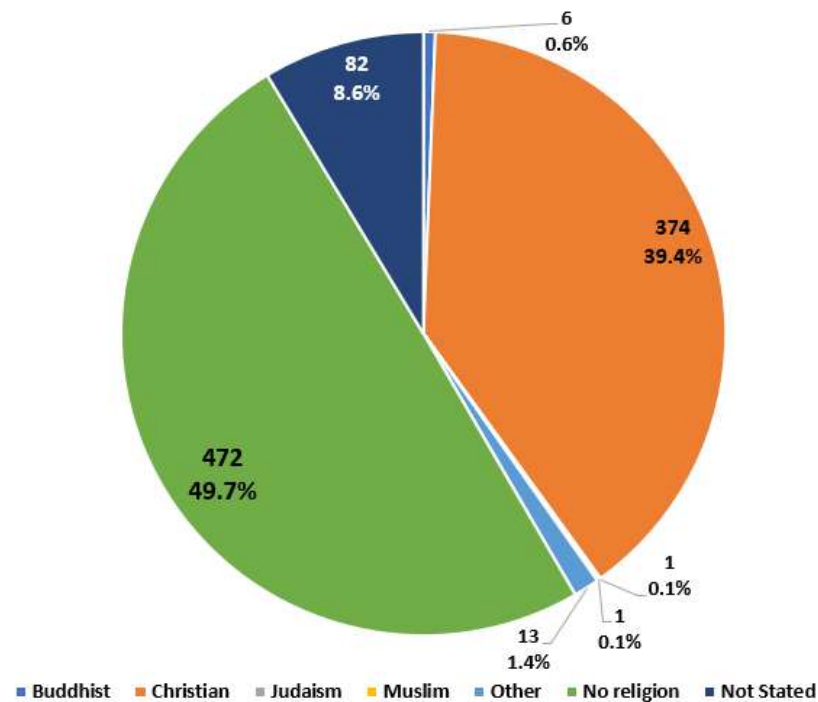
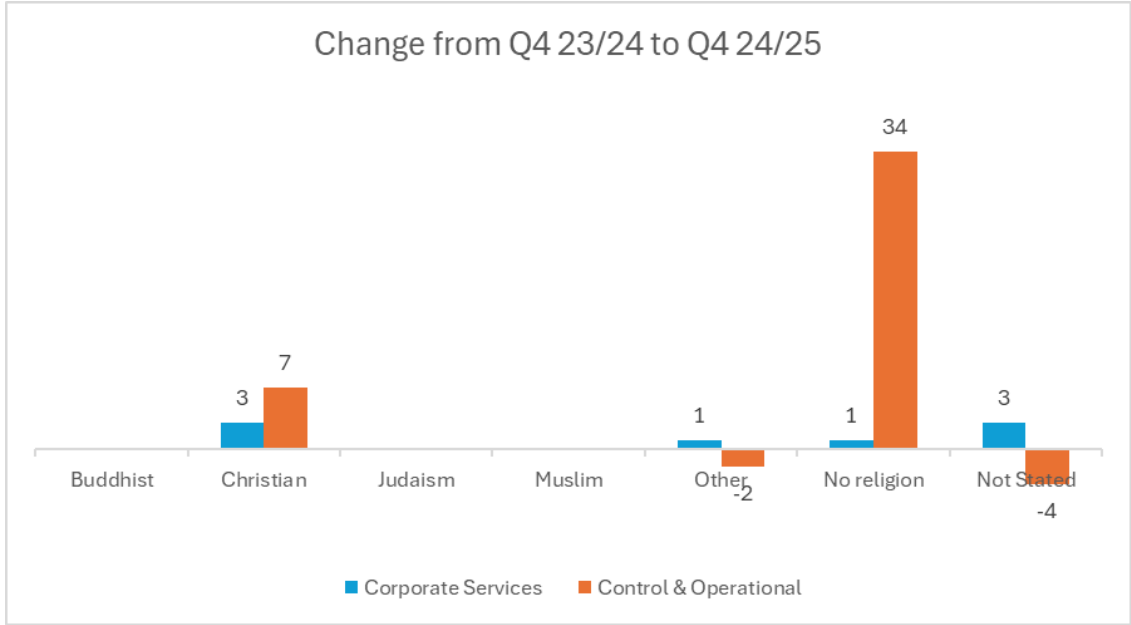


The largest change in relationship status at the end of 2023/24 compared to the end of 2024/25 was 'Single' employees which increased +16 across all Control/Operational positions. There were small reductions of Corporate Services employees in a Civil Partnership, 'Single' status or Separated.

All Employee Ethnicity

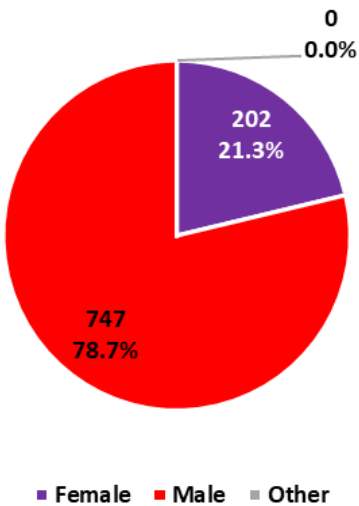


All Employee Religion / Belief

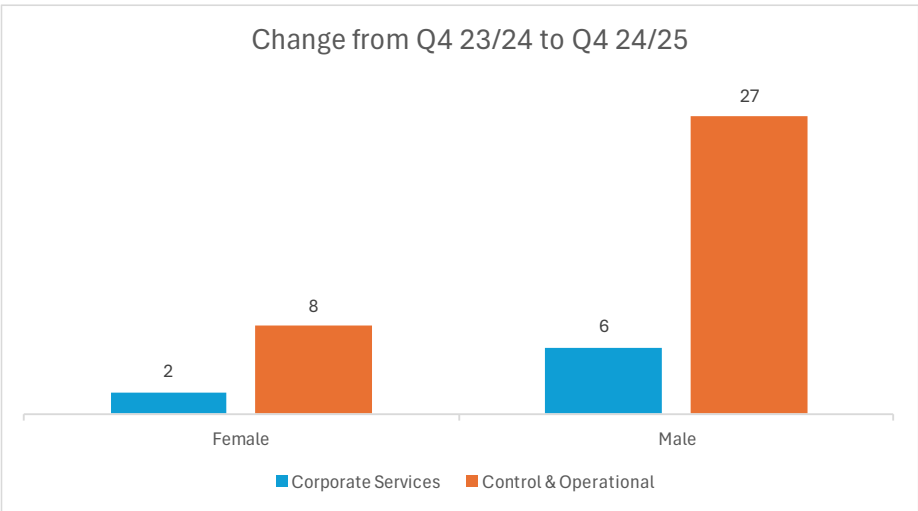


All Employee Gender by Job Family

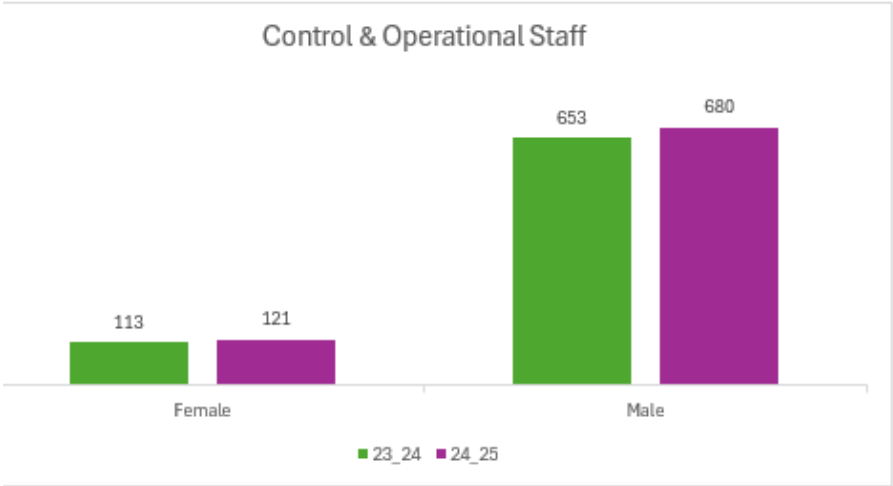
Totals by Gender



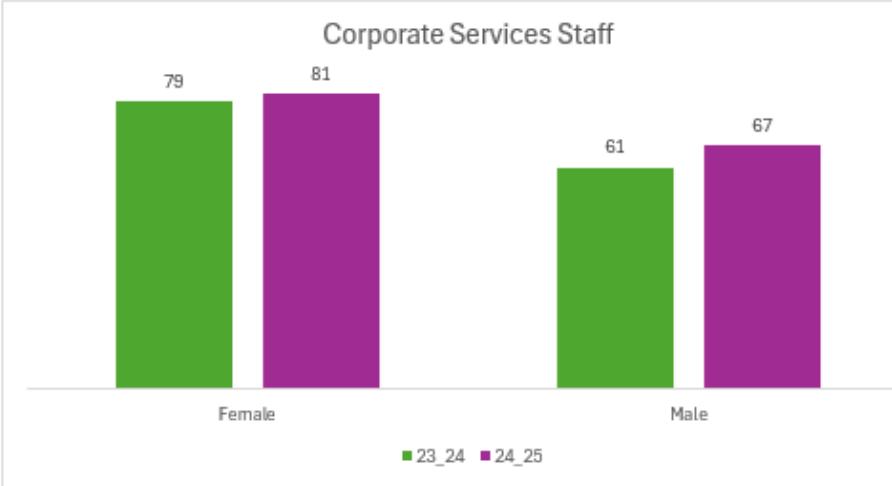
Change from Q4 23/24 to Q4 24/25



Control & Operational Staff

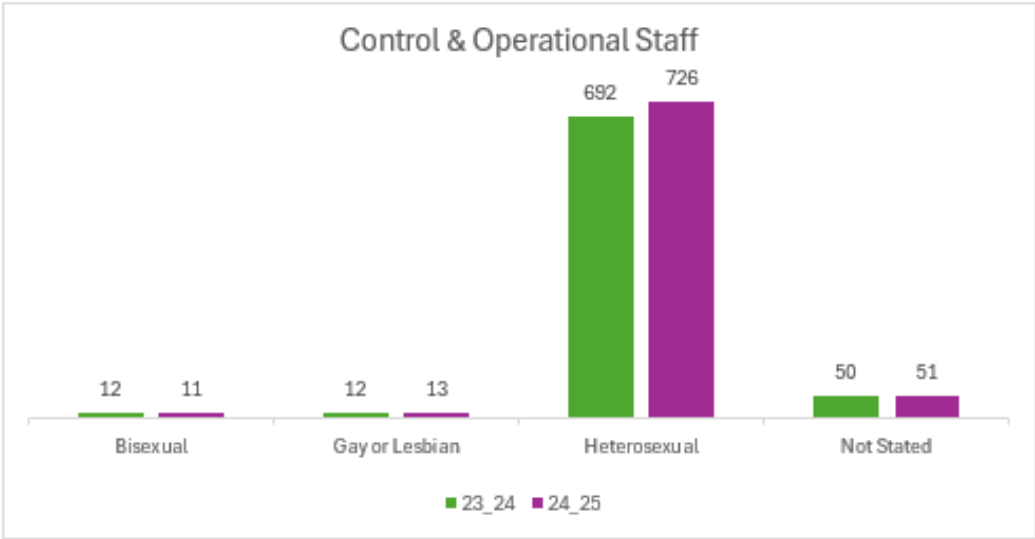
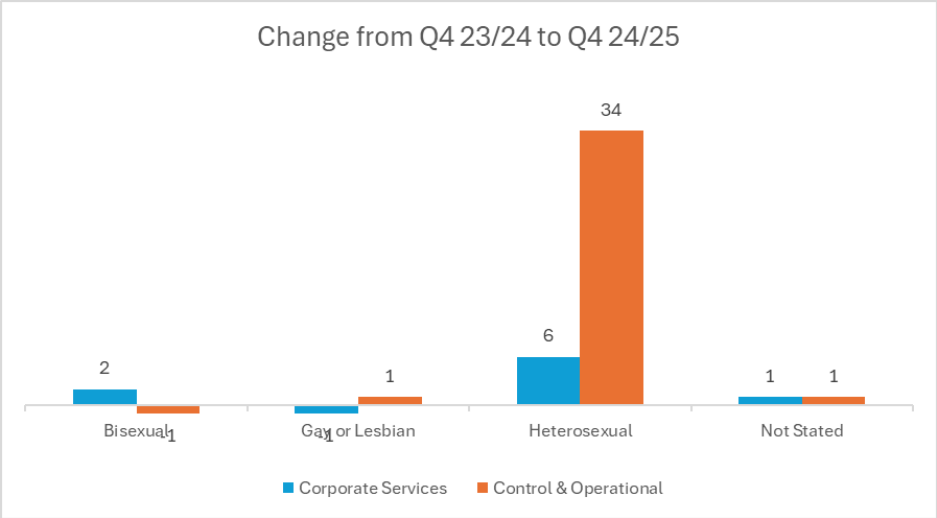
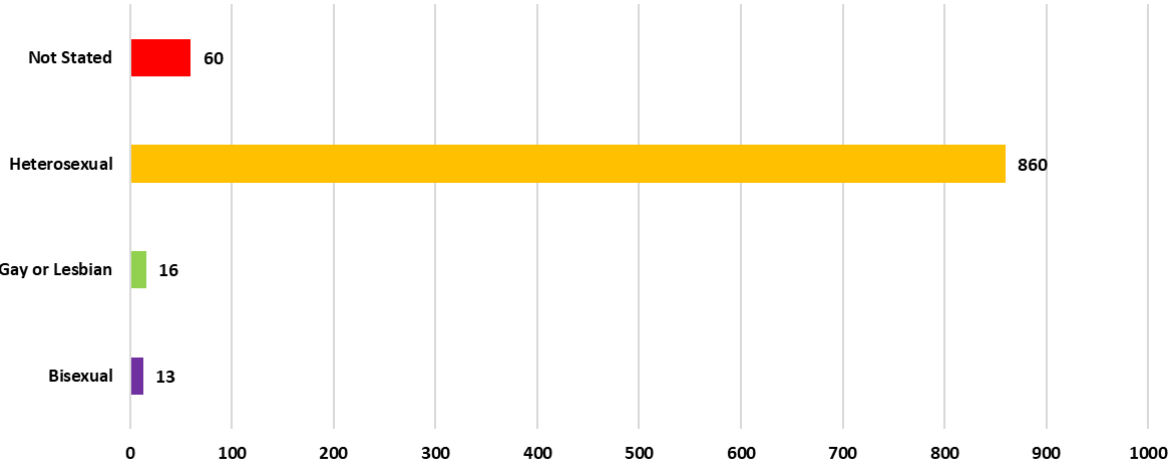


Corporate Services Staff



At the end of the 2024-25 financial year, there are a total of 43 additional positions filled when compared to the previous financial year. This can be broken down into 10 additional positions filled by females, and 33 additional positions filled by males. In Operational/Control departments, there were 19 more males recruited compared to females. In Corporate Services the difference was four more males when compared to females.

All Employee Sexual Orientation



In 2024/25, there is one more position where the person is recorded as Bisexual compared to the end of 2023/24. There is a net change of 0 for Gay or Lesbian, where there is one fewer position in Corporate Services, and one additional in Control/Operations. Positions where Heterosexual is recorded has increased by 40 overall. The number of positions where the orientation is not stated has increased by one for both Operational/Control and Corporate Services for a total of two.

Successful & Unsuccessful Applicants

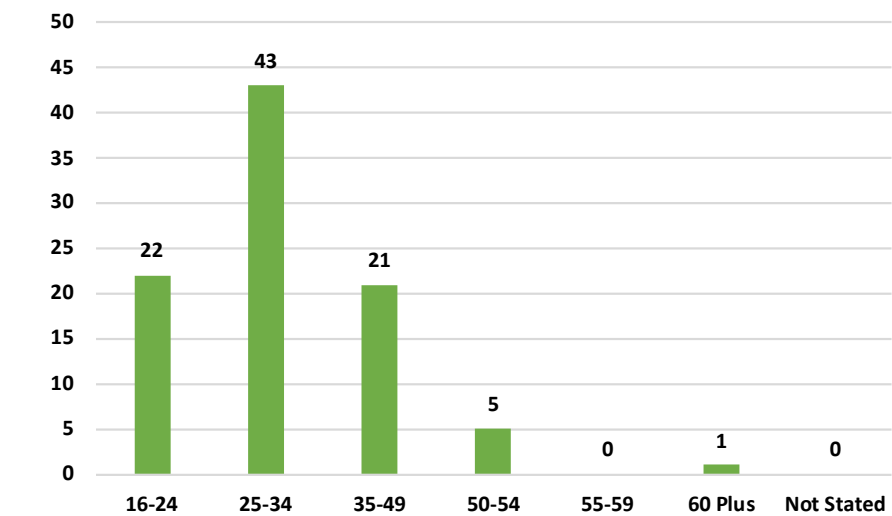
This section focuses on the protected characteristics of all successful and unsuccessful external applicants who have been through the recruitment process during the financial year.

Please note:

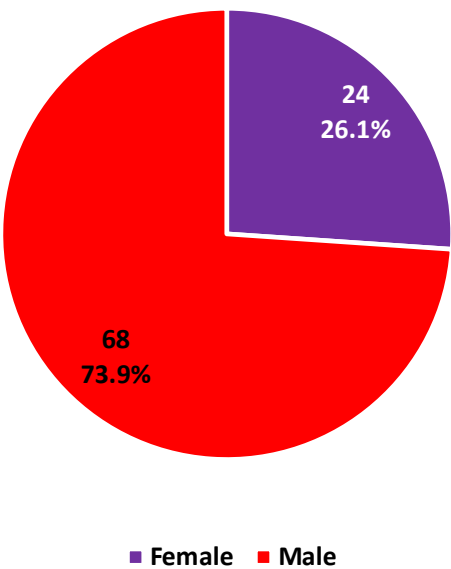
- The WDS Recruitment Campaign is still ongoing.
- As the RDS recruitment campaign is continual, all applications are still in progress. As a result, no RDS applicant data is available to present in this section, as they are currently neither successful nor unsuccessful.
- Only one successful external candidate presented their disability information during the year, recording a learning disability.
- Data on unsuccessful candidates is only presented where a candidate:
 - Got rejected at interview
 - Got rejected at shortlist
- It is not possible to determine whether an internal candidate was promoted using the iTrent data for those who were applying for Wholetime or Corporate Services positions.
- Relationship status is not captured as part of the data set for those candidates that were unsuccessful.
- The graphs on successful applicants are reflective of external candidates only.

Successful Applicants – 2024/25

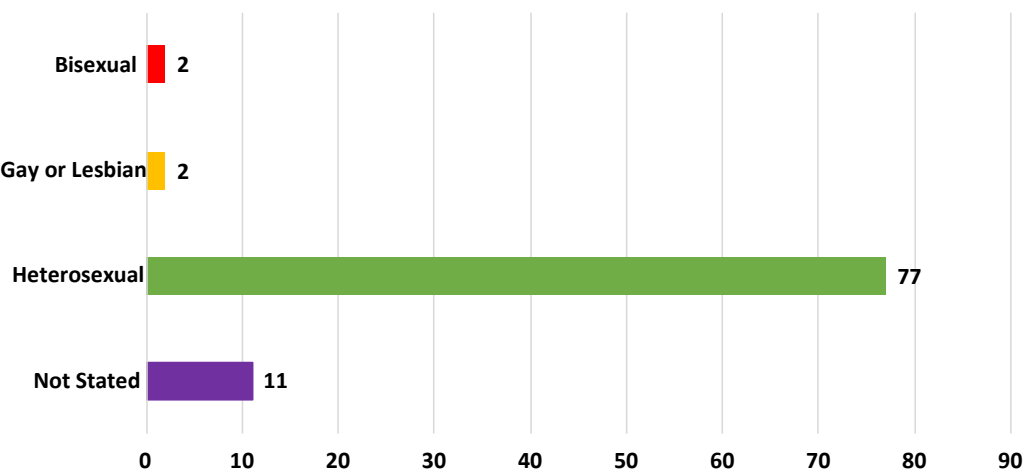
By Age Grouping



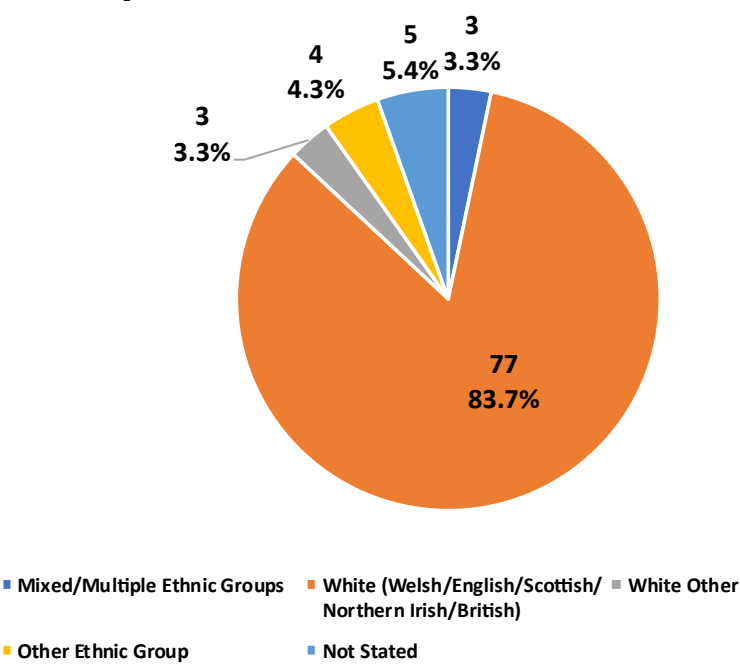
By Gender



By Sexual Orientation

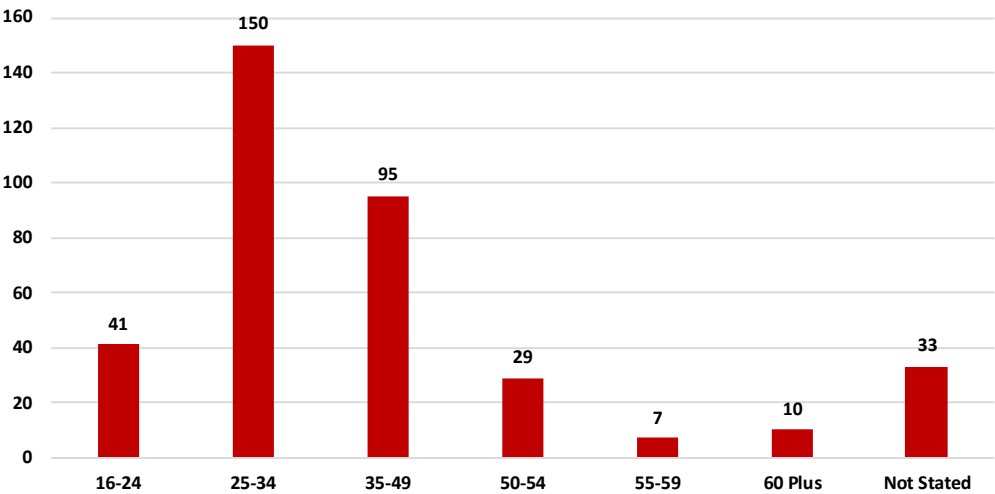


By Ethnicity

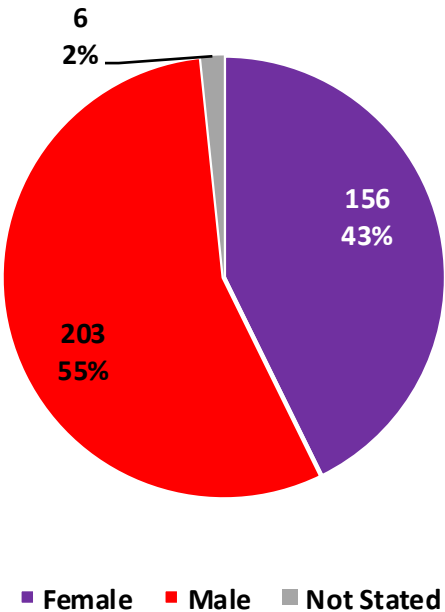


Unsuccessful Applicants – 2024/25

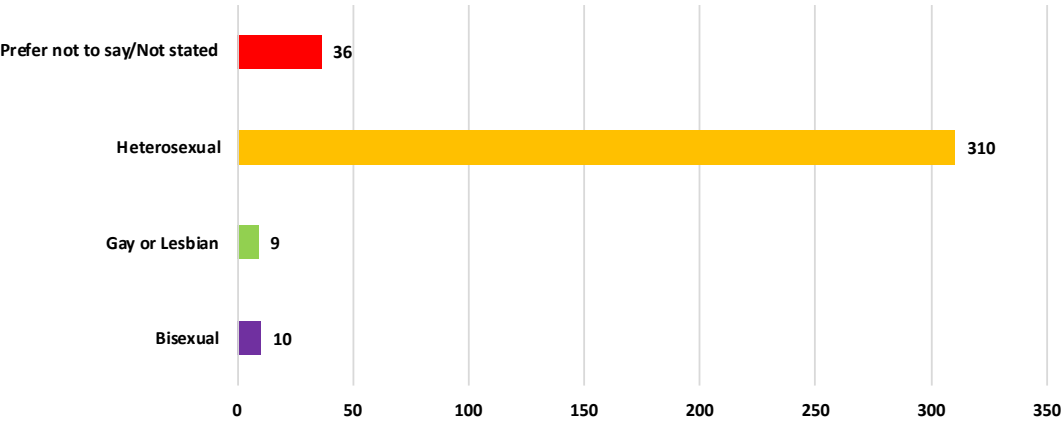
By Age Grouping



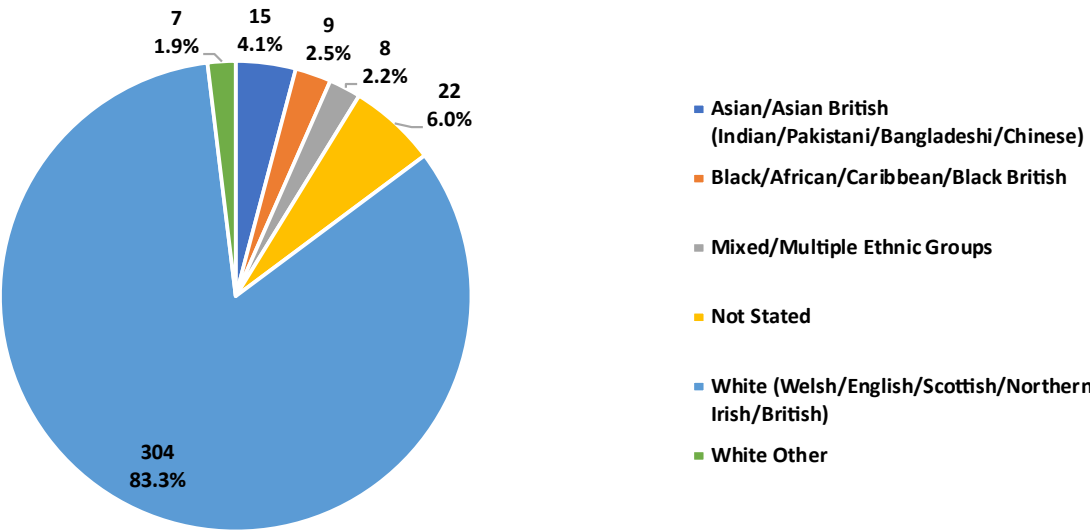
By Gender



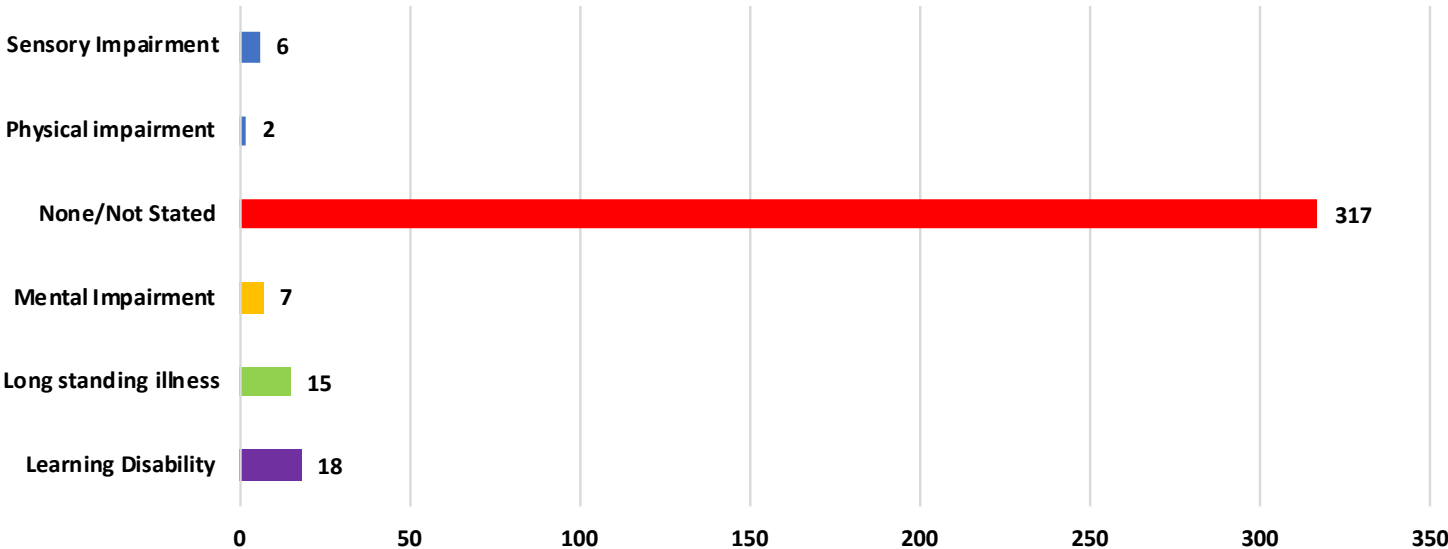
By Sexual Orientation



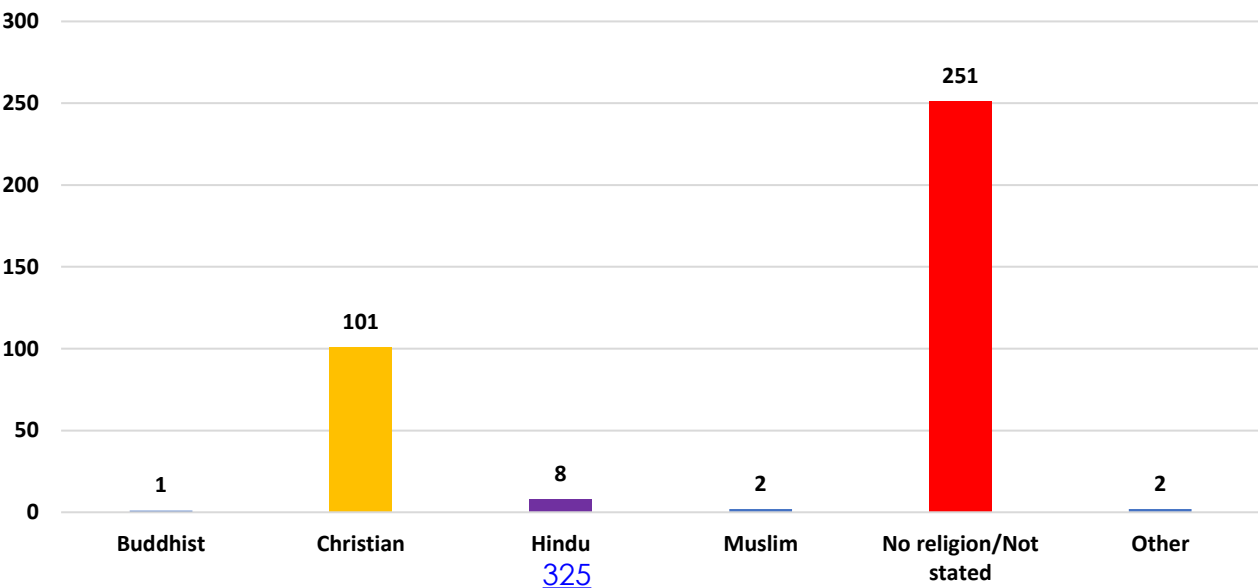
By Ethnicity



Unsuccessful Applicants by Disability



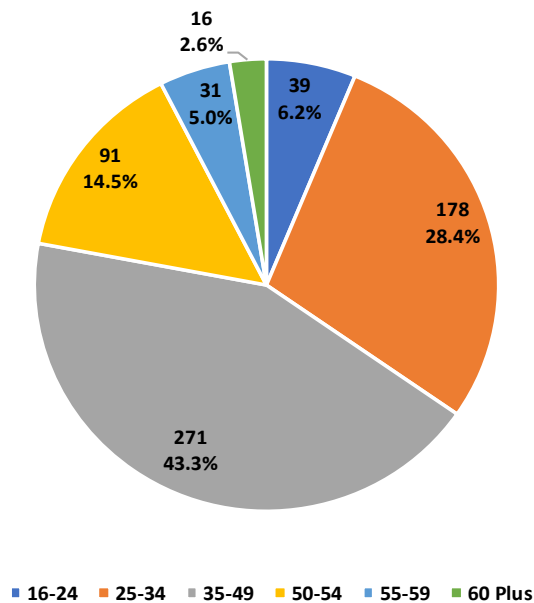
Unsuccessful Applicants by Religion



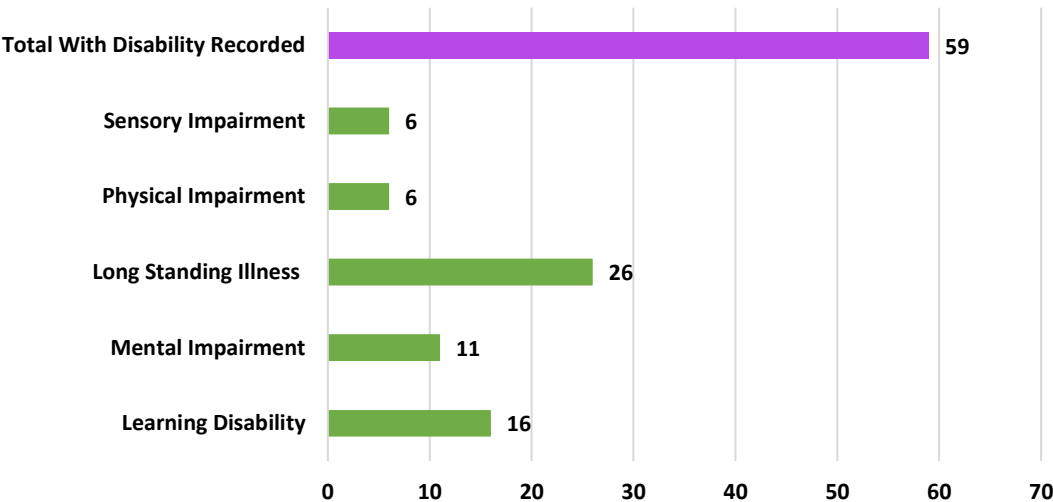
Operational Staff that have Undertaken Training

This section focuses on the protected characteristics of all operational staff that have undertaken training.

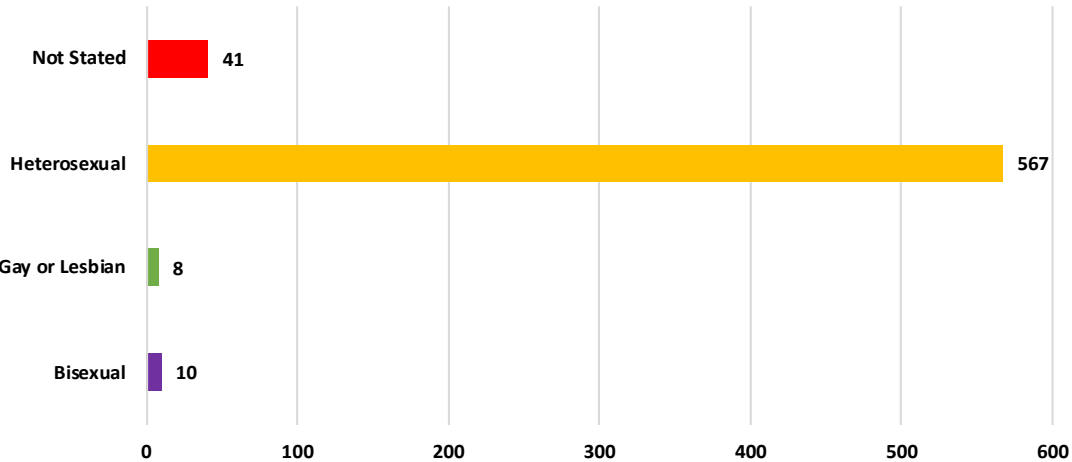
Op. Staff Undertaken Training by Age Grouping



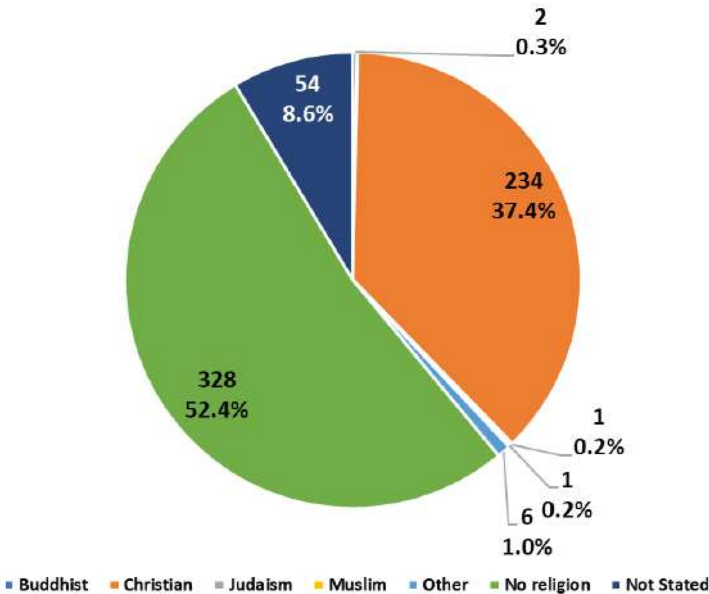
Op. Staff Undertaken Training by Disability



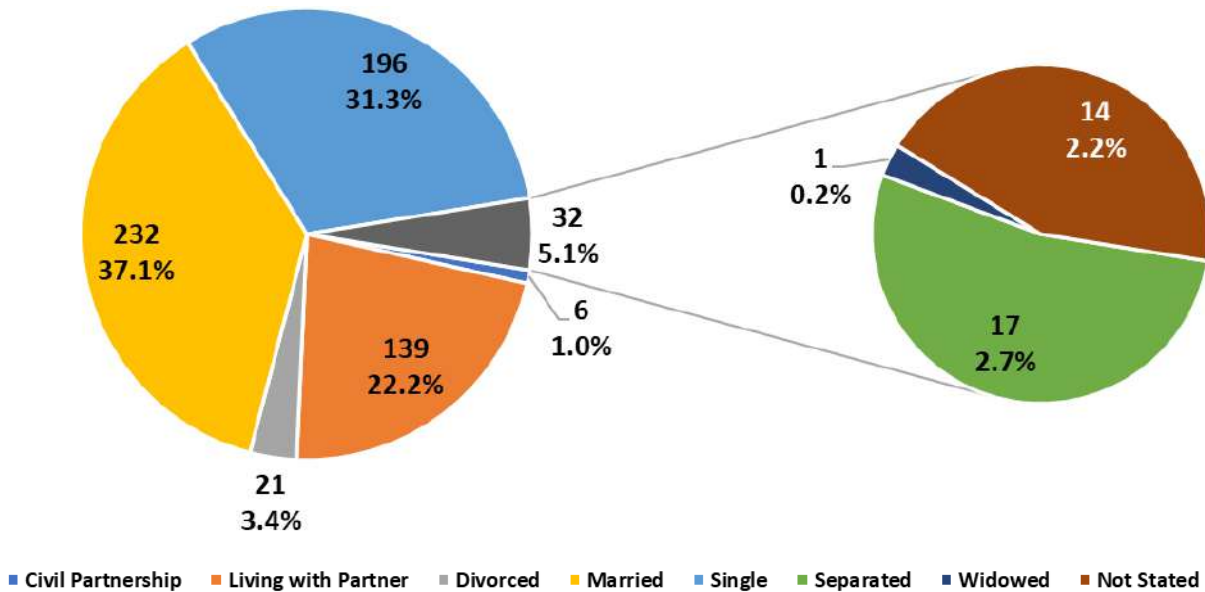
Op. Staff Undertaken Training by Sexual Orientation



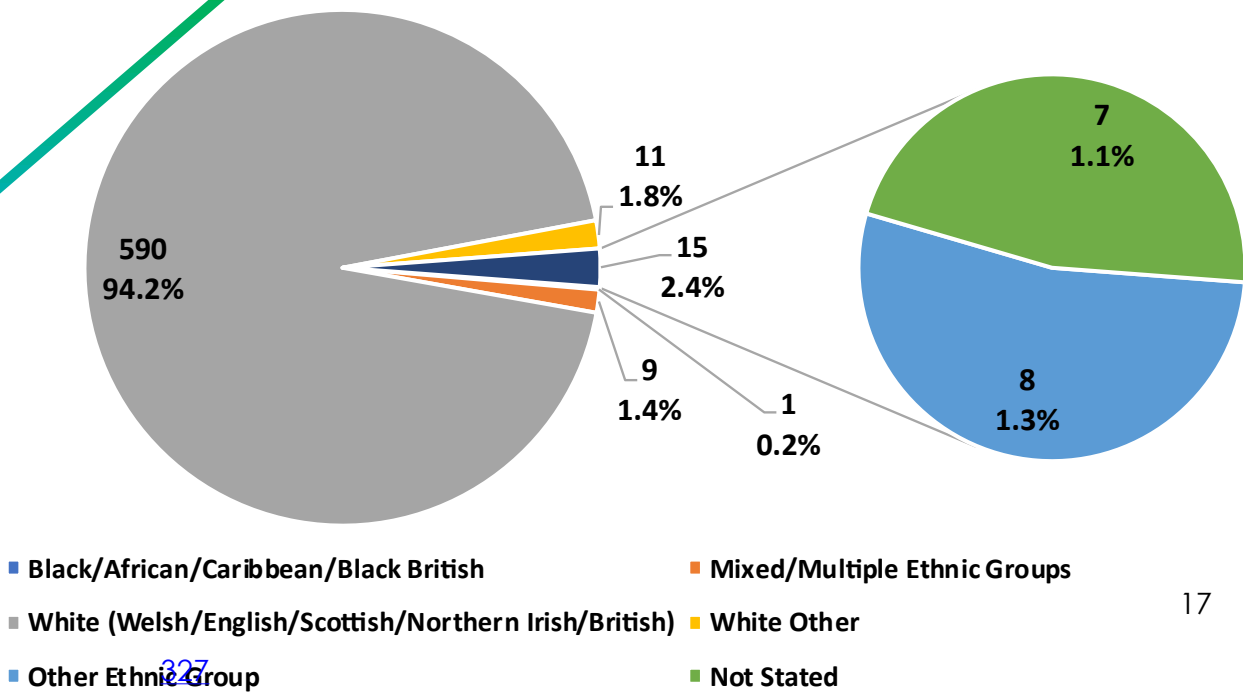
Op. Staff Undertaken Training by Religion / Belief



Op. Staff Undertaken Training by Relationship Status



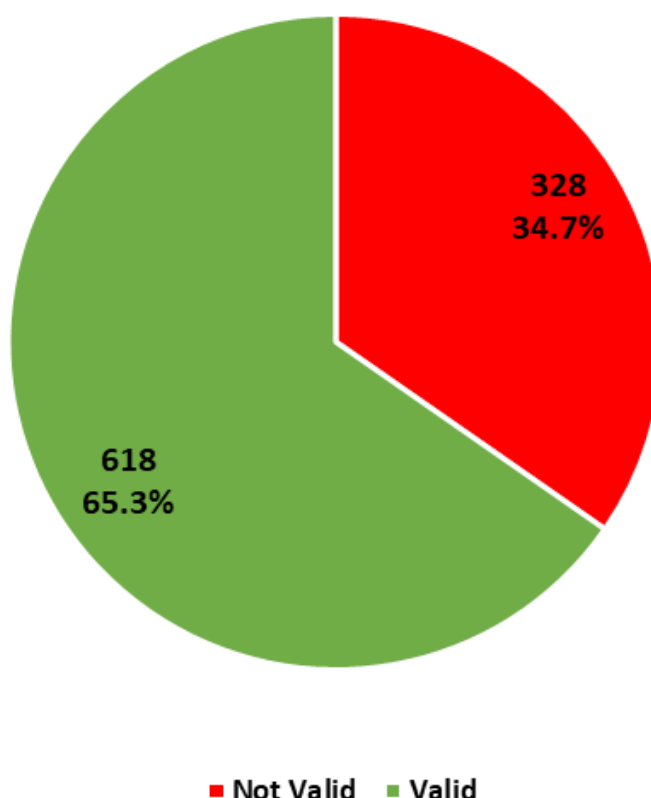
Op. Staff Undertaken Training by Ethnicity



EDI E-Learning Module

The following section focuses on the total number of people that have been recorded as having a valid EDI E-Learning Module status as of the end of the financial year.

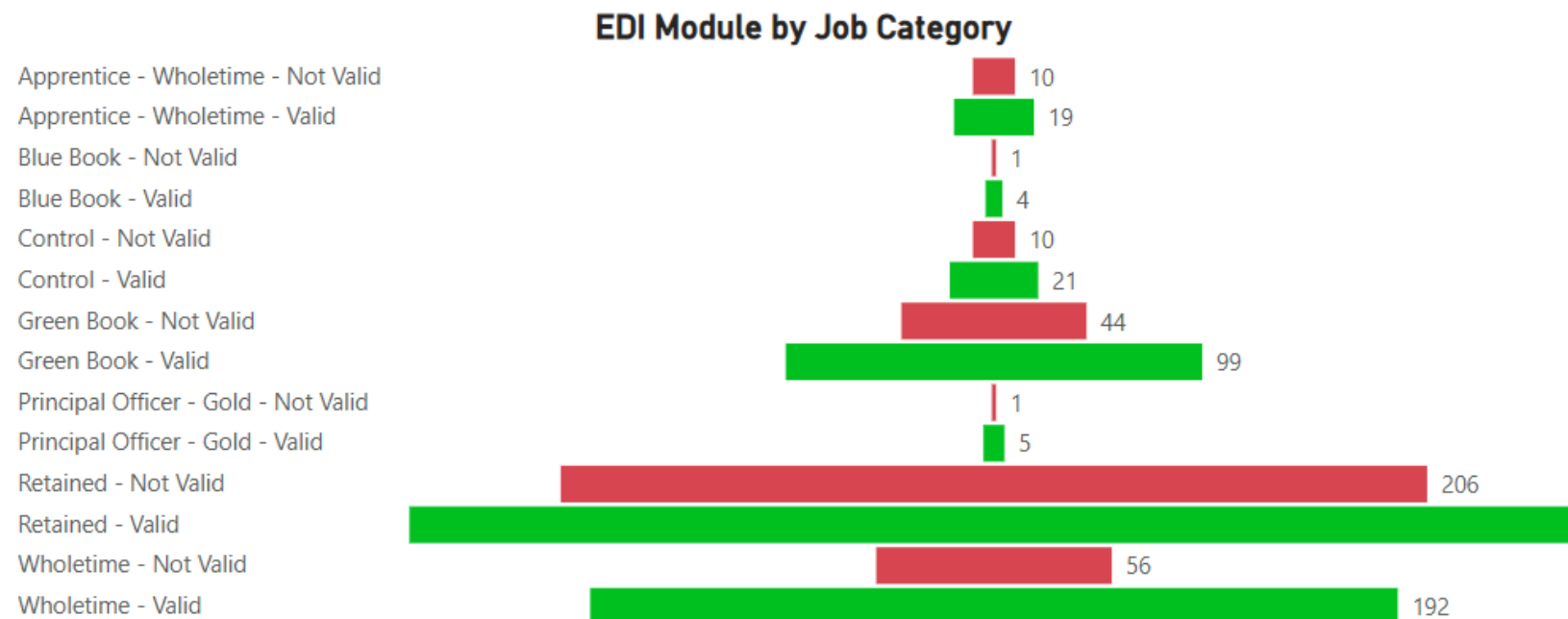
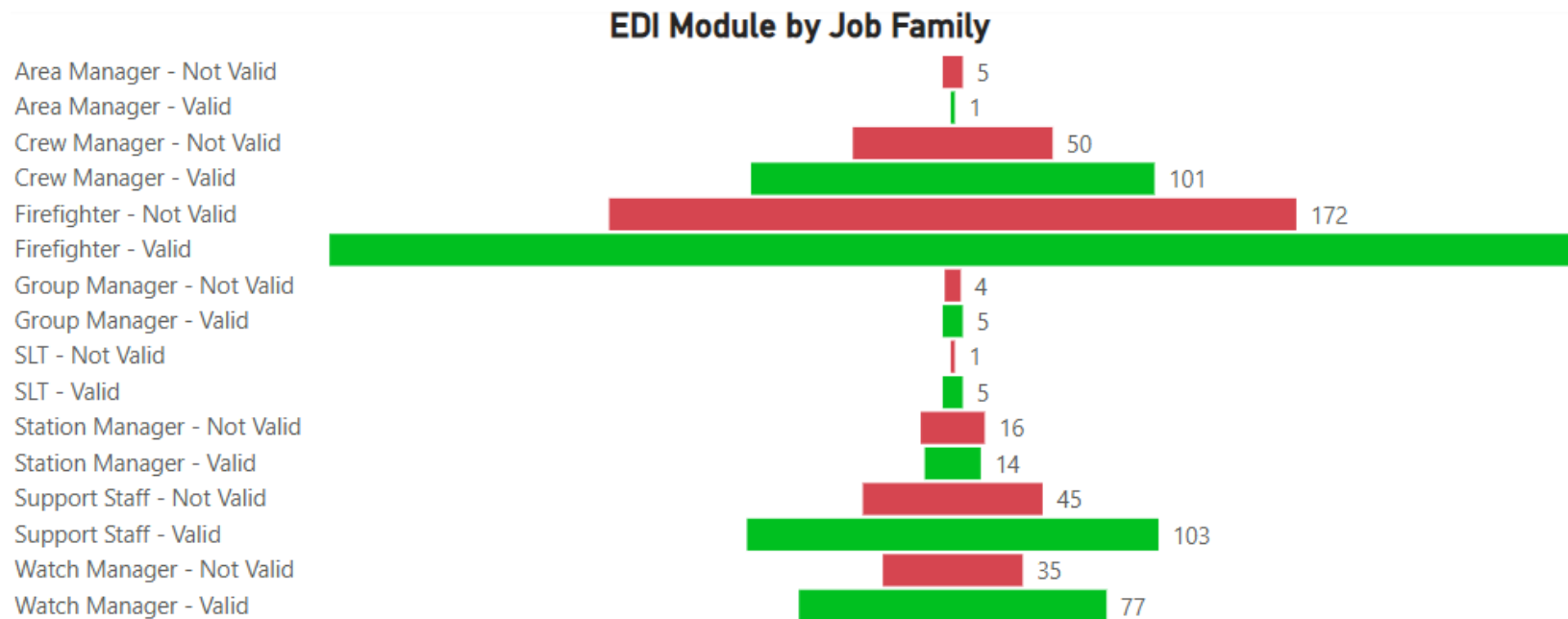
| Current Status | Number of employees / Percentage in 2024/25 | Number of employees / Percentage in 2023/24 | Variance |
|----------------|---|---|----------|
| Valid | 618 (65.3%) | 737 (83.7%) | -18.4% |
| Not Valid | 328 (34.7%) | 143 (16.3%) | +18.4% |
| Total | 885 | 880 (Excluding new starters) | |



Compared with the end of 2023/24 financial year, the number of employees with a 'Valid' EDI LearnPro module recorded decreased from 737 (83.7%) to 618 (65.3%). The 'valid' status for the EDI Learn Pro lasts for a 2-year period, and this goes some way to explain the sudden decrease in 'valid' employees.

At the end of 2024/25, the proportion of 'Retained – Valid' is 57% of the total Retained. For Wholetime employees, the proportion that are Valid is 77% and Corporate Staff is 69%.

EDI E-Learning Module Completion by Role

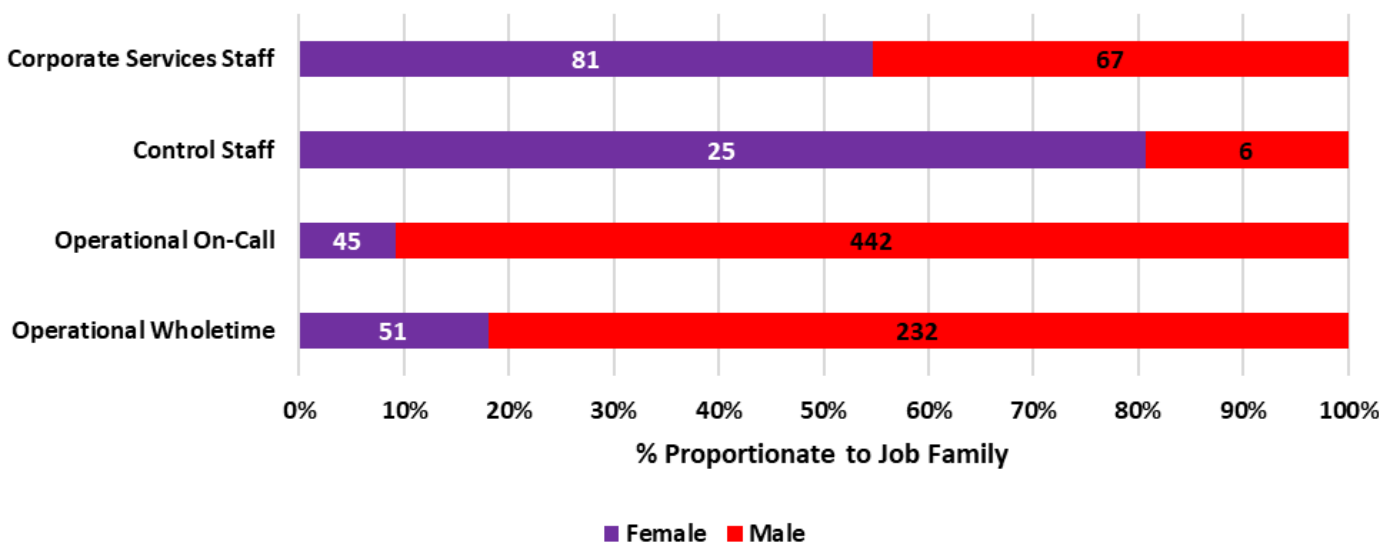


Employees by Gender and Job

This section provides a breakdown of gender by job family/grade, for those individuals who were employed with NWFRS during the quarter.

Please note that the totals shown below are based on **current positions only**.

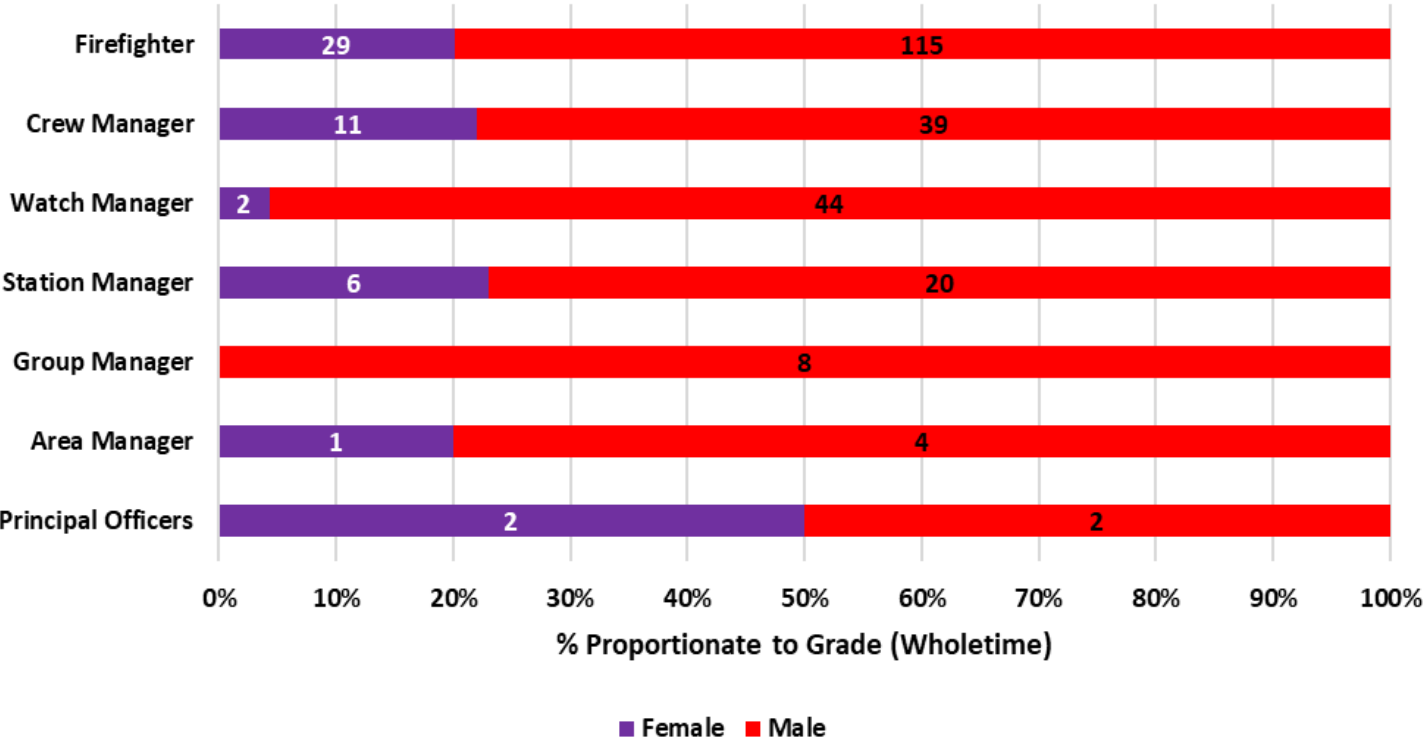
Employees by Gender and Job – Job Family



| % of Overall Total | | | |
|--------------------|---------|---------|----------|
| | 2023/24 | 2024/25 | Variance |
| Female | 21.2% | 21.3% | +0.1% |
| Male | 78.8% | 78.7% | -0.1% |

The employee data in relation to gender and job family is very similar to last year. During 2024-25, there has been an overall change of 0.2% difference in the gender split of the positions across the workforce. The number of positions filled by females has increased by 0.1% with the proportion of males decreasing conversely.

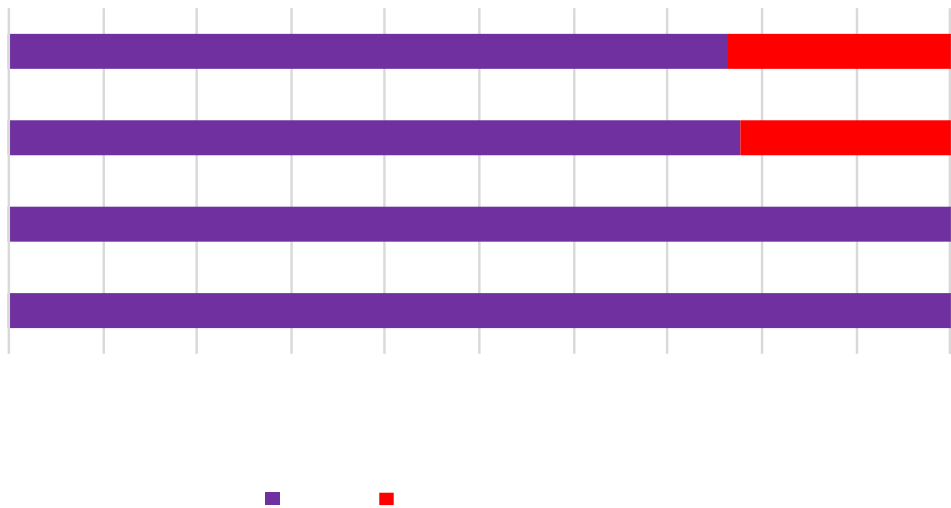
Employees by Gender and Job – Wholetime



| % of Overall Total | | | |
|--------------------|---------|---------|----------|
| | 2023/24 | 2024/25 | Variance |
| Female | 17.5% | 18.0% | + 0.5% |
| Male | 82.5% | 82.0% | - 0.5% |

2024/25 has seen an increase of 0.5% in the total number of Wholetime positions filled by women. As of the end of Q4 there are no female wholetime group managers, this is the same position as the end of 2023/24. There is one additional female watch manager than the same period last year.

Employees by Gender and Job – Control

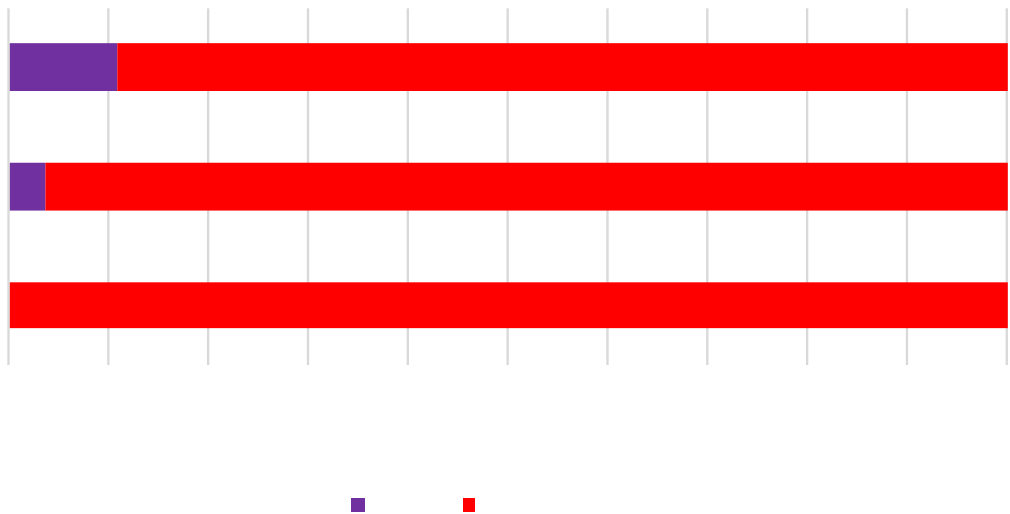


% of Overall Total

| | 2023/24 | 2024/25 | Variance |
|--------|---------|---------|----------|
| Female | 80.6% | 80.6% | 0 |
| Male | 19.4% | 19.4% | 0 |

The gender profile has not changed within the control department in the past year, although the number of female Station Managers have reduced slightly (-1).

Employees by Gender and Job – On Call



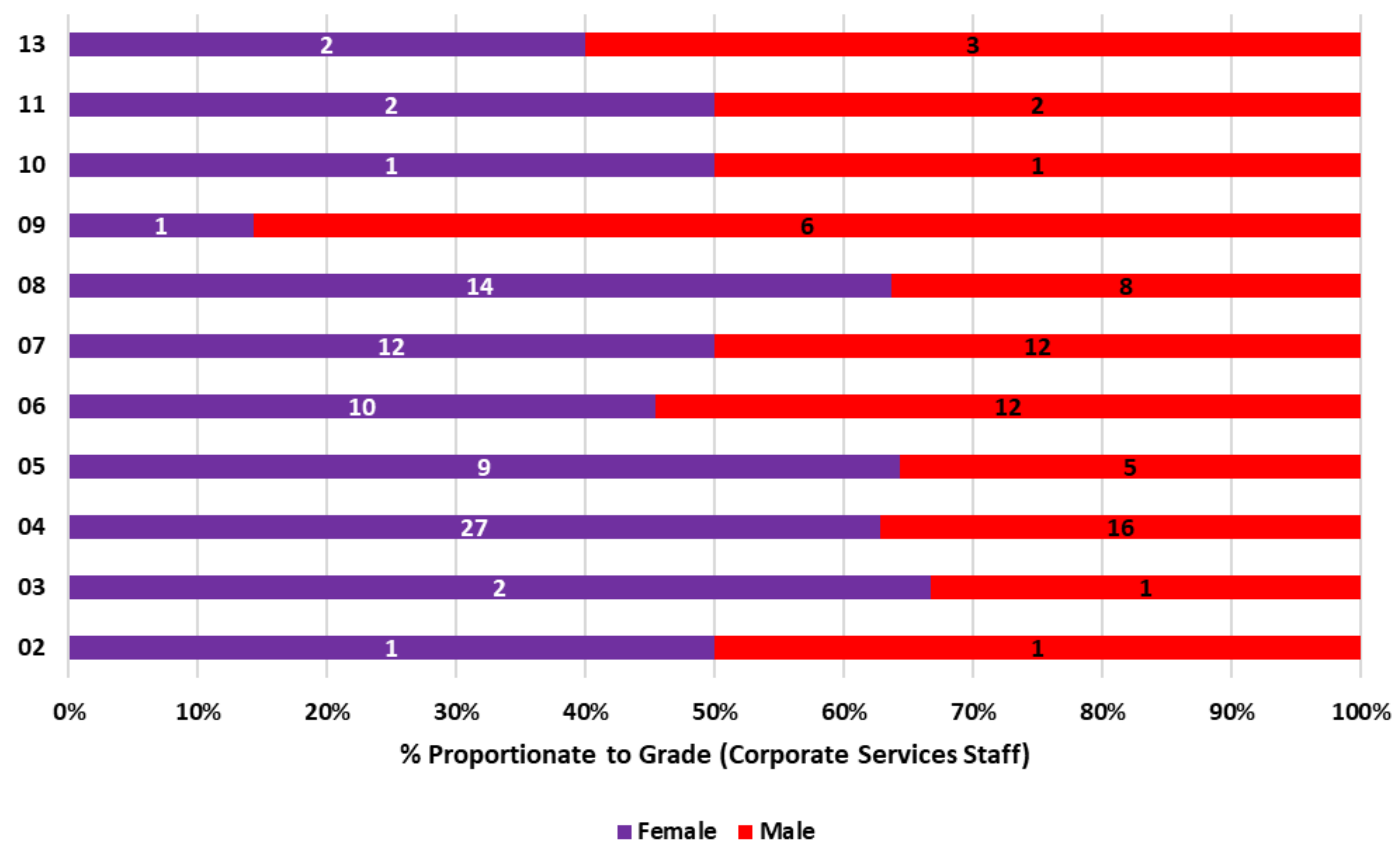
% of Overall Total

| | 2023/24 | 2024/25 | Variance |
|--------|---------|---------|----------|
| Female | 8.8% | 9.2% | + 0.4% |
| Male | 91.2% | 90.8% | - 0.4% |

The proportion of females in On Call positions has increased by 0.4%. There has been no change to the number of female crew managers in the past year. There are not currently any female watch managers in On-Call positions.

Employees by Gender & Job Grade – Corporate Services Staff Grades

Please note that no Corporate Services staff were employed on a grade 12 during the quarter.



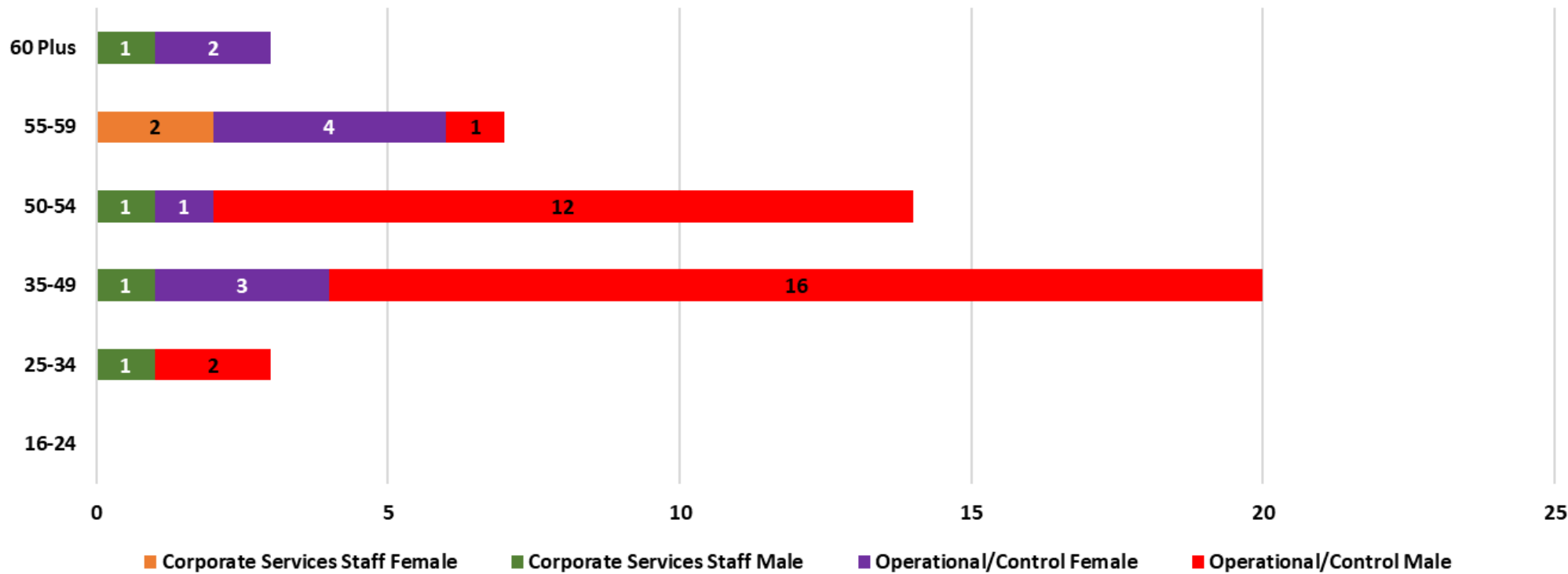
% of Overall Total

| | 2023/24 | 2024/25 | Variance |
|--------|---------|---------|----------|
| Female | 56.4% | 54.7% | - 1.7% |
| Male | 43.6% | 45.3% | + 1.7% |

Although the percentage of females to males has reduced in the past year, the actual number of females has increased in 2024/25, when compared to the same period in 2023/24. Overall, there has not been much shift in pay grades amongst males or females in the past year, although there is a positive trend which has seen an increase in females progressing up pay grades 6, 7, 8 and 9. There has been a reduction of males in some of the lower pay grades, but there has been an increase in males progressing in the upper middle pay grades 8 and 10.

Top 5% Earners

This section provides a breakdown of the age ranges and genders of the Service's top 5% earners.

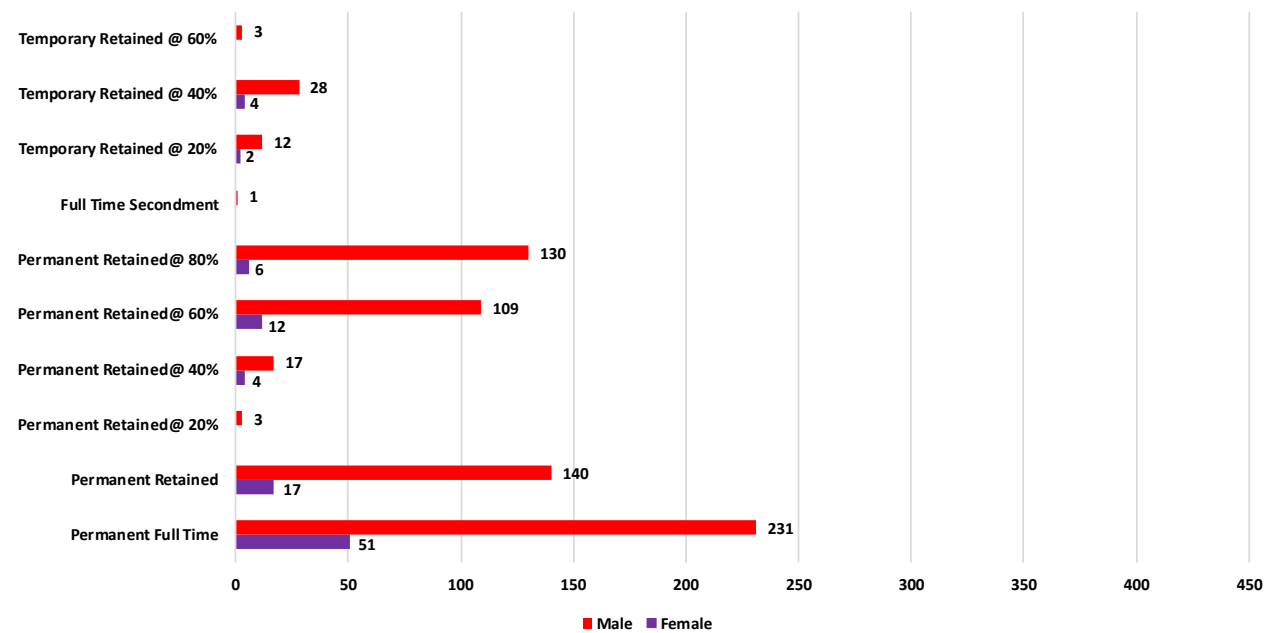


Within the top 5% earners of the Service there is one additional person in the 60 plus grouping than in 2023/24, one less in the 55-59 group, two additional in 50-54, no overall change in 35-49 and two more in the 25-34 range. There are no people aged 16-24 in the top 5%, this is unchanged from the previous year. At the end of 2023/24, 73.3% of the top earners were male, compared to the 74.4% of males at the end of 2024/25.

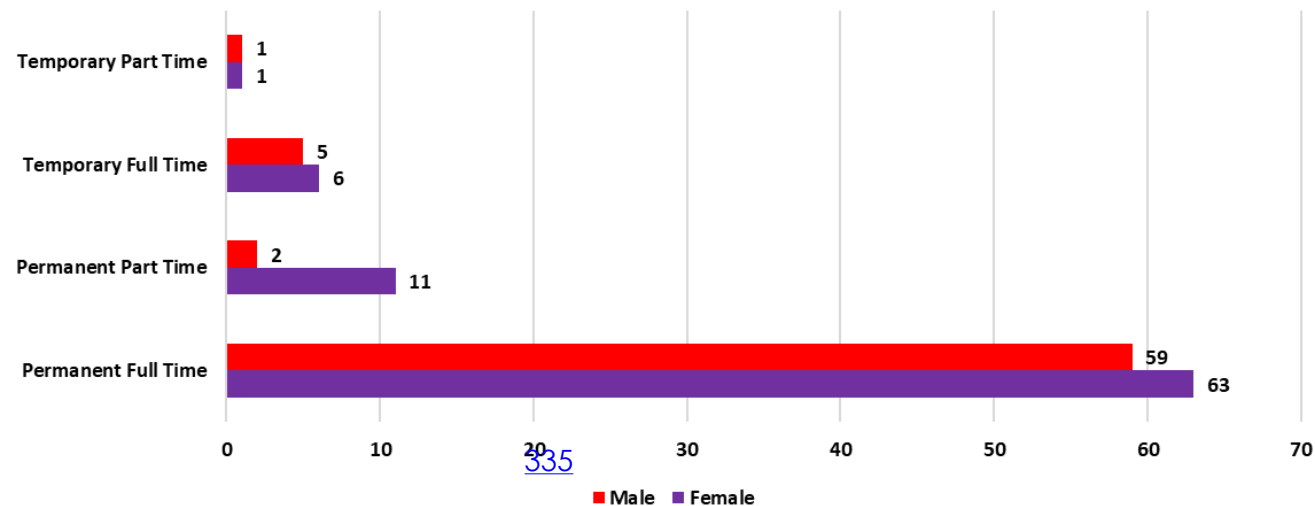
Employees by Contract Type

This section focuses on the number of males and females employed during the quarter by contract type. **All Control staff, bar two, were employed on permanent contracts.**

Employees by Contract Type – Operational



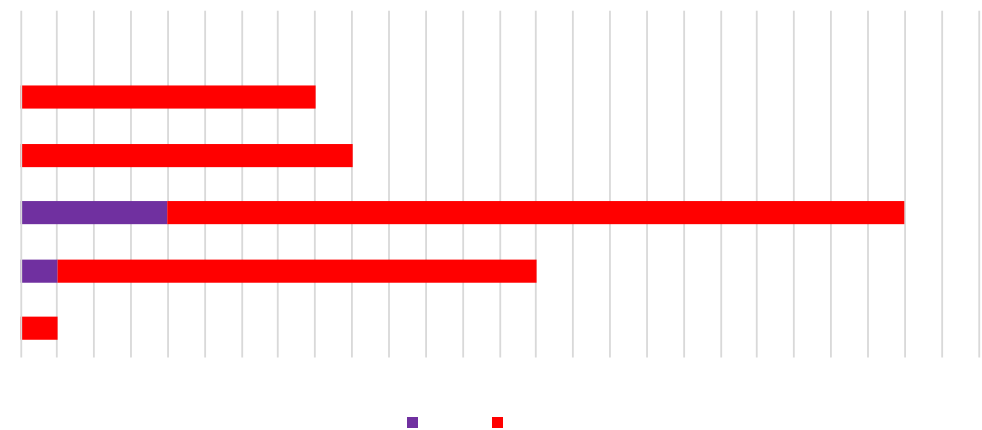
Employees by Contract Type – Corporate Services Staff



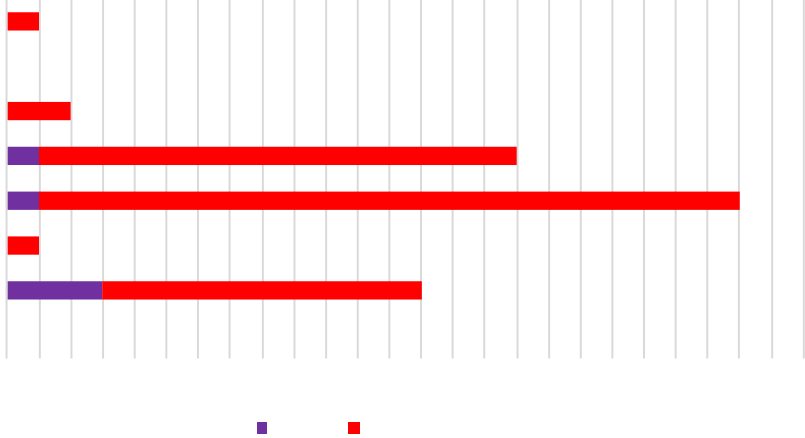
Operational Leavers

The following section focuses on the protected characteristics of those Operational Staff that left the Service during the year. Operational Leavers identified as White (Welsh/English/Scottish/Northern Irish/British) individuals, bar one who did not record their ethnicity. Five of the 56 Operational Leavers identified as female (8.9%). Furthermore, of the ten leavers, eight are recorded as Heterosexual, with two not stated. This section does not include Control staff.

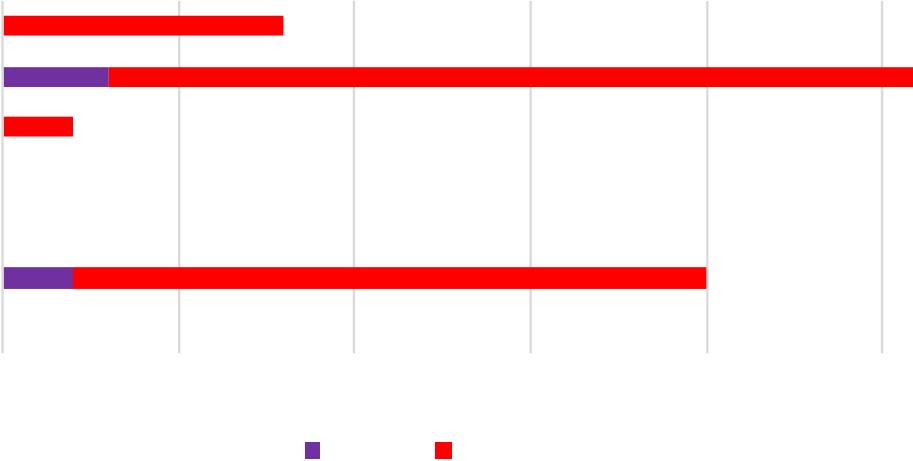
By Age Grouping



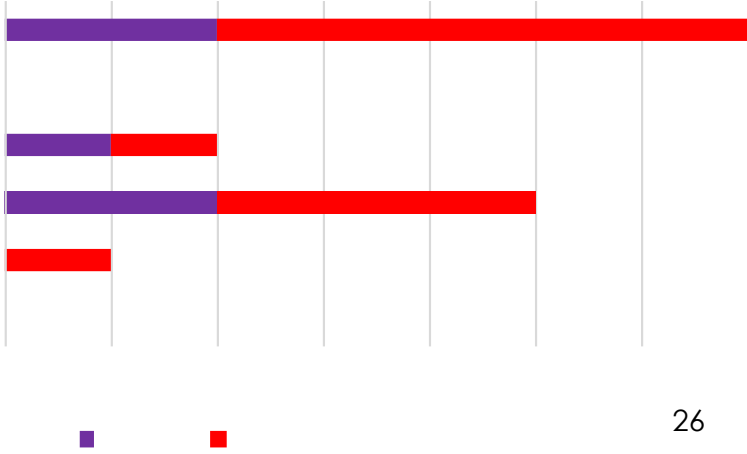
By Relationship Status



By Religion / Belief



By Disability



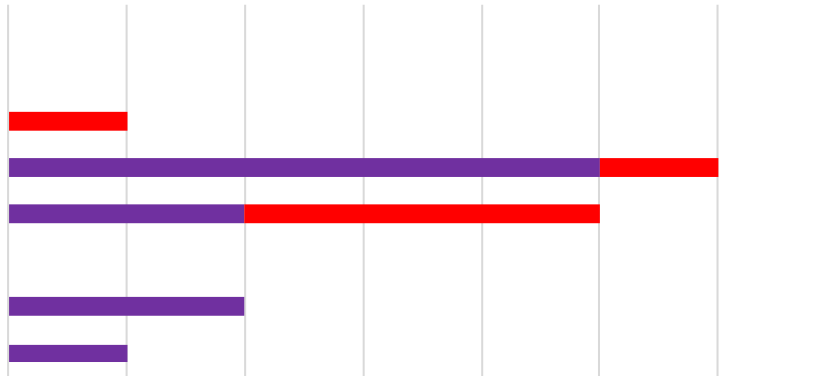
Corporate Services Leavers

The following section focuses on the protected characteristics of those Corporate Services Staff that left the Service during the year. One Corporate Services leaver had a recorded disability of Physical Impairment. Furthermore, all Corporate Services Leavers identified as White (Welsh/English/Scottish/Northern Irish/British) individuals apart from one who is recorded as White - Other. Of the 15 leavers, ten identified as female, and five as male.

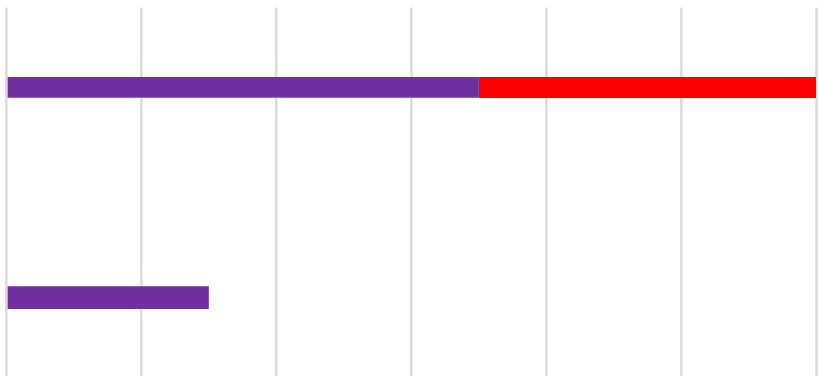
By Age Grouping



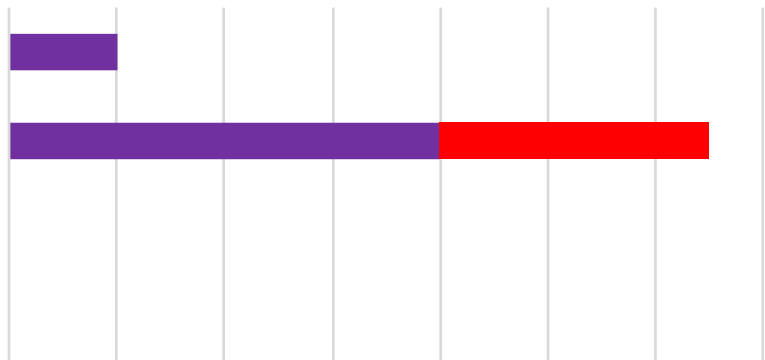
By Relationship Status



By Religion / Belief

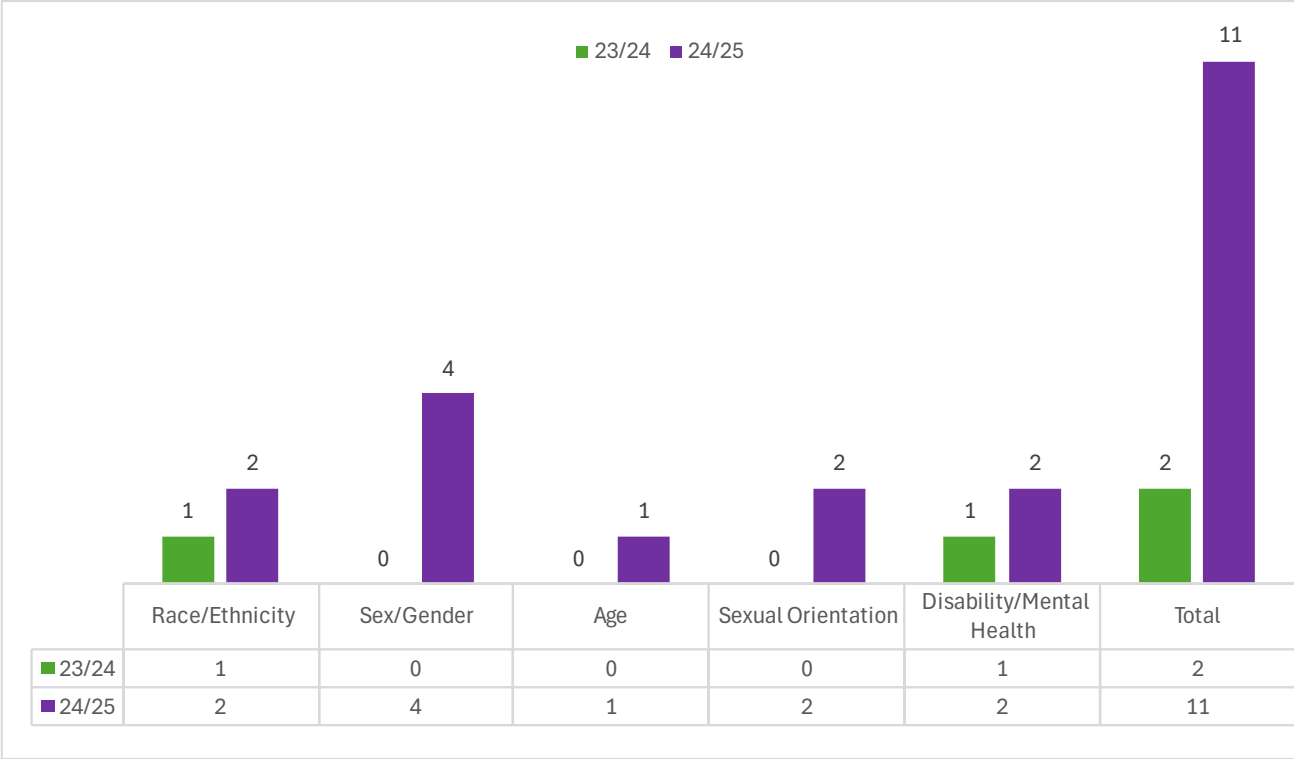


By Sexual Orientation



Investigations Involving Protected Characteristics

These investigations are ones in which a protected characteristic played a part in the context or content of the investigation specifically.

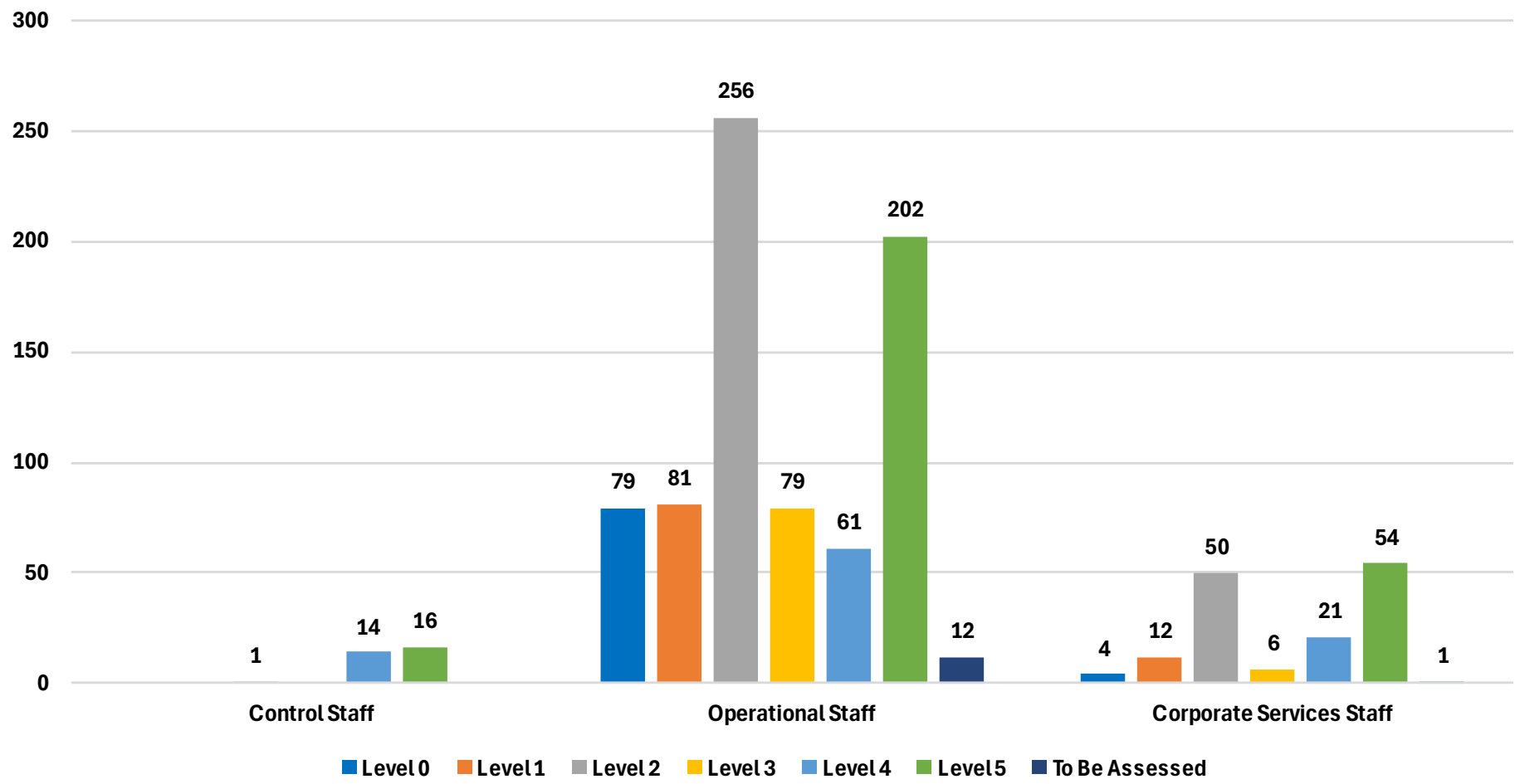


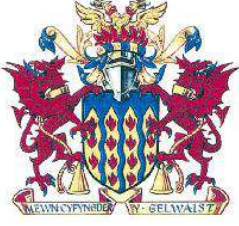
There was a significant increase in the number of investigations involving protected characteristics from two in 2023-24 to 11 in 2024-25. The Service commissioned an independent culture review which goes some way to explain the increase in cases in 2024-25. Please note, although reported in 2024-25, some cases that emerged during or as part of the culture review were historical up to a three-year period.

In 2024-25, the cases categorised as Disability/Mental Health were recorded as grievances in both years, with the rest being discipline.

Welsh Language Speakers

This section provides a breakdown of the number of Welsh speakers in the Service by their capability level.



| | | |
|-----------------|--|---|
| Report to | North Wales Fire and Rescue Authority |  |
| Date | 20 October 2025 | |
| Lead Officer | Dawn Docx, Chief Fire Officer | |
| Contact Officer | Natalie Lloyd Jones, Welsh Language Officer | |
| Subject | Welsh Language Standards Annual Monitoring Report 2024/25 | |

PURPOSE OF REPORT

- 1 To present for Members' approval the Welsh Language Standards Annual Monitoring Report for 2024/25 in relation to;
 - Compliance with Welsh Language Standards 155,161,167, that details that the Authority must produce a monitoring report each financial year.

EXECUTIVE SUMMARY

- 2 The Report attached outlines the Service's compliance with the Welsh Language Standards.
- 3 The Monitoring Report highlights how we have 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:
 - i) approve the Welsh Language Standards Annual Monitoring Report for 2024/25 for publication on the Authority's website; and
 - ii) note the Service's intention to publicise the document as noted in Standards 155,161,167. Publication will be on the Service website and corporate social media accounts (namely Facebook and Instagram).

BACKGROUND

- 5 Since 30 March 2017, North Wales Fire and Rescue Service has been required to comply with the Welsh Language Standards which are regulated by the Welsh Language Commissioner and replaced 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 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.
- 7 As of 31 March 2025, 87.6% of our staff were able to demonstrate that they had Welsh language skills (Level 1 and above), 38% of whom were classed as fluent speakers (Level 4 and 5 skills). This has remained consistent in comparison with the previous year.
- 8 Welsh language learning continues to be 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. This is complemented with learning support from the Welsh Language Officer, and the offer for additional resources such as the use of digital and audio methods of learning.
- 9 The popular Welsh language promotional events, 'Tanio Sgwrs' were held again this year at three different fire stations to improve accessibility for more staff to attend. Around 70 staff in total attended the three events.
- 10 One complaint has been received during the year in relation to the Welsh language.
- 11 The methods used 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.
- 12 The improvement opportunities that have been identified for the next year have been noted at the end of the report. These include more facilitation for staff to use the Welsh language in the workplace, and working to increase the number of Safe and Well checks that are carried out through the medium of Welsh.

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. |

Welsh Language Standards

Annual Report 2024-2025

How the standards are met, and how opportunities to use Welsh in the workplace and throughout the Service are promoted and facilitated.



Publication date: October 2025

Mae'r cyhoeddiad hwn ar gael yn Gymraeg | This publication is available in Welsh



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 2024 - 2025. 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.

Related documents

Our compliance notice under Section 44 of the Welsh Language (Wales) Measure 2011 is available on our website.

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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 Chief Fire Officer (CFO). The CFO takes the executive lead on the Welsh language and has line management responsibility for the Corporate Communications department.

During 2024/2025, 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 2025.



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 2024/25 by October 2025 and to publicise it appropriately.

The Authority is committed to ensuring that in conducting public business in Wales, the English and Welsh language 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 2024/25, 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 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 has also been reflected in the new [Welsh Use – Internal Policy and Guidance](#).

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 is included in our [Welsh – Internal Use 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.

This year saw the introduction of resources such as phrase mugs, which are ceramic mugs with our most useful English to Welsh phrases for internal use and reminder of using the Welsh language.

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 4 Welsh language skills requirement to ensure a proactive language choice is offered to any caller wishing to speak Welsh. During 2024/25 we welcomed three new members of staff into the Control room, all of whom possessed the required Welsh language skills upon appointment.

Data is collected on how many service users contact us in Welsh, for monitoring and evaluation purposes. As of 31 March 2025, 1,389 calls were handled in Welsh. These include 999 calls and reports of controlled burnings. This number account for 6.4% of all calls handled.

The availability of this service is regularly promoted on the Service's social media accounts and at public events attended to raise external awareness.

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.

The use of Welsh in meetings is promoted through resources such as notepads with English to Welsh phrases for use.

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.

During 2024/25, we held a variety of public events, including station open days, recruitment events and experience days for our wholtime campaign, as well as charity car wash events.

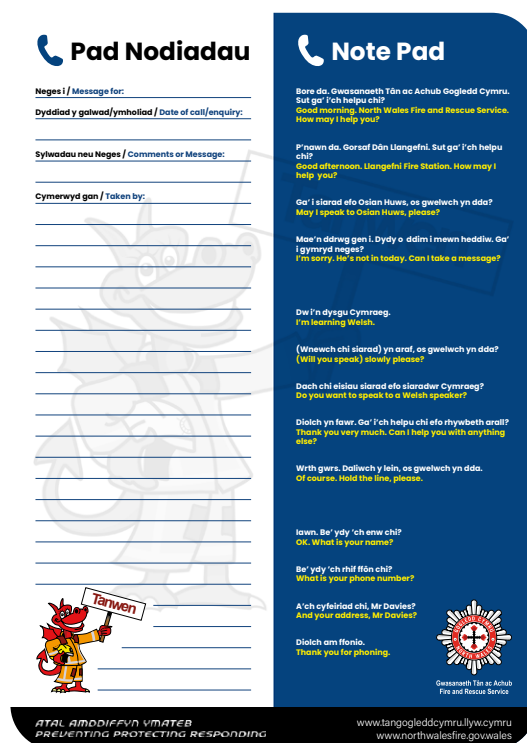
Standards 62-64

Service policy notes that staff with front-facing positions must be fluent in the Welsh language . As of 31 March 2025, there are 89 members of staff occupying designated 'front facing' posts within the Service. This number is the same as the previous year.

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 has also been approved and publicised internally on the internal use of the Welsh language as has an accompanied guidance document.

Standards 125 – 132

During 2024/25 one level 2 and one level 3 Welsh Language courses were provided to staff through partnership with Coleg Cambria.

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.

During 2024/25 one member of staff also attended an intensive 'Mynediad 2' Welsh learning residential course at Nant Gwrtheyrn.

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 Department and Business Support Unit. Complaints and letters of appreciation are reported annually to the Fire and Rescue Authority. 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.

During 2024/25 we received one complaint relating to our compliance with the Welsh language standards.

This complaint (ref. C08.24) was in relation to our social media accounts and website. The complaint was dealt with internally and following internal review, amendments were made which satisfied the complainant.

Standards 147, 150, 151

As of 31 March 2025, 87.6% 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).

In all, 98.1% 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 yet have been assessed, as Service policy allows until the end of their probationary period to achieve the minimum required Welsh skill level for their post. However, as of 31 March 2025, 98.9% of our staff with less than 12 months service have been assessed.

The Welsh language skills of each new member of staff are 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 if staff are finding difficulty progressing their skills.





Recent appointments and promotions

The Welsh language skills of our staff during promotion and recruitment are tracked to identify the need for skills development.

During 2024-2025 the details of recent appointments and Welsh skills include:

Operational staff requiring level 3 Welsh skills:

- Area Manager – External candidate that is actively being supported to achieve the required level of Welsh for the role.

Control staff requiring level 4 Welsh skills:

- Control Operator – 2 successful candidates at correct level on appointment.

Corporate staff where Welsh skills depend on the role:

- Corporate Communications Officer - Successful candidate appointed at the required level (4+)
- Phoenix Assistant – 1 Successful candidate level 2 and 1 level 3 (redeployment pool below the required level (4+))
- BSA – On-Call – Successful candidate appointed at the required level (4+)
- BSA – On-Call – Successful candidate at the required level (4+)
- Compliance Officer – Successful candidate at the required level (4+)
- Executive Assistant – 1 Successful candidate at the required level (4+) other successful candidate internal below the required level
- Executive Assistant – 2 Successful candidates both at the required level (4+)
- Head of Finance and Procurement – Successful candidate level 5 Welsh, above the required level (2)
- Head of Corporate Communications- Successful candidate due to commence 01/06/2025 appointed at the required level (4+)

Monitoring, promoting and developing the Welsh language within the service

Monitoring and promoting initiatives of the Welsh language among staff are delivered internally in a variety of different ways. The services available in Welsh for the public are also promoted and highlighted through external campaigns

- Welsh language monitoring happens through the Service assurance structure that sees a Welsh language governance group meet quarterly to discuss matters relating to the Welsh language. The group reports to the Equality, Diversity and Inclusion committee with an update on data and annual overview of all key performance indicators of the Welsh. The group also reports to the Organisational Resourcing Committee on matters relating to Welsh language skills of staff and/or recruitment information.
- An Internal use of the Welsh language policy and guidance was published with the aim of supporting staff to ensure compliance with the Welsh language standards and to promote the use of Welsh within our Service.



WELSH - INTERNAL USE

P

PURPOSE

O

This policy has been drawn up for implementation in line with the legal requirements placed upon North Wales Fire and Rescue Service by Standard 95 of the Welsh Language Standards, a set of legally-binding national principles created by the Welsh Language (Wales) Measure 2011.

L

These standards of conduct both promote and facilitate the Welsh language, as well as ensuring that the Service does not treat the Welsh language any less favourably than the English language.

I

The intention in developing this policy is to promote good practice, with input from the Welsh Language Commissioner and Mentrau Iaith organisation, as well as public service partners in North Wales. It is envisaged that this document will help to establish and maintain high standards in the delivery of a bilingual service.

- During our first Staff Networks conference focussing on different aspects of Equality, Diversity and Inclusivity, we invited a Welsh language speaker to share insights on working using the Welsh language as a benefit.

- The Welsh language officer was invited to North Wales Police's Conference on Promoting Bilingualism and presented a talk about how the Fire and Rescue Service promotes the Welsh language and address and discuss any challenges faced.
- The Welsh Language Champions scheme continues to offer 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 to promote Welsh language activities to other staff. The Welsh Language Champions are required to submit a quarterly task form noting their achievements to receive their allowance and this provides an insight of the promotional work carried out between staff.
- 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 75 unique openings.
- During December 2024, 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. The purpose of the campaign was to highlight and spread awareness of what services people can expect from us in Welsh, and to encourage use of these services, such as calling us to report incidents, requesting safe and well checks and engaging with us at community safety events.
- Engagement with staff during Welsh national events is a key part of promoting our commitment to language choice. Our on-call crew at Llanrwst fire station attended St. David's Day celebrations in the town and 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.
- Following the successful launch of our 'Tanio Sgwrs' workshops last year, three workshops were held during 2024-2025 with the aim to encourage the use of Welsh in the workplace among staff, and to bring speakers of all abilities together with a goal of encouraging new Welsh speakers to practice and gain confidence. As part of wider celebrations for St David's Day, three staff workshops to promote the Welsh language were held during February and March 2025 at our fire stations in Caernarfon, Rhyl



and Deeside. 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 a Welsh author and teacher who has a wide social media presence, staff from Canolfan Bedwyr, Bangor University, that promoted their new app to encourage more use of Welsh, local Welsh business owners that shared how the Welsh language has shaped their businesses and staff from local 'Mentrau iaith' that shared the work they do within the community to promote the Welsh language

These opportunities gave staff an insight into wider Welsh language initiatives as well as a chance to use Welsh with colleagues.

- A 'Contribution to the Welsh language' award in our annual Community Awards Ceremony is presented to a member/ or member of staff that has/have shown dedication to the Welsh language, either by promoting the language in the workplace, supporting development, or their own personal learning commitments. In 2024, the award was presented collectively to members of staff from Red Watch Colwyn Bay Fire Station. Encouraged by the Welsh language champion of their team, and with support from the Welsh language officer, the group spent a year holding Welsh learning sessions during their shifts as and when possible and one by one the members of the Watch succeeded to pass their level 3 Welsh assessments.
- One of our primary means of engaging with the community is through conducting Safe and Well Checks (SAWCs) in their homes. In 2024-25, 1,817 Safe and Well Checks were conducted in Welsh, compared to 1,852 in 2023-24. This slight decrease may be attributed to regional variations in uptake or reduced visibility of the Welsh-language offer, which we aim to address through targeted promotion and data-led outreach. Data will also be collected on the number in each county so that we can target areas with lower uptake.





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.

During 2024-2025 the Welsh learning take-up included the following;

- 9 staff members attending and passing a level 2 Welsh course
- 2 staff members attending and passing a level 3 course.
- 9 staff members were also improving their Welsh by using the Say Something in Welsh App which is facilitated by the Service for 12 months.
- 1 staff member attending an external residential course at Nant Gwrtheyrn to develop their Welsh language skills. These courses are encouraged by the Service through compensating staff for the fees.

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 to support continued progress and address areas requiring further development in 2025–26:

- As part of the Welsh language – internal use policy introduced during 2024-25, it has been included that in all internal communications, station names will be referred to using their Welsh-language forms only where appropriate.
- Further staff recognition for success in achievement following attendance on Welsh language courses.
- Revisiting opportunities for informal use of Welsh in work with more paned a sgwrs initiatives.
- Increase our on-call staff's awareness of Welsh language standards through visits to their station during drill nights.
- Promote and discuss within the Welsh language governance group ways to increase the number of Safe and Well checks carried out in Welsh.



Gwasanaeth Tân ac Achub
Fire and Rescue Service

| | |
|-----------------|---|
| Report to | North Wales Fire and Rescue Authority |
| Date | 20 October 2025 |
| Lead Officer | Helen MacArthur Assistant Chief Fire Officer |
| Contact Officer | Elgan Roberts, Head of Finance and Procurement |
| Subject | The Authority's 2025/26 Budget Review |



PURPOSE OF REPORT

- 1 To provide Members with an update on the revenue and capital expenditure forecast for 2025/26, as at 30 September 2025.

EXECUTIVE SUMMARY

- 2 North Wales Fire and Rescue Authority (the Authority) approved a net revenue budget of £51.788m for 2025/26, funded by the constituent local authorities. To maintain this budget cap, a number of non-recurring measures were agreed, including the use of £0.601m from reserves.
- 3 A capital budget of £6.100m was also approved for 2025/26, supplemented by £2.589m in rollover funding from previous years.
- 4 Based on expenditure to 30 September 2025, the revenue forecast indicates an underspend of £0.248m, subject to operational activity levels.
- 5 The capital programme is experiencing delays due to the deferral of items to future years and slippage within projects. The projected year-end expenditure is £6.506m, with a forecast requirement to roll over £2.734m into 2026/27.
- 6 Key financial risks continue to be inflationary pressures, supply chain disruption, and interest rate volatility. These are actively monitored through the Finance and Procurement Committee and reflected in the Authority's risk register.

RECOMMENDATIONS

7 Members are asked to:

- i) **Note the projected revenue and capital variances for 2025/26 financial year, as detailed within the report; and**
- ii) **Note the financial risks where the nature of figures forecasted in this report are prudent.**

OBSERVATIONS FROM EXECUTIVE PANEL/AUDIT COMMITTEE

8 This report has not previously been considered by Members.

BACKGROUND

- 9 Each year the Authority is required to set a balanced revenue budget which must be approved by the full Authority. The final budget for 2025/26 was approved by the Authority at its meeting of 20 January 2025. This confirmed a net revenue budget requirement of £51.788m to be funded by the constituent local authorities.
- 10 When setting the budget, Members also approved a range of non-recurring measures necessary to achieve financial balance within 2025/26 which included utilising £0.601m of reserves.
- 11 The capital plan of £6.100m, was presented to the Budget Scrutiny working group and approved by the Authority at its meeting of the 20 January 2025. The Capital Strategy for the period April 2024 to March 2034 was approved at Audit Committee in March 2024 and ratified by the Authority at its meeting of the 15 April 2024.
- 12 This budget monitoring report provides information on the draft revenue and capital expenditure outturn position for the 2025/26 financial year.

INFORMATION

REVENUE BUDGET

- 13 **Pay:** Employee costs represent over 70% of the Authority's gross expenditure. The approved staffing budget for 2025/26 is £38,233m, which includes measures to contain costs within the agreed envelope. At the time of budget setting, national pay negotiations were still ongoing.

- 14 The budget assumed a 3% pay award for all staff. Following national settlements, the final pay awards were confirmed at 3.2% for both Green Book (from 1 April 2025) and Grey Book staff (from 1 July 2025). This has resulted in a modest cost pressure of £0.055m, which will be managed in-year through identified savings and budget adjustments.
- 15 **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.
- 16 **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.
- 17 **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 for 2024/25 delaying costs to future years.

REVENUE OUTTURN FORECAST FOR 2025/26

- 18 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 £1.4m before transfers to earmarked reserves. However, based on year-to-date expenditure, the most likely full year revenue forecast as at 30 September 2025 is set out below and indicates an underspend of £0.248m.

| | Budget (£m) | Forecast (£m) | Variance (£m) | Variance (%) |
|-------------------------|----------------|------------------|------------------|-----------------|
| Employees | 38,233 | 37,622 | 611 | 2% |
| Premises | 2,818 | 3,093 | (274) | -10% |
| Transport | 1,327 | 1,378 | (51) | -4% |
| Supplies | 6,182 | 6,011 | 171 | 3% |
| Third Party Payments | 367 | 427 | (60) | -16% |
| Capital Finance | 4,501 | 4,149 | 352 | 8% |
| Income | (1,039) | (1,140) | 101 | -10% |
| Use of Reserves | (601) | 0 | (601) | 100% |
| Forecast Outturn | 51,788 | 51,540 | 248 | 0.5% |

- 19 Further uncertainty exists in relation to the need for additional borrowing and the refinancing of loans in late 2025, as well as the option to increase reserves for future expenditure.

EMPLOYEE COSTS

- 20 Employee costs form a significant element of North Wales Fire and Rescue Service's (the Service) budget, accounting for over 70% of gross expenditure. This includes pay, pension costs, cost of recruitment and training, and employee services, such as occupational health services.
- 21 Action continues to be taken to strengthen the availability of retained duty (RDS) firefighters across the Service. As part of the 2025/26 budget setting, the Authority approved an uplift of 15 RDS personnel, increasing the budgeted headcount to 489 at a cost of £0.266m. Following a successful recruitment campaign, actual headcount has improved compared to 2024/25 and is now broadly aligned with the budgeted target.
- 22 However, total hours available remain below expectations due to a higher proportion of RDS working reduced hours. This continues to impact overall availability. The table below outlines monthly RDS headcount and 100% equivalent figures from May to September 2025:

| RDS Analysis | Budget 2025/26 | May-25 | Jun-25 | Jul-25 | Aug-25 | Sep-25 |
|---------------------|-----------------------|---------------|---------------|---------------|---------------|---------------|
| Headcount | 489 | 485 | 487 | 492 | 485 | 484 |
| 100% equivalent | 391 | 362 | 364 | 366 | 361 | 357 |

- 23 The underspend within the RDS budget reflects ongoing recruitment and retention challenges, as well as fluctuations in variable pay elements such as drill fees and training allowances. This underspend is partially offset by higher-than-usual activity fees, driven by a 15%.7 increase in incident over Quarter 1 and 2 for 2025/26 compared to the same period last year.
- 24 There has been a higher-than-anticipated number of retirements among wholetime operational staff, resulting in a consistent shortfall of at least four Full Time Equivalent (FTE) vacancies per month, peaking at 12 FTE in August 2025. Recruitment measures are underway, but an underspend is expected. To maintain operational capacity and deliver essential training, overtime has been utilised.

- 25 Difficulties in recruiting to specialist roles within corporate departments have persisted throughout 2025/26. A full-year underspend is anticipated in these areas.
- 26 The overall forecast expenditure for employee cost is £37.114m, which is an underspend of £0.611m.

NON-PAY COSTS AND INCOME

- 27 The non-pay budget which covers Premises, Transport Supplies, Third Party Payments, and Capital Finance and Charges, is forecast to be overspent by £0.214m.
- 28 The most notable cost pressures are within Third Party Payments and Premises. A net pressure of £0.186m is forecast by year-end, adjusted to reflect underspends within capital financing. This pressure is primarily driven by one-off expenditure associated with surveys and condition reports, as well as an increase in the facilities Service Level Agreement (SLA) with North Wales Police for the 2025/26 financial year. These works are essential to inform and enable future estate planning and capital investment decisions.
- 29 An overspend of £0.051m is anticipated within the Transport budget, largely driven by above-inflation increases in vehicle insurance costs.
- 30 There remains cautious optimism that the supplies budget will deliver an underspend by year-end. This includes both recurrent savings and one-off savings resulting from delays to planned works. These savings have enabled the Service to absorb the ongoing costs arising from the external cultural review within existing financial resources, should no external funding be received by year-end.
- 31 Due to delays in the capital programme over recent years, and the use of Capital Expenditure from Revenue Account (CERA) to fund capital projects, capital financing costs have reduced. As a result, an underspend is anticipated in this area. Scrutiny of the capital programme continues to ensure that schemes are delivered within the required timeframes.
- 32 Non-pay expenditure remains subject to ongoing review by budget holders to ensure projections remain reasonable and that unavoidable costs are managed effectively. A more refined forecast will be presented at the end of Quarter 3, providing greater accuracy and assurance.

- 33 In addition to the constituent authority levy, the budget includes anticipated income from fees, charges, and grants. This income is primarily derived from recharges for shared buildings with partner organisations and service level agreements with external bodies.
- 34 Securing external grants and funding for both capital and revenue schemes remains a strategic priority. Where applicable, recharges are passed on to other organisations during the financial year. Income is currently forecast to exceed the budget by £0.101m, driven by additional income recognised from the sale of vehicles and grant awards received.

CAPITAL PROGRAMME

- 35 The Authority approved a capital programme totalling £6.100m in January 2025. An additional £2.589m was carried forward from 2024/25 due to delays in delivery.
- 36 Since the budget was set, Welsh Government grant funding of £0.570m was secured by the Service during Quarter 4 of 2024/25. Selected items from the 2025/26 capital plan will be deferred to 2026/27 to allow for the completion of business cases and to align with anticipated expenditure timelines, given the extended procurement process.
- 37 As at the end of September, capital expenditure stands at £0.977m. Most schemes are expected to be delivered within the current financial year, with a year-end projection of £5.858m.
- 38 Due to slippage in the capital programme, a rollover funding request of £2.734m is forecast. Further detail is provided in the accompanying table.

| Department | Budget £'000 | Actual £'000 | Forecast £'000 | Rollover £'000 |
|--|-----------------|-----------------|-------------------|-------------------|
| Fleet | 2.392 | 0.284 | 1.718 | 0.750 |
| Facilities | 1.513 | 0.332 | 1.603 | 0.000 |
| ICT | 0.232 | 0.000 | 0.217 | 0.000 |
| Tech Ops | 0.395 | 0.000 | 0.322 | 0.000 |
| Deferred | 1.568 | 0.000 | 0.000 | 1.568 |
| Sub Total | 6.100 | 0.616 | 3.859 | 2.318 |
| Rollover from prior year(s) | | | | |
| Fleet | 0.037 | 0.000 | 0.037 | 0.000 |
| Facilities | 1.092 | 0.275 | 0.959 | 0.000 |
| ICT | 0.160 | 0.000 | 0.160 | 0.000 |
| Tech Ops | 0.850 | 0.000 | 0.733 | 0.125 |
| Environment | 0.450 | 0.086 | 0.109 | 0.291 |
| Sub Total | 2.589 | 0.361 | 1.998 | 0.416 |
| Unfinanced Capital Plan 2025/26 | 8.689 | 0.977 | 5.858 | 2.734 |
| In year Grants | | | | |
| Facilities - Rhyl | 0.648 | 0.000 | 0.648 | 0.000 |
| Financed Capital Plan 2025/26 | 0.648 | 0.000 | 0.648 | 0.000 |

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

| Funding | Amount £'m |
|--------------------|--------------|
| Borrowing | 7.314 |
| Earmarked Reserves | 1.375 |
| Grant Funding | 0.648 |
| Total | 9.337 |

BORROWING

- 40 Capital expenditure is primarily funded through external borrowing. However, in the short term, the Authority continues to utilise surplus revenue cash, referred to as internal borrowing, to reduce financing costs and generate revenue savings.
- 41 Internal borrowing enables the Authority to temporarily fund capital investment without immediately drawing down external loan debt. This approach leverages available cash reserves, balances, and positive cash flow to support capital delivery while deferring interest costs.

- 42 As reserves are utilised, the need to transition from internal to external borrowing increases. Total borrowing outstanding as at 30 September 2025 was £15.319m, compared to £19.073m at 31 March 2025. Further external borrowing is anticipated as the capital programme progresses, and internal resources are depleted.
- 43 The Authority continues to monitor its borrowing strategy closely to ensure affordability, compliance with prudential indicators, and alignment with the approved Capital Financing Requirement (CFR).

PRUDENTIAL INDICATORS – Q2 2025/26

- 44 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

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

| | 2025/26 actual £m | 2026/27 forecast £m | 2027/28 budget £m |
|-------------------|----------------------------------|------------------------------------|----------------------------------|
| Capital programme | 6.100 | 4.039 | 7.178 |

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

Capital Financing Requirement

- 47 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.

| | 2024/25* actual £m | 2025/26 actual £m | 2026/27 forecast £m | 2027/28 forecast £m |
|-------------------------------|-----------------------------------|----------------------------------|------------------------------------|------------------------------------|
| Capital financing requirement | 31.0 | 35.1 | 38.4 | 44.4 |

*Excludes costs associated with purchasing of land.

Gross Debt and the Capital Financing Requirement

- 48 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.

| | 2024/25 actual £m | 2025/26 actual £m | 2026/27 budget £m | 2027/28 budget £m |
|-------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Debt (incl. Finance Leases) | 19.073 | 15.319 | 28.508 | 30.234 |
| Capital Financing Requirement | 31.0 | 35.1 | 38.4 | 44.4 |

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 | The Authority remains compliant with its statutory duty to produce financial reports and maintain a balanced budget. |
| 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. |

| | |
|-----------------|---|
| Report to | North Wales Fire and Rescue Authority |
| Date | 20 October 2025 |
| Lead Officer | Helen MacArthur, Assistant Chief Fire Officer |
| Contact Officer | Elgan Roberts, Head of Finance and Procurement |
| Subject | Budget Setting 2026/27 |



PURPOSE OF REPORT

- 1 To present Members with the planning assumptions, strategic developments, and timescales underpinning the 2026/27 revenue budget setting process for North Wales Fire and Rescue Authority (the Authority).

EXECUTIVE SUMMARY

- 2 The Authority is required to approve a balanced revenue budget for 2026/27 at its meeting on 19 January 2026. This report outlines the planning assumptions, strategic priorities, and risks influencing the budget, including developments in crewing models, duty systems, and capital investment in training infrastructure.

OBSERVATIONS FROM OTHER COMMITTEES

- 3 The budget setting process is subject to Member scrutiny through the Budget Scrutiny Working Group. This is a subgroup 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 up to six occasions between July and December 2025.

RECOMMENDATIONS

- 4 Members are asked to:
 - i) **Note the planning assumptions and strategic developments informing the 2026/27 budget;**
 - 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 Audit Committee and Executive Panel at its meeting of 15 December 2025; and**
 - IV) **Note the proposal to seek approval for the 2026/27 revenue budget by the Authority at its meeting of 19 January 2026.**

BACKGROUND

- 5 The Authority is required to set a balanced revenue budget annually, approved by the full Authority. While “balanced” is not formally defined in legislation, CIPFA guidance emphasises the need for financial plans that demonstrate how expenditure will be funded over the short and medium term.
- 6 Financial sustainability depends on a clear understanding of the costs of delivering organisational objectives, alongside the evaluation of risks, service demands, available resources, and the Authority’s strategic vision.
- 7 The Chief Fire Officer’s 2021 report identified key challenges: maintaining on-call crew availability, ensuring sufficient resources for firefighter training, and building corporate capacity to meet current and future demands.
- 8 In response, the Authority undertook an Emergency Cover Review (ECR) in 2023/24, exploring options to improve daytime availability in rural areas. Following public consultation, Members supported retaining current operational capacity without changes to duty systems or retained station numbers, while recognising the need for further work to address rural challenges.
- 9 As a result, North Wales Fire and Rescue Service (the Service) is piloting nucleus crewing and revised shift patterns to improve daytime cover and operational flexibility. These changes are being developed collaboratively with staff and representative bodies.
- 10 The Chief Fire and Rescue Adviser for Wales (CFRAIW), Dan Stephens, published an inspection report in July 2025. The recommendations broadly map across three categories: the need to implement the CFRAIW previous thematic review recommendations, North Wales FRS’s need to review its operational guidance and training programmes in relation to responding to dwelling fires, and its need to review its Operational Assurances policy and processes.
- 11 The Training Centre project remains a strategic priority. A revised RIBA Gateway 4 target of April 2027 has been set, with capital provision included in the 2026/27 budget for planning and design costs, as approved at the Authority meeting on 20 December 2024.

- 12 Sector-specific risks persist, including health and safety concerns around contamination and training adequacy, highlighted by the Grenfell inquiry. The sector is also experiencing increased activity which is being driven by wildfires arising from weather conditions.
- 13 Like other public sector bodies, the Authority faces financial pressures from inflation in key areas such as insurance, software and rising interest rates affecting borrowing and loan refinancing.

INFORMATION

- 14 The 2026/27 budget setting process is underpinned by the outcome of the 2023/24 Emergency Cover Review and Collective Agreement Implementation Group, which is a cost neutral option by having nucleus crewing at Porthmadog and Dolgellau station to provide daytime cover at these locations.
- 15 The budget setting process is subject to Member oversight and scrutiny through the Budget Scrutiny Working Group. With Members representing each local authority, the working group is scheduled to meet on six occasions between July and December 2025.
- 16 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 will inform the budget setting process.
- 17 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.
- 18 The initial planning assessment and draft budget for 2026/27 will be presented to the Audit Committee and Executive Panel at their meetings on 15 December 2025.
- 19 The 2026/27 draft budget will be prepared and considered for approval by the Authority at its meeting on 19 January 2025.

IMPLICATIONS

| | |
|--|---|
| Well-being Objectives | The budget setting process supports the Authority's Improvement and Well-being Objectives by ensuring financial sustainability and respond to evolving community risks in line with the Well-being of Future Generations (Wales) Act. |
| Budget | The budget setting process is likely to result in an increase in the levy. |
| Legal | The Authority has a legal duty to set a balanced budget based on realistic and evidence-based assumptions. |
| Staffing | Over 70% of expenditure relates to staff costs and therefore is a material factor when considering future financial stability. |
| Equalities/Human Rights/Welsh Language | These issues will be factored into budget setting proposals. |
| Risks | The key risks and uncertainties to the 2026/27 budget have been outlined in Appendix 1. |

Appendix 1 -Summary of planning assumptions and risks

| Heading | Planning assumptions used in budget setting | Risks/Uncertainties |
|----------------|--|---|
| 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 and the recommendations contained within the Chief Fire Advisor for Wales' thematic review. • RDS staff budgets have been based on July 2025 headcount with provision for growth in RDS numbers of 15 during 2026/27. Budgeting for the full required establishment would result in an additional cost of approximately £3 million. • The initial planning assessment for pay awards for 2026/27 is an increase of 3.5% for all staff groups. • Employers pension contribution rate unchanged. | <ul style="list-style-type: none"> • The National Joint Council (NJC) has not yet reached agreement on the firefighter pay award for 2026/27. • The National Joint Council (NJC) for Local Government Services has not yet reached agreement on the pay award for staff on LGPS contracts for 2026/27. • 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. |

| Heading | Planning assumptions used in budget setting | Risks/Uncertainties |
|---------|--|--|
| 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. | <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 and insurance cost. • The cost of gas and electricity has been a known cost pressure since 2022/23 due to global price rises. The position appears to have stabilised and the budget for 2026/27 is predicated on best estimates at this time. However, volatility in the market continues and this is carefully managed throughout the financial year. |

| Heading | Planning assumptions used in budget setting | Risks/Uncertainties |
|-------------------|---|--|
| Capital Financing | <ul style="list-style-type: none"> • The capital financing requirement for 2026/27 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 2026/27 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 4.6%. 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 2026/27 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 as dictated through our SLAs. 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 2025/26 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. |

| | |
|-----------------|--|
| Report to | North Wales Fire and Rescue Authority |
| Date | 20 October 2025 |
| Lead Officer | Anthony Jones, Assistant Chief Fire Officer |
| Contact Officer | Mike Plant - Head of Planning, Performance and Transformation |
| Subject | Community Risk Management Implementation Plan 2026/27 |



PURPOSE OF REPORT

- 1 This report is to present to Members the Community Risk Management Implementation Plan (CRMIP) for 2026/27 and 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 (FRS) in Wales is to continually and sustainably reduce risk and enhance the safety of citizens and communities.
- 3 North Wales Fire and Rescue Authority (the 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 2026/27 and their response to the proposed objectives is awaited. Any response will be reported to the Authority following the public consultation period.

OBSERVATIONS FROM EXECUTIVE PANEL/AUDIT COMMITTEE

- 7 The CRMIP 2026/27 was taken to both the Executive Panel on 17 March 2025 and the Authority meeting of 28 April 2025, at which time Members approved it for publication.

RECOMMENDATION

- 8 It is recommended that Members:
- i) **Note the content of the report; and**
 - ii) **approve the draft community risk management implementation plan 2026/27 for consultation with Authority members, staff, relevant trade unions, stakeholders and the public prior to approval at the meeting of the Authority in March 2026.**

BACKGROUND

- 9 The approved objectives contained within the CRMIP 2026/27 will form the basis of the second years activity towards the delivery of the five-year Community Risk Management Plan (CRMP) 2024-29, approved by the Authority at its meeting in July 2024.

INFORMATION

- 10 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.
- 11 Consultation will be hosted on the Authority's website utilising a Microsoft 365 application and will be run between 20 October and 14 December 2025.
- 12 It will be supported by internal and external communications including the use of social media.
- 13 It is intended that the draft CRMIP 2026/27 will follow North Wales Fire and Rescue Service (the Service)'s internal and external consultation process and include Members of the Authority, public, staff and other relevant stakeholders to provide feedback, prior to publishing it following the meeting of the Authority on 16 March 2026.
- 14 English and Welsh versions will be available along with an accessible, easy read format.

- 15 An Equality and Socio-economic Impact Assessment has been prepared and will be published alongside the consultation documents.
- 16 A Data Protection Impact Assessment has been completed in connection with any personal data that will be collected during the consultation.
- 17 Once the consultation has closed the feedback will be assessed and any necessary changes made to the CRMIP 2026/27 before results of the consultation are presented to the Executive Panel on 16 March 2026 and circulated to the Members of the Audit Committee.
- 18 The final version will be presented to the Executive Panel of the Fire Authority on 16 March 2026 for approval and subsequent publication on 31 March 2026.
- 19 Once published, progress against the CRMIP 2026/27 will be monitored through the Service Leadership Team (SLT)'s Performance Board.

IMPLICATIONS

| | |
|---|--|
| Well-being Objectives | The Community Risk Management Plan 2024/29 and the Community Risk Management Implementation Plan 2026/27 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 2026/27 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 | The Community Risk Management Implementation Plan supports the Authority's risk management arrangements |
| Risks | |



North Wales Fire and Rescue Authority

Draft Community Risk Management Implementation Plan

Well-being and Improvement Objectives
2026 – 2027



Our five principles for keeping communities safe – have your say

PEOPLE

PREVENTION

PROTECTION

RESPONSE

ENVIRONMENT

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People

Prevention

Protection

Response

Environment



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.

The following annual action plans have now been published, which contain improvement and well-being objectives to enable us to deliver against our long-term objectives. These plans can be accessed [here](#):

- 2024-25 – Published July 2024
- 2025-26 – Published October 2024

This draft Community Risk Management Implementation Plan, for 2026-27, is the third 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 councilors 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.



People

Prevention

Protection

Response

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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 53 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.

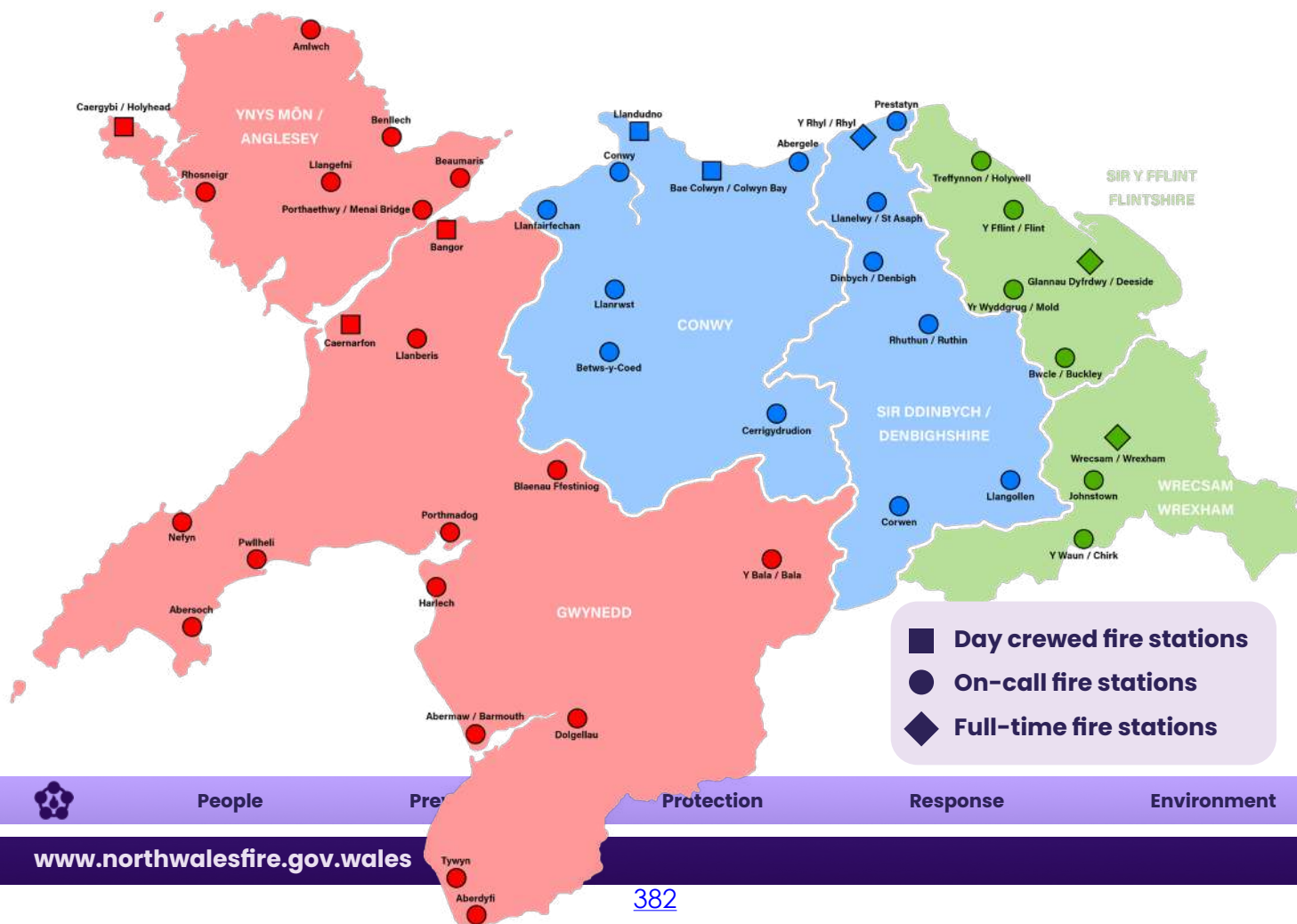
From firefighters to business area specialists, you can read more about the roles of the people that respond to emergencies and the people who keep the Service running [here](#).



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 2024-25 [here](#).

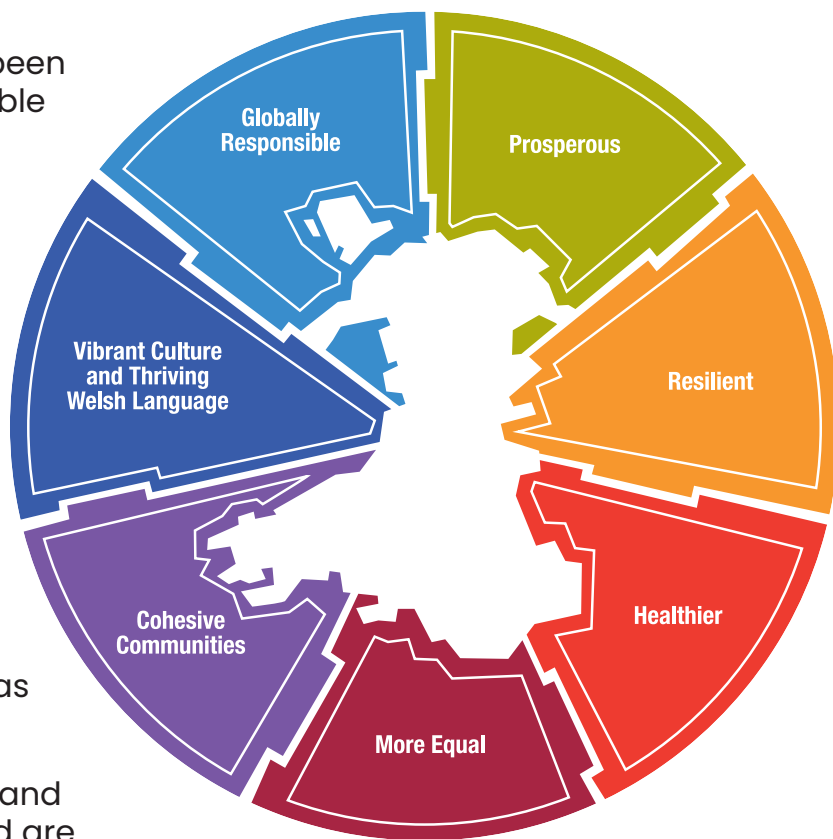
Our 2026-27 objectives have also been developed in line with the sustainable development principle of the Wellbeing of Future Generations (Wales) Act 2015.

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.



People

Prevention

Protection

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Environment



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.



People

Prevention

Protection

Response

Environment



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](#).



People

Prevention

Protection

Response

Environment

Our 2026–27 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 2026–27?

- 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 internal action plan for improvement following the 2025 Fire Family Staff Survey.
- Undertake Fraud Awareness training for Finance department staff to minimise the potential for financial loss.
- Evaluate the implementation of recommendations from the Crest Cultural review, and continue to deliver against them.
- Explore ways to support and enhance the Health and Well-being of employees as their life circumstances change.
- Enhance and streamline the Human Resources processes.
- Carry out improvements to the Information and Communications Technology Infrastructure and make Cyber Security improvements in line with the Cyber Response Action Plan.
- Review Data Protection and Governance arrangements, create a new asset register and undertake a review of the data retention policy.
- Implement the 2026–29 People and Organisational Strategy.
- Implement an Operations and Control Training Strategy and Training delivery plan.
- Embed the Future of Generations (Wales) 2015 Act throughout the Service.
- Continue to build on our initial success and embed our commitment to working in Social Partnership across all areas of the Service.

These actions will satisfy the following 2009 Measure Improvement Objectives;

- Strategic Effectiveness, Fairness, Efficiency and Innovation



People

Prevention

Protection

Response

Environment

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 2026–27?

- Provide quality data to support the Community Fire Safety department in the new risk-based approach to conduct identified high level Safe and Well Checks.
- Deliver intelligence led home safety interventions targeting the most at risk residents in our communities. We will deliver four targeted multi-agency campaigns across North Wales.
- Coordinate a project group to research a replacement for the Farynor Record Management System.
- Reduce water related fatalities and serious incidents through education and community engagement.
- Reduce the number of people killed or seriously injured on North Wales Roads through targeted, evidence-based interventions.
- Implement a comprehensive Arson Reduction Strategy, to reduce deliberate fire setting and safeguard communities.
- Embed safeguarding as a core element of everyday practice, by ensuring staff receive regular and role appropriate training.

These actions will satisfy the following 2009 Measure Improvement Objectives;

- Strategic Effectiveness, Service Quality, Fairness, Efficiency and Innovation



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 2026–27?

- Undertake an intelligence led approach to our Risk Based Inspection Programme to reduce injury and death from fire in domestic and non-domestic properties.
- Develop all supervisory and flexi duty system officers to Level 2 Fire Safety and Inspectors to National Fire Chiefs Council competence framework.
- Undertake monthly business fire safety reassurance campaigns to promote fire safety in commercial premises.

These actions will satisfy the following 2009 Measure Improvement Objectives;

- Strategic Effectiveness, Service Quality, Fairness, Efficiency and Innovation



People

Prevention

Protection

Response

Environment

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 2026–27?

- Continue to regularly monitor and review the ongoing Nucleus station and Resilience shift system pilot schemes to improve fire cover in our rural areas and increase fire cover resilience service wide.
- Continue to react to new and national emerging fire risks and attend the Lithium-ion multi-agency working group.
- Progress with the planned project for a new Training and Development Centre in St. Asaph, which will fulfil the training and development needs of the modern firefighter.
- Continue to deliver the action plan to consider the recommendations from the Chief Fire and Rescue Advisor and Inspector for Wales report into how Fire and Rescue Services 'Respond to Domestic Dwelling Fires'.
- Deliver the next phase of the Training Towers replacement programme.
- Review our On-call firefighter working practices.
- Implement a Business Continuity Management Group, to review the current Business Continuity processes for the Service.
- Implement a program of change to maximise the efficiency and effectiveness of availability of response crews across our communities.
- Continue in our planning and preparations for the UK Government led change to the Emergency Services Network.
- Continue to regularly monitor and review the ongoing Nucleus station and Resilience shift system pilot schemes to improve fire cover in our rural areas and increase fire cover resilience service wide.
- Look to replace an Aerial Ladder Platform with a modern turntable ladder.
- Continue to purchase fire appliances with the 'clean cab' principle in mind to reduce exposure from fire contaminants to firefighters.

These actions will satisfy the following 2009 Measure Improvement Objectives;

- Strategic Effectiveness, Service Quality, Service Availability, Fairness, Efficiency and Innovation



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 2026–27?

- Continue to expand the existing Electric Vehicle Charging Points (EVCP) network across the Service.
- To transition existing diesel use vehicles to Hydrotreated Vegetable Oil (HVO) use vehicles.
- Update the Building Management software System.
- Implement the planned new 'Mechanical and Electrical' preventative maintenance strategy.
- Undertake a detailed feasibility study of our buildings to strengthen environmental data monitoring.
- Expand the subject matter advisors' remit to incorporate climate change and technological advancements in site specific risk information gathering and sharing.
- Look to improve our procurement lifecycle reporting and supplier engagement.

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 – Adverse Childhood Experiences (ACE) & Youth interventions.



People

Prevention

Protection

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Environment



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. Through 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 methodologies 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.





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.



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.



Alternate Versions

If you do not have access to the internet

Call or text us on **07920 084 603**; or E-mail is 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 **20 October to 14 December 2025**.

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 20 April 2026.

All feedback received will be considered and subject to approval of the Fire and Rescue Authority. The Community Risk Management Implementation Plan 2026–27 will take effect from 1 April 2026 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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