



**Agenda
for the Meeting
of the
Audit and Governance Committee**

Monday, 20th October, 2025

At

6.30 pm

**RBFRS Headquarters
Lynda Kenyon Suite
Newsham Court
Pincent's Kiln
Calcot
Reading
Berkshire
RG31 7SD**

For further information regarding this meeting, please contact:

Committee Team

0118 938 4611

E-Mail at committeeteam@rbfrs.co.uk

Headquarters, Newsham Court, Pincent's Kiln, Calcot, Reading, Berkshire RG31 7SD



MEETING: Audit and Governance Committee Meeting

DATE AND TIME: Monday, 20th October, 2025 at 6.30 pm

VENUE: Lynda Kenyon Suite
RBFRS Headquarters
Newsham Court
Pincent's Kiln
Calcot
Reading, Berkshire RG31 7SD

S U M M O N S

You are hereby summoned to attend the meeting of the Royal Berkshire Fire Authority at the time, date and venue indicated above, when it is proposed to deal with the business set out in the enclosed Agenda.

A handwritten signature in black ink, appearing to read 'Graham Britten'.

GRAHAM BRITTEN
Monitoring Officer

To: Members of the Audit and Governance Committee:

Councillor Owen Jeffery	Councillor Mohammed Nazir
Councillor Billy Drummond	Councillor Zafar Satti
Councillor Dennis Benneyworth	Councillor Dilbagh Parmar
Councillor Greg Bello	Councillor Andy NG Siu-hong
Councillor Tricia Brown	

Copy to: Senior Leadership Team (SLT), Royal Berkshire Fire and Rescue Service

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AGENDA

- 1. Apologies for Absence**
- 2. Declarations of Interest**

Purpose:

To receive Declarations of Interest from Councillors relating to items to be considered at the meeting, in accordance with the provisions of the Fire Authority's Local Code of Conduct, and any from Officers.

- 3. Minutes of the Meeting held on 10 July 2025 (Pages 5 - 14)**

Recommendation:

That the minutes of the meeting and any recorded actions held on 10 July 2025 be confirmed as a correct record and signed by the Chair.

- 4. Consideration of any matters properly referred to this Committee for decision**

Purpose:

To note there were no matters referred to this Committee for decision.

- 5. Annual Governance Statement (Pages 15 - 40)**

Purpose:

To agree the Annual Governance Statement for 2024/25.

- 6. Internal Audit Update (Pages 41 - 106)**

Purpose:

To note RSM's Progress Report.

7. External Audit Update *(Pages 107 - 316)*

Purpose:

To note the update from the External Auditors.

8. Gender, Ethnicity and Disability Pay Gap Reports 2025 *(Pages 317 - 374)*

Purpose:

To note the Gender, Ethnicity and Disability Pay Gap Reports.

9. Discipline and Complaint Effectiveness Assessment 2024/2025 *(Pages 375 - 402)*

Purpose:

To note the Discipline and Complaints Effectiveness Assessment report.

10. Quarterly Performance Report 2025/26 - Quarter One (April - June 2025) *(Pages 403 - 406)*

Purpose:

To note Royal Berkshire Fire and Rescue Service's (RBFRS) Quarter One performance for the 2025/26 financial year.

11. Forward Plan *(Pages 407 - 408)*

Purpose:

To note the Forward Plan.

12. Date of next meeting

Monday 26 January 2026 at 6.30pm, Room 301, RBFRS Headquarters,
Newsham Court, Pincents Kiln, Calcot, Reading, Berkshire RG31 7SD.

MINUTES OF THE MEETING OF THE AUDIT AND GOVERNANCE COMMITTEE

Held on Thursday, 10th July, 2025 at 6.30 pm

RBFRS Headquarters, Newsham Court, Pincents Kiln, Calcot, Reading RG31 7SD



Members:

* Councillor Owen Jeffery	* Councillor Mohammed Nazir
* Councillor Billy Drummond	* Councillor Zafar Satti
* Councillor Dennis Benneyworth	* Councillor Dilbagh Parmar
* Councillor Greg Bello	* Councillor Andy NG Siu-hong
* Councillor Tricia Brown	

In Attendance: Anna Smy (Data and Performance Manager, Intelligence, Risk and Performance)
 Conor Byrne (Head of Finance and Procurement, HF&P)
 Dan Pithers (GMB East Hub Manage)
 Fayth Rowe (Democratic Support Lead, DSL)
 Frank Long (Group Manager (B) Intelligence Risk and Performance Manager)
 Grace Hawkins (Grant Thornton, External Auditor) - Virtual
 Graham Britten (Monitoring Officer, MO) - Virtual
 Lucy Greenway (Senior HR Adviser)
 Lukasz Wrona (Head of Business and Information Systems, HBIS)
 Michaela Smith (Democratic Support Assistant, DSA)
 Nikki Richards (Deputy Chief Executive, DChEx)
 Nimisha Dosa (EY, External Auditors)
 Tim Readings (Group Manager, Intelligence Risk and Performance Manager)
 Zoe Walker (RSM, External Auditors)

1. APPOINTMENT OF CHAIR FOR THE 2025/26 MUNICIPAL YEAR

Nikki Richards (Deputy Chief Executive, Dep ChEx) presided over the nominations of the appointments of Chair.

She requested nominations for the position of Chair. Councillor Owen Jeffery nominated Councillor Trisha Brown. This was seconded by Councillor Dilbagh Parmar.

There being no other nominations, it was:

Action

RESOLVED that Councillor Tricia Brown be elected Chair of Audit & Governance Committee for the 25/26 Municipal Year.

2. APPOINTMENT OF THE VICE-CHAIR FOR THE 2025/26 MUNICIPAL YEAR

The Chair sought nominations for Vice-Chair. Councillor Billy Drummond nominated Councillor Owen Jeffery. This was seconded by the Chair.

There being no other nominations, it was:

RESOLVED that Councillor Owen Jeffery be elected Vice-Chair of Audit & Governance Committee for the 25/26 Municipal Year.

3. APOLOGIES FOR ABSENCE

No apologies of absence were received.

4. DECLARATIONS OF INTEREST

There were no Declarations of Interest from Members in accordance with the provisions of the Fire Authority's Local Code of Conduct. There were no Declarations of Interest received from Officers.

5. CONSIDERATION OF ANY MATTERS PROPERLY REFERRED TO THIS COMMITTEE FOR DECISION

There were no matters properly referred to this Committee for decision.

6. MINUTES OF THE MEETING HELD ON 24 MARCH 2025

RESOLVED that the Minutes of the meeting on 24 March 2025, be approved as a true record to be signed the Chair.

7. LOCAL PENSIONS BOARD - ANNUAL REPORT

Lucy Greenway (Senior HR Adviser) explained the Annual Report covered the activities of the Pension Board for financial year 2024/25.

The Local Pensions Board currently considers the performance of the local firefighter Pensions Administrator as adequate, with performance against the target sitting at 81.5%, which is down from 93.33% for 2023/24. Whilst targets are being met in certain areas there have been several significant issues

including a breach being logged and raised with the Pensions Regulator in relation to the production of annual benefit statements.

Complexity continues to be an issue in the administration of firefighters' pension scheme, which impacted the Scheme Manager's current risks. A report on the current administrative issues and challenges due to the complexity of the schemes would be reported to the Audit and Governance Committee in due course.

The Board met on two occasions since last year's Annual Report and has updated the terms of reference and the risk register and the board have undertaken on-going training.

Lucy Greenway highlighted an erroneous paragraph within the report, point 3.4, which related to Annie-Rose Pratt joining the Pensions Board and added that this report will include a further two recommendations as follows:

- 1) **APPROVE** the appointment of Annie-Rose Pratt to the Pension Board as the employee representative for the municipal year 2025/26
- 2) **APPROVE** the continuation in post of Lucy Greenway as the employee representative on the Pension Board for the municipal year 2025/26.

The Vice-Chair referring to 3.11 asked a question about the breach and Lucy Greenway confirmed this related to the administrator not meeting the statutory deadline when sending out annual benefit statements. The breach was not caused by RBFRS and has been reported to the Pensions Regulator.

In response to Councillor Parmar's question about training, Lucy Greenway stated that training is offered as and when required, that training is captured on a training log and all necessary parties were sent monthly updates from the Pensions Regulator detailing legislation changes and pension news.

The Chair asked how the Pensions Board interacts with the West Yorkshire Pension Fund (WYPF). Lucy Greenway explained WYPF were the Scheme Administrators, and that both RBFRS and WYPF run calculations using specific data. Both parties need to keep on track with pension legislation updates and interact when changes occur.

Councillor Nazir queried why the target was down and the role of the Pension Board. Lucy Greenway stated the Pensions Board offer scrutiny on the actions taken by RBFRS and WYPF. The drop in performance target was mainly due to benefit statements not being sent on time and that this was a national issue. She added that the Pension Board monitor performance of the Scheme Administrators (WYPF) and are sent key performance indicators every month.

Councillor Benneyworth moved the recommendations, and it was seconded by the Chair.

On being put to the vote, it was **RESOLVED** that:

- 1) The contents of the Annual Report be noted;
- 2) The appointment of Annie-Rose Pratt to the Pension Board as the employee representative for the municipal year 2025/26 be approved;
- 3) The continuation of Lucy Greenway as the employee representative on the Pension Board for the municipal year 2025/26 be approved; and
- 4) The appointment of Lucy Greenway as acting Pension Board Chair be approved.

8. GRANT THORNTON AUDIT UPDATE

Grace Hawkins (Grant Thornton, External Auditor) stated Grant Thornton had received the accounts before the statutory deadline of the end of June 2025, had been working on the accounts for the past month and had made positive progress.

Grant Thornton stated they were hoping to bring their findings to the October meeting, and plan to complete most of the work by the end of September. Grace Hawkins confirmed they would still be disclaiming the opinion due to the backstop of the 2022/23 financial year but did not feel this would impact any of the planned work Grant Thornton were undertaking.

In answer to a question from the Chair, Grace Hawkins confirmed that property issues were linked in with significant risk areas that were flagged within Grant Thorntons audit plan. The issues were raised in previous years, and the auditors were positive that work carried out by the finance teams would enable the closure of the previous audit recommendation relating to property valuation. The Chair was pleased to hear that this recommendation may soon be closed.

RESOLVED that the verbal update on the audit of the 2024/25 Statement of Accounts be noted.

9. INTERNAL AUDIT UPDATE / PLAN

The item was introduced by Zoe Walker (RSM, Auditor).

Zoe Walker stated the progress report covered 2024/25 and 2025/26, confirmed that five final reports were issued since the last Audit and Governance committee meeting in March and all of these had concluded with a positive assurance opinion.

Operational Vehicle Compliance and Key Financial Controls General Ledger were rated as substantial assurance, resulting in no actions.

Discipline and Grievance Handling review rated as reasonable assurance resulted in two medium actions in training for management investigations and record keeping.

Risk Management and Governance resulted in two medium actions which followed on from the previous review in 2023/24 and were related to document assurances and risk management training.

The remaining two sections referred to training in health and safety and training in sickness absences.

Zoe Walker confirmed the cyber review had been drafted, that findings were in the process of being agreed and results would be presented at the next meeting. She added the schedule of audits for 2025/26 were detailed in the pack and could be added to if required.

Briefings included Emergency Services News which highlighted any changes within the sector, Quality Assurance and Improvement Programme, Employment Rights Bill and Driving Value from AI.

The last section of the item was the Annual Report for 2024/25, in draft version, and included a positive annual opinion. A benchmarking paper would be bought to the Committee later in the year and would detail where the Service sits in the sector. Work carried out by the auditors throughout the year which resulted in the overall opinion had been presented to the Committee, excluding Cyber Security which was covered earlier.

Councillor Nazir asked what factors related to the driving licence checks resulting in a partial assurance. Zoe Walker confirmed that findings were fed back at a previous Committee meeting and that she did not have the factors to hand.

RESOLVED that the RSM's Progress Report and Annual Report be noted.

10. EMERGENCY SERVICES MOBILE COMMUNICATIONS PROGRAMME VERBAL UPDATE

Lukasz Wrona (Head of Business and Information Systems, HBIS) gave the Committee a verbal update on the Emergency Services Mobile Communications Programme (ESMCP) and stated he has taken back the ownership of the project as a Senior Responsible Officer, following Jim Powell's departure earlier in the year. He confirmed he liaised with Buckinghamshire and Oxfordshire fire and rescue services, and that the business case was in the process of being refreshed by ESMCP.

Airwave is set to shut down in 2026 but given the progress of the programme and internal programme discussions this is unlikely to happen before 2027/28. The original shutdown date was 2019.

The activities relating to the programme which affect RBFRS included a re-survey of sites to confirm quality and strength of mobile signal with a gap

analysis provided back to the programme and mobile provider (EE). There is also a planning meeting due to be scheduled by the end of the year to assist with the build of a roll-out plan.

There is active engagement in the south-central region with collaboration taking place every month and fortnightly meetings at operational level and he confirmed all parties continue to be actively engaged in the program.

The Vice-Chair queried the 2026 shutdown date and asked what the consequences were if this date took effect and RBFRS were not prepared with a new system in place. Lukasz Wrona replied that Airwave was mandated for use and provided by the Home Office along with ESMCP as its replacement. This is a critical part of all emergency services communication platform, and the Home Office are highly unlikely to disable current solution (Airwave) at the currently planned date before a replacement also mandated by them is in operation.

RESOLVED that the Emergency Services Mobile Communications Programme verbal update be noted.

11. **QUARTERLY PERFORMANCE REPORT (2024/25 - QUARTER 4 (JANUARY - MARCH 2025))**

Anna Smy (Data and Performance Manager - Intelligence, Risk and Performance), presented the report covering the period January – March 2025.

Anna Smy confirmed to Councillor Bello an action from the last meeting confirmed that whilst there was an increase in the number of deliberate secondary fires in Quarter 4 compared to last year, only one secondary fire was recorded in Wokingham, and this was a reduction from eight recorded fires in Quarter 3.

Starting with Quadrant One – Service Provision, Anna Smy highlighted the following:

- The response standard is comprised of call handling, mobilisation and travel and the target of 75% was not achieved. Whilst the number of incidents were lower in Q3 and in Q4, the response standard dropped for the travel component. Three unitaries failed to meet the response standard target, and these three unitaries also failed to meet the travel component. Reasons for the variation of response times include location of incident, rural/urban composition, road works and other local factors.
- Incident trends showed a drop in relation to fires, false alarms and non-fires, however secondary fires and outdoor fires increased, and it is believed this may be linked to current weather conditions.
- Performance targets remain challenging. For Fire Safety Audits (FSAs) this is in part due to the live status of timescales and accuracy of the Risk

Based Inspection Programme. Anna confirmed 66 FSAs had been completed.

- A successful prosecution took place in Wokingham, and two prohibition notices were issued in Slough.
- Highest risk areas are being addressed and 100% of referrals relating to incidents of arson were completed within 48 hours.
- Research was carried out on operational risk inspections as data from the last quarter showed a drop in this area. New staff details had not been added to records which resulted in the drop and the amended data shows an increase from 57.3% to 65.2%.

The Vice-Chair queried the low figures relating to on-call availability in West Berkshire. Dan Pithers (GMB East Hub Manager) stated the low figure was due to a number of reasons including the large geographical area covered and the availability of the on-call stations at Lambourn and Hungerford. Staffing has been addressed at these stations, and the Service is hopeful that the changes will reflect in the figures over the coming months. Nikki Richards (Deputy Chief Executive, DchX) added that within the CRMP, P1 looks at the integrated response model, which will continue to be reviewed with the hope the Service can better address the risk.

Councillor Benneyworth added he was pleased the Service was addressing the on-call issues.

For Quadrant Two – Corporate Health, the following areas were discussed:

- One EDI objective was amber due to the Service would like to ensure they were reaching ‘hard to reach’ communities.
- HR were looking at links with disciplinary or complaints processes and absence.
- Staff attending mandatory courses and the retention schedule maintenance fell in this quarter meaning that new starters have not completed required training.

In response to a question from the Vice-Chair concerning water rescue, Nikki Richards stated a formal review had been completed, that changes had been made but water rescue remained a challenge for all Services due to the changing environment, water quality and uncontrollable outdoor conditions. The Chair added that the Service need to ensure the safety of those involved in water rescues and Nikki Richards replied that risk assessments were carried out for any water related incident. Dan Pithers added that health monitoring occurs after this type of incident to ensure staff welfare.

For Quadrant Three – Priority Programmes, the following areas were discussed:

- Priority 2 information relating to ‘data and local knowledge in prevention’ had not been completed and the published version will be amended to show this as ‘not started’.

- Water and safety education and at-risk programme processes had been evaluated, and good feedback was received from HMICFRS.
- Within People Strategy, in Q4 2024-25 the Service launched their Culture plan and Leadership Forums were held to support this.
- Emergency Services Mobile Communications Programme (ESMCP) within Strategic Asset Investment Framework (SAIF) remained red, reasons for this were covered by Lukasz Wrona (Head of BIS) earlier in the meeting.

The Chair asked if summary pages in the report could be at the start to aid understanding. Selecting page 13 and 14 of the pack, Quadrant 4 Assurance, she asked about data movement. Anna Smy replied the visual representation showed data at the beginning of the year compared to the end of the year.

In response to a question from the Vice-Chair about power outages, Nikki Richards confirmed that testing had been completed in the past, and that further testing was planned for May this year but was subsequently postponed due to the incident in Bicester. The rescheduled date is 13 October 2025, and all systems and business continuity plans would be tested, and learning would be captured and fed back.

The Chair asked a further question about audit actions and Anna Smy confirmed the actions were detailed on page 61 and the one action in red related to pension risk.

Referring to a comment from Councillor Nazir earlier in the meeting Anna Smy confirmed that driver licence data was located on page 63 and the actions were all completed in Quarter 4.

In closing Anna Smy stated Fire Standards management had one item in red at the last meeting which subsequently had been updated, and work had now been completed.

Nikki Richards took an action for Officers to liaise with the Chair and Vice-Chair to agree on a revised report format to assist with understanding the data.

DchX

Councillor Benneyworth moved the recommendations, and it was seconded by the Vice-Chair.

On being put to the vote, it was **RESOLVED** that:

- 1) The performance against Service Provision and Corporate Health measures for the targets agreed by the Fire Authority for 2024-25 be noted; and
- 2) The progress made on the priority programmes be noted; and
- 3) The position of corporate risk be noted.

12. FORWARD PLAN

RESOLVED that the Forward Plan be noted

13. DATE OF NEXT MEETING

Monday 20 October 2025, 6.30pm at RBFRS Headquarters, Newsham Court,
Pincent's Kiln, Calcot, Reading RG31 7SD.

(The meeting concluded at 7:45pm)

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ROYAL BERKSHIRE FIRE AUTHORITY REPORT



COMMITTEE	AUDIT AND GOVERNANCE COMMITTEE
DATE OF MEETING	20 OCTOBER 2025
SUBJECT	ANNUAL GOVERNANCE STATEMENT 2024/25
LEAD OFFICER	CONOR BYRNE, HEAD OF FINANCE AND PROCUREMENT
LEAD MEMBER	N/A
EXEMPT INFORMATION	NONE
ACTION	FOR DECISION

1. **EXECUTIVE SUMMARY**

- 1.1 Royal Berkshire Fire Authority (the Authority) is responsible for ensuring that its business is conducted in accordance with relevant legislation and standards and that public money is both safeguarded and properly accounted for. It also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.
- 1.2 In discharging this overall responsibility, the Authority is responsible for putting in place proper arrangements for the governance of its affairs and facilitating the effective exercise of its functions including arrangements for the management of risk.

2. **RECOMMENDATION**

- 2.1 **AGREE** the Annual Governance Statement for 2024/25.

3. **REPORT**

- 3.1 The Authority has approved and adopted a code of corporate governance which is consistent with the principles of the CIPFA/SOLACE 'Delivering Good Governance in Local Government: Framework' (2016 edition) (The Framework). The Annual Governance Statement explains how the Authority has complied with the Framework and meets the requirements of Regulation 6 (1) of the Accounts and Audit Regulations 2015 which requires all relevant bodies to prepare an Annual Governance Statement.

3.2 Local authorities are required to prepare an Annual Governance Statement in order to report publicly on the extent to which they comply with their own code of governance, which in turn is consistent with the good governance principles in the Framework. This includes how they have monitored and evaluated the effectiveness of their governance arrangements in the year, and on any planned changes in the coming period.

3.3 The draft Annual Governance Statement is attached as an appendix to this covering report.

4. CONTRIBUTION TO STRATEGIC COMMITMENTS

4.1 Sustainability: We are committed to ensuring that we provide a financially sustainable Service and take meaningful action to help address the climate emergency.

5. FINANCIAL IMPLICATIONS

5.1 The Annual Governance Statement enables an authority to explain to the community, service users, taxpayers and other stakeholders its governance arrangements and how the controls it has in place manage risks of failure in delivering its outcomes. It underpins the medium-term financial plan.

6. LEGAL IMPLICATIONS

6.1 Regulations 6 (1)(b) and 6 (4)(b) of the Accounts and Audit Regulations 2015 require the approval of an annual governance statement, which must accompany the statement of accounts, and be approved in advance of the approval of the statement of accounts.

7. EQUALITY AND DIVERSITY IMPLICATIONS

7.1 None for the purpose of this report

8. RISK IMPLICATIONS

8.1 The Annual Governance Statement details the major governance issues to be addressed which align to our Corporate Risk Register demonstrating that the Fire and Rescue Service has identified the risks it faces and where appropriate are taking the necessary steps to mitigate them.

9. SUSTAINABILITY IMPLICATIONS

9.1 None for the purpose of this report.

10. CONSISTENCY WITH DUTY TO COLLABORATE

10.1 None for the purpose of this report.

11. PRINCIPAL CONSULTATION

- 11.1 The Chief Fire Officer, Chief Finance Officer, Monitoring Officer and Senior Leadership Team were consulted in the compilation of this report.

12. BACKGROUND PAPERS

- 12.1 None.

13. APPENDICES

- 13.1 Appendix A – Draft Annual Governance Statement 2024/25.

14. CONTACT DETAILS

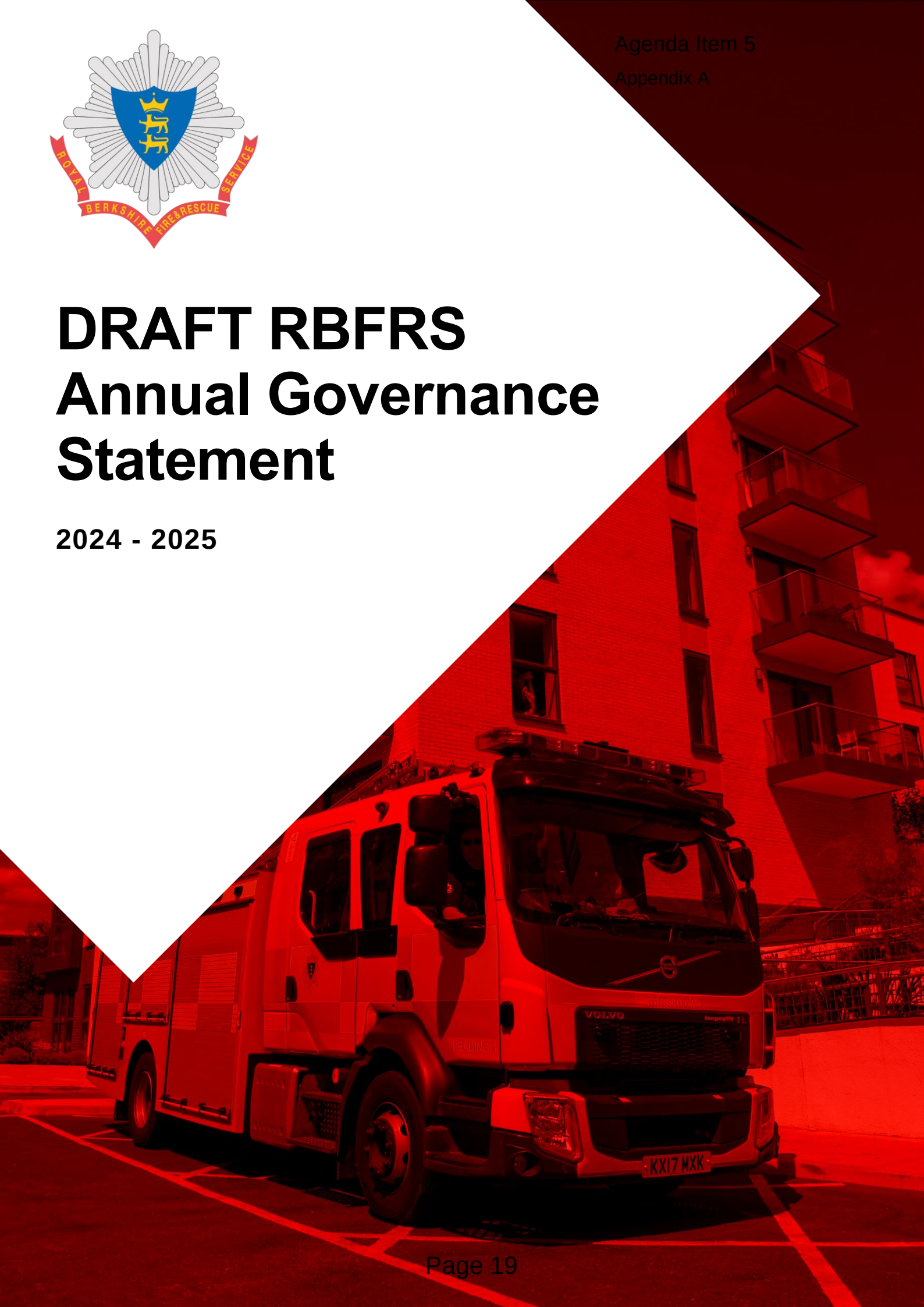
- 14.1 Angela Smith, Programme Office and Inspection Manager, 07776 340 332

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DRAFT RBFERS Annual Governance Statement

2024 - 2025





Contents

•	Scope of responsibility	3
•	Purpose of the Governance Framework	4
•	The Governance Framework	4
•	Review of Effectiveness	13
•	Significant Governance Issues addressed in 2024/25	14
•	Significant Governance Issues to be addressed in 2025/26	19



DRAFT

The Annual Governance Statement will be approved by the Audit and Governance Committee on 20 October 2025 together with the audited Statement of Accounts 2024/25.

If you need this document in a different format, you can reach us at consultations@rbfrs.co.uk or call us on 0118 945 2888 with details of the request and your contact information. Alternatively, send it to us in the post addressed to Consultations, Newsham Court, Pincents Kiln, Calcot, Reading RG31 7SD.

We will consider the request and get back to you. For more information on accessibility at Royal Berkshire Fire and Rescue Service, please read our [Accessibility Statement](#).

Scope of responsibility

Royal Berkshire Fire Authority (the Authority) is responsible for ensuring that its business is conducted in accordance with relevant legislation and standards and that public money is both safeguarded and properly accounted for. It also has a duty under the [Local Government Act 1999](#), to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

In discharging this overall responsibility, the Authority is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, use of its resources and including arrangements for the management of risk and the maintenance of an effective internal control environment.

The Authority has approved and adopted a code of corporate governance which is consistent with the principles of the Chartered Institute of Public Finance and Accountancy/Society of Local Authority Chief Executives and Senior Managers (CIPFA/SOLACE) '*Delivering Good Governance in Local Government: Framework*' (2016 edition). This statement explains how the Authority has complied with the Framework and meets the requirements of [Regulation 6\(1\) of the Accounts and Audit Regulations 2015](#), which requires all relevant bodies to prepare an Annual Governance Statement.

The Authority also reviews and reports its compliance with the CIPFA Financial Management Code (FM Code) which is designed to support good practice in financial management and allow the Authority to demonstrate that it is financially sustainable. The FM Code came into force on 1 April 2021. Local authorities are required to prepare an Annual Governance Statement to report publicly on the extent to which they comply with their own code of governance, which in turn is consistent with the good governance principles in the Framework.

This includes how they have monitored and evaluated the effectiveness of their governance arrangements in the year, and on any planned changes in the coming period. The process of preparing the governance statement should itself add value to the effectiveness of the governance and internal control framework. The Annual Governance Statement is intended as a valuable means of communication. It enables an authority to explain to the community, service users,



taxpayers and other stakeholders its governance arrangements and how the controls it has in place to manage risks of failure in delivering its outcomes.

The overall aim is to ensure that:

- » Resources are directed in accordance with agreed policy and according to priorities;
- » There is sound and inclusive decision-making; and
- » There is clear accountability for the use of those resources in order to achieve desired outcomes for service users and communities.

Purpose of the Governance Framework

The Governance Framework comprises the systems, processes, culture and values by which the Authority is directed and controlled. It enables the Authority to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate and cost-effective services.

The system of internal control is a significant part of that Framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure and can, therefore, only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise risks in relation to the achievement of the Authority's policies, aims and objectives; to evaluate the likelihood of those risks being realised and the impact should they be realised.

The Governance Framework has been in place within the Authority for the year ended 31 March 2025, and up to the date of approval of the Statement of Accounts.

The Governance Framework

The governance measures in place reflect the seven principles of good governance set out in the CIPFA/SOLACE '*Delivering Good Governance in Local Government: Framework*' (2016 edition) as set out below.

Core Principle A: Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law



The Constitution of the Authority establishes the roles and responsibilities of Members of the Authority and its Committees, together with officer functions. It includes details of delegation arrangements. The Constitution is kept under review to ensure that it is fit for purpose. The Audit and Governance Committee oversee proposed changes. The Audit and Governance Committee's views on the suitability of any changes are reported when they are presented to the full Fire Authority for approval.

The Constitution also contains procedure rules, standing orders and financial regulations that define how decisions are taken and where authority lies for decisions. The statutory roles of the Chief Fire Officer/Chief Executive, Monitoring Officer and Chief Financial Officer are described together with their contributions to provide robust assurance on governance and that expenditure is lawful and in line with approved budgets and procedures. The influence and oversight of these posts are supported by the post-holders' membership of the Senior Leadership Team.

A local Members' Code of Conduct is in place for all Members and was agreed by the Authority. A Register of dis-closable pecuniary interests for each Member is reviewed annually and published on the Authority's website. This is further supported by the [Protocol on Member and Officer Relations](#) which sets out respective obligations and expectations.

In the event of an allegation being made that a Member has breached the Authority's Code of Conduct, The [Complaints Procedure](#) related to members of the Fire Authority is available on the RBFRS website.

The role of Monitoring Officer is fulfilled as part of a collaborative arrangement with Buckinghamshire and Milton Keynes Fire and Rescue Authority. This arrangement has been in place since 2017/18 and has proved to be effective in ensuring suitable discharge of this responsibility.

All employees are bound by the Employee Code of Conduct and provides a framework for the behaviour, decisions and actions of employees. It is based on the national Core Code of Ethics for Fire and Rescue Services in England and supports a consistent approach to ethics and behaviours across RBFRS. Our Culture Plan developed in January 2025 defined the service values. The Employee Code of Conduct also sets out the requirement for the declarations of interests and for employees to register offers or acceptance of gifts and hospitality. The [Officer Register of Gifts and Hospitality](#) is publicly available on the RBFRS website.

His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) published the findings of their review of the handling of misconduct in fire and rescue services in England. We have reviewed the contents and a comprehensive action plan created. This is monitored through our programme governance structures and Audit and Governance Committee.

A Grievance, Bullying and Harassment Policy, Complaints Procedure, Whistle Blowing Policy and Anti-Fraud, Bribery and Corruption Policy are maintained and kept under review, providing the opportunity for members of the public and staff to raise issues when they believe that appropriate standards have not been met.

Regular updates on formal grievances, compliments and complaints received is presented to the Audit and Governance Committee via the quarterly performance report.



The Local Pension Board is set up under the auspices of [The Public Service Pensions Act 2013](#). The Board exists to assist the Fire Authority in its role as Scheme Manager; to secure compliance with the various firefighter pension scheme regulations and other legislation relating to governance and administration of the scheme; secure compliance with requirements imposed by the Pensions Regulator. A six-monthly report is provided to the Audit and Governance Committee.

We are committed to [data protection and processing personal data](#) in line with the requirements of the UK GDPR and the Data Protection Act 2018. It also sets out the process by which data incidents are recorded and investigated, and where appropriate, reported.

Royal Berkshire Fire Authority is committed to the highest possible standards of integrity, openness and accountability. The Authority recognises that sound systems of public accountability are vital to effective management and to protecting the public funds entrusted to it. The Anti-Fraud, Bribery and Corruption Policy outlines the Authority's commitment to creating an anti-fraud culture and maintaining high ethical standards in its administration of public funds.

RBFRS Whistleblowing policy outlines arrangements to give staff confidence to challenge and report allegations of inappropriate behaviour and gives the authority the means to investigate such reports. There is the opportunity to use Say So, who are an organisation RBFRS has engaged to confidentially report workplace concerns.

The Authority approved new Contract Standing Orders to be compliant with the Procurement Act 2023, which came into force on 24 February 2025. The Contract Standing Orders are supported by a Contract Management Guidance Framework which clearly sets out the responsibilities for contract management across the procurement team and local contract managers.

To positively develop our culture, a Culture Plan has been created. This is an organisational development programme that seeks to develop our culture through five key pillars: People, Places, Processes and Systems, Communications and Engagement and Structure and Governance. This work will be managed and monitored through a Portfolio Board within a programme structure to ensure robust management.

Core Principle B: Ensuring openness and comprehensive stakeholder engagement

The Corporate Plan and Community Risk Management Plan 2023-27 was agreed by the Fire Authority following consultation with the public, staff and stakeholders. The [Corporate Plan and Community Risk Management Plan \(CRMP\) 2023-27](#), sets out the contribution the Authority will make to its mission; serving the people of Royal Berkshire. It is linked to the Budget, ensuring that the aspirations in the plan are realistic in the context of funding constraints within which the Authority operates. A CRMP member champion is appointed from the Fire Authority. Member workshops and engagement is completed to enable the Fire authority to provide input to strategic planning.



A Consultation Strategy is in place which underpins all consultation activity. The Authority has consulted on and agreed its CRMP Consultation Principles, which are published within the Consultation Strategy. These confirm the circumstances of when a consultation is required.

Details of our [previous public consultations](#) are available on our website. All consultations are supported by a communication and engagement plan aimed at engaging our stakeholders and representative bodies and ensuring accessibility.

Our [Equality, Diversity and Inclusivity Objectives 2022-2026](#) have been published on our website and underpin our engagement activity. Activity supporting the delivery of these is captured in our Strategic Performance Board. During 2025/2026 we will be drafting and consulting on new objectives. An Equality, Diversity and Inclusion member champion is appointed from the Fire Authority.

Whilst the Corporate Plan spans a four-year period, it is reviewed annually. After agreement from the Fire Authority, an [Annual Plan](#) is produced and published on the website, setting out Annual Objectives together with Corporate Measures. For 2024/25, each Hub area (East, West and Central) published a dedicated Hub [Safety Plan](#), which sets out how each area will pursue strategic priorities across Prevention, Protection and Response.

An [Annual Report](#) is published on our website taking account of matters that have arisen during the last 12 months and reporting on performance for that period.

Corporate Measures that are set annually via the Annual Plan are internally monitored through the Strategic Performance Board prior to reporting to the Audit and Governance Committee. Any strategic projects are managed through the Portfolio Board using a programme governance structure. Progress on our Priority Programmes delivery for Community Risk Management Plan and the Culture Plan are reported to the Audit and Governance Committee via the [Quarterly Performance Reports](#). In addition to publishing the Quarterly Performance Reports, we publish key performance information on our website on a monthly basis.

Our website also contains a '[Transparency and Governance](#)' section publishing financial and staff information which includes the Council Tax Leaflet, procurement card transactions and payments over £500. We work closely with our neighbouring Fire and Rescue Services, notably through long standing collaboration with Thames Valley partners and the wider Thames Valley Local Resilience Forum. These partnerships and collaborative activities allow us to share our understanding of risk and contribute to wider regional risk reduction. We actively seek collaborative opportunities, such as sharing the facilities in our fire stations with Thames Valley Police and South-Central Ambulance Service, joint procurement arrangements and our joint Thames Valley Fire Control Service.

Working together leads to greater resilience and increases our efficiency and effectiveness. The governance arrangements are set out in the [Thames Valley Emergency Services Collaboration Five Year Plan](#), together with a [Thames Valley Collaboration Register](#), and are publicly available on our website.

Meetings of [the Fire Authority and its committee meetings](#) are accessible to the public and dates are published on the website, including the minutes and decisions taken at those meetings. The



Authority appoints two members to the Thames Valley Fire Control Service Joint Committee and papers are published on the website for these meetings.

[Standing orders](#) are published outlining the rules for the operation of Authority and committee meetings. The [Scheme of Delegation](#) sets out those decisions which can only be taken by the Authority or the Audit and Governance committee and those which can be taken by the Chief Fire Officer/Chief Executive.

Core Principle C: Defining outcomes in terms of sustainable economic, social and environmental benefits

The Corporate Plan and CRMP provides a clear vision and formal statement on the organisation's purpose and intended outcomes, including how we will manage our resources to achieve those outcomes. Our Community Risk Management Plan sets out how we will safely and effectively manage risk across our Prevention, Protection and Response activities. Our Consultation Principles set out that we will consult with a wide range of stakeholders, including the public, on any changes that will have a material impact on the performance of the services we provide.

The [Strategic Asset Investment Framework](#), sets out our intent for the management and investment in our capital assets which include our buildings, fleet and ICT, underpinning the Corporate Plan and Integrated Risk Management Plan. We monitor the delivery of our corporate strategies and report on these through our Audit & Governance Committee.

The Organisational Risk Management Policy sets out our approach to the identification and management of risk which may impact on our ability to provide our services. The Corporate Risk Register is regularly reviewed by the Senior Leadership Team and is reported to the Audit and Governance Committee.

In support of our sustainability principles, and recognising there is a global climate emergency, the Authority is committed to reducing the impact of the organisation's operations on the environment and reducing its carbon footprint. It will do so in a way that supports the United Kingdom's commitment to sustainable development and reducing the effects of climate change by achieving Net Zero by 2050, in line with the UK government target.

The estate contributes 65% of the Authority's direct (Scope 1 and 2) carbon output (c1,524 tCO₂ per year) so, investment is being made to reduce the negative impact our buildings have on the environment. Estate strategic planning has included the production of estate heat decarbonisation plans to enable the first significant steps for the Authority achieve its Net Zero Carbon agenda by investment in sustainability initiatives at sites in the portfolio.

The fleet also contributes significantly to the Authority's carbon footprint, so investment is being made to modernise our fleet with more efficient assets. This includes, where possible, and as technology allows, hybrid vehicles, plug-in hybrid vehicles and fully electric vehicles, to reduce the environmental impact of our operational activities.



Sustainability is not only environmental but also cultural and social. Our work will reflect inclusive principles, ensuring facilities and fleet modernisation support dignified, equitable and accessible workplaces.

In addition to looking at how the service can reduce our carbon footprint through our Estate and Fleet, we will be addressing sustainability in its broader context, looking at economic value, social inclusion and environmental protection. This is captured within our five-year sustainability strategy and will be delivered through an initial one-year sustainability programme, which will aim to embed sustainability more prevalently into our organisational objectives.

A key element to the revenue budget setting process is ensuring the long-term sustainability of the organisation, considering the current pressures, risks and challenges that the Service faces.

Core Principle D: Determining the interventions necessary to optimise the achievement of the intended outcomes

The Fire Authority meetings take place approximately three times per year with separate committee meetings for Audit and Governance and Management committee. In accordance with the Scheme of Delegation, all relevant items for decision are taken to the appropriate and relevant committee for scrutiny and approval.

Medium to long-term planning is informed by the [Medium Term Financial Plan, Strategic Asset Investment Framework and Reserves Policy](#), which sets out the financial strategy for the Authority. This enables the Authority to understand likely future challenges, and ensure its strategic planning is realistic.

Where necessary, appropriate action is identified to mitigate potential financial risk. This is further supported by the Authority's [Efficiency and Productivity Plan](#), which was refreshed as part of the budget setting process for 2025/26.

Our Performance Management Framework sets out how we will manage performance to ensure organisational aims and objectives are achieved. This Framework sets out how we will measure and monitor performance and where and when the organisation will manage performance. This is further supported by the Organisational Risk Management Policy as set out above.

Our governance structure enables the monitoring, scrutiny and oversight of our priority programmes and there is a planning cycle for determining strategic and operational plans on an ongoing basis.

The Authority will inform the public about changes we intend to make, or would like the public's views on, and then engage in a process of public consultation. This enables assessment of feedback from our Communities and partners on our options. Responses are analysed and then presented to the Fire Authority.

Core Principle E: Developing the Authority's capacity, including the capability of its leadership and the individuals within it.



Our vision outlines our capability commitments and that we value and invest in developing our people to ensure we can deliver the best possible service.

We have a People Strategy 2024 – 2027 the purpose of which is to create a professional, flexible workforce that is diverse in thought and representation that can create safer more resilient communities by preventing incidents, protecting homes and businesses and responding to emergencies. Progress against delivery plans are monitored at our Portfolio Board through our programme structure.

The Authority has developed a Member Development Strategy and was agreed by the Fire Authority. This strategy is supported by a Member Development Action Plan and reviewed annually.

The training needs of Members and officers are identified through appraisal and review processes. Appropriate training is made available to ensure that individuals can undertake their current roles effectively and that they have the chance to develop to meet their, and the Authority's, needs.

There is a Leadership Development Programme in place for supervisory and middle- managers, with the Senior Leadership Team developed through coaching and external leadership development courses. We provide access to a coaching and development platform which has a range of tools including a 360-degree feedback tool and we utilise NFCC frameworks.

Our Behavioural Competency Framework has leadership at its core and is directly linked to our Employee Code of Conduct and our Equality and Diversity and Inclusion Objectives, and therefore the FRS Core Code of Ethics. Our performance development review structure and recruitment are aligned to the framework. This is due for a review in Q1 2025/26. We also take account of information published by the NFCC.

Our Workforce Planning Group allows us to monitor our workforce profile, as well as anticipate future workforce needs for capacity, capability and succession and plan accordingly.

The health and wellbeing of colleagues is a priority and our Health, Safety and Wellbeing Strategy and Action Plan supports our staff, with a particular focus on Mental Health. Progress against action plans are monitored in our Health, Safety and Wellbeing Committee.

Independent assurance is provided by HMICFRS across the three pillars of 'effectiveness', 'efficiency' and 'people' HMICFRS inspected RBFRS during 2024 with the final report published in April 2025. RBFRS was graded as 'good' in eight areas with the grading of adequate given in three areas. Progress on the areas for improvements identified by HMICFRS are monitored and assured through our Portfolio Board.

Since the introduction of the Fire Standards Board (FSB), we have been an active and engaged participant in the development of the new fire standards and responding to the FSB consultations. On all the published progressional standards, we undertake a gap analysis to check our compliance and create action plans if any gaps are reported, also making use of the implementation tools. Progress is reported to Audit and Governance Committee.



Core Principle F: Managing risks and performance through robust internal control and strong public financial management

The Authority ensures that the Service has appropriate governance arrangements in place and that risk and performance are being effectively managed. As set out above, there is a Performance Management Framework and Organisational Risk Management Policy which sets out how this is achieved across HR, financial, service delivery, priority programmes and corporate risk management.

The Authority has ownership of the strategic risks of the Service and is responsible for monitoring and challenging risks and mitigation actions appearing on the Corporate Risk Register. This responsibility for risk and performance management is delegated by the Authority to the Audit and Governance Committee.

The Head of Finance and Procurement is appointed as the Chief Finance Officer and ensures the sound administration of the financial affairs of the Authority, as required by the statutory duties associated with section 112 of the Local Government Finance Act 1988 and the Accounts and Audit Regulations 2015. The Chief Financial Officer is required to adhere to professional standards set by CIPFA.

Until October 2015, the Authority's insurance was arranged through a consortium of nine fire and rescue authorities. These fire and rescue authorities are now members of the [Fire and Rescue Indemnity Company Ltd \(FRIC\)](#). The company commenced trading in November 2015 and now has 14 member authorities. The Authority's risk protection arrangements are provided through the pooled funds of the company. The aims of the Company are twofold: to reduce risk to the Authority by driving up standards, for example, by adopting best practice in relation to driving standards and to reduce the cost to the Authority of its risk protection arrangements over the longer-term.

The Audit and Governance Committee provides independent assurance to the Authority and scrutinises the performance of our service and reviews audit reports from internal and external auditors and approves the statement of accounts.

Management Committee receives quarterly budget monitoring reports, including reporting on efficiency.

The Annual Governance Statement is reviewed internally by our Senior Leadership Team and by the Audit and Governance Committee.

Core Principle G: Implementing good practices in transparency, reporting and audit to deliver effective accountability

Data is published on the website in accordance with the Local Government Transparency Code to promote openness and accountability through reporting on local decision-making, public spending and democratic processes.

The Authority has a designated statutory Data Protection Officer (DPO) that reports through the



Authority's Senior Information Risk Owner (SIRO) which is the Deputy Chief Executive/Director of Corporate Services. Both the DPO and SIRO ensure legal compliance with data protection requirements.

The Authority publishes on the website monthly listings of all procurement card expenditure and payments over £500 that have been made. A contracts register is also maintained and published detailing businesses with whom we have official agreements and supply regular services.

The [Pay Policy](#) has been approved by the Authority and is subject to review annually. It is produced in accordance with new or proposed legislation to ensure that it remains relevant and effective. The Pay Policy Statement for 2025-26 has been approved by the Authority.

In addition to publishing the [Gender Pay Gap Report](#), on our website. The Authority, also published an [Ethnicity Pay Gap Report](#) which goes further than the statutory Gender Pay Gap report and gives clearer and more extensive information regarding how individuals are paid at RBFRS and how individual pay elements are distributed across the various protected groups. An Equal Pay Audit was undertaken in November 2024 with outcomes reported to the Authority in January 2025. This is published on the website.

An annual [Statement of Assurance](#) is produced to formally confirm to Government, stakeholders and the communities we serve, the adequacy of arrangements for the effective management of financial, governance and operational matters in RBFRS. The Statement confirms the extent to which the requirement of the Fire and Rescue National Framework for England have been met.

The Audit and Governance Committee undertakes the scrutiny function within the Authority and provides a robust challenge to the Authority. The Committee reviews performance and risk within the Authority, initiating reviews where it considers performance could be improved.

The Authority's Internal Audit Service is carried out by external contractors appointed under contract. The appointed Internal Auditor (RSM) is required to provide an annual independent and objective opinion to the Authority on risk management, governance and the control environment. Actions arising from audits are tracked in our Strategic Performance Board. The annual Audit Plan is agreed by the Audit and Governance Committee and for 2024/25 RSM has to date reported on the following audits:

Audit	Assurance Level
Payroll provider – Dataplan	Reasonable assurance
Firefighter Pension administration (West Yorkshire Pension Fund)	Reasonable assurance
Risk Information	Reasonable assurance
Driver licence checks	Partial assurance
Operational Vehicle Compliance	Substantial assurance
Key Financial Controls	Substantial assurance



Review of Effectiveness

The Authority has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework, including the system of internal control. The review of effectiveness is informed by the work of the senior managers within the Authority who have responsibility for the development and maintenance of the governance environment, the Internal Auditors' (RSM) annual report, and by the findings and reports issued by the external auditors and other review agencies and inspectorates.

The Authority has an Audit and Governance Committee with responsibility for monitoring and reviewing the risk, control and governance processes and associated assurance processes to ensure internal control systems are effective and that policies and practices are in compliance with statutory and other regulations and guidance.



Significant Governance Issues addressed in 2024/25

The following provides a progress report against the significant governance issues identified in the last Annual Governance Statement

Governance matter identified	Action taken in 2024/25	Lead Officer	Target Date
<u>HMICFRS</u> The service is being inspected as part of Tranche 3 of the inspection programme with formal inspection activity starting from Q2 24/25	HMICFRS inspection has been completed and the report published with five AFIs given. Work towards the AFIs are being planned as part of strategic planning.	Annie-Rose Pratt	Closed
<u>Funding</u> The Authority was able to produce as balanced budget for 23/24 despite the ongoing economically challenging position of local authority funding and the fire and rescue settlement agreement. The 24/25 outlook is equally uncertain due to it being an election year and the likelihood of a short term financial settlement again when at least a three year settlement is required.	Engage with new Berkshire Prosperity Board, Brief Berkshire MP's (including building relationships if there are any changes post election). Ensure full engagement with NFCC Finance Committee to support sector wide messages to LGA and Central Government to support a longer term settlement and/or short term protection of existing budgets and full awareness of the significant financial pressures and their impact on risk management.	Wayne Bowcock	Closed
<u>Pensions</u>	RBFRS will continue to work to the timelines set subject to the availability of Government advice. Data	Becci Jefferies	Closed



Draft RBFRS Annual Governance Statement

The pensions landscape remains complex with technical matters still to be finalised. During 2024/25 RBFRS continued to support those due to retire and began work to meet the legislative requirements to remedy the discrimination found in public sector pensions as they apply. The legislation in respect of the O'Brien/Matthews case is now in place and we have begun communication and calculation activity to ensure compliance. There remains significant pressure on the Service in relation to implementation in both cases and additional workload pressure for the Pension Administrator in meeting the requirements and the time frames.	calculations and records are maintained in accordance with the regulatory requirement. We will continue to work together with the pension administrator and across the sector to ensure effective management of pension arrangements and make representations to ensure cases can be processed in a timely way. In 2023/24 we took action to ensure we were appropriately resourced to respond to the pension workload. Updates to A&G Committee will provide oversight of the emerging issues.		
<u>Workforce</u> Workforce retention is being impacted, and we are experiencing a high percentage of staff in development. This will also impact internal costs and capacity. Our new People Strategy will continue our journey of improvement and support our staff to be the best public servants they can be, creating a workforce that can deliver excellence to our communities. It will also allow the Service to consider longer-term strategy for ways of working.	We reviewed the routes available to support the recruitment and retention of staff. We ensured our workforce planning takes account of forecasted changes and requirements and implemented an action plan for further improvements. We reviewed the outcomes of our staff engagement and implement the outcomes.	Becci Jefferies	Closed

Appendix A

Agenda Item 5



Draft RBFRS Annual Governance Statement

<u>Sustainability</u> The focus on the global climate emergency is increasing and it is incumbent on all responsible organisations to take a positive and forward-thinking approach to sustainability in the wider sense. We will make a positive commitment to support the wider Government sustainability and environmental targets in the RBFRS Sustainability Strategy to be produced in 2024. The strategy will set out the organisation's strategic sustainability objectives and to facilitate an action plan to deliver meaningful and credible effect on our journey to become more sustainable and more environmentally friendly. can set	Develop and launch the RBFRS Sustainability Strategy in 2024 – to include progress to date and strategic objectives. Expansion of the Authority role of the Lead Member for Strategic Assets and Sustainability. Review of internal governance structure to support sustainability. Delivery of the RBFRS Sustainability Programme Phase 1: • Public Sector Decarbonisation Scheme and SAIF funded sustainability initiatives at 5 priority 1 sites • LED lighting priority 2 project at 5 sites (SAIF) • Solar photovoltaic installation at 5 sites (SAIF)	Paul Brooks	Completed
<u>Cyber security threat</u> There is an increasing use of and movement to digital and cloud-based IT services. With the increased circumstances of remote working and use of digital services there is a growing additional pressure on those service areas. The rate of cyber-attacks, incidences and threats of ransomware attacks has been growing continually and therefore the associated risk of cyber-attacks is set to increase.	This is an on-going and growing challenge which needs vigilance. We will continue to focus our resources in this area and continue to work with our external partners to commission audits of our systems to test for vulnerabilities. We will continue to review and adjust our IT Disaster Recovery plans in response to changing cyber threat patterns and operational needs. We will continue to educate and train our staff to recognise and appropriately handle cyber security risks.	Lukasz Wrona	March 2025



Draft RBFRS Annual Governance Statement

	An ongoing action plan is being continually developed.		
<u>Legislation and legal changes – Employment Law</u> There are several bills proposing changes to employment law. The Service will need to consider the impact of any emerging legislation on ways of working and the workforce and how we need to respond to it.	Emerging and ongoing legislation will be monitored for impacts and how we will respond to them.	Becci Jefferies	March 2025
<u>Legislation and legal changes – Telecommunications Act</u> The Telecommunications Act potentially changes the dynamic of our negotiating position in relation to the income we can generate from telecommunication masts. The Service will need to mitigate the impacts as far as possible.	The Service will need to mitigate the impacts of the Telecommunications Act as far as possible and will be monitored.	Paul Brooks	Closed
<u>Legislation and legal changes – Procurement Act 2023</u> The Procurement Act 2023 brings significant changes to the UK's public procurement system, aiming to improve efficiency, transparency, and value for money. Changes will impact our processes and will require a complete review of our processes and implementation of improvements by October 2024.	Set up a working group to review the changes, understand the impacts and develop a plan	Conor Byrne	Closed
<u>Thematic inspection outcomes by HMICFRS: Values and culture and misconduct</u>	Gap analysis of all recommendations published in various reports have been completed and resulted in	Nikki Richards	Closed

Appendix A

Agenda Item 5



Draft RBFRS Annual Governance Statement

In March 2023, HMICFRS produced the 'Values and culture in fire and rescue services' report which contained 35 recommendations. Twenty of these recommendations were directed at Fire and Rescue Services with 15 recommendations directed at external bodies such as the Local Government Association, the Home Office and National Fire Chief's Council. Various reports have been published from other independent reviews such as the South Wales culture Report and Dorset and Wiltshire and these are being reviewed.	plans encompassing various service areas of the organisation. Reporting is in place to HMICFRS on progress towards recommendations closure for the values and culture which are published on the RBFRS website. Working towards completing an action plan to support the published recommendations for the HMICFRS misconduct thematic inspection. A Culture Plan developed and in place. Delivery against the plan will be monitored through our governance channels.		
<u>Data Protection Act Compliance</u> The GDPR/Data Protection Audit outlined several areas where the Service needed to make improvements to ensure its policies and processes were up to date with the guidance shared by the Information Commissioner. IT made several recommendations which range from adjusting documentation to introducing additional governance and oversight of the Data Protection position of the Service.	New governance arrangements will be introduced to provide the service with an opportunity to scrutinise Data Protection related matters at a board level. Documentation, processes and policies will be updated in line with the latest recommendations from the ICO and the Audit Findings.	Lukasz Wrona	March 2025
<u>24/25 Driving Licence Checks</u> The driving licence checks audit was completed and was given partial assurance which highlighted a governance issue related to pool car allocation and tracking	Improved pool car tracking processes have been put in place along with checks on licences and training	Paul Brooks	Completed



Significant Governance Issues to be addressed in 2025/26

The following provides a progress report against the significant governance issues identified in the last Annual Governance Statement

Governance matter identified	Action to be taken in 2025/26	Lead Officer	Target Date
<u>Cyber security threat</u> There is an increasing use of and movement to digital and cloud-based IT services. With the increased circumstances of remote working and use of digital services there is a growing additional pressure on those service areas. The rate of cyber-attacks, incidences and threats of ransomware attacks has been growing continually and therefore the associated risk of cyber-attacks is set to increase.	This is an on-going and growing challenge which needs vigilance. We will continue to focus our resources in this area and continue to work with our external partners to commission audits of our systems to test for vulnerabilities. We will continue to review and adjust our IT Disaster Recovery plans in response to changing cyber threat patterns and operational needs. We will continue to educate and train our staff to recognise and appropriately handle cyber security risks. An ongoing action plan is being continually reviewed and developed.	Lukasz Wrona	March 2026
<u>Legislation and legal changes – Employment Law</u> There are a number of bills proposing changes to employment law. The Service will need to consider	Emerging and ongoing legislation will be monitored for impacts and how we will respond to them.	Becci Jefferies	March 2026



Draft RBFRS Annual Governance Statement

the impact of any emerging legislation on ways of working and the workforce and how we need to respond to it.			
<u>Data Protection Act Compliance</u> The GDPR/Data Protection Audit outlined several areas where the Service needed to make improvements to ensure its policies and processes were up to date with the guidance shared by the Information Commissioner. IT made several recommendations which range from adjusting documentation to introducing additional governance and oversight of the Data Protection position of the Service.	New governance arrangements will be introduced to provide the service with an opportunity to scrutinise Data Protection related matters at a board level. Documentation, processes and policies will be updated in line with the latest recommendations from the ICO and the Audit Findings.	Lukasz Wrona	December 2026

Appendix A

Agenda Item 5





ROYAL BERKSHIRE FIRE AUTHORITY



COMMITTEE	AUDIT & GOVERNANCE COMMITTEE
DATE OF MEETING	20 OCTOBER 2025
SUBJECT	INTERNAL AUDIT UPDATE
LEAD OFFICER	CONOR BYRNE, HEAD OF FINANCE AND PROCUREMENT
LEAD MEMBER	N/A
EXEMPT INFORMATION	N/A
ACTION	FOR NOTE

1. EXECUTIVE SUMMARY

- 1.1 The Committee will receive an update on audit activity since the last Committee meeting.

2. RECOMMENDATION

The Committee is requested to

- 2.1 **NOTE** RSM's Progress Report.

3. REPORT

- 3.1 RSM has completed one audit since the last Committee meeting, which was Cyber Essentials Readiness Assessment.
- 3.2 RSM issued four medium recommendations and three low recommendations.
- 3.3 RSM's Progress Report is attached as **Appendix A**.
- 3.4 RSM's Emergency Services Benchmarking document is attached as **Appendix B**.
- 3.5 RSM client briefings are also attached as appendices.
- 3.6 A representative from RSM will attend the meeting to provide further detail and answer any questions from Members.

4. CONTRIBUTION TO STRATEGIC COMMITMENTS

- 4.1 Sustainability. We are committed to ensuring that we provide a financially sustainable Service and take meaningful action to help address the climate emergency.

5. FINANCIAL IMPLICATIONS

- 5.1 The work of the internal auditors assures Members that the Authority's finances are in good order.

6. LEGAL IMPLICATIONS

- 6.1 In accordance with Public Sector Internal Audit Standards, the Head of Internal Audit is required to provide an annual opinion, based upon and limited to the work performed, on the overall adequacy and effectiveness of the organisation's risk management, control and governance processes. The opinion should contribute to the Authority's Annual Governance Statement.

7. EQUALITY AND DIVERSITY IMPLICATIONS

- 7.1 None

8. RISK IMPLICATIONS

- 8.1 The internal audit programme aims to identify key risks and report on the effectiveness of controls and mitigating actions.

9. SUSTAINABILITY IMPLICATIONS

- 9.1 None

10. CONSISTENCY WITH DUTY TO COLLABORATE

- 10.1 Internal audits will consider how the Authority is meeting this requirement where applicable.

11. PRINCIPAL CONSULTATION

- 11.1 The Chief Fire Officer has been consulted on the report.

12. BACKGROUND PAPERS

- 12.1 Internal Audit Plan

13. APPENDICES

- 13.1 Appendix A – RSM Progress Report
13.2 Appendix B – Emergency Services Benchmarking

13.3 Appendix C – Emergency Services News Briefing

13.4 Appendix D – Failure to Prevent Fraud

13.5 Appendix E – Emerging Risk Radar

14. CONTACT DETAILS

14.1 Conor Byrne - Head of Finance and Procurement - byrnec@rbfrs.co.uk

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ROYAL BERKSHIRE FIRE & RESCUE SERVICE

Internal Audit Progress Report

20 October 2025

This report is solely for the use of the persons to whom it is addressed.

To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party.



CONTENTS

Key messages..... 3

1. Final reports 5

Appendices

Appendix A: Progress against the internal audit plan 2025/26 7

Appendix B: Other matters 8

KEY MESSAGES

The internal audit plan for 2025/26 was approved by the Audit and Governance Committee at the March 2025 meeting. This report provides an update on progress against the plan and summarises the results of our work to date. We also provide an update on the last remaining 2024/25 report.



2024/25

We have issued the one remaining final report from the 2024/25 internal audit plan on Cyber Security (Advisory).

A summary of the outcome of this review is provided in Section 1. [\[To discuss and note\]](#)

2025/26

The Service Risk Management and Governance with Service Plans report from the 2025/26 internal audit plan is in draft and we are in the process of agreeing actions with management.

The fieldwork for the Payroll Provider - DataPlan (now IRIS) has now been completed. The report is currently in our quality assurance process for review, a draft report is expected w/c 13 October 2025.

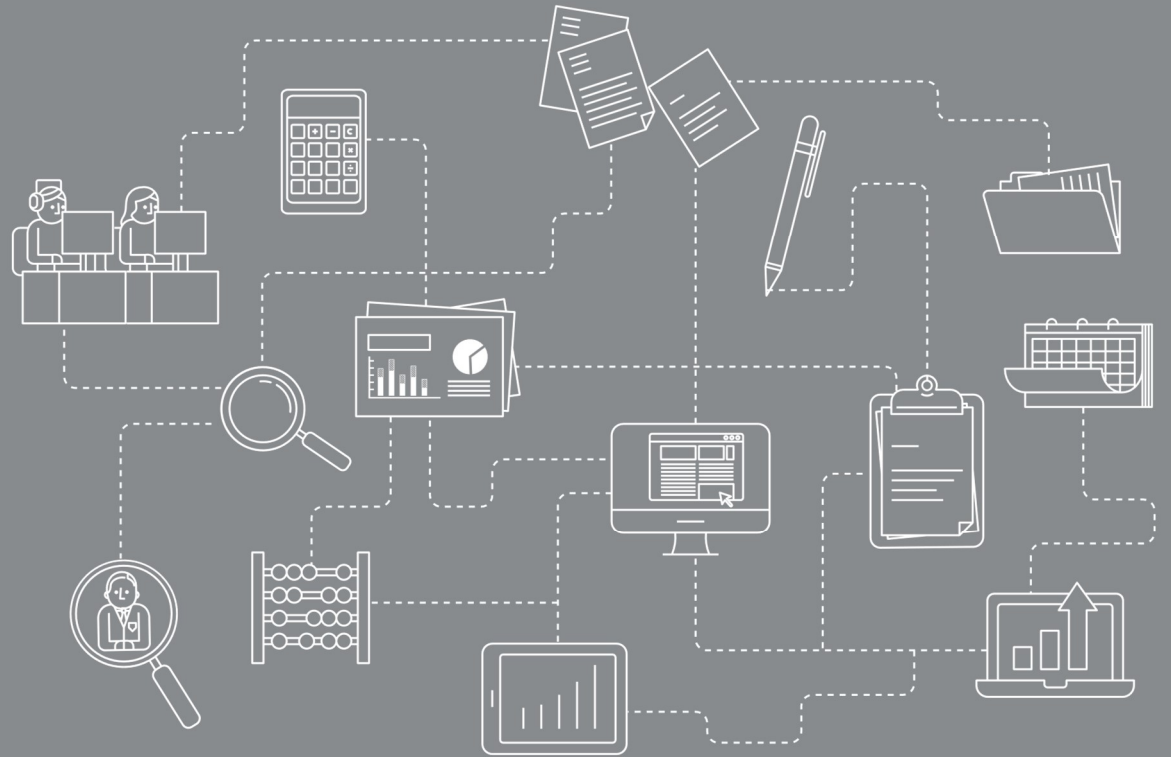
Wider added value reports:

We have included two client briefings and a further paper for noting:

- Emergency Services Benchmarking of Internal Audit Findings (2024/25) paper to this meeting agenda. [\[To note\]](#)
- We have also issued our latest risk radar publication, a Failure to Prevent Fraud publication and our latest quarterly Emergency Services client briefing. [\[To note\]](#)

Final Reports

01



1. FINAL REPORTS

1.1 Summary of final reports being presented to this Committee

This section summarises the 2024/25 reports that have been finalised since the last meeting.

Assignment	Opinion issued	Actions agreed		
		L	M	H
Cyber Essentials Readiness Assessment (10.24.25)				
Royal Berkshire Fire and Rescue Service completed a self-assessment questionnaire in April 2025. Based upon the evidence available at the time of our fieldwork, we found that there was evidence to support the self-assessment that controls are established for 44 of the 62 requirements from the five Cyber Essentials control themes.				
Of the remaining 18 requirements:				
- Nine were self-assessed as implemented but were not tested during the audit due to a lack of evidence provided - Five were not applicable - Issues were identified in the remaining four requirements where evidence provided did not fully support the self-assessment score.	Advisory	3	4	0
The 13 requirements which were self-assessed as implemented but not tested and/or evidence provided did not fully support the self-assessment score were across the Secure Configuration, Security Update Management, and Access Management control areas. As some of the issues identified are closely linked, the identified issues led to a total of seven management actions being agreed, out of which four were rated as medium priority and three as low.				
Overall, we identified a number of key controls designed to protect RBFRS's information systems and network. However, a range of control enhancements are necessary under each of the control areas above.				

Appendices



APPENDIX A: PROGRESS AGAINST THE INTERNAL AUDIT PLAN 2025/26

Assignment	Status / Start Date / Opinion issued	Actions agreed				Target Committee meeting	Actual Committee meeting
		A	L	M	H		
Risk Management and Governance	Draft Report					October 2025 (July 2026)	
Payroll Provider – Dataplan (now IRIS)	Fieldwork complete – draft report expected w/c 13 October					December 2025 (March 2026)	
Equality Impact Assessments	Scheduled – November 2025					March 2026 (December 2025)	
Firefighter Pensions Administration (WYPF)	Scheduled – November 2025					March 2026	
Health and Safety – Contaminants	Scheduled – December 2025					March 2026 (October 2025)	
Cyber	Scheduled – January 2026					July 2026	
Procurement	Scheduled – January 2026					March 2026 (October 2025)	
Key Financial Controls	Scheduled – January 2026					March 2026	
Follow Up	Scheduled – February 2026					July 2026	
Business Continuity	Scheduled – March 2026					July 2026 (October 2025)	

* The timing of these audits have been changed to accommodate staff availabilities (we have not noted any issues with these timing changes).

APPENDIX B: OTHER MATTERS

Changes to the plan

There have not been any changes to the 2025/26 Internal Audit Plan.

Added value work

We have issued the following client briefings since the last Audit Committee:

- Emergency Services News Briefing – August 2025
- Failure to Prevent Fraud September 2025
- Emerging Risk Radar September 2025

Annual Opinion 2025/26

The Audit Committee should note that the assurances given in our audit assignments are included within our Annual Assurance report. In particular, the Committee should note that any negative assurance opinions and how these may impact both our Head of Internal Audit Opinion, and your annual report. We have not yet issued any final reports to date for 2025/26.

Our work for the remainder of the year remains on track to be completed by the end of the financial year, and we will provide updates to the next meeting and to management in our regular meetings.

Quality assurance and continual improvement

To ensure that RSM remains compliant with the Global Internal Audit Standards in the UK Public Sector we have a dedicated internal Quality Assurance Team who undertake a programme of reviews to ensure the quality of our audit assignments. This is applicable to all Heads of Internal Audit, where a sample of their clients will be reviewed. Any findings from these reviews are used to inform the training needs of our audit teams.

From the results of the reviews undertaken across our client base, there are no areas which we believe warrant flagging to your attention as impacting on the quality of the service we provide to you.

In addition to this, any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessments is also taken into consideration to continually improve the service we provide and inform any training requirements.

FOR FURTHER INFORMATION CONTACT



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The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

Our report is prepared solely for the confidential use of Royal Berkshire Fire & Rescue Service, and solely for the purposes set out herein. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from RSM UK Risk Assurance Services LLP for any purpose or in any context. Any third party which obtains access to this report or a copy and chooses to rely on it (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

This report is released to you on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent.

We have no responsibility to update this report for events and circumstances occurring after the date of this report.

RSM UK Risk Assurance Services LLP is a limited liability partnership registered in England and Wales no. OC389499 at 6th floor, 25 Farringdon Street, London EC4A 4AB.

AUDIT OUTCOME OVERVIEW – CYBER ESSENTIAL READINESS ASSESSMENT

Conclusion: Royal Berkshire Fire and Rescue Service completed a self-assessment questionnaire in April 2025. Based upon the evidence available at the time of our fieldwork, we found that there was evidence to support the self-assessment that controls are established for 44 of the 62 requirements from the five Cyber Essentials control themes.

Of the remaining 18 requirements:

- Nine were self-assessed as implemented but were not tested during the audit due to a lack of evidence provided
- Five were not applicable
- Issues were identified in the remaining four requirements where evidence provided did not fully support the self-assessment score.

The 13 requirements which were self-assessed as implemented but not tested and/or evidence provided did not fully support the self-assessment score were across the **Secure Configuration, Security Update Management, and Access Management control areas**. As some of the issues identified are closely linked, the identified issues led to a total of seven management actions being agreed, out of which four were rated as **medium priority** and three as **low**.

Overall, we identified a number of key controls designed to protect RBFRS's information systems and network. However, a range of control enhancements are necessary under each of the control areas above.

Key Findings

- **Security Update Management**
The Patch Management Policy outline Endpoints and Server Operating System patches to be deployed within 14 days of the release of the security patch from Microsoft, regardless of the patch criticality. However, we noted that there is no requirement for software application patches.

The absence of a formal requirement to apply security patches to software applications increases the risk that known vulnerabilities may remain unaddressed, potentially allowing threat actors to exploit outdated software to compromise systems, access data, or disrupt operations. **(Medium, MA1)**
- **Security Update Management**
We were informed that applications that are no longer supported and no longer receive regular security updates have been removed from all endpoints. However, we were not provided with a full software extract or inventory to confirm applications that are no longer supported and/or no longer receive regular fixes for security problems are removed. Applications that no longer receive security updates should be removed because they pose a significant risk to organisation's data, systems, and compliance posture. Outdated software often contains known security flaws that attackers can easily exploit.
- Once a vulnerability is public and unpatched, it becomes a prime target for malware, ransomware, and other attacks which may lead to data loss and authorised access to sensitive data. **(Medium, MA2)**

- **Access Management**

For three leavers from a sample of five we were unable to obtain evidence of the Mover Form being completed.

Without a formalised mover process that is consistently applied, there are risks that movers are not provided with required access and permission to carry out their duties in a timely manner. Furthermore, there are risks of movers retaining and accumulating access and permissions from their previous roles, which may no longer be required, leading to excessive privileges being provisioned. Excessive privileges, also known as privilege creep, increases the attack surface and can lead to unauthorised access, either accidentally or maliciously. **(Medium, MA3)**

- **Malware Protection**

The password policy does not outline a defined process to enable prompt action when a password or user account is believed or suspected to be compromised.

The absence of such a process increases the risk of prolonged exposure to unauthorised access, which may lead to security incidents. Furthermore, the policy does not provide guidance around changing firewall passwords when a user suspects their password has been compromised. There is a risk that unauthorised changes may occur on the firewall rule base resulting in unauthorised access and/or data breaches. **(Medium, MA4)**

SUMMARY OF MANAGEMENT ACTIONS

The action priorities are defined as*:

High

Immediate management attention is necessary.

Medium

Timely management attention is necessary.

Low

There is scope for enhancing control or improving efficiency.

Ref	Action	Priority	Responsible Owner	Date
1	The Patch Management Policy will be extended to include all software applications in use, particularly those that are internet-facing, widely deployed, or critical to business operations. The policy will define the timeframes for applying security patches to applications, based on the criticality of the vulnerability (e.g. critical and high patches within 14 days, medium within 30 days).	Medium	ICT Service Delivery Manager	September 2025
2	Management will establish a software inventory and review all software applications that are installed to ensure they are supported by suppliers which provide regular security updates. Management will also ensure applications that are no longer supported and no longer receive regular fixes for security problems are removed from all endpoints. Compliance policies will be implemented within Microsoft Intune to restrict endpoints with unsupported software from accessing the RBFRS network.	Medium	ICT Service Delivery Manager	September 2025
3	Management will ensure change in role (mover)'s forms are completed and submitted by line managers.	Medium	Head of Business Information and Systems	July 2025
4	Management will update the Information Security Policy to outline the steps to be taken in response to suspected account or password compromise. This procedure will include: 1. Definition of compromise indicators, such as unusual login activity, phishing attempts, or user-reported concerns. 2. Incident response procedures, including: a. Immediate password reset for affected accounts. b. Temporary account suspension or lockout, if necessary, pending investigation. c. Notification to the IT or security team to trigger a formal incident response. Staff awareness and reporting, ensuring that all users understand how to recognise and report suspected compromises, including the reporting channels and responsible contacts.	Medium	Head of Business Information and Systems	July 2025

APPENDIX B: QUESTIONNAIRE

Assessment Explanation

The criteria are as follows:

Status	Cyber Essentials
Not Started	0
Evidence does not fully support the self-assessment score	4
Agree not fully implemented	0
Self-assessed as implemented but not tested	9
Evidence presented in line with the organisation's self-assessment – controls established	44
Not applicable	5
Total	62

Cyber Essentials

Cyber Essential Control Theme	Question	Organisation Self-Assessment Answer	RSM Review of Evidence Conclusion
Boundary Firewalls and Internet Gateways	A4.1 Do firewalls at the boundaries between your organisation's internal networks, laptops, desktops, servers and the internet exist?	Yes	Evidence presented in line with the self-assessment – controls established
	A4.1.1 When your devices (including computers used by homeworkers) are being used away from your workplace (for example, when they are not connected to your internal network), how do you ensure they are protected?	This is covered by Windows Defender, Defender for endpoint and management of devices via MDM	Evidence presented in line with the self-assessment – controls established
	A4.2 When you first receive an internet router or hardware firewall device, it may have had a default password on it. Have you changed all the default passwords on your boundary firewall devices?	Yes	Evidence presented in line with the self-assessment – controls established

Cyber Essential Control Theme	Question	Organisation Self-Assessment Answer	RSM Review of Evidence Conclusion
	A4.2.1 Please describe the process for changing the firewall password?	-	Evidence presented in line with the self-assessment – controls established
	A4.3 Is the new firewall password configured to meet the Identity and Access Management requirements? Please select the option being used: A. multi-factor authentication, with a minimum password length of 8 characters and no maximum length. B. Automatic blocking of common passwords, with a minimum password length of 8 characters and no maximum length. C. A password with a minimum length of 12 characters and no maximum length.	-	Evidence presented in line with the self-assessment – controls established
	A4.4 Is the firewall password changed when you know or suspect it has been compromised?	N/A	Evidence does not fully support the self-assessment score
	A4.5 Are any services enabled that can be accessed externally through your internet router, hardware firewall or software firewall?	Yes	Evidence presented in line with the self-assessment – controls established
	A4.5.1 Is there a documented business case for all of these services?	Yes	Evidence presented in line with the self-assessment – controls established
	A4.6 If services are enabled on your firewall, is there a process to ensure they are disabled in a timely manner when they are no longer required? A description of the process is required.	Yes	Evidence presented in line with the self-assessment – controls established
	A4.7 Have boundary firewalls been configured so that they block all other services from being advertised to the internet?	Yes	Evidence presented in line with the self-assessment – controls established
	A4.8 Are boundary firewalls configured to allow access to their configuration settings over the internet?	No	Evidence presented in line with the self-assessment – controls established
	A4.9 If yes, is there a documented business requirement for this access?	-	Not applicable
	A4.10 If yes, is the access to the settings protected by either multi-factor authentication or by only allowing trusted IP addresses combined with	-	Not applicable

Cyber Essential Control Theme	Question	Organisation Self-Assessment Answer	RSM Review of Evidence Conclusion
	managed authentication to access the settings? Please explain which option is used.		
	A4.11 Are software firewalls enabled on all computers, laptops and servers?	Yes	Evidence presented in line with the self-assessment – controls established
	A4.12 If no, is this because software firewalls are not installed by default for the operating systems used? Please list the operating systems.	-	Not applicable
Secure Configuration	A5.1 Where are able to do so, has all unused software on laptops, desktop computers, thin clients, servers, tablets, mobile phones and cloud services been removed or disabled? Describe this is achieved.	Inventory Management: Regularly conduct an inventory of all software installed on devices to identify unused or unnecessary applications. Policy Implementation: Establish and enforce policies that mandate the removal or disabling of unused software. This is achieved with PDQ and Intune. Automated Tools: Utilize automated tools and scripts to scan for and remove unused software across all devices. Endpoint Management: Use endpoint management solutions like Intune or Endpoint Manager to manage and enforce	Self-assessed as implemented but not tested

Cyber Essential Control Theme	Question	Organisation Self-Assessment Answer	RSM Review of Evidence Conclusion
		software policies on devices. For example, enrolling devices in Intune allows administrators to control and manage software installations and removals.	
		Regular Audits: Perform regular audits to ensure compliance with software policies and to identify any deviations.	
	A5.2 Have you ensured that all your laptops, computers, servers, tablets, mobile devices and cloud services only contain necessary user accounts that are regularly used in the course of your business?	Yes	Evidence presented in line with the self-assessment – controls established
	A5.3 Has the default password for all user and administrator accounts on all desktop computers, laptops, thin clients, servers, tablets and mobile phones that follow the Identity and Access Management requirements of Cyber Essentials been changed?	Yes	Evidence presented in line with the self-assessment – controls established
	A5.4 Are external services that provides access to data (that shouldn't be made public) to users across the internet run or utilised?	Yes	Evidence presented in line with the self-assessment – controls established
	A5.5 If yes to question A5.4, which option of Identity and Access Management do you use? A. Multi-factor authentication, with a minimum password length 8 characters and no maximum length. B. Automatic blocking of common passwords, with a minimum password length 8 characters and no maximum length. C. A password minimum length of 12 characters and no maximum length. D. None of the above, please describe.	The password policy for the Royal Berkshire Fire and Rescue Service (RBFRRS) includes the following key points: Passwords must be high in strength and made up of three words, with a minimum of five characters per word, separated by spaces.	Evidence presented in line with the self-assessment – controls established

Cyber Essential Control Theme	Question	Organisation Self- Assessment Answer	RSM Review of Evidence Conclusion
		The minimum password length is 17 characters, including the spaces between the words. Passwords do not expire, in line with current NCSC recommendations. The system remembers the last four passwords to prevent reuse over a period of time. The SpecOps service is used to ensure that well-known words, phrases, and breached passwords are not used. Accounts are automatically locked out after three failed login attempts and remain locked for 30 minutes unless manually unlocked by ICT staff. Users must not share their passwords and should seek authorization from the relevant Information Asset Owner (IAO) if they need others to access their email. MFA is enforced through Microsoft Authenticator for all users also	

Cyber Essential Control Theme	Question	Organisation Self-Assessment Answer	RSM Review of Evidence Conclusion
	A5.6 Describe the process in place for changing passwords when they have been compromised.	They will be emailed and forced to change it	Evidence presented in line with the self-assessment – controls established
	A5.7 When not using multi-factor authentication, which option are you using to protect your external service from brute force attacks? A. Throttling the rate of attempts. B. Locking accounts after 10 unsuccessful attempts. C. None of the above, please describe.	Accounts will get locked after 3 unsuccessful attempts.	Evidence presented in line with the self-assessment – controls established
	A5.8 Is "auto-run" or "auto-play" disabled on all of your systems?	Yes	Evidence presented in line with the self-assessment – controls established
	A5.9 When a device requires a user to be present, do you set a locking mechanism on your devices to access the software and services installed?	Yes	Evidence presented in line with the self-assessment – controls established
	A5.10 Which method do you use to unlock the devices and what brute force protection is in place?	We use windows hello for business to cover this and a pin of 6 digits, biometrics and Hardware tokens	Evidence presented in line with the self-assessment – controls established
Security Update Management	A6.1 Are all operating systems on your devices supported by a vendor that produces regular security updates? If you have included firewall or router devices in your scope, the firmware of these devices is considered to be an operating system and needs to meet this requirement.	Yes	Evidence presented in line with the self-assessment – controls established
	A6.2 Is all software on devices supported by a supplier that produces regular fixes for any security problems?	Yes	Self-assessed as implemented but not tested.
	A6.2.1 Please list your internet browser(s) The version is required.	Edge: Version 135.0.3179.54. Chrome: Version 135.0.7049.84	Evidence presented in line with the self-assessment – controls established
	A6.2.2 Please list your malware Protection software The version is required.	Windows defender	Evidence presented in line with the self-assessment – controls established

Cyber Essential Control Theme	Question	Organisation Self- Assessment Answer	RSM Review of Evidence Conclusion
		Windows Security Application Version: 1000.27703.0.1006. Windows Security Service Version: 10.0.27703.1006-0. Antimalware Client Version: 4.18.25020.1009 Engine Version: 1.1.25030.1 Antivirus Version: 1.427.158.0 Antispyware Version: 1.427.158.0	
	A6.2.3 Please list your email applications installed on end user devices and server. The version is required.	MS Office 365 Outlook	Evidence presented in line with the self-assessment – controls established
	A6.2.4 Please list all office applications that are used to create organisational data. The version is required.	MS Office 365	Evidence presented in line with the self-assessment – controls established
	A6.3 Is all software licensed in accordance with the vendor's recommendations?	Yes	Evidence presented in line with the self-assessment – controls established
	A6.4 Are all high-risk or critical security updates for operating systems and firmware installed within 14 days of release?	Yes	Evidence presented in line with the self-assessment – controls established
	A6.4.1 Are all updates for operating systems applied automatically or by enabling auto updates?	Yes	Evidence presented in line with the self-assessment – controls established
	A6.4.2 Where auto updates are not being used, how do you ensure all high-risk or critical security updates of all operating systems and firmware on firewalls and routers are applied within 14 days of release?	This is achieved with Intune and Defender for Endpoint with policies to enforce it	Not applicable

Cyber Essential Control Theme	Question	Organisation Self-Assessment Answer	RSM Review of Evidence Conclusion
	A6.5 Are all high-risk or critical security updates for applications (including any associated files and any plugins such as Java, Adobe Reader and .Net.) installed within 14 days of release?	Yes	Evidence does not fully support the self-assessment score
	A6.5.1 Are all updates applied automatically for applications by enabling auto updates?	Yes	Evidence presented in line with the self-assessment – controls established
	A6.5.2 Where auto updates are not being used, how are all high-risk or critical security updates of all applications are applied within 14 days of release?	PDQ or Intune	Evidence presented in line with the self-assessment – controls established
	A6.6 Have any applications on devices that are no longer supported and no longer receive regular fixes for security problems been removed?	Yes	Self-assessed as implemented but not tested.
	A6.7 Where unsupported software is in use, have those devices been moved to a segregated sub-set and internet access removed and how do you achieve this?	This is achieved with Intune and compliance policies, whereby until the software is removed the computer will become non-compliant.	Self-assessed as implemented but not tested.
Access Management	A7.1 Are users only provided with user accounts after a process has been followed to approve their creation? Describe the process.	Yes we do have a procedure for onboarding which is documented.	Self-assessed as implemented but not tested.
	A7.2 Are all user and privileged accounts accessed by entering a unique username and password?	Yes	Evidence presented in line with the self-assessment – controls established
	A7.3 How are any accounts for staff who are no longer with your organisation disabled or deleted?	"Via a process in Active Directory whereby when the user reaches there contract end date, it will automatically disable the account.	Evidence presented in line with the self-assessment – controls established
	A7.4 How do you ensure that staff only have the privileges that they need to do their current job?	For Admin accounts this is monitored and logged and also the above procedure."	Evidence does not fully support the self-assessment score
	A7.5 Is there a formal process for giving someone access to systems at an "administrator or privileged" level and can you confirm how this is recorded?	Yes through our ticketing system Vfire	Self-assessed as implemented but not tested.

Cyber Essential Control Theme	Question	Organisation Self-Assessment Answer	RSM Review of Evidence Conclusion
	A7.6 How do you ensure that privileged accounts are used only to carry out administrative tasks (such as installing software or making configuration changes)?	Each admin user has a \$prefix account which is managed via GPO. We also have separate accounts in Azure for administration with specific roles (PIM) these accounts are not licensed so are only used for admin tasks	Evidence presented in line with the self-assessment – controls established
	A7.7 How does the organisation prevent privileged accounts from being used to carry out every day tasks like browsing the web or accessing email?	Azure accounts are unlicensed and Domain Admin accounts do not have mailboxes. Internet access on admin accounts is blocked by GPO	Evidence presented in line with the self-assessment – controls established
	A7.8 Are users which have administrator or privileged accounts in your organisation formally tracked?	Yes	Evidence presented in line with the self-assessment – controls established
	A7.9 Are administrative or privileged access rights reviewed on a regular basis?	Yes	Evidence presented in line with the self-assessment – controls established
	A7.10 Describe how accounts are protected from brute-force password guessing?	Accounts locked out after 3 wrong attempts plus MFA and Defender for Endpoint	Evidence presented in line with the self-assessment – controls established
	A7.11 Which technical controls are used to manage the quality of your passwords within your organisation?	-	Evidence presented in line with the self-assessment – controls established
	A7.12 Please explain how you encourage people to use unique and strong passwords.	We enforce a restricted policy via SpecOps software of no less than 16 characters. Users will also be informed to change there password if it is found in the leak database which is updated regularly.	Evidence presented in line with the self-assessment – controls established

Cyber Essential Control Theme	Question	Organisation Self-Assessment Answer	RSM Review of Evidence Conclusion
	A7.13 Is there a documented password policy that includes a process for when passwords or accounts have been compromised?	Yes	Evidence does not fully support the self-assessment score
	A7.14 Has Multi-Factor Authentication (MFA) on all of your cloud services been enabled?	Yes	Self-assessed as implemented but not tested.
	A7.15 If no, is this because MFA is not available for some of your cloud services? List the cloud services that do not allow multi-factor authentication.	-	Not applicable
	A7.16 Has MFA been applied to all administrators of your cloud services?	Yes	Self-assessed as implemented but not tested.
	A7.17 Has MFA been applied to all users of your cloud services?	Yes	Self-assessed as implemented but not tested.
Malware Protection	A8.1 Are all of your desktop computers, laptops, tablets and mobile phones protected from malware by either: A - Having anti-malware software installed and/or B - Limiting installation of applications by application allow listing (For example, using an app store and a list of approved applications, using a Mobile Device Management (MDM solution)) or C - None of the above, please describe	AB	Evidence presented in line with the self-assessment – controls established
	A8.2 If Option A has been selected: Where you have anti-malware software installed, is it set to update in line with the vendor's guidelines and prevent malware from running on detection?	Yes	Evidence presented in line with the self-assessment – controls established
	A8.3 If Option A has been selected: Where you have anti-malware software installed, is it set to scan web pages you visit and warn you about accessing malicious websites?	Yes	Evidence presented in line with the self-assessment – controls established
	A8.4 If Option B has been selected: Where you use an app-store or application signing, are users restricted from installing unsigned applications?	Yes	Evidence presented in line with the self-assessment – controls established

Cyber Essential Control Theme	Question	Organisation Self- Assessment Answer	RSM Review of Evidence Conclusion
	A8.5 If Option B has been selected: Where you use an app-store or application signing, do you ensure that users only install applications that have been approved by your organisation and do you maintain this list of approved applications?	Yes	Evidence presented in line with the self-assessment – controls established

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Royal Berkshire Fire and Rescue Service

Emergency services - benchmarking of internal audit findings 2024/25

This report is solely for the use of the persons to whom it is addressed. To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party.

Contents

01	Introduction	3
02	Internal audit assurance levels	4
03	Assurance level by sub sector	5
04	Internal audit management actions	6
05	Management actions by sub sector	7
06	Thematic overview of high actions	8
07	Annual opinions	11

Introduction

As part of our internal audit service, we provide benchmarking data to our clients within our internal audit assignment reports.

At the assignment level, benchmarking provides:

- A comparison against the numbers of actions agreed.
- The assurance opinions provided across the sector in our client base.
- A summary of the key areas where high internal audit management actions were agreed.
- A comparison of Head of Internal Audit (HOIA) opinions.

This paper provides a benchmark for our individual clients, allowing for self assessment against all of our emergency services clients (including police and fire).

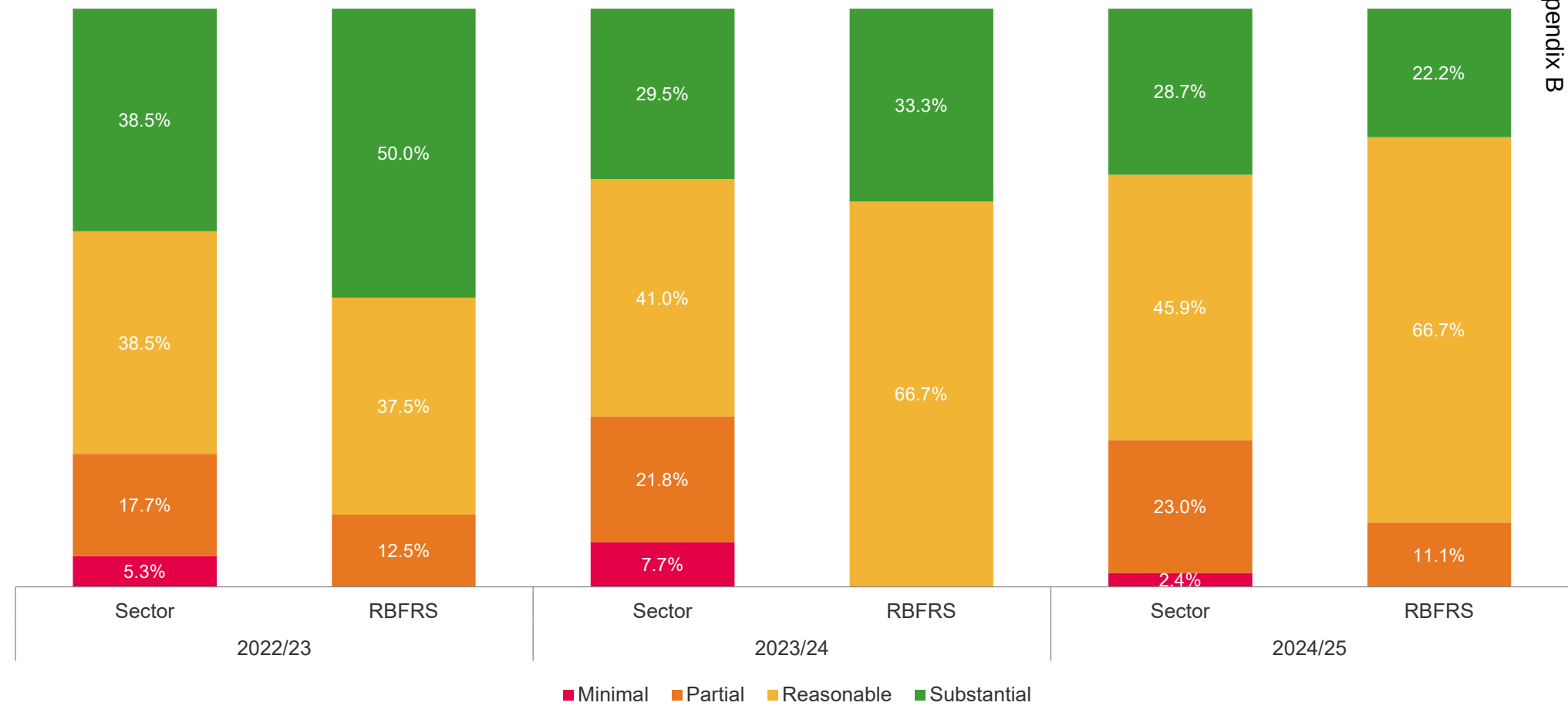
The benchmarking data provided in this paper are based on all the internal audit assurance reports we have issued to our emergency services clients during the audit year 2024/25. This paper will provide you with a useful snapshot of your organisation's performance against others in the sector.

Internal audit assurance levels

Compares assurance levels provided by the internal audit service across all assurance reviews and at your organisation over the last three years.

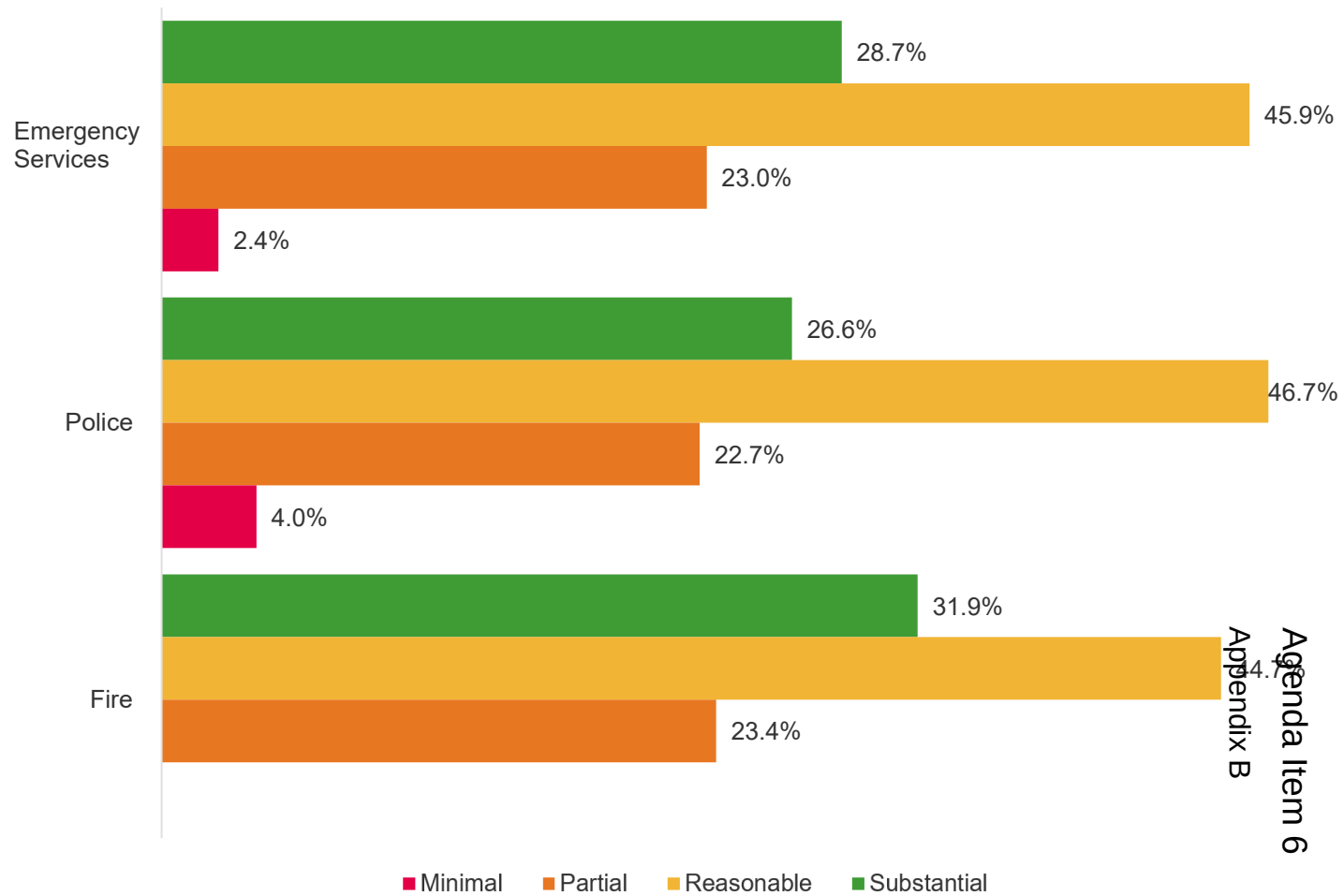
Royal Berkshire Fire and Rescue Service

Agenda Item 6
Appendix B



Assurance level by sub sector

Compares assurance levels provided by the internal audit service across all assurance reviews during 2024/25 by sub sector.



Internal audit management actions

Compares the average number of management actions agreed in each internal audit assignment and at your organisation over the last three years.

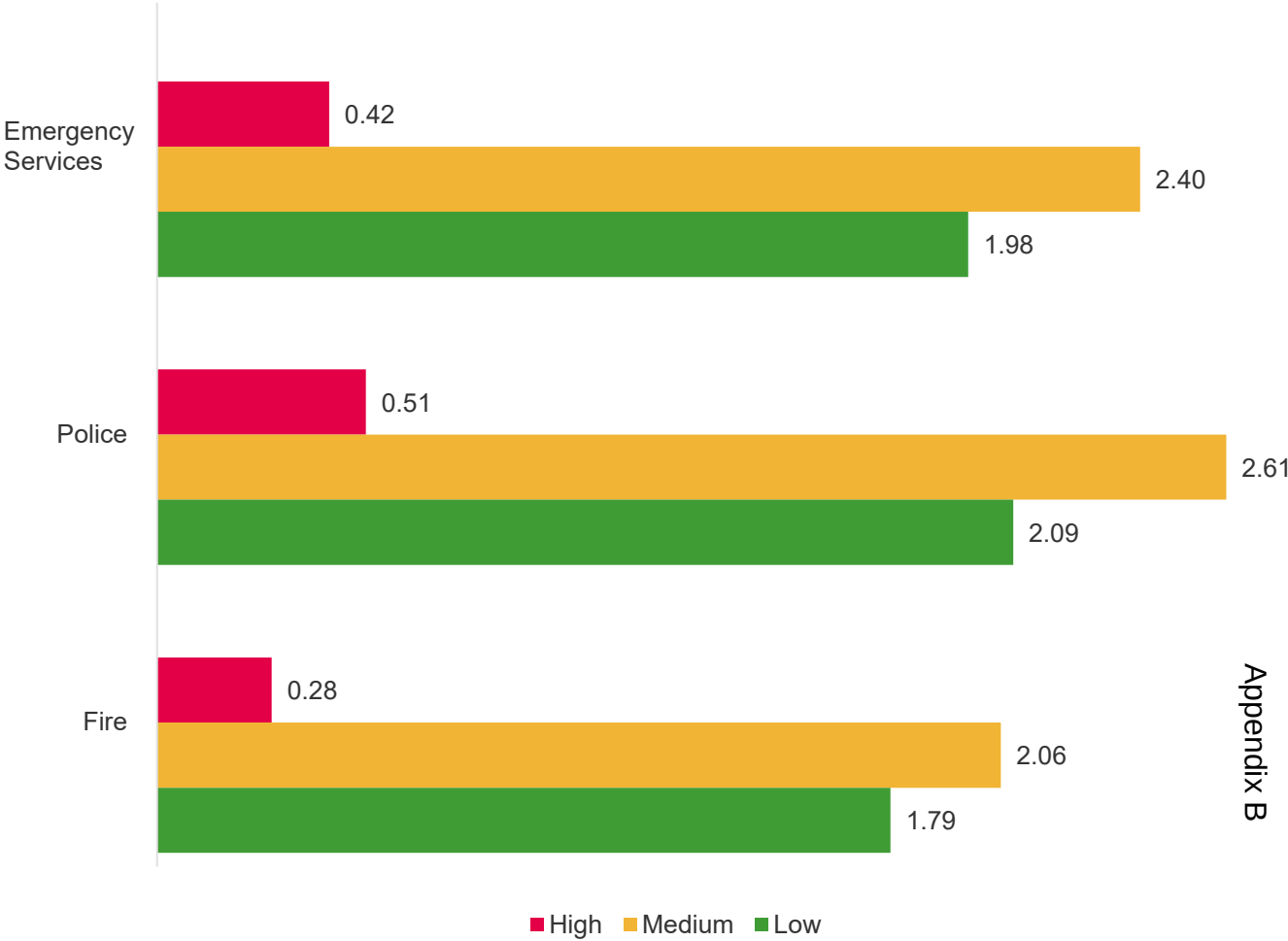
Royal Berkshire Fire and Rescue Service



During 2024/25 across our emergency services clients, we also undertook 23 advisory and follow up reviews, resulting in an average of 4.10 management actions per report. These management actions are not included in the above analysis. A change in our reporting methodology has seen follow up information submitted to clients in our audit committee progress reports during the year.

Management actions by sub sector

Compares management actions provided by the internal audit service across all assurance reviews during 2024/25 by sub sector.



Agenda Item 6
Appendix B

Thematic overview of high actions

An overview of high priority management actions agreed across our Emergency Service client base is summarised by some of the prominent key themes below.

As we continue to assess key audit themes across our emergency service clients, it is increasingly clear that strengthening risk management practices is essential to ensuring operational resilience and maintaining public trust.

Cyber, Digital and Data remains a prominent area for improvement. We continue to identify the need for consistent data standards, formalised change controls, and enhanced cybersecurity. Addressing technical limitations and formalising processes will support a more resilient digital infrastructure.

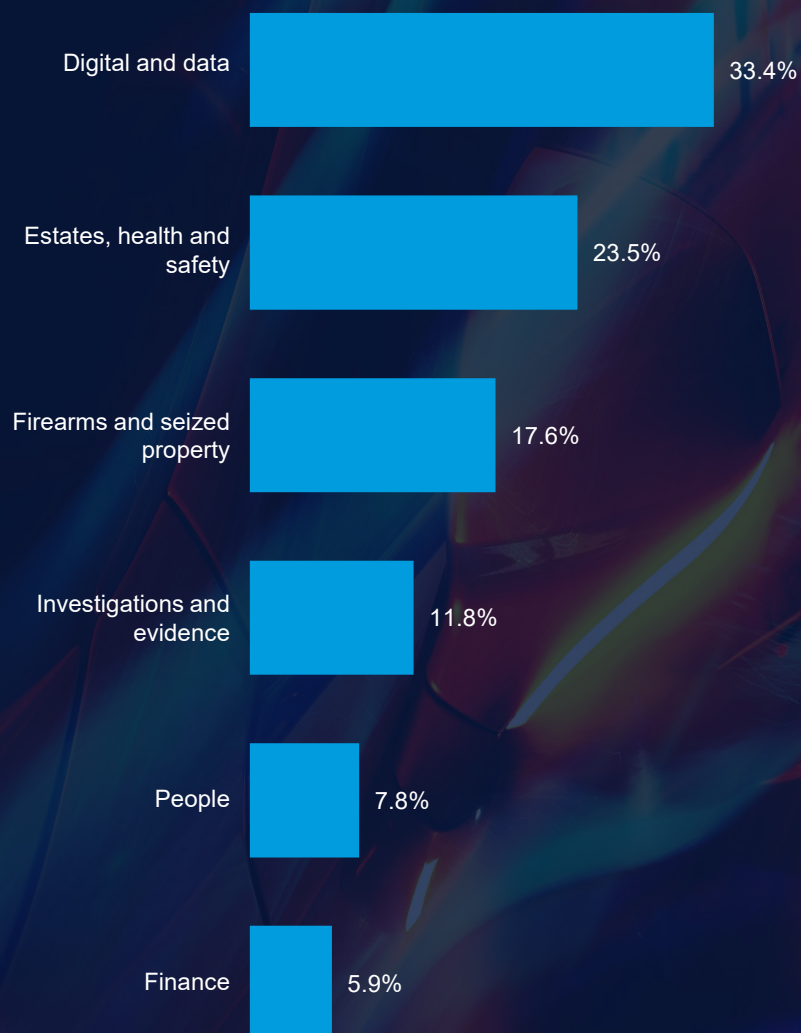
In **Estates and Health & Safety**, recurring themes include the need to reinforce mandatory training, streamline risk documentation, and improve fire safety oversight. Smarter fleet management and regular inspections are also critical to improving operational safety and efficiency.

Firearms and Seized Property controls require ongoing attention, particularly around secure storage, visitor access, and disposal processes. Strengthening audit trails and reconciliation procedures remains a key operational challenge. Within **Investigations and Evidence**, we continue to see opportunities to improve victim support, ensure accurate and complete documentation, and implementing more rigorous performance monitoring.

People-related risks include the need to clarify roles in collaborations, strengthen vetting processes, and improve governance in case handling.

Finally, in **Finance**, we have identified gaps in reconciliations, budget alignment, and procurement controls, areas that will become increasingly important under the new Procurement Act.

These themes span strategic and operational risks and should be considered as part of efforts to enhance the overall control environment.



Thematic overview of high actions

An overview of high priority management actions agreed across our client base is summarised by top themes.

Digital and data

- Business continuity plans should be exercised regularly in line with policy, including tabletop and live exercises, with data resilience and restoration arrangements documented for critical systems.
- Data standards, system documentation, and methodologies for reporting should be formalised to ensure consistency, accuracy, and auditability across operational and analytical processes.
- A formal change management policy should be introduced, with all initiatives requiring documented approval.
- Contract management and system compliance should be strengthened through improved oversight, record-keeping, and policy adherence.
- Security patching, asset checks, and incident response policies should be implemented and monitored, supported by appropriate tools.
- Technical capacity and data discrepancies should be reviewed to enhance system integrity and performance.

Estates, health and safety

- Mandatory training and courses should be enforced, with escalation routes for non-compliance.
- Risk assessments, standard operating procedures, and related documents should be reviewed and streamlined, and premises inspections will be conducted regularly with issues escalated to the appropriate Committee.
- Driver request forms, licence checks, and training verification should be required before pool car use. The introduction of an integrated fleet management system and periodic servicing checks should be considered to improve oversight and efficiency.
- A comprehensive fire safety policy should be developed, and each building will be assessed for inspection frequency, asbestos testing, and water risk assessments.
- Fire risk action plans should be reviewed, with responsibilities and timelines clearly assigned.

Firearms and seized property

- Procedures should be reinforced to ensure firearms are stored correctly.
- Visitor access to non-public areas should be restricted to verified individuals, and security at key sites strengthened to prevent unauthorised entry.
- Property disposal processes should be standardised and monitored for compliance, with regular audits of cash, drugs, and other exhibits.
- Periodic reconciliations between internal and national systems should be implemented to ensure accuracy of firearms licensing records, with outcomes reported to oversight boards and automation options explored.
- Independent reviews and sampling should be used to ensure segregation of duties and mitigate conflicts of interest, particularly within evidence management units, with clear audit trails and accountability measures in place.

Thematic overview of high actions

An overview of high priority management actions agreed across our client base is summarised by top themes.

Investigations and evidence

- Officers should be reminded to fully complete victim needs assessments and child concern questions, with dip sampling considered to monitor compliance and ensure appropriate support is provided.
- Officers should be required to attach body worn footage to case records, with internal sampling and policy reviews ensuring consistent application across domestic abuse and other relevant procedures.
- Root cause analysis should be conducted to identify any underperforming key performance indicators, with action plans and tracking mechanisms established to drive improvements in crime recording, victim communication, and case allocation.
- Arrest rationale should be documented where applicable, with consideration given to the introduction of a formal template.
- A monitoring process should be introduced to track timeliness and resolution of Child Sex Offender Disclosure Scheme (CSODS) applications.

People

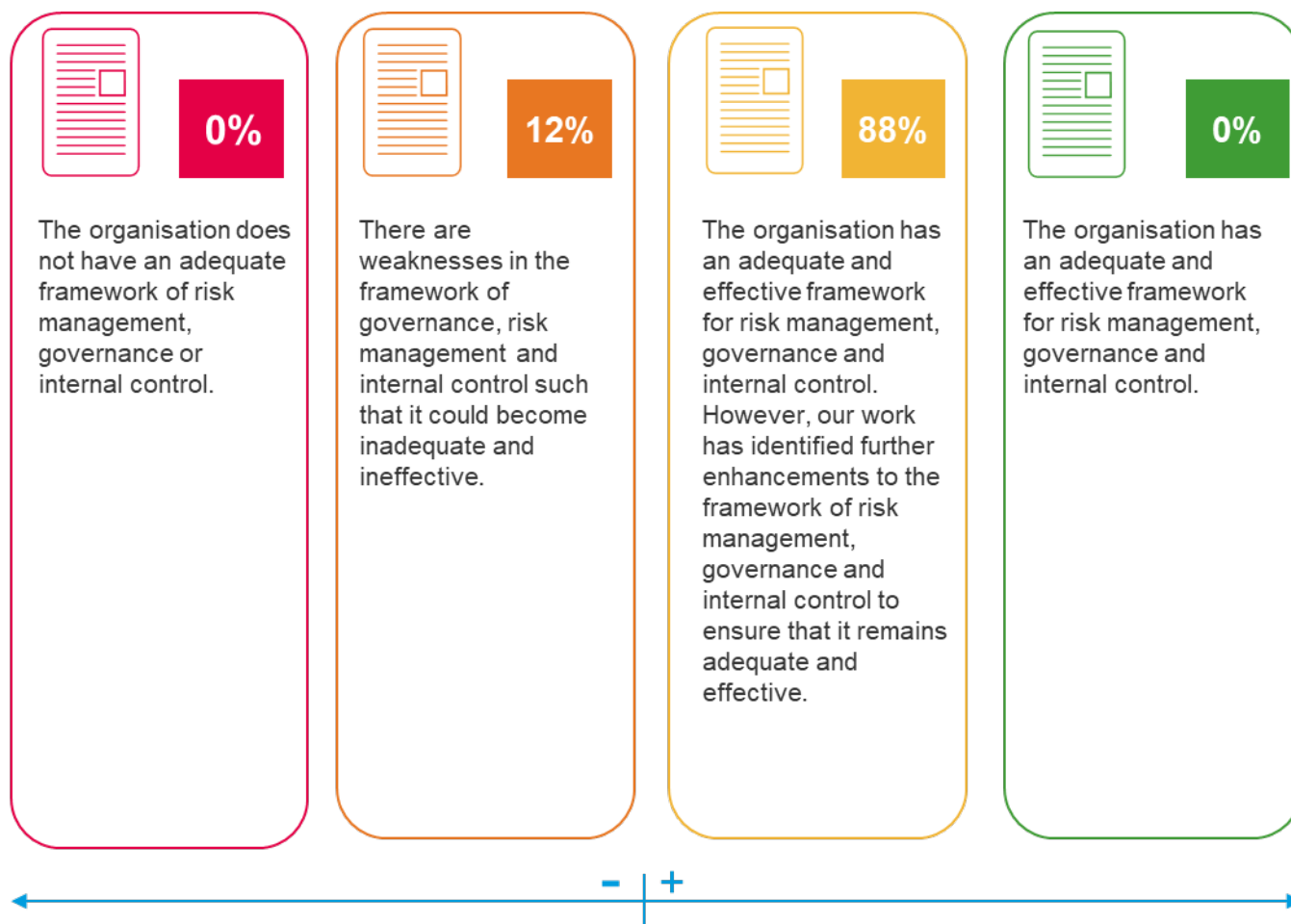
- Documentation processes should be strengthened through the use of trackers or checklists.
- Ownership for all collaborations should be clearly defined and documented, with regular engagement to ensure responsibilities are understood and escalation routes are in place.
- Governance frameworks for key collaborations should be reviewed and formalised, performance monitoring mechanisms should be recorded and maintained to ensure continuity and effective oversight.
- A secondary review process should be introduced to ensure vetting checks align with national guidance; exploration of automation options could prevent clearance without full compliance.
- Leaving procedures should be reviewed to ensure all issued property is returned and recorded appropriately.

Finance

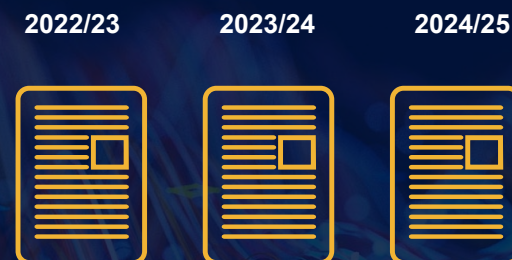
- Discrepancies identified during financial reconciliations should be clearly documented, investigated, and resolved promptly to maintain accuracy and accountability.
- Budget responsibilities should be reviewed to ensure alignment with operational oversight, enabling better tracking and analysis of expenditure.
- Procurement cardholders should be reminded of their responsibilities, including correct coding, documentation of purchases, and adherence to usage guidelines.
- Expenditure flagged as potentially unrelated to business needs should be reviewed with suppliers to confirm legitimacy and ensure appropriate use of funds.

Annual opinions

At year end we provide our emergency service clients with our head of internal audit opinion. The graphics below show the full range of opinions available to us within our internal audit methodology and the opinions we provided in 2024/25.



Internal audit annual opinions provided to Essex Police, Fire and Crime Commissioner, Fire and Rescue Authority over the past three years.



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The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

Our report is prepared solely for the confidential use of Royal Berkshire Fire and Rescue Service, and solely for the purposes set out herein. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from RSM UK Risk Assurance Services LLP for any purpose or in any context. Any third party which obtains access to this report or a copy and chooses to rely on it (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

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We have no responsibility to update this report for events and circumstances occurring after the date of this report.

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Emergency Services News Briefing

August 2025



Contents

Introduction	3
Spending Review	4
Police	5
Fire	8
References	10

Introduction

In this edition of our news briefing, we draw attention to some of the key developments and publications in the sector, including the government's Spending Review. We also cover updates on the National Policing Digital Strategy, the new neighbourhood policing programme and the government's priorities for fire and rescue services.



Spending Review

The Chancellor of the Exchequer presented the Spending Review 2025 to Parliament in June 2025 to set out the government's plans to invest in Britain and setting the departmental budgets until 2028-29 and capital budgets until 2029-30. The Spending Review outlines the government's delivery of the milestones set within the Plan for Change, which includes putting police back on the beat.

The announcements detailed that Police spending power will increase in real terms over the spending review period by an average of 2.3% a year, to support frontline policing levels across England and Wales and help restore public confidence in policing. Key highlights from the review include:

- £1.1 billion in capital investment will support digital policing, AI tools, and integrated data systems.
- Emergency services are being encouraged to collaborate even more closely, particularly in areas like mental health response and safeguarding.
- New frameworks will promote transparency and public trust, with a focus on community engagement and accountability.
- Investment in resilience training and equipment will help services respond to climate-related emergencies and other complex risks.

Chief Constable Gavin Stephens, National Police Chiefs' Council (NPCC) Chair, commented on the Spending Review and noted "this is an incredibly challenging outcome for policing. In real terms, today's increase in funding will cover little more than annual inflationary pay increases for officers and staff."

The National Fire Chiefs' Council (NFCC) Chair, Phil Garrigan, commented that the "Spending Review makes no direct mention of fire and rescue services and that is concerning. Our communities already understand that firefighters are on the frontline response to every major incident our country faces, and we need government to recognise that too."



Questions for committee's consideration

- Is the Audit Committee assured around the measures being carried out by the Force / Service in prioritising the highlighted areas of the Spending Review?

Police

National Policing Digital Strategy 2025-2030

A “National Policing Digital Strategy 2025-2030” has been released by the NPCC and the Association of Police and Crime Commissioners (APCC), with support from the Police Digital Service (PDS) as a guide to inform investment decisions over the next five years.

The document outlines the significant sector challenges in adopting new ways of working with technology and data, which includes the recruitment and retention of a skilled digital workforce, balancing short-term operational objectives with long term strategic objectives and the significant expenditure required for maintaining legacy systems (with estimated spend of £590 million for maintain the systems in 2025-2026).

The Strategy outlines seven enabling pillars which underpin the digital transformation of the service, which are:

- Data and analytics.
- Strategic alignment.
- Modernised core data and technology.
- Connected technology.
- Risk and security.
- Talent in digital, data and technology.
- Open digital marketplace.

Working together to make communities safer

His Majesty’s Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) has published the ‘Working together to make communities safer: A memorandum of understanding between His Majesty’s Inspectorate of Constabulary and Fire & Rescue Services and the Association of Police and Crime Commissioners’ as part of the commitment for collaborative working. The documents sets how the HMICFRS and APCC works together, including:

- Regular contact and collaboration.
- Preparing for inspections.
- Carrying out inspections.
- Publishing and responding to reports.
- Monitoring.
- Leadership.

National training programme for neighbourhood police officers and police community support officers

A new neighbourhood policing programme is being rolled out to forces in England and Wales by the College of Policing for neighbourhood police officers and police community support officers (PCSOs). The programme has been trialled with over 1,000 officers across 11 forces, which the College of Policing reports had shown impressive results.

The programme supports the government’s national mission for Safer Streets (as set out in the Plan for Change) and forms part of the Neighbourhood Policing Guarantee.

The programme, delivered through both online resources and intensive classroom learning, will include:

- Community engagement.
- Partnership working for crime prevention.
- Tackling persistent offenders.
- Protecting communities from serious and organised crime.

The College of Policing is additionally developing training for staff who lead neighbourhood teams to provide a pathway for career development.



Questions for committee’s consideration

- Based on the significant sector challenges outlined in the National Policing Digital Strategy, what assurances can the Audit Committee take on how the Force works with technology and data, and the digital skills within the organisation?

Crime and Policing Bill

Legislation to provide a dedicated “National Crime Agency (NCA) barred and advisory list” was introduced by the Home Office, as part of the Crime and Policing Bill. The legislation will ensure that individuals dismissed from the NCA for gross misconduct are prevented from re-entering policing or other law enforcement roles. Barred and advisory lists will also be established for other special police forces (such as the British Transport Police and Ministry of Defence Police) as a requirement of the legislation.

Additional measures announced as part of the Bill include better protection for emergency workers from violence and abuse when visiting homes. A loophole currently exists which enables people to get away with racial and religious abuse towards police, fire and ambulance workers in a private home, although this is illegal in public. The change would result in offenders facing a maximum sentence of two years imprisonment.

Observations, learning and good practice from 2024 force management statements

Following the assessment of 60% of the force management statements (FMS) submitted by forces in England and Wales in 2024, HMICFRS has published the ‘Observations, learning and good practice from 2024 force management statements’ to outline the findings and provide advice to forces when writing future versions. The document outlines 12 high-level learning points, together with providing advice and good practice examples.

The document outlines that forces should use the FMS to inform both their strategic planning and budget setting and making sure that all demand areas are risk assessed.

The observations were shared with forces at the FMS practitioners meeting in September 2024.

Operation Spotlight

During July 2025, operation Spotlight, a nationally coordinated enforcement operation led by the NPCC, aimed to disrupt criminal activity on the roads and raise awareness of the risks associated with speeding, driving under the influence of alcohol or drugs, failure to wear a seatbelt, and being distracted at the wheel (e.g due to mobile phone use) – “the fatal four.”

The operation was an initiative to address the four significant factors in road traffic collisions, many of which could be avoided, which result in deaths and serious injuries.



Questions for committee’s consideration

- Is the Audit Committee assured that the observations, learning and good practice outlined by HMICFRS were incorporated into the 2025 force management statement?



Questions for committee's consideration

- Was the Audit Committee assured by the initial response made by the Force?
- Is the Audit Committee assured by the steps being taken to respond to the 18 recommendations?
- Is the Audit Committee confident in the governance structure around any response plans?

Joint thematic inspection of the building of prosecution cases by the police and the Crown Prosecution Service (CPS)

Following a joint thematic inspection of the building of prosecution cases by the police and the CPS carried out by His Majesty's Crown Prosecution Service Inspectorate (HMCPSI) and HMICFRS a final report was published in July 2025 which explores the identified themes in further detail. An interim report had been previously published in January 2024 after phase one of the inspection, with the final report focusing on the strategic oversight and development of the working relationship between the police and the CPS evidenced from the inspection of a further 80 cases across four CPS areas and eight police forces.

The interim report identified a number of high-level themes, highlighting areas of concern that had an impact of the relationship between the CPS and the police, including differing priorities, bureaucratic systems and processes and a lack of shared performance metrics.

However, despite activity in the sector to consider and address the issues identified in the interim report, the final report identified that the fundamental issues remained unchanged, and the key issue remains the effectiveness of the communications between the police and CPS. The report summarised that there was no clear strategy for improvement being driven across the system and a lack of shared performance metrics. Additionally, the report highlighted that the data used by police and the CPS to measure performance is not trusted, incomplete and has a negative impact on relationships at a local level.

The report raised 18 recommendations to drive improvements in the efficiency of the criminal justice system.

Oversight newsletter

The June 2025 Oversight newsletter, published by the Independent Office for Police Conduct (IOPC), has provided an update on its work. The newsletter highlights several new investigations into serious incidents involving police conduct. It also emphasises the IOPC's commitment to learning from these investigations to improve policing practices.

The newsletter includes answers to questions raised about the submission of death or serious injury (DSI) reports and sharing DSI investigation findings with coroners. Additionally, the results of a survey to track the public perception of the IOPC and the police complaints system are highlighted.



Fire

Fire and rescue incident statistics

Statistics of the incidents attended by fire and rescue services (FRS) for the year ending March 2025 have been published by the Ministry of Housing, Communities and Local Government (MHCLG). The statistics published include comparable figures as far back as they are available. The reported statistics include:

- FRS attended 603,942 incidents in the year ended March 2025, a 0.6% increase from the previous year.
- 142,494 fires were attended by FRS, which was a 2.5% increase from the previous year and accounted for 24% of the incidents attended.
- The number of fire false alarms (250,226), which made up 41% of the incidents attended during the year ended March 2025, decreased by 1.5% compared to the previous year.
- FRSs attended 211,222 non-fire incidents, the largest number in a single year since the introduction of the online Incident Recording System (IRS). This was an increase of 1.8% from the previous year and an increase of 69% from 10 years ago.
- There was 271 fire-related fatalities reported for the year, an increase of 8% from the previous year.

Fire Minister's address to the National Fire Chiefs Council (NFCC)

Alex Norris, the Fire Minister, addressed the NFCC Spring Conference in Oxford to set out the government's priorities for fire and rescue services. The Minister outlined the four key priorities as:

- Strategic direction for the sector, through a revision of the National Framework and improved reporting to Parliament.
- Establishment of a College of Fire and Rescue, in line with the recommendations of the Grenfell Tower Inquiry: Phase 2 report.
- Driving productivity in the sector through identifying best practices, workforce development and reviewing statutory duties where needed.
- Leveraging opportunities from devolution and local government reorganisation to enhance governance, accountability and delivery.

Grenfell Tower Inquiry Phase 2 recommendations progress update

The government has published the first quarterly update report on the progress made to implement the 58 recommendations from the Grenfell Tower Inquiry: Phase 2 report. The report detailed that the NFCC had developed an action and delivery plan to implement the recommendations from the report.

The progress report provided an update on what the government had committed to achieve and what had been done to date against the 13 recommendations assigned to fire and rescue services. At the time of reporting all 13 recommendations were reported as in progress.

The report detailed that the timeline for implementation would be included within the September 2025 update report, although it was anticipated that it would take at least four years for all recommendations to be completed.



Questions for committee's consideration

- What role is your Service taking, where applicable, in progressing recommendations aligned to fire and rescue services?



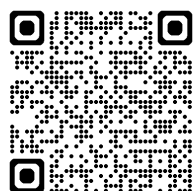
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[Spending Review 2025](#)



[Backing Operation Spotlight: Targeting 'Fatal Four' offences on the roads](#)



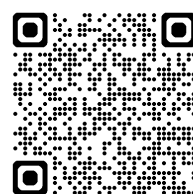
[National Policing Digital Strategy 2025-2030](#)



[Joint case building by the police and Crown Prosecution Service](#)



[Working together to make communities safer: A memorandum of understanding between His Majesty's Inspectorate of Constabulary and Fire & Rescue Services and the Association of Police and Crime Commissioners](#)



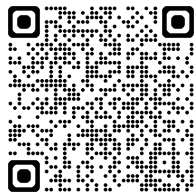
[Oversight Newsletter - June 2025](#)



[New training to transform neighbourhood policing launched](#)



[Fire and rescue incident statistics, year ending March 2025](#)



[Unfit officers to be banned from major law enforcement agencies](#)



[NFCC welcomes Fire Minister's vision for fire and rescue services and calls for continued support and recognition](#)



[Emergency workers to be better protected from racial abuse](#)



[Progress report: summary update](#)



[Observations, learning and good practice from 2024 force management statements](#)

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Failure to Prevent Fraud

1 September 2025

The government issued guidance on the new corporate offence of failure to prevent fraud (under s199 of the Economic Crime and Corporate Transparency Act), on 6 November 2024.

[Relevant organisations](#) must implement fraud prevention procedures or risk an unlimited fine.

What organisations are in scope?

The offence applies to '**large organisations**', defined in the legislation as those meeting at least two of the following conditions, a turnover of more than £36m, more than £18m in total assets, or more than 250 employees. It also applies to their **subsidiaries** regardless of where the organisation is headquartered or where subsidiaries are located.

However, **smaller organisations** should be aware that they may fall under the definition of an 'associated person' (a person or entity whose actions, in effect, may lead to the prosecution of a large organisation) while they provide services for or on behalf of large organisations. In these circumstances, small organisations may be subject to contractual or other requirements imposed by large organisations in respect of the failure to prevent [fraud offence](#).

Recap on the offence

A relevant organisation will be criminally liable where a specified fraud offence is committed by a person associated with the organisation (such as an employee or agent) with the **intention** of **benefiting** the organisation or its clients. If the organisation is a victim of the offence, it is not criminally liable.

It is a strict liability offence, meaning that there is no requirement to prove the organisation, or its senior managers had any prior knowledge of the fraud, for the offence to be committed.

The definition of a 'specified fraud offence' (or 'base fraud') captures the fraud and false accounting offences most relevant to large organisations, such as fraud by false representation, false accounting, false statements by company directors and cheating the public revenue.

How does a large organisation defend itself?

The only defence is that at the time of the offence, the organisation had reasonable fraud prevention procedures in place. Failure to implement a robust, proportionate fraud prevention framework may lead to dire consequences for a large organisation – the maximum penalty for a conviction under the offence is an unlimited fine.

Organisations need to act now

The focus on fraud committed for the intended **benefit** of the organisation is significant and may mean that existing fraud risk assessments and associated procedures are no longer sufficient to meet the requirements of the new legislation. Up until now, organisations have generally concentrated their attention and resources on fraud that could harm their businesses. The new legislation means that organisations should review their existing fraud prevention frameworks to ensure that they are fit for purpose and could protect them from potential prosecution.

The [government guidance](#) outlines **six principles** that organisations should implement, to prevent a specified fraud offence from being committed and to protect themselves from potential prosecution for the failure to prevent it. The principles are consistent with the prevention procedures already found in the other corporate 'failure to prevent' offences (bribery and the facilitation of tax evasion):

- Top level commitment.
- Risk assessment.
- Proportionate, risk-based prevention procedures.
- Due diligence.
- Communication (including training).
- Monitoring and review.

Organisations should act now to ensure that they have sufficient time to undertake the fraud risk assessment and make the appropriate changes, to rely on the defence by 1 September 2025.

Organisations may already have existing procedures for investigating frauds or attempted frauds against them. However, it is likely that they need to extend them to cover frauds that are intended to benefit the organisation.

Questions to consider:

- Could your organisation be in scope of this offence?
- Do you have a steering committee set up to drive this agenda?
- Have you commenced a risk assessment to consider fraud risks as a potential beneficiary of fraud?
- Is your organisation clear on the identity of its 'associated persons'?
- Have you updated policies, communicated the approach and updated controls?

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Emerging Risk Radar



Emerging risk considerations

Autumn 2025

Emerging risk radar – Autumn 2025

Given your strategic objectives, what do you see as the **emerging events or threats that could impact on your business**, either negatively or positively, and that you believe should be watched?

We received **201 survey responses** from board members & senior management across all industries/sectors as well as drawing on our current emerging risk knowledge.

Key emerging risks in summary

There are 26 emerging risks identified, an increase of 2 since the last publication. New emerging risks in the form of **misinformation spread via social media platforms and a loss of trust in institutions** – impacting private, public and not for profit sectors, both new risks being intrinsically linked. In addition, there have been updates in wording in many of the previous emerging risks.

6 emerging risks identified as more prevalent being 2 more since the last emerging risk radar publication, including **geo-political instability, cyber attacks increasing, artificial intelligence governance lag, threats to operational resilience of technology, continued economic slow down** and **affordability and cost pressures**.

Many of these emerging risks are already recognised and being tackled by businesses. These risks, however, are constantly changing and therefore their management should be kept under review by the Board or equivalent. Furthermore, these emerging risks rarely exist in isolation so it is important that a holistic view is taken to understand their connectivity and how best to tackle these emerging risks.

The top 3 most prevalent emerging risks

01

Geo-political instability

Geo-political change and instability, including potential for trade wars, fall-out from and expansion of armed conflicts and the impact on businesses and society.

02

Cyber attacks increasing

Cyber-attacks increasing in frequency and complexity. Unable to sufficiently invest in defence – attacks more disabling, coupled with loss of data in serious targeted attacks.

03

Artificial Intelligence (AI) governance lag

Increasing use of and reliance on AI without sufficient checks and balances to ensure strengths, weaknesses, threats and opportunities are understood.

Emerging risk – why and what?

Why?

The board should establish and keep under review the risk and internal control framework and determine the nature and extent of the emerging and principal risks it is willing to take to achieve its strategic objectives.

What?

An emerging risk might be defined as:
“a new or unforeseen level of uncertainty driven by external events – the risk may still be forming, and it may not be clear as to the implications for the business, be these negative or positive.”

To be watchful of these emerging risks and how they might play through is an important element of preparedness and the business management of risk.

We have framed the emerging risks as:

Most prevalent: risk themes that were more regularly identified in responses and discussions.

Keep monitoring: to represent the risk themes that had a moderate prevalence in responses and discussions

Worth watching: those emerging risk themes that were less prevalent.

These risk themes are constantly evolving and shifting, so are all worthy of consideration.

Emerging risk considerations

What do you see
as the emerging
risks?

How far will these
emerging risks
affect your
business?

How far will these
emerging risks
play through into
your existing
strategic risks?

How far will they
change the way
you currently
manage your
strategic risks?

How will you
respond?
How will you
continue to review
the emerging
risks?

Emerging areas of risk

Autumn 2025

Consistent >
Increasing <<
Decreasing >>

Direction of travel since previous emerging risk radar publication.

	Most prevalent	
2.2	Geo-political change and instability, including potential for trade wars, fall-out from and expansion of armed conflicts and the impact on businesses and society e.g. trade and travel barriers.	>
4.1	Cyber-attacks increasing in frequency, complexity with greater levels of disruption, including targeted ransomware attacks across all sectors. Coupled with loss / theft of data. Businesses being unable to invest in defence or afford cost of recovery leading to business failure.	>
4.2	Artificial Intelligence (AI) governance lag – increasing use of and reliance on AI without sufficient checks and balances to ensure strengths, weaknesses, threats and opportunities are understood.	<
4.3	Operational resilience of technology increasingly threatened e.g. power outage, IT infrastructure age, cost of maintenance / lack of investment, sabotage (be this physical or digital via cyber attack), as well as reliance on AI going un-checked.	<
5.1	Continued economic slow-down. Persistent inflation. Reduced spending by consumers. Reduced and / or changes in spending by Government impacting all sectors.	<
6.1	Affordability and cost pressures e.g. employment costs, energy costs etc. Creating financial pressure impacting investment and discretionary spend. Impacting longer term plans.	<

Page 99

Agenda Item 6
Appendix E

Emerging areas of risk

Autumn 2025

Direction of travel since previous emerging risk radar publication.

	Keep monitoring	Appendix E
1.1	Availability and effectiveness of public services are reduced due to under investment, lack of resources, strategic change e.g. devolution, local government review and police reform. Further, likely increased industrial action and increasing demand from the public.	➔
1.3	Societal tensions created, stemming from, by example, racial, ethnicity, diversity, wealth, age, cultural differences as well as fall out from global geo-political tensions and instability, as well as social media. These can spill-over into the working environment.	➔
2.1	Change in government priorities resulting in new or changes to laws, policies, regulations and consequences affecting businesses across all sectors.	➔
2.3	Increasing level of regulation, compliance and inspection / enforcement. e.g. Economic Crime and Corporate Transparency Act etc.	➔
3.1	Ability to effectively engage with and leverage off the sustainability agenda, including ability to meet green agenda targets (coupled with potential for Green Washing).	➔
3.2	Increasing weather pattern shifts / extreme weather impacting all sectors – storms, floods, temperature changes impacting supply chains, productivity and continuity / recovery of operations.	➔
5.2	Reduced investment in research and development - businesses take a short-term approach and focus on business as usual (reducing agility and innovation) due to macro-economic conditions including geo-political challenges.	➔

Page 100

Emerging areas of risk

Autumn 2025

Direction of travel since previous emerging risk radar publication.

	Keep monitoring	
6.2	Supply chain resilience across all ranges of goods and services, including having supply chain knowledge and visibility e.g. unknown child labour practices.	➤
6.3	Access to and availability of finance and funding – impacting both private, public and not for profit sectors, including cost of finance, funding changes - including funding and grants provided by Government.	➤
6.4	Increasing levels of fraudulent activity making use of technology as a tool for doing so including use of AI.	➤
7.1	Loss of access to skills, knowledge and experience – reduced investment in staff development / apprenticeships, temporary contracts more frequent, reduced pool of skilled / experienced staff available with movement between employers coupled with changes in the working landscape. Increased use of AI / technologies in the workplace replacing human roles – likely impacting all sectors and professions in medium / longer term.	➤
8.1	Loss of accountability and oversight - lip service to standards / codes, lack of transparency in decision making, conflicts of interest justified.	➤
8.2	Developing the board member capacity and capability - fitness for future, including availability of non-executives for appointment and holding modern world insights.	➤

Emerging areas of risk

Autumn 2025

Direction of travel since previous emerging risk radar publication.

Agenda Item 6

Appendix E

Page 102

	Worth watching	
1.2	Increasing awareness of mental health and physical well-being issues impacting individuals stemming from post pandemic fall-out e.g. remote working fatigue, expectation of business v individuals. Further, being increasing poverty etc. Also impacting on public services and employers (creating potential duty of care implications).	Appendix E
1.4	Access to affordable housing. Increasing homelessness and poor housing conditions. e.g. damp and mould hazards. Access to affordable housing and the impact on individuals, families, society more widely and business in the form of access to / availability of staff due to location or ill-health.	>
1.5	Epidemic / further pandemic (and lock down) impacting public health / productivity.	>
4.4	NEW: Misinformation spread via social media platforms impacting businesses.	New
5.3	Various factors leading to market changes impacting business e.g. access to materials and labour, global trade embargos, restrictions, tariffs, business re-location, competition, ownership / acquisition and merger.	>
8.3	Shifts in business culture due to external influence and attitudes creating conflicts and tensions amongst leadership in all sectors.	>
8.4	NEW: Loss of trust in institutions, both large businesses, government and public sector bodies.	New

Emerging risk radar Autumn 2025

Societal and Community

- 1.1 – Availability and effectiveness of public services are reduced.
- 1.2 – Increasing awareness of mental health and physical well-being issues.
- 1.3 – Societal tensions stemming from, by example, racial, ethnicity, diversity, wealth, age, and cultural differences, spilling over into the work environment.
- 1.4 – Access to affordable housing, homelessness and poor housing conditions.
- 1.5 – Epidemic / further pandemic (and lock down) impacting productivity.

Governance

- 8.1 – Loss of accountability and oversight – lip service to standards / codes, lack of transparency in decision making, conflicts of interest justified.
- 8.2 – Developing the board capacity and capability – fitness for future, availability of NEDs and having real world insights.
- 8.3 – Shifts in business culture due to external influence and attitudes creating conflicts / tensions amongst leadership.
- 8.4 – **NEW** Loss of trust in institutions, both large businesses, government and public sector bodies.

Economic and Financial

- 6.1 – Affordability & cost pressures e.g. staff, energy etc.
- 6.2 – Supply chain resilience across all ranges of goods and services, including supply chain visibility.
- 6.3 – Access to and availability of finance and funding including cost of finance and funding changes.
- 6.4 – Increasing levels of fraudulent activity making use of technology as a tool for doing so, including AI.

People Resources

- 7.1 – Loss of access to skills, knowledge and experience – reduced investment in staff development / apprenticeships, temporary contracts more frequent, reduced pool of skilled / experienced staff available with movement between employers and increased use of AI replacing human roles.

Political, Policy and Regulation

- 2.1 – Change in government priorities resulting in new or changes to laws, policies, regulations affecting businesses.
- 2.2 – Geo-political change and instability, including potential for trade wars, fall-out from and expansion of armed conflicts and the influence on society and business.
- 2.3 – Increasing level of regulation, compliance and inspection.

Environmental

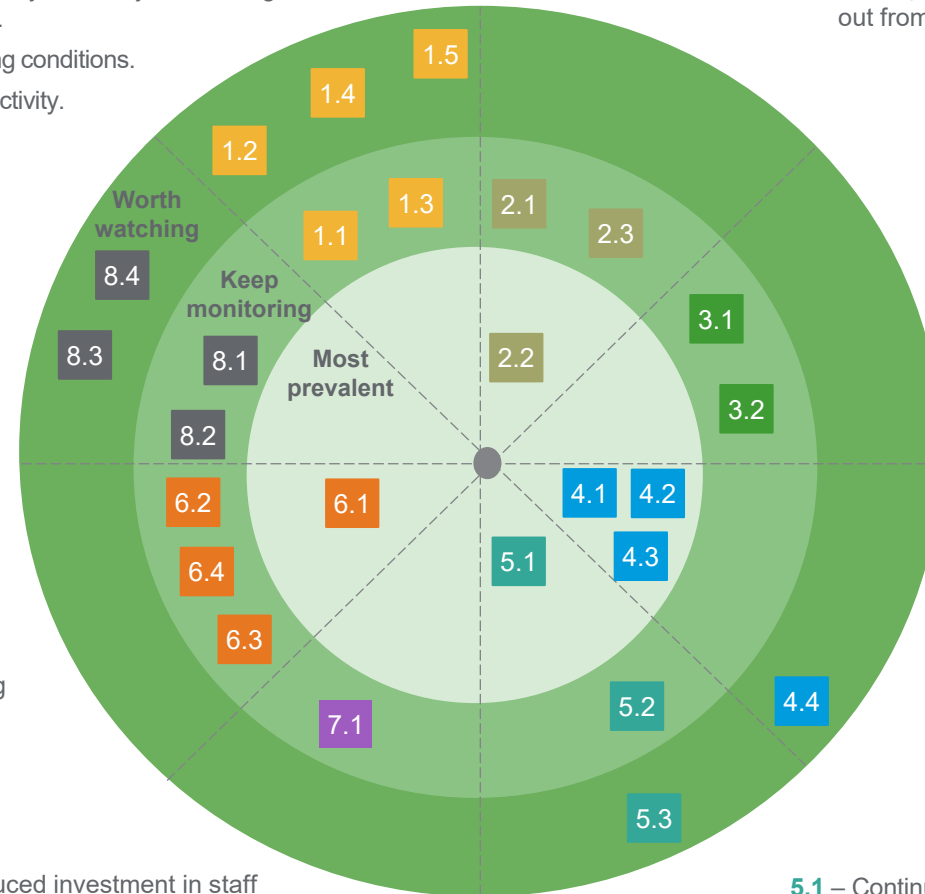
- 3.1 – Ability to effectively engage with and leverage off the sustainability agenda.
- 3.2 – Increasing weather pattern shifts / extreme weather impacting businesses productivity and continuity / recovery of operations.

Technological

- 4.1 – Cyber-attacks increasing in frequency and complexity.
- 4.2 – Artificial Intelligence (AI) governance lag – increasing use of and reliance on AI without sufficient checks and balances.
- 4.3 – Operational resilience of technology increasingly threatened e.g. power outage, IT infrastructure age, cost of maintenance, lack of investment, sabotage etc.
- 4.4 – **NEW** Misinformation spread via social media platforms impacting businesses

Commercial

- 5.1 – Continued economic slow-down. Persistent inflation. Reduced spending by consumers. Reduced / changes in spending by Government.
- 5.2 – Reduced investment in research and development, reducing agility and innovation due to macro-economic conditions.
- 5.3 – Various factors leading to market changes e.g. access to materials and labour, global trade restrictions, location, competition, ownership, acquisition & merger.



Emerging risk radar Spring 2025

Societal and Community

- 1.1 – Availability and effectiveness of public services are reduced.
- 1.2 – Increasing awareness of mental health and physical well-being issues.
- 1.3 – Societal tensions stemming from, by example, racial, ethnicity, diversity, wealth, age, and cultural extremes.
- 1.4 – Access to affordable housing, homelessness and poor housing conditions.
- 1.5 – Epidemic / further pandemic impacting public health / productivity.

Governance

- 8.1 – Tick box governance – lip service to standards / codes, lack of transparency in decision making, conflicts of interest justified, and loss of accountability.
- 8.2 – Developing the board capacity and capability – fitness for future.
- 8.3 – Shifts in business culture due to external influence and attitudes.

Economic and Financial

- 6.1 – Shifts in employee costs, energy costs etc.
- 6.2 – Supply chain resilience across all ranges of goods and services.
- 6.3 – Access to and availability of finance and funding including cost of finance and funding changes.
- 6.4 – Increasing levels of fraudulent activity making use of technology as a tool for doing so.

People Resources

- 7.1 – Shortages in skills and experience – reduced investment in staff development / apprenticeships, temporary contracts more frequent, reduced pool of skilled / experienced staff available with movement between employers.

Political, Policy and Regulation

- 2.1 – Change in government priorities resulting in new or changes to laws, policies, regulations affecting businesses.
- 2.2 – Geo-political change and instability, including potential for trade wars, fall-out from and expansion of armed conflicts and the influence on society and business.
- 2.3 – Increasing level of regulation, compliance and inspection.

Environmental

- 3.1 – Ability to effectively engage with and leverage off the sustainability agenda.
- 3.2 – Increasing weather pattern shifts / extreme weather impacting businesses and supply chain (nationally and globally).

Technological

- 4.1 – Cyber-attacks increasing in frequency and complexity.
- 4.2 – Digital transformation including Impact of artificial intelligence on business – capacity, capabilities and funding available to understand, keep-up with, explore and develop digital.
- 4.3 – Operational resilience of technology e.g. power outage, IT infrastructure age, sabotage etc.

Commercial

- 5.1 – Continued economic slow-down. Reduced spending by consumers and reduced / changes in spending by Government.
- 5.2 – Reduced investment in research and development due to macro-economic conditions.
- 5.3 – Access to markets - global trade embargos, restrictions, tariffs and competition.



Further insights



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4risk: <https://youtu.be/12NyJhSNK3o>

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4policies: <https://youtu.be/ufXYt1juwhA>

4questionnaires: <https://youtu.be/NW17EoRJsj>

This is our 6th emerging risk radar publication. We know from feedback that this lands well with boards and management in all sectors, with the publication being used for comparison with existing risk information, as well as helping strengthen and improve controls and risk mitigation plans, with the publication often being used to stimulate board, committee and management discussion – including at away days as part of board and organisation development. We are now offering a facilitated emerging risk discussion / workshop so that individual businesses may get more from the emerging risk radar. If you would like to know more about this service then please make contact.

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If you would like to participate in the next emerging risk radar survey, please contact matthew.humphrey@rsmuk.com

Note re contents of the emerging risk radar:

- This is not subject to any form of validation. RSM cannot guarantee the completeness, accuracy or validity of the contents.
- The content is based on the views of board members and others with whom RSM have interacted as part of this process with the information gathered being collated, interpreted and summarised by RSM.
- The views are not necessarily representative of all sectors.
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ROYAL BERKSHIRE FIRE AUTHORITY



COMMITTEE	AUDIT & GOVERNANCE COMMITTEE
DATE OF MEETING	20 OCTOBER 2025
SUBJECT	GRANT THORNTON UPDATE AND STATEMENT OF ACCOUNTS 2024/25
LEAD OFFICER	CONOR BYRNE, HEAD OF FINANCE AND PROCUREMENT
LEAD MEMBER	N/A
EXEMPT INFORMATION	N/A
ACTION	FOR NOTE AND ACTION

1. EXECUTIVE SUMMARY

- 1.1 Members are asked to note the audit reports from Grant Thornton before approving the Letter of Representation and the 2024/25 Statement of Accounts.

2. RECOMMENDATION

The Committee is requested to:

- 2.1 **NOTE** the Audit Findings Report;
- 2.2 **NOTE** the Auditor's Annual Report;
- 2.3 **APPROVE** the Letter of Representation for 2024/25;
- 2.4 **APPROVE** the 2024/25 Statement of Accounts; and
- 2.5 **AUTHORISE** the Head of Finance and Procurement, in consultation with the Chair of the Audit & Governance Committee, to make any minor alterations and sign the Accounts once the audit has been completed.

3. REPORT

- 3.1 Grant Thornton has completed almost all of its audit work on the 2024/25 Statement of Accounts which is attached as **Appendix A**.

Agenda Item 7

- 3.2 The delay in completing the audit relates to the on-going audit of the Berkshire Pension Fund. The Pension Fund audit needs to be completed as a share of the Fund's assets and liabilities are incorporated into the Authority's Accounts.
- 3.3 As a result of EY not auditing the 2021/22 and 2022/23 financial statements, Grant Thornton is unable to provide an unmodified audit opinion in advance of the backstop date of 28 February 2026. The limitations imposed by not having assurance on opening balances mean that the auditors will therefore be unable to form an opinion on the financial statements. The Audit Findings Report is attached as **Appendix B**.
- 3.4 The Auditor's Annual Report is attached as **Appendix C**. Grant Thornton has assessed the Authority's arrangements in relation to value for money and has not identified any significant weaknesses. Two improvement recommendations have been made.
- 3.5 The Authority's Letter of Representation to Grant Thornton for 2024/25 is attached as **Appendix D**. The letter is used by the Auditor to help form an opinion on the Authority's financial position for each financial year.
- 3.6 As the audit remains open, it is not possible for the Accounts to be signed at this Committee meeting. Given that the main outstanding item relates to the Berkshire Pension Fund, and this is unlikely to have an impact on the Authority's Accounts, the Committee is being asked to authorise the Head of Finance and Procurement to sign the Accounts once the audit has been completed.

4. CONTRIBUTION TO STRATEGIC COMMITMENTS

- 4.1 Sustainability. We are committed to ensuring that we provide a financially sustainable Service and take meaningful action to help address the climate emergency.

5. FINANCIAL IMPLICATIONS

- 5.1 The total payment due to Grant Thornton for work completed on the 2024/25 Financial Statements is £111,904.

6. LEGAL IMPLICATIONS

- 6.1 Statutory Instrument (2024) No. 907 - "The Accounts and Audit (Amendment) Regulations 2024" (the SI) imposes a backstop date of 28 February 2026 by which date Grant Thornton is required to issue its opinion on the 2024/25 Financial Statements.

7. EQUALITY AND DIVERSITY IMPLICATIONS

- 7.1 None

8. RISK IMPLICATIONS

- 8.1 Complying with the backstop date limits the amount of work auditors can undertake which, in turn, limits the assurance that can be provided by auditors on the financial statements. The use of backstop increases the financial risk to the Authority in the short-term but will allow greater assurance to be built back over the medium term.

9. SUSTAINABILITY IMPLICATIONS

- 9.1 None

10. CONSISTENCY WITH DUTY TO COLLABORATE

- 10.1 Grant Thornton were appointed by PSAA through a national procurement exercise.

11. PRINCIPAL CONSULTATION

- 11.1 The Chief Fire Officer has been consulted.

12. BACKGROUND PAPERS

- 12.1 None

13. APPENDICES

- 13.1 Appendix A – 2024/25 Statement of Accounts
13.2 Appendix B – Audit Findings Report
13.3 Appendix C – Auditor's Annual Report
13.4 Appendix D – 2024/25 Letter of Representation

14. CONTACT DETAILS

- 14.1 Conor Byrne - Head of Finance and Procurement - byrnec@rbfrs.co.uk

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STATEMENT OF ACCOUNTS 2024/25





Contents

1.	Foreword	1
2.	Members of the Authority	2
3.	Officers of the Authority	2
4.	Auditors	2
5.	Narrative Statement	3
5.1	The Authority	3
5.2	Strategic Commitments	3
5.3	Operating Model	4
5.4	Funding	4
5.5	Revenue Spending	5
5.6	Capital Programme	7
5.7	Borrowing	8
5.8	Pension Fund	8
5.9	Economy, Efficiency and Effectiveness	8
5.10	HMICFRS	9
5.11	Reserves	9
5.12	Going Concern Review	10
5.13	Looking to the Future	11
5.14	The Accounts	11
6.	Statement of Responsibilities	13
7.	Independent Auditor's Report	14
8.	Core Financial Statements	15
8.1	Movement in Reserves Statement	15
8.2	Comprehensive Income and Expenditure Statement	17
8.3	Balance Sheet	18
8.4	Cash-Flow Statement	19
9.	Notes to Core Financial Statements	20
9.1	Expenditure and Funding Analysis	20
9.2	Accounting Policies	22
i.	General Principles	22
ii.	Accruals of Income and Expenditure	22
iii.	Cash and Cash Equivalents	23



iv. Prior Period Adjustments, Changes in Accounting Policies and Estimates and Errors	23
v. Charges to Revenue for Non-Current Assets	23
vi. Employee Benefits	24
vii. Events after the Balance Sheet date.....	27
viii. Financial Instruments.....	27
ix. Government Grants and Contributions	28
x. Intangible Assets.....	29
xi. Interests in Companies and Other Entities.....	30
xii. Inventories	30
xiii. Investment Property.....	30
xiv. Leases	31
xv. Property, Plant and Equipment.....	34
xvi. Fair Value Measurement of non-financial assets	38
xvii. Provisions, Contingent Liabilities and Contingent Assets	38
xviii. Reserves	40
xix. Revenue Expenditure Funded from Capital under Statute.....	40
xx. VAT.....	40
xxi. Joint Operation.....	40
9.3 Adjustments between Accounting Basis and Funding Basis under Regulations.....	41
9.4 Earmarked Reserves	45
9.5 Note to the Expenditure and Funding Analysis	47
9.6 Expenditure and Income Analysed by Nature	50
9.7 Other Operating Expenditure	50
9.8 Financing and Investment Income and Expenditure	51
9.9 Taxation and Non-Specific Grant Incomes.....	51
9.10 Grant Income	52
9.11 Material Items of Income and Expense.....	52
9.12 Members Allowances.....	53
9.13 Officers' Remuneration	53
9.14 Exit Packages and Termination Benefits	55
9.15 External Audit Costs	56
9.16 Property, Plant and Equipment.....	56

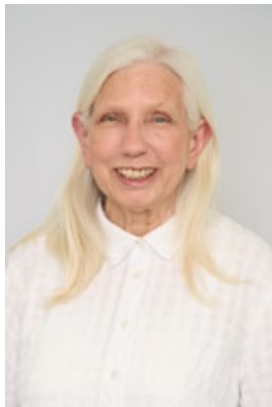


i	Movement on Balances.....	56
ii	Depreciation	59
iii	Capital Commitments Update	59
iv	Fixed Asset Valuation	59
9.17	Investment Properties	60
9.18	Movement of Intangible Fixed Assets	62
9.19	Assets held for Sale	62
9.20	Capital Expenditure and Financing	62
9.21	Financial Instruments.....	63
i	Categories of Financial Instruments.....	63
ii	Income, Expense, Gains and Losses.....	64
iii	Fair value of Assets and Liabilities carried at Amortised Cost	64
9.22	Nature and Extent of Risk Arising from Financial Instruments	66
i	Overall Procedures for Managing Risk.....	66
ii	Credit risk	67
iii	Liquidity risk	69
iv	Refinancing and Maturity Risk	70
v	Interest rate risk	71
vi	Price risk	72
vii	Foreign exchange risk.....	72
9.23	Inventories	72
9.24	Debtors and Prepayments	72
9.25	Cash and Cash Equivalents.....	73
9.26	Creditors and Income in Advance	73
9.27	Provisions	73
9.28	Leases	74
i	Authority as Lessee.....	74
	Right-of-Use asset.	74
ii	Authority as Lessor	75
9.29	Pensions Costs.....	76
i	Participation in Pension Schemes.....	76
ii	Transactions Relating to Post-employment Benefits.....	76
iii	Pension Assets and Liabilities Recognised in the Balance Sheet.....	79



iv	Impact on the Authority's Cash Flows`	79
v	Basis for Estimating Assets and Liabilities	80
9.30	Usable Reserves.....	81
9.31	Unusable Reserves.....	82
i	Revaluation Reserve	83
ii	Capital Adjustment Account	83
iii	Pension Reserve.....	84
iv	Collection Fund Adjustment Account	85
v	Accumulated Absences Account.....	86
vi	Deferred capital receipts reserve	86
9.32	Related Parties	87
9.33	Critical Judgements in Applying Accounting Policies	88
9.34	Assumptions about the future and sources of estimation uncertainty	88
9.35	Events after the Balance Sheet Date	90
9.36	Standards issued but not yet adopted.....	90
9.37	Contingent Assets.....	91
9.38	Contingent Liabilities.....	91
10.	Financial Statements for the Firefighters' Pension Fund	92
i	Financial Arrangements for the Firefighters' Pension Schemes.....	92
ii	Pension Fund Account	92
iii	Net Assets Statement	93
11.	Glossary of Financial Terms.....	94

1. Foreword



As the Chair of the Audit and Governance Committee, I am pleased to present Royal Berkshire Fire Authority's Statement of Accounts for 2024/25. The Statement of Accounts provides a detailed overview of our financial performance, including an analysis of our income and expenditure as well as our assets and liabilities. It also highlights the key financial transactions and outcomes that have resulted from our operations over the past year. Our goal is to provide stakeholders with a clear and accurate picture of our financial health and to demonstrate our commitment to sound financial management.

Our financial strategy focuses on maintaining a balanced budget, managing debt levels prudently, and ensuring that we have sufficient reserves to address any unforeseen events. We will continue to monitor our financial performance closely and adjust our plans as needed to ensure long-term sustainability.

The past year has been a period of significant activity and progress. The Audit and Governance Committee has worked diligently to ensure that our financial practices are robust and that our reporting is clear and accurate. We have focused on enhancing our governance frameworks, strengthening internal controls, and ensuring compliance with all relevant regulations and standards.

Effective risk management is a cornerstone of our financial governance. Over the past year, we have continued to identify, assess, and mitigate risks that could impact our financial stability and operational effectiveness. Our risk management framework is designed to ensure that we are proactive in addressing potential threats and that we have robust plans in place to respond to unforeseen events.

I would like to extend my gratitude to the members of the Audit and Governance Committee for their dedication and hard work. Their expertise and diligence have been instrumental in maintaining the integrity of our financial reporting and ensuring that we meet the highest standards of governance.

Looking ahead, we remain committed to upholding the highest standards of financial governance and to continuously improving our practices. We will continue to work closely with all stakeholders to ensure that our financial management practices are aligned with our strategic objectives and that we are well-positioned to meet future challenges and opportunities.

Cllr Tricia Brown

Chair of the Audit and Governance Committee



2. Members of the Authority

The Authority is made up of 20 Members who are appointed in proportion to the number of local government electors in each authority area.

Bracknell Forest Borough Council	Slough Borough Council
Tina McKenzie-Boyle	Ishrat Shah (To June 2024)
Tricia Brown	Robert Stedmond (To June 2024)
Peter Frewer	Haqeeq Dar (To June 2024)
	Mohammed Nazir (From June 2024)
	Harjinder Gahir (From June 2024)
	Zafar Satti (From June 2024)
Reading Borough Council	The Royal Borough of Windsor & Maidenhead
Wendy Griffith	Simon Werner
Dave McElroy	Helen Taylor
Paul Gittings	Joshua Reynolds (To June 2024)
	George Blundell (From June 2024)
West Berkshire District Council	Wokingham Borough Council
Jeff Brooks	Morag Malvern (To June 2024)
Dennis Benneyworth	Mike Smith (To June 2024)
Owen Jeffery	Pauline Helliard-Symons (To June 2024)
Billy Drummond	Rachelle Shepherd-DuBey
	Lou Timlin (From June 2024)
	Wayne Smith (From June 2024)
	Greg Bello (From June 2024)

3. Officers of the Authority

Chief Fire Officer and Chief Executive – Wayne Bowcock

Monitoring Officer - Graham Britten

Head of Finance and Procurement and Chief Finance Officer - Conor Byrne

4. Auditors

Grant Thornton UK LLP



5. Narrative Statement

5.1 The Authority

Royal Berkshire Fire Authority is responsible for the provision of prevention, protection, and response services across the County. Cover is provided from 16 fire stations from Langley in the East to Lambourn in the West, serving a diverse cultural population of approximately 950,000, 24 hours a day, 365 days a year. Our highly trained fire crews respond to incidents ranging from road and rail accidents to fuel and chemical spills, aviation and waterway accidents, collapsed buildings, large animal rescues and, of course, fires.

5.2 Strategic Commitments

The Authority has a set of Commitments that explain how we intend to achieve our purpose:

- **Prevention** We will reduce the risk to our communities through our partnership duties and prevention education activities, ensuring that our services are accessible to all.
- **Protection** We will support those with responsibility for premises to understand their duties in ensuring the safety of all people using buildings covered by the Building Safety Act 2022 and Regulatory Reform (Fire Safety) Order 2005, whilst ensuring that our services are accessible to all.
- **Response** We will ensure that our people are trained, and resources are located to provide the most effective response and to have a positive impact on incidents in our communities.
- **Resilience** We will ensure our resilience and work with our partners to promote and build resilience in the communities we serve.
- **Sustainability** We are committed to ensuring that we provide a financially sustainable Service and take meaningful action to help address the climate emergency.
- **People** We will support our staff by providing a safe and inclusive environment for them to thrive in, building a diverse organisation that is engaged with, and accessible to, our communities.

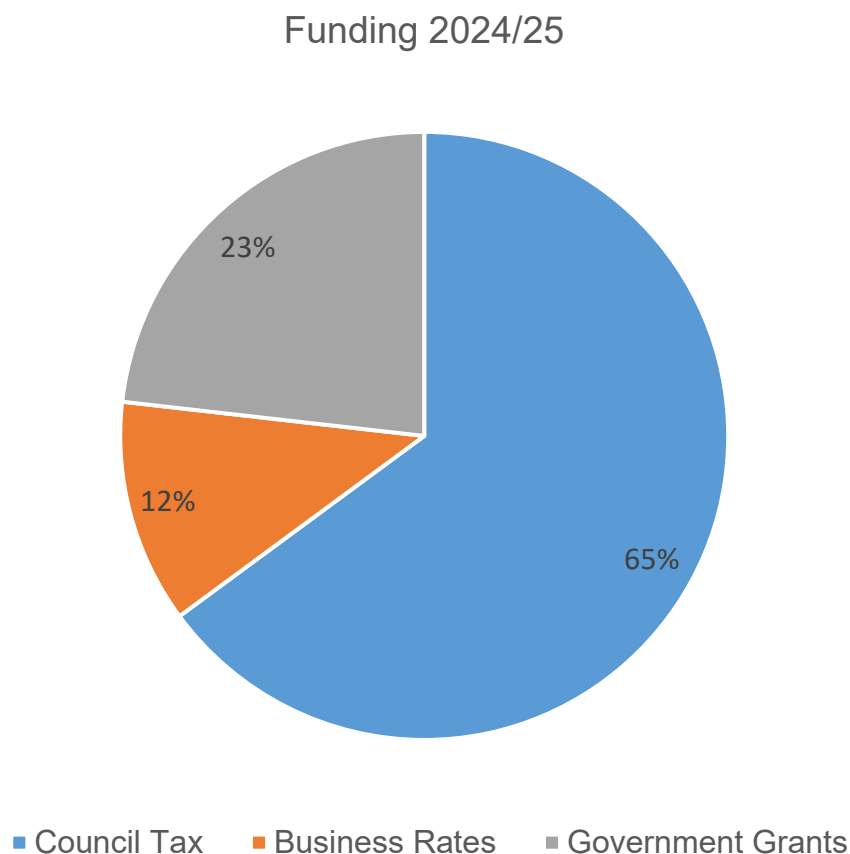


5.3 Operating Model

The Authority has been employing a lean operating model which comprises a whole-time duty system establishment of 324 station-based staff and an on-call duty system establishment of 65 staff. To relieve some of the pressure on this model, a buffer of up to ten additional firefighters was introduced in 2024/25. In addition, the Authority implemented Priority 6 of the Corporate Risk Management Plan (to use on-call staff to crew the 14th appliance, where wholetime staff are not available), which has added further resilience to the model.

5.4 Funding

The 2024/25 Budget was set at £45.964 million. Funding came from three sources as shown below.





5.5 Revenue Spending

The 2024/25 Revenue Budget was set at £45.964 million. The budget was set with no addition to or use of the Budget Contingency Reserve.

The revenue outturn for 2024/25 shows a surplus of £370,000 compared to budget. £350,000 of this surplus has been transferred to the Budget Contingency Reserve to cover the unbudgeted element of the pay awards for 2025/26 with the balance of £20,000 transferred to the Transformation Fund.

Variances against individual revenue lines are explained below.

The Green book pay award was finalised at an average of 3.38% against a budgeted figure of 3.75% - a saving of £33,000. This is part of the Non-Stations Employee underspend of £115,000, which includes various vacancies, but is partly offset by higher officer overtime.

Utility costs were £112,000 lower than budget due to reduced gas and electricity usage, coupled with lower gas prices.

A bulk purchase of new non-PPE clothing was delivered and rolled out at the end of the financial year. This expenditure together with a backdated price increase on the national PPE contract led to additional costs of £103,000.

As reported in the Statement of Accounts to 31 March 2024, the Competition and Markets Authority imposed a charge control mechanism on Motorola in respect of the revenue that it could earn from Airwave. Motorola lodged an appeal but were unsuccessful, and the Authority has received £344,000 in compensation.

The Pension Grant from Government, to cover additional employer pension contribution costs, came in £87,000 higher than budgeted.

The Authority has been able to invest more money at higher fixed rates, resulting in interest received being £378,000 higher than budgeted for the full year.

£519,000 is being set aside from revenue resources to cover new WAN licences.

Revenue budgets and expenditure for 2024/25 are shown in the table below.

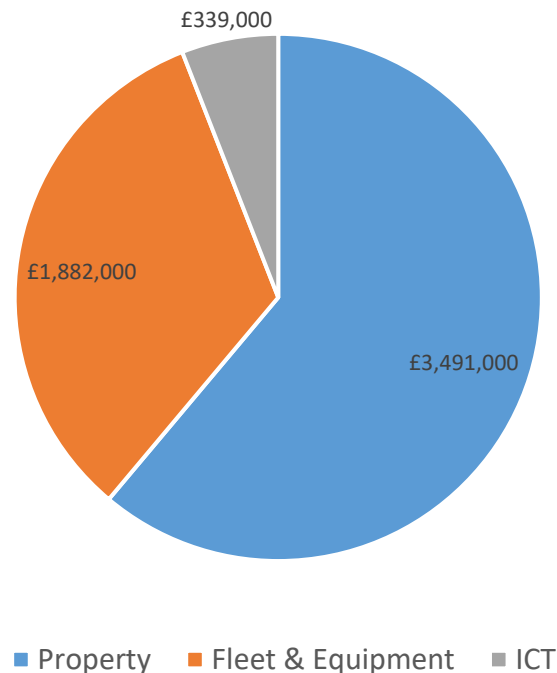


	Budget £000	Outturn £000	Variance £000
EMPLOYEES			
STATIONS	20,736	20,703	(33)
NON-STATIONS	14,542	14,427	(115)
TRAINING	712	723	11
OTHER	343	355	12
	36,333	36,208	(125)
PREMISES			
REPAIRS & MAINTENANCE	1,048	1,108	60
RATES	941	941	0
CLEANING	294	302	8
UTILITIES	742	630	(112)
	3,025	2,981	(44)
SUPPLIES			
INSURANCE	437	442	5
EQUIPMENT	594	584	(10)
IS EQUIPMENT & LICENCES	1,479	1,486	7
CLOTHING/PPE	373	476	103
COMMUNICATIONS	913	548	(365)
OCCUPATIONAL HEALTH	268	286	18
PRINT/STATIONERY/PUBLICATIONS/SUBSCRIPTIONS	142	161	19
COMMUNITY FIRE SAFETY SUPPLIES	124	117	(7)
SUPPLIES OTHER	240	256	16
	4,570	4,356	(214)
CONTRACTS			
CONTRIBUTION TO TVFCS & COLLABORATION	1,063	1,055	(8)
LEGAL	50	74	24
CONTRACTS OTHER (incl Professional Services)	1,289	1,293	4
	2,402	2,422	20
TRANSPORT			
VEHICLE RUNNING COSTS	801	836	35
TRAVEL	236	243	7
	1,037	1,079	42
PENSIONS			
PENSIONS	537	530	(7)
	537	530	(7)
INCOME			
GRANTS	(1,120)	(1,227)	(107)
RENTAL INCOME	(265)	(251)	14
TVFCS RECHARGE INCOME	(429)	(429)	0
INCOME OTHER	(917)	(945)	(28)
	(2,731)	(2,852)	(121)
NET COST OF SERVICES	45,173	44,724	(449)
DEBT CHARGES INTEREST	333	333	0
INVESTMENT INTEREST	(492)	(870)	(378)
REVENUE FUNDING OF CAPITAL	1,793	1,793	0
APPROPRIATION TO/(FROM) RESERVES	(1,380)	(861)	519
FINANCING COSTS	550	550	0
REVERSAL OF ACCRUED HOLIDAY PAY	(13)	(13)	0
NET EXPENDITURE	45,964	45,656	(308)
GOV GRANTS/PRECEPTS	(45,964)	(46,026)	(62)
(SURPLUS)/DEFICIT BEFORE USE OF RESERVES	0	(370)	(370)



5.6 Capital Programme

Capital expenditure in 2024/25 was £5.712 million.



Buildings

The new Learning and Development Centre building at Whitley Wood was completed in 2024/25, ready for fit out. Due to major damage being sustained to the previous building there was an opportunity to completely re-provide not just the training facility, but also to reconfigure the environs. The Authority opted for a modular building as it was deemed imperative that the training centre and fire station crews remained operational from Whitley Wood throughout the entire project. This modern construction method also brings reduced environmental impacts, in addition to sustainability features like solar power and electrical vehicle charging points, meaning the building is certified to BREEAM (Building Research Establishment Environmental Assessment Method) 'Very Good'.

Comprehensive refurbishment works were also completed at Slough fire station. The works included creating individual bedrooms, showers, and changing facilities to promote and encourage a more diverse workforce. There were also improvements to decontamination facilities to provide a cleaner and safer working environment as well as the provision of a water rescue facility. Solar panels and LED lighting was installed to reduce emissions and carbon footprint.



Vehicles and equipment

Three fire engines were built in 2024/25, ready for fit out with a further five under construction.

The Authority continues to make progress against its environmental sustainability objectives, with various hybrid and electric vehicles being added to the fleet.

IT

As well as the ongoing general hardware replacement programme, upgrades to the Control room were completed during 2024/25.

5.7 Borrowing

All the Fire Authority's loans are with the Public Works Loan Board and are used to fund capital expenditure. Total debt remained constant at £8.922 million during 2024/25.

5.8 Pension Fund

The negative net values of the Firefighter Pension Schemes reflect the unfunded liability facing the Authority (other fire authorities face similar liabilities). The Authority is not required to make any financial provision for these future commitments and there is no effect on Council Tax.

The Local Government Pension Scheme, for non-uniformed employees, is accounted for as a funded defined benefits scheme.

Overall, the total liabilities of the Authority's pension schemes have decreased by 11% compared to a year ago. The improved position for the firefighter schemes and the Local Government Scheme is due a significant increase in corporate bond yields since 31 March 2024 which has reduced the value of the defined benefit obligations.

5.9 Economy, Efficiency and Effectiveness

The Authority publishes extensive performance and financial information on its website including transparency data on all spending over £500, a register of contracts and the pay of senior managers. This allows the public to see how well the Authority is performing and provides evidence of value for money. Members of the



public can also request data from the Authority under the Freedom of Information Act.

The Authority has entered into several collaborative agreements with other Fire and Rescue services. Thames Valley Fire Control Service is a collaboration between the three Fire and Rescue Services in the Thames Valley to provide a joint control room to take emergency calls. This arrangement not only increases resilience but also saves the Authority significant sums of money over the life of the agreement. Similarly, the fleet maintenance partnership with Hampshire Fire and Rescue Service continues to deliver benefits for both Services.

The Authority is a member of the Fire and Rescue Indemnity Company Ltd (FRIC). The company commenced trading in November 2015. The Authority's risk protection arrangements are provided through the pooled funds of the company, backed up by reinsurance for large losses. The aims of the Company are twofold: to reduce risk to the Member Authorities by adopting best practice, e.g. in relation to driving standards, and to reduce the cost of risk protection arrangements over the longer-term. Since its establishment, FRIC has accumulated surpluses of over £3.9 million.

5.10 HMICFRS

His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) confirmed in its report issued in April 2025 that Royal Berkshire Fire and Rescue Service (RBFRS) is providing a good service to the public.

Commenting on RBFRS's efficiency, the report states, "We were pleased to see that the Service has identified savings and investment opportunities to improve the service to the public or generate further savings."

Given the economic volatility over the past year, it is pleasing that the report also notes that, "The service has a sound understanding of future financial challenges. It plans to mitigate its main financial risks through good reserve management and controlled borrowing, and by making conservative budget assumptions."

5.11 Reserves

Given the risk of unbudgeted pay awards in 2025/26, expenditure in quarter 4 of 2024/25 was carefully managed which resulted in a surplus of £370,000 at year end. Of this surplus, £350,000 will be added to the Budget Contingency Reserve to offset the unbudgeted elements of the 2025 pay awards, with the balance being used to top up the Transformation Fund.

Total earmarked reserves amounted to £7.088 million at 31 March 2025, a decrease of £627,000.



5.12 Going Concern Review

The concept of going concern assumes that an authority's functions and services will continue in operational existence for the foreseeable future. The provisions in the Code in respect of going concern reporting requirements reflect the economic and statutory environment in which authorities operate. These provisions confirm that authorities cannot be created or dissolved without statutory prescription. If an authority were in financial difficulty, alternative arrangements might be made by central Government either for the continuation of the services it provides or for assistance with the recovery of a deficit over more than one financial year. As a result of this, it would not therefore be appropriate for the Authority's financial statements to be provided on anything other than a going concern basis of accounting.

The Authority is required to set a balanced budget, and the budget setting process in future financial years will face a number of uncertainties due to the impact of Government funding, pay and price inflation and wider cost pressures. The Authority's ability to offset reductions to Government funding and mitigate the impact of the cost pressures described is also constrained by the imposition of Council tax referendum limits, which have previously restricted the ability to influence and increase funding streams. For 2025/26 the Government gave the Authority the flexibility to increase its band D precept by £5 without the need to hold a referendum. This increase in funding addressed immediate pressures and set an increased income baseline for future years.

To manage the expenditure side of the budget, the Authority continues to monitor key supply chains and chooses the most appropriate routes to market for its procurements to ensure value for money. The Authority completes regular financial checks on its suppliers to ensure their ability to provide the required goods or services.

The cashflow position of the Authority is monitored daily, focusing on maintaining the availability of cash on a short-term / immediate basis. This is to ensure that the Authority can proactively manage any unforeseen events and maintain payments to staff and suppliers to protect services.

The Authority delivers services which are essential to the communities it serves, and those essential services will continue to be delivered. However, given the uncertain economic and political backdrop, the Authority continues to model various scenarios as part of its budget setting process as well as assessing the wider impact to ensure the budget balances over the medium-term without recourse to reserves.

The Authority thereby concludes that it is appropriate to prepare the financial statements on a going concern basis and that the Authority's functions and services



will continue in operational existence for the next 12 months, from the date of the audit report. This is based on the Authority's ability to set a balanced budget and the cashflow forecasting position.

5.13 Looking to the Future

At the time of setting the 2025/26 Budget the Authority did not face any immediate funding issues due to additional flexibility afforded by the Government in setting the level of Council Tax precept. However, the 2025/26 Budget assumed a pay award of 2% for all staff so any settlements above this amount put pressure on the budget. Provision has been made to cover any unbudgeted pay awards in 2025/26 with work ongoing to find base budget savings in the medium term.

Looking further ahead, the funding position for 2026/27 and beyond is uncertain due to the macro-economic position and the impact that this could have on Government support for the sector. Despite this, the Authority is confident that over the period of the Medium-Term Financial Plan it will deliver its Corporate Risk Management Plan, its Strategic Asset Investment Plan and its Efficiency and Productivity Plan.

5.14 The Accounts

The Accounting Statements which follow form the Authority's Statutory Accounts for the year ended 31 March 2025.

The Accounts are drawn up in accordance with the accounting policies that are set out in detail in section 9.2.

A description of the core financial statements is given below:

- 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 local taxation) and unusable reserves. The Movement in Reserves Statement shows how the movements in year of the Authority's reserves are broken down between gains and losses incurred in accordance with generally accepted accounting practices and the statutory adjustments required to return to the amounts chargeable to council tax for the year.

The net increase/decrease line shows the statutory General Fund balance movements in the year following those adjustments.



- Comprehensive Income and Expenditure Statement

This statement 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. Authorities raise taxation to cover expenditure in accordance with statutory requirements; this may be different from the accounting cost. The taxation position is shown in both the Expenditure and Funding Analysis and the Movement in Reserves Statement.

- Balance Sheet

The Balance Sheet shows the value at the Balance Sheet date of assets and liabilities recognised by the Authority. The net assets (assets less liabilities) are matched by the reserves held by the Authority. Reserves are reported in two categories. The first category of reserves is 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 capital receipts 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 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 were sold; and reserves that hold timing differences shown in the Movement in Reserves Statement line 'Adjustments between accounting basis and funding basis under regulations.'

- Cash Flow Statement

This 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 taxation and grant income or from the recipients of services provided by the Authority. Investing activities represent the extent to which cash outflows have been made for resources which are intended to contribute to the Authority's future service delivery. Cash flows arising from financing activities are useful in predicting claims on future cash flows by providers of capital (i.e. borrowing) to the Authority.

Conor Byrne - Head of Finance and Procurement



6. Statement of Responsibilities

The Fire Authority is required:

- to make arrangements for the proper administration of its financial affairs and to ensure that one of its officers (for the Fire Authority, that officer is the Head of Finance and Procurement) has the responsibility for the administration of those affairs.
- to manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.
- to approve the Statement of Accounts.

The Responsibilities of the Head of Finance and Procurement:

The Head of Finance and Procurement 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 this statement of accounts, the Head of Finance and Procurement has:

- selected suitable accounting policies and then applied them consistently.
- made judgements and estimates that were reasonable and prudent.
- complied with the local authority code.

The Head of Finance and Procurement has also:

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

Certificate of Head of Finance and Procurement

I certify that the statement of accounts presents a true and fair view of the financial position of the Authority for the financial year 2024/25 and was prepared in accordance with the accounting policies in section 9.2.

Conor Byrne

Head of Finance and Procurement

20th October 2025



7. Independent Auditor's Report

The report will be added on completion of the audit.

8. Core Financial Statements

8.1 Movement in Reserves Statement

Movement in 2024/25

	Notes	General Fund Balance	Earmarked Reserves	Capital Receipts Reserve	Total Usable Reserves	Unusable Reserves	Total Authority Reserves
		£000	£000	£000	£000	£000	£000
Balance as at 1 April 2024		2,267	7,715	6,248	16,230	(224,224)	(207,994)
Movement in Reserves during 2024/25							
Total Comprehensive Income and Expenditure	8.2	(5,307)	0	0	(5,307)	36,515	31,208
Adjustments between accounting basis and funding basis under regulations	9.3	4,817	0	(3,900)	917	(917)	
Net Increase / (Decrease) before Transfers to Earmarked Reserves		(490)	0	(3,900)	(4,390)	35,598	31,208
Transfers to / from Earmarked Reserves	9.4	627	(627)	0	0	0	
Increase / (Decrease) in the year		137	(627)	(3,900)	(4,390)	35,598	31,208
Balance as at 31 March 2025		2,404	7,088	2,348	11,840	(188,626)	(176,786)



Movement in 2023/24

	Notes	General Fund Balance	Earmarked Reserves	Capital Receipts Reserve	Total Usable Reserves	Unusable Reserves	Total Authority Reserves
		£000	£000	£000	£000	£000	£000
Balance as at 1 April 2023		2,267	6,803	6,138	15,208	(216,896)	(201,688)
Movement in Reserves during 2023/24							
Total Comprehensive Income and Expenditure	8.2	(4,256)	0	0	(4,256)	(2,050)	(6,306)
Adjustments between accounting basis and funding basis under regulations	9.3	5,168	0	110	5,278	(5,278)	0
Net Increase / (Decrease) before Transfers to Earmarked Reserves		912	0	110	1,022	(7,328)	(6,306)
Transfers to / from Earmarked Reserves	9.4	(912)	912	0	0	0	0
Increase / (Decrease) in the year		0	912	110	1,022	(7,328)	(6,306)
Balance as at 31 March 2024		2,267	7,715	6,248	16,230	(224,224)	(207,994)

8.2 Comprehensive Income and Expenditure Statement

2023/24					2024/25		
Gross Expenditure £000	Gross Income £000	Net Expenditure £000		Notes	Gross Expenditure £000	Gross Income £000	Net Expenditure £000
32,480	0	32,480	Employees		36,356	0	36,356
5,406	0	5,406	Premises		5,070	0	5,070
4,220	0	4,220	Supplies		4,709	0	4,709
1,261	0	1,261	Contracts		1,367	0	1,367
1,027	0	1,027	Transport		1,081	0	1,081
0	(4,943)	(4,943)	Income		0	(4,218)	(4,218)
44,394	(4,943)	39,451	Net Cost of Services	9.1	48,583	(4,218)	44,365
		(138)	Other operating expenditure	9.7			(11)
		12,595	Financing and Investment Income and Expenditure	9.8			12,740
		(47,652)	Taxation and Non-Specific Grant Income	9.9			(51,787)
		4,256	(Surplus) or Deficit on the Provision of Services	9.6			5,307
		2,055	(Surplus) or deficit on revaluation of Property, Plant and Equipment assets	9.31 i			804
		(5)	Actuarial (gains) / losses on pension assets / liabilities	9.31 iii			(37,319)
		2,050	Other Comprehensive Income and Expenditure				(36,515)
		6,306	Total Comprehensive Income and Expenditure				(31,208)



8.3 Balance Sheet

2023/24 £000		Notes	2024/25 £000
64,542	Property, Plant & Equipment	9.16	67,416
0	Right of Use Assets	9.28 i	332
995	Investment Property	9.17	1,035
84	Intangible Assets	9.18	36
364	Long Term Investments	9.21	407
65,985	Long Term Assets		69,226
4,222	Short Term Investments	9.21	73
51	Inventories	9.23	43
6,694	Short Term Debtors	9.24	8,184
10,662	Cash and Cash Equivalents	9.25	16,209
21,629	Current Assets		24,509
0	Short Term Borrowing	9.21	(394)
(5,891)	Short Term Creditors	9.26	(12,792)
(331)	Short Term Provisions - holiday pay	9.31 v	(344)
(513)	Short Term Provisions	9.27	(410)
(6,735)	Current Liabilities		(13,940)
(8,922)	Long Term Borrowing	9.21	(8,528)
(279,951)	Pension Liability	9.29 iii	(248,053)
(288,873)	Long Term Liabilities		(256,581)
(207,994)	Net Assets (Liabilities)		(176,786)
16,230	Usable Reserves	9.30	11,840
(224,224)	Unusable Reserves	9.31	(188,626)
(207,994)	Total Reserves		(176,786)



8.4 Cash-Flow Statement

2023/24 £000		2024/25 £000
(4,256)	Net deficit on the provision of services	(5,307)
9,067	Adjustments to net surplus or deficit on the provision of services for non-cash movements	11,791
(182)	Adjustments for items included in the net surplus or deficit on the provision of services that are investing and financing activities	(50)
4,629	Net cashflows from operating activities	6,434
1,066	Investing activities	(887)
0	Financing activities	0
5,695	Net increase or decrease in cash and cash equivalents	5,547
4,967	Cash and cash equivalents at the beginning of the reporting period	10,662
10,662	Cash and cash equivalents at the end of the reporting period	16,209

9. Notes to Core Financial Statements

9.1 Expenditure and Funding Analysis

The objective of the Expenditure and Funding Analysis is to demonstrate to council taxpayers how the funding available to the Authority (i.e. government grants, council tax and business rates) for the year has been used in providing services in comparison with those resources consumed or earned by the Authority in accordance with generally accepted accounting practices. It also shows how this expenditure is allocated for decision making purposes between the Authority's reporting areas in the cost of services. Income and expenditure accounted for under generally accepted accounting practices is presented more fully in the Comprehensive Income and Expenditure Statement.

Net expenditure chargeable to the General Fund also includes the total costs of running Thames Valley Fire Control Service and the total revenue from cost sharing to the participating Authorities, as opposed to the Authority's share of the running cost which is shown in the Revenue Spending in Section 5.5.

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 and Expenditure Statement £000		Net Expenditure Chargeable to the General Fund £000	Adjustments between the Funding and Accounting Basis £000	Net Expenditure in the Comprehensive Income and Expenditure Statement £000
34,231	(1,751)	32,480	Employees	38,287	(1,931)	36,356
3,228	2,178	5,406	Premises	2,980	2,090	5,070
4,220	0	4,220	Supplies	4,709	0	4,709
1,261	0	1,261	Contracts	1,367	0	1,367
1,026	1	1,027	Transport	1,081	0	1,081
445	(445)	0	Pensions	530	(530)	0
(4,950)	7	(4,943)	Income	(4,231)	13	(4,218)
39,461	(10)	39,451	Net Cost of Services	44,723	(358)	44,365
(40,373)	5,178	(35,195)	Other Income and Expenditure	(44,233)	5,174	(39,058)
(912)	5,168	4,256	(Surplus) or Deficit	490	4,816	5,307
(9,070)			Opening General Fund Balance including Earmarked Reserves	(9,981)		
(911)			Less/Plus (Surplus) / Deficit on General Fund in Year	490		
(9,981)			Closing General Fund Balance including Earmarked Reserves at 31 March	(9,491)		

9.2 Accounting Policies

i. 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 by the Accounts and Audit Regulations 2015 to prepare an annual Statement of Accounts, in accordance with proper accounting practices. These practices under Section 21 of the 2003 Act primarily comprise the Code of Practice on Local Authority Accounting in the United Kingdom 2024/25, supported by International Financial Reporting Standards (IFRSs) and statutory guidance issued under Section 12 of the 2003 Act.

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.

ii. Accruals of Income and Expenditure

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

- Revenue from contracts with service recipients, whether for services or the provision of goods, is recognised when (or as) the goods or services are transferred to the service recipient in accordance with the performance obligations of the contract.
- Supplies are recorded as expenditure when they are consumed – where there is a gap between the date supplies are received and their consumption, they are carried as inventories on the Balance Sheet.
- Expenses in relation to services received (including services provided by employees) are recorded as expenditure when the services are received rather than when payments are made.
- Interest receivable on investments and payable on borrowings is accounted for respectively as income and expenditure based on the effective interest rate for the relevant financial instrument rather than the cash flows fixed or determined by the contract.
- Where revenue and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where debts may not be settled, the balance of debtors is written down and a charge made to revenue in financing and investment income and expenditure for the income that might not be collected.



The only exceptions to the above are that:

- Salaries and wages are paid in arrears, and amounts charged correspond to the income tax year.
- Amounts charged on monthly procurement card statements run from March to February rather than April to March in the Accounts.

The effects of these policies are not considered to be material, as they are applied consistently each year.

iii. Cash and Cash Equivalents

Cash and cash equivalents for the Authority equate to monies held in the Authority's current account and linked savings account. Monies held in these accounts can be withdrawn without notice and are used for the day-to-day running of the Authority.

The Authority also holds monies in fixed term deposits and notice accounts. These deposits are treated as short-term investments as the Authority does not use these balances on a day-to-day basis.

iv. Prior Period Adjustments, Changes in Accounting Policies and Estimates and Errors

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

Changes in accounting policies are only made when required by proper accounting practices or where the change provides more reliable or relevant information about the effect of transactions, other events and conditions on the Authority's financial position or financial performance. Where a change is made, it is applied retrospectively (unless not material or stated otherwise) by adjusting opening balances and comparative amounts for the prior period as if the new policy had always been applied.

Material errors discovered in prior period figures are corrected retrospectively by amending opening balances and comparative amounts for the prior period.

v. Charges to Revenue for Non-Current Assets

Services are debited with the following amounts to record the cost of holding assets during the year:



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

The Authority is not required to raise council tax to fund depreciation, revaluation and impairment losses or amortisations. However, it is required to make an annual contribution from revenue (minimum revenue provision) towards the reduction in its overall borrowing requirement equal to an amount calculated on a prudent basis determined by the Authority in accordance with statutory guidance. Depreciation, revaluation and impairment losses and amortisations are therefore replaced by a contribution from the General Fund Balance by way of an adjusting transaction with the Capital Adjustment Account in the Movement in Reserves Statement for the difference between the two.

vi. Employee Benefits

Benefits Payable during Employment

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

Termination Benefits

Termination benefits are amounts payable as a result of a decision by the Authority to terminate an officer's employment before the normal retirement date or an officer's decision to accept voluntary redundancy in exchange for those benefits and are charged on an accruals basis to the appropriate service or, where applicable, to a corporate service segment at the earlier of when the Authority can no longer withdraw the offer of those benefits or when the Authority recognises costs for a restructuring.

Where termination benefits involve the enhancement of pensions, statutory provisions require the General Fund Balance to be charged with the amount payable by the Authority to the pension fund or pensioner in the year, not the amount calculated according to the relevant accounting standards. In the Movement in



Reserves Statement, appropriations are required to and from the Pensions Reserve to remove the notional debits and credits for pension enhancement termination benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end.

Post-Employment Benefits

Pension costs have been provided for in accordance with relevant Government regulations and in accordance with IAS 19 Employee Benefits.

IAS 19 is based on the principle that an organisation should account for retirement benefits when it is committed to give them, even if the actual giving will be many years into the future. Inclusion of the attributable share of the fund assets and liabilities does not mean that legal title or obligation has passed from the trustees to the employer. Instead, it represents the employer's commitment to increase contributions to make up any shortfall in attributable net assets, or its ability to benefit (via reduced contributions) from a surplus in the scheme.

The Authority participates in five pension schemes, which provide members with defined benefits relating to pay and service.

- **Uniformed Firefighters**

There are four firefighter pension schemes: 1992 Pension Scheme, 2006 Pension Scheme, 2015 Pension Scheme and the Modified Pension Scheme. All are unfunded defined benefit schemes.

Central Government requires fire authorities to keep a separate Pensions Account from which pensions will be paid. On the income side, employer and employee contributions are paid into the account. Transfer values for firefighters that transfer into and out of the scheme are also posted to the account. If the account is in deficit at the end of the financial year, the Government will provide a top-up grant to bring the account into balance.

The pension costs have been assessed in accordance with the advice of a professionally qualified actuary. The latest formal valuation used data as at 31 December 2023.

- **The Local Government Pension Scheme**

The Local Government Pension Scheme (LGPS) is accounted for as a defined benefits scheme.

The liabilities of the Royal County of Berkshire Pension Fund attributable to the Authority are included in the Balance Sheet on an actuarial basis using the projected unit method, i.e. an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates, etc.,



and projections of earnings for current employees. Liabilities are discounted to their value at current prices.

The assets of the Royal County of Berkshire Pension Fund attributable to the Authority are included in the Balance Sheet at their fair value.

The latest formal valuation was as at 31 March 2022.

Measurement of the Net Liabilities of the Pension Schemes

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

1. Service cost comprising:
 - current service cost – the increase in liabilities as a result of years of service earned this year – allocated in the Comprehensive Income and Expenditure Statement to the services for which the employees worked.
 - past service cost – the increase in liabilities as a result of a scheme amendment or curtailment whose effect relates to years of service earned in earlier years – debited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement.
 - Net interest on the net defined benefit liability (asset) – this is the change during the period in the net defined benefit liability (asset) that arises from the passage of time.
2. Remeasurements comprising:
 - the return on plan assets – excluding amounts in net interest on the net defined benefit liability (asset) - charged to the Pensions Reserve as Other Comprehensive Income and Expenditure.
 - actuarial gains and losses - changes in the net pensions liability that arise because events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions – charged to the Pensions Reserve as Other Comprehensive Income and Expenditure.
 - contributions paid to the pension fund - cash paid as employer's contributions to the pension fund in settlement of liabilities; not accounted for as an expense.

Cost of Retirement Benefits in Relation to the General Fund

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 appropriations 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 based on cash flows rather than as benefits earned by employees.

Discretionary Benefits

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

vii. Events after the Balance Sheet date

Events after the Balance Sheet date are those events, both favourable and unfavourable, that occur between the balance sheet date and the date when the Statement of Accounts is authorised for issue. Two types of events can be identified:

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

Events taking place after the date of authorisation for issue are not reflected in the Statement of Accounts.

viii. Financial Instruments

Financial Liabilities

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

For most of the borrowings that the Authority has, this means that the amount presented in the Balance Sheet is the outstanding principal repayable (plus accrued interest); and interest charged to the Comprehensive Income and Expenditure Statement 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 cashflow characteristics. There are three main classes of financial assets measured at:

- Amortised cost
- Fair value through profit or loss (FVPL), and
- Fair value through other comprehensive income (FVOCI)

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

Financial Assets Measured at Amortised Cost

Financial assets measured at amortised cost are recognised on the Balance Sheet when the Authority becomes a party to the contractual provisions of a financial instrument and are initially measured at fair value. They are subsequently measured at their amortised cost. Annual credits to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement for interest receivable are based on the carrying amount of the asset multiplied by the effective rate of interest for the instrument.

Where assets are identified as impaired because of a likelihood arising from a past event that payments due under the contract will not be made, the asset is written down and a charge made to the relevant service (for receivables specific to that service) or the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement. The impairment loss is measured as the difference between the carrying amount and the present value of the revised future cash flows discounted at the asset's original effective interest rate.

Any gains and losses that arise on the derecognition of an asset are credited or debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement.

Where fair value cannot be measured reliably, the instrument is carried at cost (less any impairment losses).

ix. Government Grants and Contributions

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



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

Amounts recognised as due to the Authority are not credited to the Comprehensive Income and Expenditure Statement until conditions attached to the grant or contribution have been satisfied. Conditions are stipulations that specify that the future economic benefits or service potential embodied in the asset in the form of the grant or contribution are required to be consumed by the recipient as specified, or future economic benefits or service potential must be returned to the transferor.

Monies advanced as grants and contributions for which conditions have not been satisfied are carried in the Balance Sheet as either creditors (revenue grants) or capital receipts in advance (capital grants). When conditions are satisfied, the grant or contribution is credited to the relevant service line (attributable revenue grants and contributions) or Taxation and Non-Specific grant income and expenditure (non-ringfenced revenue grants and all capital grants) in the Comprehensive Income and Expenditure Statement.

Where capital grants are credited to the Comprehensive Income and 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 is transferred to the Capital Adjustment Account once they have been applied to fund capital expenditure.

x. Intangible Assets

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

Internally generated assets are capitalised where it is demonstrable that the project is technically feasible and is intended to be completed (with adequate resources being available) and the Authority will be able to generate future economic benefits or deliver service potential by being able to sell or use the asset. Expenditure is capitalised where it can be measured reliably as attributable to the asset and is restricted to that incurred during the development phase (research expenditure cannot be capitalised).

Intangible assets are measured initially at cost. Amounts are only revalued where the fair value of the assets held by the Authority can be determined by reference to an active market. In practice, no intangible asset held by the Authority meets this criterion and they are therefore carried at amortised cost. The depreciable amount of an intangible asset is amortised over its useful life to the relevant service line(s) in



the Comprehensive Income and Expenditure Statement. An asset is tested for impairment whenever there is an indication that the asset might be impaired – any losses recognised are posted to the relevant service line(s) in the Comprehensive Income and Expenditure Statement. Any gain or loss arising on the disposal or abandonment of an intangible asset is posted to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement.

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

xi. Interests in Companies and Other Entities

The Authority is a member of the Fire and Rescue Indemnity Company (FRIC) but does not exercise direct control over the company, given that there are 13 other member authorities.

xii. Inventories

Inventories are reflected in the Balance Sheet at average historical cost. This is not consistent with IAS 2, which requires inventories to be valued at the lower of cost or net realisable value. However, it is felt that the treatment as set out in IAS2 is not appropriate for the specific items being held. Certain immaterial inventories are treated as current expenditure and charged directly to revenue.

xiii. Investment Property

Investment properties are those that are used solely to earn rentals and/or for capital appreciation. The definition is not met if the property is used in any way to facilitate the delivery of services or is held for sale.

Investment properties are measured initially at cost and subsequently at fair value, which is the price that would be received to sell such an asset in an orderly transaction between market participants at the measurement date. As a non-financial asset, investment properties are measured at highest and best use. Properties are not depreciated but are revalued annually according to market conditions at the year-end. Gains and losses on revaluation are posted to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement. The same treatment is applied to gains and losses on disposal.

Rentals received in relation to investment properties are credited to the Financing and Investment Income line and result in a gain for the General Fund Balance. However, revaluation and disposal gains and losses are not permitted by statutory arrangements to have an impact on the General Fund Balance. The gains and losses are therefore reversed out of the General Fund Balance in the Movement in



Reserves Statement and posted to the Capital Adjustment Account and (for any sale proceeds greater than £10,000) the Capital Receipts Reserve.

xiv. Leases

The Authority as Lessee

The authority classifies contracts as leases based on their substance. Contracts and parts of contracts, including those described as contracts for services, are analysed to determine whether they convey the right to control the use of an identified asset, through rights both to obtain substantially all the economic benefits or service potential from that asset and to direct its use.

The Code expands the scope of IFRS 16 *Leases* to include arrangements with nil consideration, peppercorn or nominal payments.

Initial measurement

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

The authority initially recognises lease liabilities measured at the present value of lease payments, discounting by applying the authority's incremental borrowing rate wherever the interest rate implicit in the lease cannot be determined. Lease payments included in the measurement of the lease liability include:

- fixed payments, including in-substance fixed payments
- variable lease payments that depend on an index or rate, initially measured using the prevailing index or rate as at the adoption date
- amounts expected to be payable under a residual value guarantee
- the exercise price under a purchase option that the authority is reasonably certain to exercise
- lease payments in an optional renewal period if the authority is reasonably certain to exercise an extension option
- penalties for early termination of a lease, unless the authority is reasonably certain not to terminate early.

The right-of-use asset is measured at the amount of the lease liability, adjusted for any prepayments made, plus any direct costs incurred to dismantle and remove the underlying asset or restore the underlying asset on the site on which it is located, less any lease incentives received. However, for peppercorn, nominal payments or nil consideration leases, the asset is measured at fair value.



Subsequent measurement

The right-of-use asset is subsequently measured using the fair value model. The authority considers the cost model to be a reasonable proxy except for:

- assets held under non-commercial leases
- leases where rent reviews do not necessarily reflect market conditions
- leases with terms of more than five years that do not have any provision for rent reviews
- leases where rent reviews will be at periods of more than five years.

For these leases, the asset is carried at a revalued amount. In these financial statements, right-of-use assets held under index-linked leases have been adjusted for changes in the relevant index, while assets held under peppercorn or nil consideration leases have been valued using market prices or rentals for equivalent land and properties.

The right-of-use asset is depreciated straight-line over the shorter period of remaining lease term and useful life of the underlying asset as at the date of adoption.

The lease liability is subsequently measured at amortised cost, using the effective interest method. The liability is remeasured when:

- there is a change in future lease payments arising from a change in index or rate
- there is a change in the group's estimate of the amount expected to be payable under a residual value guarantee
- the authority changes its assessment of whether it will exercise a purchase, extension or termination option, or
- there is a revised in-substance fixed lease payment.

When such a remeasurement occurs, a corresponding adjustment is made to the carrying amount of the right-of-use asset, with any further adjustment required from remeasurement being recorded in the income statement.

Low value and short lease exemption

As permitted by the Code, the authority excludes leases:

- for low-value items that cost less than £7,000 when new, provided they are not highly dependent on or integrated with other items, and
- with a term shorter than 12 months (comprising the non-cancellable period plus any extension options that the authority is reasonably certain to exercise and any termination options that the authority is reasonably certain not to exercise).



Lease expenditure

Expenditure in the Comprehensive Income and Expenditure Statement includes interest, straight-line depreciation, any asset impairments and changes in variable lease payments not included in the measurement of the liability during the period in which the triggering event occurred. Lease payments are debited against the liability. Rentals for leases of low-value items or shorter than 12 months are expensed.

Depreciation and impairments are not charges against council tax, as the cost of non-current assets is fully provided for under separate arrangements for capital financing. Amounts are therefore appropriated to the capital adjustment account from the General Fund balance in the Movement in Reserves Statement.

The Authority as Lessor

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

Finance leases

Where the authority grants a finance lease over a property or an item of plant or equipment, the relevant asset is written out of the Balance Sheet as a disposal. At the commencement of the lease, the carrying amount of the asset in the Balance Sheet (whether property, plant and equipment or assets held for sale) is written off to the other operating expenditure line in the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal. A gain, representing the authority's net investment in the lease, is credited to the same line in the Comprehensive Income and Expenditure Statement also as part of the gain or loss on disposal (ie netted off against the carrying value of the asset at the time of disposal), matched by a lease (long-term debtor) asset in the Balance Sheet.

Lease rentals receivable are apportioned between:

- a charge for the acquisition of the interest in the property – applied to write down the lease debtor (together with any premiums received), and
- finance income (credited to the financing and investment income and expenditure line in the Comprehensive Income and Expenditure Statement).

The gain credited to the Comprehensive Income and Expenditure Statement on disposal is not permitted by statute to increase the General Fund balance and is required to be treated as a capital receipt. Where a premium has been received, this is posted out of the General Fund balance to the capital receipts reserve in the Movement in Reserves Statement. Where the amount due in relation to the lease asset is to be settled by the payment of rentals in future financial years, this is posted



out of the General Fund balance to the deferred capital receipts reserve in the Movement in Reserves Statement. When the future rentals are received, the element for the capital receipt for the disposal of the asset is used to write down the lease debtor. At this point, the deferred capital receipts are transferred to the capital receipts reserve. The written-off value of disposals is not a charge against council tax, as the cost of non-current assets is fully provided for under separate arrangements for capital financing. Amounts are therefore appropriated to the capital adjustment account from the General Fund balance in the Movement in Reserves Statement

Operating leases

Where the Authority grants a lease over a property or an item of plant or equipment, the asset is retained in the Balance Sheet. Rental income is credited to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement. Credits are made on a straight-line basis over the life of the lease, even if this does not match the pattern of payments (e.g. there is a premium paid at the commencement of the lease). Initial direct costs incurred in negotiating and arranging the lease are added to the carrying amount of the relevant asset and charged as an expense over the lease term on the same basis as rental income.

xv. Property, Plant and Equipment

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

Recognition

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

The Authority's de-minimis level for capital expenditure is £7,000, apart from vehicles which are always treated as a capital purchase and bulk purchases of equipment where the overall expenditure is significant.



Measurement

An asset is initially measured at cost, comprising:

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

The cost of an asset acquired other than by purchase is deemed to be its fair value, unless the acquisition does not have commercial substance (i.e. it will not lead to a variation in the cash flows of the Authority). In the latter case, where an asset is acquired via an exchange, the cost of the acquisition is the carrying amount of the assets given up by the Authority.

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

- non-property assets and assets under construction – depreciated historical cost
- all other assets – fair value

Where there is no market-based evidence of fair value because of the specialist nature of an asset, depreciated replacement cost (DRC) is used as an estimate of current value. A full revaluation of all freehold properties excluding those classified as investment properties was completed on this basis as at 31 March 2025.

Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains. Exceptionally, gains might be credited to the Comprehensive Income and Expenditure Statement where they arise from the reversal of a loss previously charged to a service.

Where decreases in value are identified, they are accounted for as follows:

- 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 in the Comprehensive Income and Expenditure Statement.

The Revaluation Reserve contains revaluation gains recognised since 1 April 2007 only, the date of its formal implementation. Gains arising before that date have been consolidated into the Capital Adjustment Account.



Impairment

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

Where impairment losses are identified, they are accounted for as follows:

- 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); and
- where there is no balance in the Revaluation Reserve or an insufficient balance, the carrying amount of the asset is written down in the Comprehensive Income and Expenditure Statement.

Where an impairment loss is reversed subsequently, the reversal is credited 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 on all Property, Plant and Equipment assets by the systematic allocation of their depreciable amounts over their useful lives. Exceptions are made for assets without a determinable finite useful life (i.e. freehold land) and assets that are not yet available for use (i.e. assets under construction).

Depreciation is calculated on the following bases:

- Buildings – straight-line allocation over the useful life of the property as estimated by the valuer.
- Vehicles – reducing balance over the life of the asset:
- Donated assets – straight line over the remaining useful life; and
- Plant & Equipment – straight-line over the life of the asset.

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

Component accounting

Components of Property, Plant & Equipment are not shown separately on the Assets Register if the value of the component is less than £100,000. Furthermore, components with a value of at least £100,000 are only shown separately on the Assets Register where the value of the component is at least 20 per cent of the value of the remainder of the asset and where there is a material effect on depreciation.



Disposals and Assets Held for Sale

When it becomes probable that the carrying amount of an asset will be recovered principally through a sale transaction rather than through its continuing use, it is reclassified as an Asset Held for Sale. The asset is revalued immediately before reclassification and then carried at the lower of this amount and fair value less costs to sell. Where there is a subsequent decrease to fair value less costs to sell, the loss is posted to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement. Gains in fair value are recognised only up to the amount of any previous losses recognised in the Surplus or Deficit on Provision of Services. Depreciation is not charged on Assets Held for Sale.

If assets no longer meet the criteria to be classified as Assets Held for Sale, they are reclassified back to non-current assets and valued at the lower of their carrying amount before they were classified as held for sale; adjusted for depreciation, amortisation or revaluations that would have been recognised had they not been classified as held for sale, and their recoverable amount at the date of the decision not to sell.

Assets that are to be abandoned or scrapped are not reclassified as Assets Held for Sale.

When an asset is disposed of or decommissioned, the carrying amount of the asset in the Balance Sheet (whether Property, Plant and Equipment or Assets Held for Sale) is written off to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal. Receipts from disposals (if any) are credited to the same line in the Comprehensive Income and Expenditure Statement also as part of the gain or loss on disposal (i.e. netted off against the carrying value of the asset at the time of disposal). Any revaluation gains accumulated for the asset in the Revaluation Reserve are transferred to the Capital Adjustment Account.

Amounts received for disposals in excess of £10,000 are categorised as capital receipts. The balance of receipts is required to be credited to the Capital Receipts Reserve and can then only be used for new capital investment or set aside to reduce the Authority's underlying need to borrow. 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 council tax, as the cost of property, plant and equipment 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.



xvi. Fair Value Measurement of non-financial assets

The Authority measures some of its non-financial assets such as surplus assets and investment properties and some of its provisions at fair value at each reporting date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement assumes that the transaction to sell the asset or transfer the liability takes place either:

- a) in the principal market for the asset or liability, or
- b) in the absence of a principal market, in the most advantageous market for the asset or liability.

The Authority measures the fair value of an asset or liability using the assumptions that the market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

When measuring fair value of a non-financial asset, the Authority takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Authority uses valuation techniques that are appropriate in the circumstances and for which sufficient data is available, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

Inputs to the valuation techniques in respect of assets and liabilities for which fair value is measured or disclosed in the Authority's financial statements are categorised within the fair value hierarchy, as follows:

- Level 1 – quoted prices (unadjusted) in active markets for identical assets or liabilities that the Authority can access at the measurement date.
- Level 2 – inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly; and
- Level 3 – unobservable inputs for the asset or liability.

xvii. Provisions, Contingent Liabilities and Contingent Assets

Provisions

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



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

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

Provisions are charged as an expense to the appropriate service line in the Comprehensive Income and Expenditure Statement in the year that the Authority becomes aware of the obligation and are measured at the best estimate at the Balance Sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

Estimated settlements are reviewed at the end of each financial year – where it becomes less than probable that a transfer of economic benefits will now be required (or a lower settlement than anticipated is made), the provision is reversed and credited back to the relevant service.

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

Contingent Liabilities

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

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

Contingent Assets

A contingent asset arises where an event has taken place that gives the Authority a probable asset, the existence of which will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Authority. Contingent assets are not recognised in the Balance Sheet but disclosed in a note to the accounts where it is probable that there will be an inflow of economic benefits or service potential.



xviii. Reserves

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

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

xix. Revenue Expenditure Funded from Capital under Statute

Expenditure incurred during the year that may be capitalised under statutory provisions but that does not result in the creation of a non-current asset is charged as expenditure to the relevant service in the Comprehensive Income and Expenditure Statement. Where the Authority has decided to meet the cost of this expenditure from existing capital resources or by borrowing, a transfer in the Movement in Reserves Statement from the General Fund Balance to the Capital Adjustment Account reverses out the amounts charged so that there is no impact on the level of council tax.

xx. 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.

xxi. Joint Operation

Joint operations are arrangements where the parties that have joint control of the arrangement have rights to the assets and obligations for the liabilities relating to the arrangement. The activities undertaken by the authority in conjunction with other joint operators involve the use of the assets and resources of those joint operators. In relation to its interest in a joint operation, the authority as a joint operator recognises:

- its assets, including its share of any assets held jointly
- its liabilities, including its share of any liabilities incurred jointly
- its revenue from the sale of its share of the output arising from the joint operation
- its share of the revenue from the sale of the output by the joint operation
- its expenses, including its share of any expenses incurred jointly.



9.3 Adjustments between Accounting Basis and Funding Basis under Regulations

This note details the adjustments that are required by statutory regulations to the Comprehensive Income and Expenditure Statement.

	General Fund Balance	Capital Receipts Reserve	Capital Grants Unapplied	Movement in Unusable Reserves
2024/25	£000	£000	£000	£000
Reversal of items debited or credited to the Comprehensive Income and Expenditure Statement				
Charges for depreciation and impairment and valuation losses of non-current assets	2,036			(2,036)
Movements in the fair value of Investment Properties	(40)			40
Amortisation of intangible assets	54			(54)
Amounts of non-current assets written off on disposal or sale as part of the gain/loss on disposal to the CIES	2			(2)
Insertion of items not debited or credited to the Comprehensive Income and Expenditure Statement				
Statutory Provision for the repayment of debt - (MRP & VRP)	(550)			550
Revenue contribution to finance capital	(1,793)			1,793
Adjustments primarily involving the Capital Receipts Reserve:				
Transfer of proceeds from sale of assets to Capital Receipts Reserve	(12)	12		0
Use of the Capital Receipts Reserve to finance new capital expenditure		(3,919)		3,919
Release from Deferred Capital Receipts Reserve		7		(7)

Continued overleaf.



Continued from previous page	General Fund Balance	Capital Receipts Reserve	Capital Grants Unapplied	Movement in Unusable Reserves
2024/25	£000	£000	£000	£000
Value of Donated Asset accounted as a Right of Use Asset lease credited to the CIES	(341)			341
Adjustments primarily involving the Pension Reserve:				
Reversal of items relating to retirement benefits debited or credited to the CIES	18,747			(18,747)
Employer's pensions contributions and direct payments to pensioners payable in the year	(7,879)			7,879
Gain in relation to government grant payable to the Pension Fund on the Authority's behalf	(5,447)			5,447
Adjustments primarily involving the Collection Fund Adjustment Account:				
Amount by which CT and NNDR income credited to the CIES is different from statutory requirements	27			(27)
Adjustments primarily involving the Accumulated Absences Account:				
Amount by which officer remuneration charged to the CIES on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements	13			(13)
Total Adjustments	4,817	(3,900)	0	(917)



	General Fund Balance	Capital Receipts Reserve	Capital Grants Unapplied	Movement in Unusable Reserves
2023/24	£000	£000	£000	£000
Reversal of items debited or credited to the Comprehensive Income and Expenditure Statement				
Charges for depreciation and impairment and valuation losses of non-current assets	2,103			(2,103)
Movements in the fair value of Investment Properties	105			(105)
Amortisation of intangible assets	74			(74)
Amounts of non-current assets written off on disposal or sale as part of the gain/loss on disposal to the CIES	7	(35)		28
Insertion of items not debited or credited to the Comprehensive Income and Expenditure Statement				
Statutory Provision for the repayment of debt - (MRP & VRP)	(1,019)			1,019
Revenue contribution to finance capital	(1,044)			1,044
Adjustments primarily involving the Capital Receipts Reserve:				
Transfer of proceeds from sale of assets to Capital Receipts Reserve	(139)	139		0
Release from Deferred Capital Receipts Reserve		6		(6)
Receipt of Capital Grant	(35)		35	0
Release of Capital Grant received			(35)	35

Continued overleaf



Continued from previous page	General Fund Balance	Capital Receipts Reserve	Capital Grants Unapplied	Movement in Unusable Reserves
2023/24	£000	£000	£000	£000
Adjustments primarily involving the Pension Reserve:				
Reversal of items relating to retirement benefits debited or credited to the CIES	16,788			(16,788)
Employer's pensions contributions and direct payments to pensioners payable in the year	(6,036)			6,036
Gain in relation to government grant payable to the Pension Fund on the Authority's behalf	(5,565)			5,565
Adjustments primarily involving the Collection Fund Adjustment Account:				0
Amount by which CT and NNDR income credited to the CIES is different from statutory requirements	(134)			134
Adjustments primarily involving the Accumulated Absences Account:				0
Amount by which officer remuneration charged to the CIES on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements	63			(63)
Total Adjustments	5,168	110	0	(5,278)



9.4 Earmarked 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.

	Balance at 1 April 2024 £000	Net transfers In / (Out) £000	Balance at 31 March 2025 £000	Purpose
Budget Carry Forward Reserve	792	(262)	530	To roll forward specific budget lines where commitments have been made but expenditure has not yet been incurred by the close of the financial year
WAN Licenses	0	519	519	To cover the cost of 10 years of WAN licences
Detectors Reserve	71	(71)	0	No longer required - moved to general reserve
TVFCS Renewals Fund	585	(106)	479	To replace IT assets
Grants Received in Advance	964	(707)	257	The unspent balance of grants
Vacancy Reserve	65	(65)	0	No longer required - moved to general reserve
Budget Contingency Reserve	1,142	647	1,789	To offset in-year budget variations
Transformation Fund	901	(285)	616	To support new ways of working
Development Fund	3,195	(297)	2,898	To fund capital projects
Total	7,715	(627)	7,088	



Comparative movements in 2023/24

	Balance at 1 April 2023 £000	Net transfers In / (Out) £000	Balance at 31 March 2024 £000	Purpose
Budget Carry Forward Reserve	596	196	792	To roll forward specific budget lines where commitments have been made but expenditure has not yet been incurred by the close of the financial year
Detectors Reserve	62	9	71	To provide on-going support to the Fire Prevention Programme
TVFCS Renewals Fund	617	(32)	585	To replace IT assets
Grants Received in Advance	899	65	964	The unspent balance of grants
COVID-19	12	(12)	0	Funding received to help meet additional costs associated with the COVID-19 pandemic
Vacancy Reserve	65		65	To offset fluctuations in employee numbers
Budget Contingency Reserve	456	686	1,142	To offset future cuts in Government funding. Replenished this year after being used in 22.23
Transition Fund	901		901	To support new ways of working
Development Fund	3,195		3,195	To fund capital projects
Total	6,803	912	7,715	

9.5 Note to the Expenditure and Funding Analysis

This note provides a reconciliation of the main adjustments to Net Expenditure Chargeable to the General Fund Balance to arrive at the amounts in the Comprehensive Income and Expenditure Statement. The relevant transfers between reserves are explained in the Movement in Reserves Statement.

Adjustments between Funding and Accounting Basis 2024/25

Adjustments to General Fund to arrive at the Comprehensive Income and Expenditure Statements amounts	Adjustments for Capital Purposes	Net Change for Pension Adjustments	Other Differences	Total
	£000	£000	£000	£000
Employees		(1,931)		(1,931)
Premises	2,090			2,090
Supplies				0
Contracts				0
Transport				0
Pensions		(530)		(530)
Income			13	13
Net Cost of Services	2,090	(2,461)	13	(358)
Other Income and Expenditure from the Expenditure and Funding Analysis	(2,746)	7,883	38	5,174
Difference between General Fund surplus or deficit and Comprehensive Income and Expenditure Statement surplus or Deficit on the Provision of Services	(656)	5,422	51	4,816



Adjustments between Funding and Accounting Basis 2023/24

Adjustments to General Fund to arrive at the Comprehensive Income and Expenditure Statements amounts	Adjustments for Capital Purposes	Net Change for Pension Adjustments	Other Differences	Total
	£000	£000	£000	£000
Employees		(1,752)	1	(1,751)
Premises	2,178			2,178
Supplies				0
Contracts				0
Transport			1	1
Pensions		(445)		(445)
Income			7	7
Net Cost of Services	2,178	(2,197)	9	(10)
Other Income and Expenditure from the Expenditure and Funding Analysis	(2,132)	7,384	(74)	5,178
Difference between General Fund surplus or deficit and Comprehensive Income and Expenditure Statement surplus or Deficit on the Provision of Services	46	5,187	(65)	5,168



Adjustment for Capital Purposes

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

Other operating expenditure – adjusts for capital disposals with 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 through the year. The Taxation and Non-Specific Grant Income line is credited with capital grants receivable in the year without conditions or for which conditions were satisfied in the year.

Net Change for Pension 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 Differences

Other differences 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 differences 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 for council tax and NNDR 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 Collection Fund.



Segmental Reporting

The internal monitoring structure of the Authority is based on the nature of the costs incurred rather than reflecting any internal service segment structures. The above disclosure has therefore been deemed not necessary as this information can be seen on the face of the Expenditure and Funding Analysis note.

9.6 Expenditure and Income Analysed by Nature

The Authority's expenditure and income is analysed as follows:

2023/24 £000		2024/25 £000
	Expenditure:	
45,429	Employee benefit expenses	49,686
9,736	Other services expenses	10,137
2,178	Depreciation, Amortisation and Impairment	2,090
333	Interest payments	333
(138)	Loss (Gain) on the disposal of assets & investments	(11)
57,538	Total Expenditure	62,235
restated	Income:	
(2,601)	Fees, charges and other service income	(3,044)
(2,243)	Specific Grants	(1,227)
(786)	Interest and investment income	(870)
(34,271)	Income from council tax and non-domestic rates	(35,272)
(13,381)	General Government grants and other funding contributions	(16,515)
(53,282)	Total Income	(56,928)
4,256	Surplus or Deficit on the Provision of Services	5,307

9.7 Other Operating Expenditure

2023/24 £000		2024/25 £000
(138)	(Profit) / loss on the disposal of assets	(11)
(138)	Total	(11)



9.8 Financing and Investment Income and Expenditure

2023/24 £000		2024/25 £000
333	Interest payable and similar charges	333
12,949	Pensions interest cost and expected return on pensions assets	13,330
(786)	Interest receivable and similar income	(870)
99	Income and expenditure in relation to investment properties and changes in their fair value	(53)
12,595	Total	12,740

9.9 Taxation and Non-Specific Grant Incomes

2023/24 Restated £000		2024/25 £000
(28,796)	Council Tax Income	(29,763)
(5,475)	Non-Domestic Rates Income	(5,509)
(13,346)	Non-ringfenced government grants	(16,174)
(35)	Capital Grants and contributions	(341)
(47,652)	Total	(51,787)



9.10 Grant Income

2023/24 Restated £000		2024/25 £000
	Credited to Taxation and Non-Specific Grant Income:	
3,735	Revenue Support Grant Settlement	5,645
1,847	Business Rate Retention top up	1,959
1,837	Business Rate Relief	2,237
60	Levy Account Surplus	59
14	Green Plant and Machinery	7
288	Services Grant	50
0	Funding Guarantee	770
5,565	Gain in relation to Government grant and other contributions payable to the Pension Fund on the Authority's behalf	5,447
13,346	Total	16,174
	Credited to Service:	
1,663	Fire Pensions Grant	1,323
7	New Risks - MTA Grant	7
221	Firelink Grant	147
27	New Dimensions Grant	27
8	Transparency Grant	8
97	Building Safety Regulator Grant	81
121	Protection Uplift Programme Grant	108
14	Redmond Review - Local Audit Fees Grant	14
40	Energy Efficiency Grant	167
35	Operational Vehicle Grant	0
4	Fire Special Grant	0
6	Pension Compensation Grant	17
0	Less: Return of ESMPC Grant	(672)
2,243	Total	1,227

None of the amounts have changed for 23/24 but the grants have been shown in a different presentation, in accordance with CIPFA guidelines.

9.11 Material Items of Income and Expense

There were no material items of income or expenditure in 2024/25.



9.12 Members Allowances

The Authority paid the following amounts to Members of the Fire Authority during the year.

2023/24 £000		2024/25 £000
104	Allowances	106
1	Expenses	1
105	Total	107

9.13 Officers' Remuneration

Officers whose remuneration was £50,000 or more fall into the following ranges:

2023/24 Number of employees	Remuneration band	2024/25 Number of employees
33	50,000 - 54,999	13
20	55,000 - 59,999	7
14	60,000 - 64,999	4
1	65,000 - 69,999	10
9	70,000 - 74,999	5
4	75,000 - 79,999	4
2	80,000 - 84,999	0
3	85,000 - 89,999	0
1	90,000 - 94,999	0
87	Total	43

The table above excludes the Chief Fire Officer, Directors and Head of Finance and Procurement whose remuneration is shown in the table below.

Remuneration refers to all amounts paid to, and receivable by, an employee (excluding pension contributions) and includes sums due by way of expenses allowances, and the estimated money value of any other benefits received by an employee otherwise than in cash.



Agenda Item 7

ROYAL BERKSHIRE FIRE AUTHORITY 2024/25

Appendix A

The figures for 2023/24 included overtime and other non-contractual payments in the remuneration totals – these have not been included for 2024/25.

Senior employees are shown by job title in the tables below. The term senior employee applies to the Chief Fire Officer, Directors and Head of Finance and Procurement.

Remuneration 2024/25 £	Salary including fees and allowances	Taxable Expenses	Benefit in Kind (car allowance)	Total remuneration excluding pension contributions	Employer pension contributions	Total remuneration including pension contributions
Chief Fire Officer and Chief Executive - Wayne Bowcock	182,878.04	156.30		183,034.34	68,530.20	251,564.54
Deputy Chief Executive / Director of Corporate Services	156,275.04	156.30		156,431.34	58,759.44	215,190.78
Deputy Chief Fire Officer / Director of Operations and Collaboration	144,276.00	1,450.13		145,726.13	21,352.80	167,078.93
Assistant Chief Fire Officer / Director of Service Delivery	119,994.00	1,483.14		121,477.14	17,759.16	139,236.30
Head of Finance and Procurement	94,763.94	175.40		94,939.34	14,025.07	108,964.41
Total	698,187	3,421	-	701,608	180,427	882,035

Remuneration 2023/24 £	Salary including fees and allowances	Taxable Expenses	Benefit in Kind (car allowance)	Total remuneration excluding pension contributions	Employer pension contributions	Total remuneration including pension contributions
Chief Fire Officer and Chief Executive - Wayne Bowcock	186,679	144	1,837	188,660	53,764	242,424
Deputy Chief Executive / Director of Corporate Services	148,635	1,505		150,140	20,641	170,781
Deputy Chief Fire Officer / Director of Operations and Collaboration	161,078	224	3,596	164,898	46,390	211,288
Assistant Chief Fire Officer / Director of Service Delivery	116,025	1,543		117,568	17,172	134,740
Head of Finance and Procurement	91,667	185		91,852	13,567	105,419
Total	704,084	3,601	5,433	713,118	151,534	864,652

9.14 Exit Packages and Termination Benefits

Exit Package Cost Band	Number of compulsory redundancies		Number of other departures		Total Number		Total Cost (£)	
	23/24	24/25	23/24	24/25	23/24	24/25	23/24	24/25
£0 - £20,000	0	0	0	1	0	1	0	18,402
Total cost included in bandings and in the CIES	0	0	0	1	0	1	0	18,402



9.15 External Audit Costs

Fees relating to external audit and inspection are detailed below. The fees cover a financial statements audit, a value for money conclusion and a whole of government accounts audit.

2023/24 £000		2024/25 £000
101	Fees payable with regard to external audit services carried out by the appointed auditor for the year	112
0	Fees payable with regard to external audit services carried out by the appointed auditors for prior years	60
101	Total	172

9.16 Property, Plant and Equipment

i Movement on Balances

Movements in property, plant and equipment for 2024/25 are shown in the table below.



	Land & Building £000	Vehicles, Plant and Equipment £000	Assets under Construction £000	Total Property, Plant and Equipment £000
Cost or Valuation				
At 1 April 2024	61,205	14,103	455	75,763
Additions	636	613	4,457	5,706
Revaluation increases / (decreases) recognised in the revaluation reserve	(806)			(806)
Revaluation increases / (decreases) recognised in the surplus / deficit on the provision of services	(165)			(165)
Derecognition-disposals	0	(270)		(270)
Write-out of depreciation on revaluation	(790)			(790)
Other movements in cost or valuation	386		(386)	0
at 31 March 2025	60,466	14,446	4,526	79,438
Accumulated Depreciation and Impairment				
At 1 April 2024	0	(11,221)	0	(11,221)
Depreciation Charge	(790)	(1,070)		(1,860)
Derecognition-disposals		269		269
Write-out of depreciation on revaluation	790			790
at 31 March 2025	0	(12,022)	0	(12,022)
Net Book Value				
at 31 March 2024	61,205	2,882	455	64,542
at 31 March 2025	60,466	2,424	4,526	67,416



Agenda Item 7

Appendix A

ROYAL BERKSHIRE FIRE AUTHORITY 2024/25

Comparative movements in 2023/24

	Land & Building £000	Vehicles, Plant and Equipment £000	Assets under Construction £000	Total Property, Plant and Equipment £000
Cost or Valuation				
At 1 April 2023	64,472	13,969	182	78,623
Additions	0	612	454	1,066
Revaluation increases / (decreases) recognised in the revaluation reserve	(2,055)			(2,055)
Revaluation increases / (decreases) recognised in the surplus / deficit on the provision of services	(374)			(374)
Derecognition-disposals	0	(659)		(659)
Write-out of depreciation on revaluation	(838)			(838)
Other movements in cost or valuation	0	181	(181)	0
at 31 March 2024	61,205	14,103	455	75,763
Accumulated Depreciation and Impairment				
At 1 April 2023	0	(10,988)	0	(10,988)
Depreciation Charge	(838)	(891)		(1,729)
Derecognition-disposals		658		658
Write-out of depreciation on revaluation	838			838
at 31 March 2024	0	(11,221)	0	(11,221)
Net Book Value				
at 1 April 2023	64,472	2,981	182	67,635
at 31 March 2024	61,205	2,882	455	64,542



ii Depreciation

The following useful lives and depreciation rates have been used in the calculation of depreciation:

Buildings – straight line over the life of the buildings or components (25 - 60 years)

Equipment – straight line over the life of the asset (3 - 15 years)

Vehicles – reducing balance over the life of the asset (3 – 15 years)

Assets donated by the Government are depreciated straight line over the remaining useful life.

iii Capital Commitments

At 31 March 2025, the Authority had outstanding commitments of £273,000 related to premises building projects, £347,000 in relation to IT projects and £600,000 in relation to vehicle purchases.

iv Fixed Asset Valuation

The Authority's land and property were fully valued at 31 March 2025 by Wilks Head & Eve LLP Chartered Surveyors and Town Planners – a RICS (Royal Institution of Chartered Surveyors) Regulated Firm.

The valuations were in accordance with the requirements of the Chartered Institute of Public Finance and Accounting Code of Practice on Local Authority Accounting in the United Kingdom ('The CIPFA Code'), International Financial Reporting Standards (IFRS) and the Royal Institute of Chartered Surveyors (RICS) Valuation - Global Standards (effective 31 January 2022) and the RICS Valuation - Global Standards 2017: UK National Supplement – UK VPGA 4 Valuation of local authority assets for accounting purposes.

For specialised assets the Depreciated Replacement Cost (DRC) in accordance with UK VPGA 1.5 (and RICS UK guidance) has been applied. For depreciation purposes assets are recognised on a component basis.



9.17 Investment Properties

The following item of income and expenditure has been accounted for in the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement.

2023/24 £000		2024/25 £000
(6)	Rental income from investment property	(13)
(6)	Net (Gain) / Loss	(13)

The three investment properties were valued at 31 March 2025 by Mark S Aldis BSc (Hons) MRICS, IRRV (Hons) RICS Registered Valuer, of Wilks Head & Eve Chartered Surveyors and Town Planners.

Based on the assessment of market values the total value of the properties is £1,035,000.

There are no restrictions on the Authority's ability to realise the value inherent in one of its investment properties. However, should two of the properties (with value £695,000) be sold, the Authority will be required to share half of the proceeds with unitary authorities in Berkshire.

The Authority has no contractual obligation to purchase, construct, develop or maintain investment properties.

The following table summarises the movement in the fair value of the Authority's investment properties over the year:

2023/24 £000		2024/25 £000
1,100	Balance at start of the year	995
(105)	Revaluation	40
995	Balance at end of the year	1,035



Fair value Hierarchy

Details of the Authority's investment properties and information about the fair value hierarchy as at 31 March 2025 are shown below.

Fair Value as at 31 March 2024 (Level 2) £000	Recurring Fair Value Measurement using:	Fair Value as at 31 March 2025 (Level 2) £000
298	Land	311
697	Building	724
995	Total	1,035

Valuation Techniques used to Determine Level 2 Fair Value for Investment Properties

Significant Observable Inputs – Level 2

The fair value for the residential properties has been based on the market approach using current market conditions and recent sales prices and other relevant information for similar assets in the locality.

Market conditions are such that similar properties are actively purchased and sold, and the level of observable inputs are significant, leading to the properties being categorised at Level 2 in the fair value hierarchy.

Highest and Best use of Investment Properties

In estimating the fair value of the Authority's investment properties, the highest and best use of the properties is their current use, taking into account the restrictions on the sale of two of the properties.

Valuation Techniques

There has been no change in the valuation techniques used during the year for investment properties.

Valuation Process for Investment Properties

The fair value of the Authority's investment properties is measured annually at each reporting date. All valuations are carried out using appointed valuers, in accordance with the methodologies and bases for estimation set out in the professional standards of the Royal Institution of Chartered Surveyors. The Authority's valuation experts work closely with finance officers reporting directly to the Head of Finance on a regular basis regarding all valuation matters.



9.18 Movement of Intangible Fixed Assets

Intangible Assets are recognised as non-financial fixed assets that do not have physical substance but are identifiable and are controlled by the entity through custody or legal rights. These represent the purchase of computer software and licences and other software systems and are amortised to the Comprehensive Income and Expenditure Statement on the basis of the cost and estimated useful life.

2023/24 £000		2024/25 £000
146	Balance at start of the year:	84
12	Additions	6
(74)	Amortisation for the period	(54)
84	Net carrying amount at end of year	36

No assets were internally generated. All assets have finite useful lives and are amortised on a straight-line basis at 5 years (in the first year only half a year's depreciation is charged). Amortisation is included within Premises in Comprehensive Income and Expenditure Statement.

9.19 Assets held for Sale

The Authority did not have any assets for sale at 31 March 2025.

9.20 Capital Expenditure and Financing

The table below shows the effect of capital expenditure on the Authority's capital financing requirement.

	2023/24 £000	2024/25 £000
Opening Capital Financing Requirement	10,769	9,750
Capital investment:		
Property, Plant and Equipment (including Intangible Assets)	1,079	5,712
Sources of Finance:		
Capital Receipts	0	(3,919)
Capital Grant	(35)	0
Revenue Funding including MRP & VRP	(2,063)	(2,343)
Closing Capital Financing Requirement	9,750	9,200
Explanation of Movements in the Year		
Increase / (Decrease) in the underlying need to borrow	(1,019)	(550)
Increase / (Decrease) in Capital Financing Requirement	(1,019)	(550)



The Fire Authority's formally approved Capital Programme for future years is shown below, including carry forwards. However, it is normal practice for the future Capital Programme to be reviewed as part of the annual budget process.

	2025/26	2026/27	2027/28
	£000	£000	£000
Property	3,856	2,370	2,070
Fleet, Equipment & Minor Works	3,006	1,095	1,450
ICT	1,021	562	250
Total	7,883	4,027	3,770

9.21 Financial Instruments

i Categories of Financial Instruments

The following categories of financial instrument are carried in the Balance Sheet.

	Non-Current		Current	
	23/24	24/25	23/24	24/25
	£000	£000	Restated £000	£000
Financial Assets				
Investments - Amortised Cost	364	407	4,222	73
Trade Debtors - Amortised Cost			119	434
Investments (cash equivalents)			10,662	16,209
Total Financial Assets	364	407	15,003	16,716
Financial Liabilities				
Borrowing - Amortised Cost	(8,922)	(8,528)	0	(394)
Trade Creditors - Amortised Cost			(1,298)	(3,615)
Total Financial Liabilities	(8,922)	(8,528)	(1,298)	(4,009)

The disclosure for 2023.24 has been restated so as to include cash and cash equivalents, as shown in the balance sheet.

This had previously been omitted from the table – but the disclosure is now in accordance with CIPFA guidelines and IFRS 9.



ii Income, Expense, Gains and Losses

	2023/24			2024/25		
	Financial Liabilities measured at amortised cost	Financial Assets measured at amortised cost	Total	Financial Liabilities measured at amortised cost	Financial Assets measured at amortised cost	Total
	£000	£000	£000	£000	£000	£000
Interest expenses	(333)		(333)	(333)		(333)
Total expense in Surplus or Deficit on the Provision of Services	(333)		(333)	(333)		(333)
Interest income		786	786		870	870
Total income in Surplus or Deficit on the Provision of Services		786	786		870	870
Net gain/(loss) for the year	(333)	786	453	(333)	870	537

iii 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. 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 Public Works Loan Board (PWLB), premature repayment rates from the PWLB have been applied to provide the fair value under PWLB debt redemption procedures (a Level 2 valuation using discounted cash flows);

- 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 principal outstanding 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 March 2024		31 March 2025	
	Carrying Amount £000	Fair Value £000	Carrying Amount £000	Fair Value £000
PWLB debt	(8,922)	(8,194)	(8,922)	(7,774)
Trade creditors	(1,298)	(1,298)	(3,615)	(3,615)
Total Financial Liabilities	(10,220)	(9,492)	(12,537)	(11,389)
Non-current Investments	364	364	406	406
Current Investments	4,222	4,222	73	73
Trade debtors	119	119	434	434
Total Financial Assets	4,705	4,705	913	913

The fair values for loans and receivables have been determined by reference to the PWLB redemption rules which provide a good approximation for the fair value of a financial instrument and include accrued interest. The comparator market rates prevailing have been taken from indicative investment rates at each Balance Sheet date. In practice, rates will be determined by the size of the transaction and the counterparty, but it is impractical to use these figures, and the difference is likely to be immaterial.



9.22 Nature and Extent of Risk Arising from Financial Instruments

The Authority's activities expose it to a variety of financial risks. The key risks are:

- Credit risk – the possibility that other parties might fail to pay amounts due to the Authority.
- Liquidity risk – the possibility that the Authority might not have funds available to meet its commitments to make payments.
- Re-financing risk – the possibility that the Authority might be requiring to renew a financial instrument on maturity at disadvantageous interest rates or terms.
- Market risk - the possibility that financial loss might arise for the Authority as a result of changes in such measures as interest rates movements.

i Overall Procedures for Managing Risk

The Authority's overall risk management procedures focus on the unpredictability of financial markets and implementing restrictions to minimise these risks. The procedures for risk management are set out through a legal framework in the Local Government Act 2003 and the associated regulations. These require the Authority to comply with the CIPFA Prudential Code, the CIPFA Treasury Management in the Public Services Code of Practice and investment guidance issued through the Act. Overall, these procedures require the Authority to manage risk in the following ways:

- by formally adopting the requirements of the Code of Practice.
- by the adoption of a Treasury Policy Statement and treasury management clauses within its standing orders.
- by approving annually in advance prudential and treasury indicators for the following three years limiting:
 - The Authority's overall borrowing.
 - Its maximum and minimum exposures to fixed and variable rates.
 - Its maximum and minimum exposures regarding the maturity structure of its debt.
 - Its maximum annual exposure to investments is maturing beyond a year.
- by approving an investment strategy for the forthcoming year, setting out its criteria for both investing and selecting investment counterparties in compliance with Government guidance.

These are required to be reported and approved at or before the Authority's annual council tax setting budget or before the start of the year to which they relate. These items are reported with the annual treasury management strategy which outlines the detailed approach to managing risk in relation to the Authority's financial instrument exposure. Actual performance is also reported to Members.

The annual treasury management strategy which incorporates the prudential indicators was approved by the Fire Authority on 15 February 2024 and is available on the Authority website.



The key issues within the strategy were:

- The Authorised Limit for 2024/25 was set at £16,533 million. This is the maximum limit of external borrowings or other long-term liabilities.
- The Operational Boundary was expected to be £14.535 million. This is the expected level of debt and other long-term liabilities during the year.
- The maximum amounts of fixed and variable interest rate exposure were set at 100% and 50% based on the Authority's net debt.

The Authority maintains written principles for overall risk management, as well as written policies covering specific areas, such as interest rate risk, credit risk, and the investment of surplus cash through Treasury Management Practices (TMPs). These TMPs are a requirement of the Code of Practice and are reviewed periodically.

ii Credit risk

Credit risk arises from deposits with banks and financial institutions, as well as credit exposures to the Authority's customers.

- This risk is minimised through the Annual Investment Strategy, which requires that deposits are not made with financial institutions unless they meet identified minimum credit criteria, in accordance with Fitch, Moody's and Standard & Poor's Credit Ratings Services. The Annual Investment Strategy also considers maximum amounts and time limits in respect of each financial institution. Deposits are not made with banks and financial institutions unless they meet the minimum requirements of the investment criteria outlined above. Additional selection criteria are also applied after these initial criteria are applied.

The full Investment Strategy for 2024/25 was approved by Full Authority on 15 February 2024 and is available on the Authority's website.

Customers for goods and services are assessed, taking into account their financial position, past experience and other factors.

The Authority's maximum exposure to credit risk in relation to its investments in banks and building societies of £479,000 cannot be assessed generally as the risk of any institution failing to make interest payments or repay the principal sum will be specific to each individual institution. Recent experience has shown that it is rare for such entities to be unable to meet their commitments. A risk of irrecoverability applies to all the Authority's deposits, but there was no evidence at the 31 March 2025 that this was likely to crystallise.

The following analysis summarises the Authority's maximum exposure to credit risk on other financial assets, based on experience of default, adjusted to reflect current market conditions.



	Amount at 31 March 2025 £000	Historical experience of default %	Adjustment for market conditions at 31 March 2025 %	Estimated maximum exposure at 31 March 2025 £000	Estimated maximum exposure at 31 March 2024 £000
	(a)	(b)	(c)	(a * c)	
Trade debtors (not including statutory debtors – Authority Tax/NNDR)	434	5%	5%	22	6

No breaches of the Authority's counterparty criteria occurred during the reporting period and the Authority does not expect any losses from non-performance by any of its counterparties in relation to deposits and bonds.

The allocation of the Authority's investments between institutions domiciled in foreign countries and in the UK was as follows:

	31 March 2025 £000	31 March 2025 %
UK	479	100.00%
Total	479	100.00%

The Authority does not generally allow credit for its trade debtors. The past due amount can be analysed by age as follows:

31 March 2024 £000		31 March 2025 £000
119	Less than three months	434
119	Total	434

During the reporting period the Authority held no collateral as security.



iii Liquidity risk

The Authority manages its liquidity position through the risk management procedures above (the setting and approval of prudential indicators and the approval of the treasury and investment strategy reports), as well as through a comprehensive cash flow management system, as required by the CIPFA Code of Practice. This seeks to ensure that cash is available when it is needed.

If unexpected movements happen, the Authority has ready access to borrowings from the money markets and the Public Works Loan Board. Money markets would be utilised to cover any day-to-day short-term cash flow need and the PWLB provides access to longer-term funding. The Authority is also required to provide a balanced budget through the Local Government Finance Act 1992, which ensures sufficient monies are raised to cover annual expenditure. There is therefore no significant risk that it will be unable to raise finance to meet its commitments under financial instruments.

The maturity analysis of financial assets is as follows:

31 March 2024 £000		31 March 2025 £000
4,222	Less than one year	73
0	Between one and two years	44
0	Between two and three years	0
364	More than three years	362
4,586	Total	479

All trade and other payables are due to be paid in less than one year and are not shown in the table above.



iv Refinancing and Maturity Risk

Whilst the cash flow procedures above are considered against the refinancing risk procedures, longer term risk to the Authority relates to managing the exposure to replacing financial instruments as they mature. This risk relates to both the maturing of longer-term financial liabilities and longer-term financial assets.

The approved treasury indicator limits for the maturity structure of debt and the limits placed on investments placed for greater than one year in duration are the key parameters used to address this risk. The Authority's approved treasury and investment strategies address the main risks and are addressed within approved parameters. These include:

- monitoring the maturity profile of financial liabilities and amending the profile through either new borrowing or the rescheduling of the existing debt; and
- monitoring the maturity profile of investments to ensure sufficient liquidity is available for the Authority's day-to-day cash flow needs, and the spread of longer-term investments provide stability of maturities and returns in relation to the longer-term cash flow needs.

The maturity analysis of financial liabilities is shown below:

	Actual 31 Mar 2024 £000	Actual 31 Mar 2025 £000
Less than one year	0	394
Between one and two years	394	0
Between two and five years	597	2,278
Between five and ten years	3,581	1,900
More than ten years	4,350	4,350
Total	8,922	8,922



v Interest rate risk

The Authority is exposed to risk in terms of its exposure 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 Income and Expenditure Account 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 Income and Expenditure Account will rise.
- investments at fixed rates – the fair value of the assets will fall (no impact on revenue balances).

Borrowings are not carried at fair value, 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. Movements in the fair value of fixed-rate investments that have a quoted market price will be reflected in Other Comprehensive Income and Expenditure.

The Authority has a number of strategies for managing interest rate risk. The Annual Treasury Management Strategy draws together the Authority's prudential and treasury indicators and its expected treasury operations, including an expectation of interest rate movements. From this strategy a treasury indicator is set which provides maximum limits for fixed and variable interest rate exposures. Markets and forecast interest rates are monitored during the year to adjust exposures appropriately. For instance, during periods of falling interest rates, and where economic circumstances make it favorable, fixed rate investments may be taken for longer periods to secure better long-term returns.

If interest rates had been 1% higher (with all other variables held constant) the financial effect would be:

	£000
(Increase) in interest receivable on variable rate investments	(25)
Impact on (Income) and Expenditure Account	(25)
Decrease in fair value of fixed rate borrowings liabilities (no impact on Consolidated Income and Expenditure Account)	(582)



The impact of a 1% fall in interest rates would be as above but with the movements being reversed.

vi Price risk

The Authority, excluding the pension fund, does not invest in equity shares or marketable bonds.

vii Foreign exchange risk

The Authority has no financial assets or liabilities denominated in foreign currencies. It therefore has no exposure to losses arising from movements in exchange rates.

9.23 Inventories

31 March 2024 £000		31 March 2025 £000
69	Balance outstanding at start of year	51
171	Purchases	139
(189)	Recognised as an expense in the year	(147)
51	Balance outstanding at year-end	43

9.24 Debtors and Prepayments

A breakdown of debtors and prepayments is given in the table below:

31 March 2024 £000		31 March 2025 £000
749	Central Government	792
4,253	Local Authorities	5,222
11	NHS Bodies	0
119	Other Entities and individuals	434
1,562	Prepayments	1,736
6,694	Total	8,184



9.25 Cash and Cash Equivalents

The balance of cash and cash equivalents is made up of the following elements:

31 March 2024 £000		31 March 2025 £000
10,662	Bank current accounts	16,209
10,662	Total Cash and Cash Equivalents	16,209

9.26 Creditors and Income in Advance

A breakdown of creditors and income in advance is given in the table below:

31 March 2024 £000		31 March 2025 £000
(987)	Central Government	(3,243)
(3,545)	Local Authorities	(3,940)
(8)	NHS Bodies	(1)
(1,298)	Other Entities and individuals	(3,615)
(53)	Income received in advance	(1,993)
(5,891)	Total	(12,792)

9.27 Provisions

The following table shows movements on the Authority's provisions.

	Business Rates Appeals £000
Balance at 1 April 2024	(513)
Movement in year	103
Balance at 31 March 2025	(410)



A provision has been made for the Authority's share of outstanding Business Rates appeals. This is based on the latest list of outstanding rating list proposals provided by the Valuation Office Agency, taking into account factors such as the settled claims history, changes in comparable hereditaments, market trends and other valuation issues, including the potential for certain proposals to be withdrawn. The provision is split between the six unitary councils of Berkshire, the Government and the Fire Authority. The Authority's share of the provision is 1% and amounts to £410,000.

9.28 Leases

i Authority as Lessee

The Authority's lease contracts comprise leases of operational land and a building, PPE, photocopying equipment, coffee and water dispensing equipment and lease rental of pool vehicles. Most are individually immaterial' however, there is one material lease:

- The lease for the Windsor Fire Station, which commenced in 2014 for 30 years. There is no consideration payable for the lease or any annual rent payable. The value of the asset at 31 March 2025 was £332,200.

Right-of-Use asset.

This table shows the charge in the value of the right-of-use donated asset held under lease by the authority.

	Land & Buildings £000
Balance at 1 April 2024	341
Additions	0
Revaluation increases / (decreases) recognised in the revaluation reserve	2
Revaluation increases / (decreases) recognised in the surplus / deficit on the provision of services	(1)
Depreciation and amortisation	(10)
Balance at 31 March 2025	332



Transactions under leases

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

	31 March 2025 £000
Comprehensive income and expenditure statement	
Expense relating to short-term leases	76
Expense relating to exempt leases of low-value items	337
Total	413
Cash flow statement	
Minimum lease payments	413

ii Authority as Lessor

Finance Lease

The Authority has entered into a Lease with the Police and Crime Commissioner for Thames Valley (TVP) for TVP to use part of the Theale Community Fire Station.

The arrangement began on 1st November 2021, for the use of 5.79% of the building for 125 years and constitutes a Finance lease. The annual rent is a peppercorn. The consideration for the Lease was £388,777 and was received in October 2022. The consideration can be repaid within 60 years of the commencement of the lease, subject to certain terms and conditions. The consideration is accounted for in the Deferred Capital Receipts Reserve and is being released to Capital Receipts as 1/60th of the Premium per year.

Operating Leases

The Authority partially leases out some buildings for income generation purposes to provide accommodation and additional income is generated through the provision of access at some sites for the erection of telecommunication masts.

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



31 March 2024 £000		31 March 2025 £000
233	Not later than one year	258
731	Later than one year and not later than five years	731
1,060	Later than five years	873
2,024		1,862

9.29 Pensions Costs

i Participation in Pension Schemes

Although pension benefits earned by employees are not payable until they retire, the Authority is required to disclose the accrued benefits in its accounts.

The Authority has two active pension schemes.

The Royal County of Berkshire Pension Fund is for Green Book employees and Thames Valley Fire Control staff and is administered by the Royal Borough of Windsor and Maidenhead under the regulations governing the Local Government Pension Scheme. This is a funded scheme, meaning that the Authority and employees pay contributions into the fund, calculated at a level intended to balance the pension liabilities with investment assets.

The 2015 Firefighters' Pension Scheme is unfunded, meaning that no investment assets are built up to meet the pension liabilities, and cash must be generated to meet actual pension payments as they fall due.

There are also two pension schemes for firefighters that are closed to future build-up of service: the 1992 Firefighters' Pension Scheme and the 2006 Firefighters' Pension Scheme.

ii Transactions Relating to Post-employment Benefits

The costs of retirement benefits are recognised in the Net Cost of Services when they are earned by employees, rather than when the benefits are eventually paid as pensions. However, the charge the Authority is required to make against council tax 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:



Liabilities and Assets in Relation to Post-employment Benefits

	Local Government Pension Scheme		Fire-fighters Pension Schemes	
	2023/24 £000	2024/25 £000	2023/24 £000	2024/25 £000
Comprehensive Income and Expenditure Statement				
Cost of Services:				
Service cost comprising:				
- current service cost	1,279	1,290	2,516	2,696
- past service cost			44	1,431
-administration costs	34	33		
Financing and Investment Income and Expenditure				
Net interest expense	320	191	12,595	13,106
Total Post-employment Benefits charged to the Surplus or Deficit on the Provision of Services	1,633	1,514	15,155	17,233
Other Post Employment Benefits charged to the Comprehensive Income and Expenditure Statement				
Remeasurement of the net defined benefit liability comprising:				
- Return on plan assets (excluding the amount included in the net interest expense)	(1,318)	971		
Other actuarial gains/(losses)				
- Actuarial gains and losses arising on the changes in demographic assumptions	(510)	(95)	4,140	(816)
- Actuarial gains and losses arising on the changes in financial assumptions	(1,194)	(6,856)	(2,117)	(33,578)
- Experience loss or gain on defined benefit obligation	123	(94)	870	(596)
Changes in impact of asset ceiling	0	3,745		
Total Post-employment Benefits charged to the Comprehensive Income and Expenditure Statement	(1,266)	(815)	18,048	(17,757)
Movement in Reserves Statement				
- Reversal of net charges made to the Surplus or Deficit for the Provision of Services for post-employment benefits in accordance with the Code	(1,633)	(1,514)	(15,155)	(17,233)
	(1,633)	(1,514)	(15,155)	(17,233)
Actual Amount Charged against the General Fund Balance for pensions in the year:				
- employer's contributions payable to scheme	1,494	1,608		
- provision for employer's contributions	(1)		(4)	
- Retirement benefits payable to pensioners			10,317	11,944
- net transfers			(205)	(226)
Government grant payable to the Pension Fund on behalf of the Authority			(5,565)	(5,447)
	1,493	1,608	4,543	6,271



Reconciliation of the present value of the schemes' liabilities is shown below.

	Local Government Pension Scheme		Firefighters Pension Schemes	
	2023/24 £000	2024/25 £000	2023/24 £000	2024/25 £000
Opening balance at 1 April	39,363	40,147	267,373	275,313
Current Service Cost	1,279	1,290	2,516	2,696
Interest Cost	1,871	1,955	12,595	13,106
Contributions by Scheme Participants	522	561	1,863	2,594
- Actuarial (gains)/losses arising from changes in demographic assumptions	(510)	(95)	4,140	(816)
- Actuarial (gains)/losses arising from changes in financial assumptions	(1,194)	(6,856)	(2,117)	(33,578)
- Experience loss or gain on defined benefit obligation	123	(94)	870	(596)
Past Service Cost			44	1,431
Benefits paid	(1,308)	(1,894)	(12,180)	(14,538)
- provision for employer's contributions	1		4	
Net transfers			205	226
Closing balance at 31 March	40,147	35,014	275,313	245,838

Reconciliation of the fair value of the schemes' assets is shown below:

2023/24 £000	Local Government Pension Scheme	2024/25 £000
31,966	Opening fair value of scheme assets at 1 April	35,509
1,551	Interest income	1,764
1,318	- The return on plan assets, excluding the amount included in the net interest expense	(971)
	Other actuarial gains/(losses)	
(34)	- Administration costs	(33)
1,494	Contributions from employers	1,608
522	Contributions from employees into the scheme	561
(1,308)	Benefits paid	(1,894)
35,509	Closing fair value of scheme assets at 31 March	36,544



iii Pension Assets and Liabilities Recognised in the Balance Sheet

	Local Government Pension Scheme		Firefighters Pension Schemes	
	2023/24 £000	2024/25 £000	2023/24 £000	2024/25 £000
Present value of the defined benefit obligation	40,147	35,014	275,313	245,838
Fair value of plan assets	(35,509)	(36,544)	0	0
Impact of asset ceiling		3,745		
Net liability arising from defined benefit obligation	4,638	2,215	275,313	245,838

The liabilities show the underlying commitments that the Authority has in the long run to pay retirement benefits. The total liability of £248.053 million has a substantial impact on the net worth of the Authority as recorded in the Balance Sheet, resulting in a negative overall balance of £176.786 million. However, statutory arrangements for funding the deficit mean that the financial position of the Authority remains healthy:

- the deficit on the Local Government Scheme will be made good by increased contributions over the remaining working life of employees, as assessed by the scheme actuary.
- finance is only required to be raised to cover firefighters' pensions when the pensions are actually paid.

iv Impact on the Authority's Cash Flows

In respect of the Local Government Pension Scheme, contributions are set every three years as a result of the actuarial valuation of the Fund. The valuation was carried out on 31 March 2022 and set contributions for the period from 1 April 2023 to 31 March 2026. Contributions are set to target a funding level of 100% using the actuarial valuation assumptions. While there is an element of judgement as to whether LGPS funding commitments constitute a minimum funding requirement, there is a growing consensus among auditors that a minimum funding requirement does exist in the LGPS.

Government valuations of the Firefighters' Pension Scheme take place every four years. As Firefighters' Pension Schemes are unfunded there is no pot of assets to determine if sufficient contributions have been paid to meet the cost of rights accrued. Instead, the



valuation is done by creating and tracking the value of a notional fund. Government policy is that any scheme deficit will be recovered from employers by adjusting employer contributions over a period of years.

The Authority anticipates paying £7.782 million in expected contributions to the schemes in 2025/26.

v Basis for Estimating Assets and Liabilities

Liabilities have been assessed on an actuarial basis using the projected unit method, an estimate of the pensions that will be payable in future years dependent on assumptions about mortality rates, salary levels, etc. These have been assessed by Barnett Waddingham, an independent firm of actuaries.

The main assumptions used in their calculations are shown in the table below:

	Local Government Pension Scheme		Firefighters Pension Schemes	
	2023/24	2024/25	2023/24	2024/25
Mortality Assumptions:				
Longevity at age 65 for current pensioners:				
- Men	20.8	20.7	20.6	20.5
- Women	23.6	23.6	23.2	23.3
Longevity at age 65 for future pensioners:				
- Men	22.0	22.0	21.9	21.9
- Women	25.0	25.0	24.6	24.7
Rate of RPI	3.15%	3.10%	3.30%	3.30%
Rate of CPI	2.90%	2.85%	2.90%	2.95%
Rate of increase in salaries	3.90%	3.85%	3.90%	3.95%
Rate of increase in pensions	2.90%	2.85%	2.90%	2.95%
Rate for discounting liabilities	4.95%	5.85%	4.85%	5.75%
Take-up of option to convert annual pension into retirement lump sum	50%	50%	100%	100%



The Firefighters' Pension Schemes have no assets to cover their liabilities. The Local Government Pension Scheme's assets consist of the following categories:

2023/24 £000		2024/25 £000
327	Cash and Cash Equivalents	666
4,664	Credit	5,339
20,258	Public Equities	20,725
4,169	Private Equities	3,999
3,232	Property	3,062
4,449	Infrastructure	4,270
(1,590)	Longevity Insurance	(1,517)
35,509	Total Assets	36,544

There is no provision under the LGPS to split the total assets of the Fund to each participating body. Therefore, for the basis of this disclosure, the above assets as a whole are allocated to participating bodies on a consistent and reasonable basis.

9.30 Usable Reserves

Movements in the Authority's usable reserves are detailed in the Movement in Reserves Statement.



9.31 Unusable Reserves

31 March 2024 £000		31 March 2025 £000
29,944	Revaluation Reserve	28,775
25,924	Capital Adjustment Account	30,840
(279,951)	Pension Reserve	(248,053)
(186)	Collection Fund Adjustment Account	(213)
(331)	Accumulated Absences Account	(344)
376	Deferred Capital Receipts Account	369
(224,224)	Total Unusable Reserves	(188,626)



i 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
32,406	Balance as at 1 April	29,944
(2,055)	Upward / (downward) revaluation of assets not charged to the Surplus or Deficit on the Provision of Services	(804)
(407)	Difference between fair value depreciation and historic cost depreciation	(365)
29,944	Balance as at 31 March	28,775

ii 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 provision. 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. 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 that have yet to be consumed by the Authority.

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

Note 9.3 provides details of the source of all the transactions posted to the Account, apart from those involving the Revaluation Reserve.



2023/24 £000		2024/25 £000
25,673	Balance at 1 April	25,924
	Reversal of items relating to capital expenditure debited or credited to the CIES:	
(1,729)	Charges for depreciation and impairment of non-current assets	(1,870)
(374)	Revaluation (losses) gains on Property, Plant and Equipment	(166)
(74)	Amortisation of intangible assets	(54)
28	Amounts of non-current assets written off on disposal or sale as part of the gain/loss on disposal to the CIES	(2)
23,524		23,832
407	Adjusting amounts written out of the Revaluation Reserve	365
23,931	Net written out amount of the cost of non-current assets consumed in the year	24,197
	Capital financing applied in the year:	
0	Use of the Capital Receipts Reserve to finance new capital expenditure	3,919
35	Application of grants to capital financing from the capital grants receipt in advance	0
0	Value of Donated Asset accounted as a Right of Use Asset lease credited to the CIES	341
1,019	Statutory and voluntary provision for the financing of capital investment charges against the General Fund	550
1,044	Capital expenditure charged against the General Fund	1,793
2,098		6,603
(105)	Movements in the market value of Investment Properties debited or credited to the CIES	40
25,924	Balance at 31 March	30,840

iii Pension Reserve

The pension reserve absorbs the timing differences arising from the different arrangements for accounting for post-employment benefits and for funding benefits in accordance with statutory provision. 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
(274,770)	Balance at 1 April	(279,951)
5	Actuarial gains or (losses) on pensions assets and liabilities	37,319
(16,788)	Reversal of items relating to retirement benefits debited or credited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement	(18,747)
11,607	Employer's pensions contributions and direct payments to pensioners payable in the year	13,326
(5)	Provision for employer's contributions	0
(279,951)	Balance at 31 March	(248,053)

iv Collection Fund Adjustment Account

The Collection Fund Adjustment Account manages the differences arising from the recognition of council tax and non-domestic rates income in the Comprehensive Income and Expenditure Statement as it falls due from council tax payers and business rates payers compared with the statutory arrangements for paying across amounts to the General Fund from the Collection Fund.

2023/24 £000		2024/25 £000
(320)	Balance at 1 April	(186)
134	Amount by which council tax and non-domestic rates income credited to the Comprehensive Income and Expenditure Statement is different from council tax and non-domestic rates income calculated for the year in accordance with statutory requirements	(27)
(186)	Balance at 31 March	(213)

**v Accumulated Absences Account**

The accumulated absences account absorbs the differences that would otherwise arise on the General Fund Balance from accruing for compensated absences earned but not taken in the year. Statutory arrangements require that the impact on the General Fund Balance is neutralised by transfers to or from the Account.

2023/24		2024/25
£000		£000
(267)	Balance at 1 April	(331)
267	Settlement or cancellation of accrual made at the end of the preceding year	331
(331)	Amounts accrued at the end of the current year	(344)
(331)	Balance at 31 March	(344)

vi Deferred capital receipts reserve

The deferred capital receipts reserve holds the gains recognised on the disposal of non-current assets but for which cash settlement has yet to take place. Under statutory arrangements, the gain is not yet usable for financing new capital expenditure. When the deferred cash settlement eventually takes place, and is available for use, amounts are transferred to the capital receipts reserve.

2023/24		2024/25
£000		£000
382	Balance as at 1 April	376
(6)	Release to Usable Capital Receipts	(7)
376	Balance as at 31 March	369



9.32 Related Parties

The Authority is required to disclose material transactions with related parties – bodies or individuals that have the potential to control or influence the Authority, or to be controlled or influenced by the Authority. Disclosure of these transactions allows readers to assess the extent to which the Authority might have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely with the Authority.

Central Government has effective control over the general operations of the Authority – it is responsible for providing the statutory framework within which the Authority operates and prescribes the terms of many of the transactions that the Authority has with other parties. It also provided direct financial support to the Authority in 2024/25.

The Authority has entered into agreements with other public bodies. The Authority signed a legal agreement with Oxfordshire County Council and Buckinghamshire and Milton Keynes Fire Authority which established Thames Valley Fire Control Service (TVFCS). TVFCS went live in April 2015 and operates as a joint committee with Member representation from the three services. The capital assets for the Joint Control Room are recognised as an equal third on the Balance Sheet. The combined assets gross book value is £1,262,000 of which £421,000 relates to this Authority. The depreciation charge for 2024/25 on the Authority's share of the assets was £45,000 resulting in a net book value of £342,000 at 31 March 2025. The revenue cost of running TVFCS during 2024/25 was £2,850,000 with the Authority's share amounting to £1,055,000.

The Authority does not provide any significant financial assistance to outside bodies that are outside of its normal contractual arrangements.

Members of the Authority have control over the Authority's financial and operational policies. All contracts entered into by the Authority are in full compliance with the Authority's constitution and contract standing orders. Members have a duty to declare any conflicts of interest to the Monitoring Officer at the start of Committee meetings. Details of any material interests are recorded in the Register of Members' Interests, which is open to public inspection.

Senior Officers have control over the day-to-day management of the Authority and have been asked to declare any related party transactions. As of 31 March 2025, the Chief Fire Officer's spouse is the Deputy Chief Fire Officer of Oxfordshire Fire and Rescue Service. Both Services work collaboratively, specifically in relation to Thames Valley Fire Control Service. Internal governance, core code of ethics and professional integrity ensure transparency and appropriate separation of duties. Additionally, the Head of Finance and Procurement is a Director of the Fire and Rescue Indemnity Company (FRIC). FRIC provides risk protection arrangements for the Authority by pooling funds with other member authorities. The insurance year runs from 1 November to 31 October. The Authority contributed £432,500 for the insurance year ending 31 October 2025, of which £180,000 relates to the 2024/25 financial year.



9.33 Critical Judgements in Applying Accounting Policies

In applying the accounting policies as set out in 9.2, the Authority has had to make certain judgements about complex transactions or those involving uncertainty about future events.

The critical judgements made in the Statement of Accounts are:

- The Authority has joined up with Oxfordshire and Buckinghamshire Fire and Rescue Services to form the Thames Valley Fire Control Service (TVFCS). A judgement has been made to treat this arrangement as a joint operation.
- The accounts are prepared with the underlying assumptions of the accruals basis and the going concern basis, i.e. the Authority's functions and services will continue in operational existence for the foreseeable future. The provisions in the Code in respect of going concern reporting requirements reflect the economic and statutory environment in which authorities operate. These provisions confirm that, as authorities cannot be created or dissolved without statutory prescription, they must prepare their financial statements on a going concern basis of accounting.

9.34 Assumptions about the future and sources of estimation uncertainty

The Statement of Accounts contains estimated figures that are based on assumptions made by the Authority about the future or that are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates.

The items in the Authority's Balance Sheet at 31 March 2025 for which there is a significant risk of material adjustment in the forthcoming financial year are set out below.

Depreciation and amortisation of intangible assets – assets are depreciated over useful lives that are dependent on assumptions about the level of repairs and maintenance that will be incurred in relation to individual assets. The Authority relies on the expertise of an external valuer to determine the lives of all building assets. The lives of vehicles, plant and equipment and intangible assets are based on historical experience and professional estimates.

Revaluations and Impairments - valuations are dependent on a number of assumptions including the property market at the point of valuation. The net book value of land and buildings at 31 March 2025 was £59,812,000. An alteration to the assumptions made and a subsequent 1% change in that valuation would lead to a movement of £598,000. If the useful lives of the assets are reduced, depreciation increases and the carrying amount of the assets falls. It is estimated that the annual depreciation charge for buildings would increase by £18,000 if the useful life for each respective building was reduced by one year.



Pensions 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 the retirement ages, mortality rates and expected returns on pension fund assets. Actuaries are engaged to provide the Authority with expert advice about the assumptions to be applied and sensitivity to changes in judgements and assumptions.

McCloud / Sergeant case

The prospective remedy was implemented through the Police and Firefighters' Pension Schemes (Amendment) Regulations 2022, which came into effect on 1 April 2022. The second stage is the delivery of the retrospective remedy, which commenced on 1 October 2023.

Matthews / O'Brien Case

The Government has committed to provide further remedy to those individuals who were employed as retained firefighters between 7 April 2000 and 5 April 2006 inclusive by providing access to the modified section of Firefighters' Pension Scheme 2006 (referred to as 'the modified scheme'). Regulations came into force on 1 October 2023 and the Authority has commenced work on remedy.

The sensitivities regarding the principal assumptions used to measure pension scheme liabilities are set out below.

Local Government Pension Scheme	£000	£000	£000	£000	£000
Adjustment to discount rate	+0.5%	+0.1%	0.0%	-0.1%	-0.5%
Present value of total obligation	32,223	34,426	35,014	35,618	38,205
Projected service cost	763	918	960	1,004	1,194
Adjustment to long term salary increase	+0.5%	+0.1%	0.0%	-0.1%	-0.5%
Present value of total obligation	35,297	35,069	35,014	34,959	34,746
Projected service cost	960	960	960	960	960
Adjustment to pension increases and deferred revaluation	+0.5%	+0.1%	0.0%	-0.1%	-0.5%
Present value of total obligation	38,005	35,580	35,014	34,463	32,402
Projected service cost	1,203	1,005	960	916	755
Adjustment to life expectancy assumptions		+1 Year	None	-1 Year	
Present value of total obligation		36,057	35,014	34,005	
Projected service cost		996	960	925	



Firefighter Pension Scheme	£000	£000	£000	£000	£000
Adjustment to discount rate	+0.5%	+0.1%	0.0%	-0.1%	-0.5%
Present value of total obligation	229,213	242,356	245,838	249,404	264,560
Projected service cost	1,307	1,674	1,774	1,877	2,326
Adjustment to long term salary increase	+0.5%	+0.1%	0.0%	-0.1%	-0.5%
Present value of total obligation	247,309	246,129	245,838	245,550	244,414
Projected service cost	1,774	1,774	1,774	1,774	1,774
Adjustment to pension increases and deferred revaluation	+0.5%	+0.1%	0.0%	-0.1%	-0.5%
Present value of total obligation	263,532	249,209	245,838	242,547	230,133
Projected service cost	2,345	1,881	1,774	1,671	1,290
Adjustment to life expectancy assumptions		+1 Year	None	-1 Year	
Present value of total obligation		254,311	245,838	237,658	
Projected service cost		1,868	1,744	1,682	

Financial Assets and Liabilities – further details about the assumptions made and the potential impact can be found in section 9.21.

9.35 Events after the Balance Sheet Date

The statement of accounts was authorised for issue by the Head of Finance and Procurement on 20th October 2025. Events taking place after this date will not be reflected in the financial statements or notes. Where events taking place before this date provided information about conditions existing 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.

9.36 Standards issued but not yet adopted

The Code of Practice on Local Authority Accounting in the United Kingdom requires the disclosure of information relating to the expected impact of accounting changes that will be required by new standards that have been issued but not yet adopted by the Code.

The standards introduced by the 2025/26 Code where disclosures are required in the 2024/25 financial statements are:

IAS 21 The Effects of Changes in Foreign Exchange Rate (Lack of Exchangeability)



IFRS 17 Insurance Contracts

The changes to the measurement of non-investment assets within the 2025/26 Code includes adaptations and interpretations of IAS 16 Property, Plant and Equipment and IAS 38 Intangible Assets.

The changes from the introduction of these standards are not expected to have any impact on the Authority's 2025/26 Statement of Accounts.

9.37 Contingent Assets

The Authority has instructed a third party to represent the Authority in respect of the legal action taken against an alleged truck cartel. The claim is focused on the difference between the price paid for such trucks and what would have been paid if the alleged cartel had not existed. At this stage the full value and quantum of any impact is unknown.

9.38 Contingent Liabilities

Firefighters' pension scheme retrospective remedy – The Public Service Pensions and Judicial Offices Act 2022 provides an overarching framework to allow public service pension schemes to remedy the impact of unlawful age discrimination. That discrimination arose due to certain transitional arrangements put in place when public service pension schemes (including the firefighters' schemes) were reformed between 2014 and 2016. The prospective remedy was implemented through the Police and Firefighters' Pension Schemes (Amendment) Regulations 2022, which came into effect on 1 April 2022. The second stage is the delivery of the retrospective remedy, which commenced on 1 October 2023. At this stage the total value and quantum of impacts are unknown due to the complexity of the process.

In June 2023, the UK High Court (Virgin Media Limited v NTL Pension Trustees II Limited) ruled that certain historical amendments for contracted-out defined benefit schemes were invalid if they were not accompanied by the correct actuarial confirmation. The judgment was upheld by the Court of Appeal in July 2024.

The Local Government Pension Scheme is a contracted out defined benefit scheme and amendments have been made during the period 1996 to 2016 which could impact member benefits. Work is being performed by the Government Actuary's Department as the Local Government Pension Scheme actuary to assess whether section 37 certificates are in place for all amendments and some of these have been confirmed however, at the date of these financial statements, the full assessment is not complete. Until this analysis is complete, we are unable to conclude whether there is any impact to the liabilities or if it can be reliably estimated. As a result, Berkshire Fire & Rescue Authority does not consider it necessary to make any allowance for the potential impact of the Virgin Media case in its financial statements.



10. Financial Statements for the Firefighters' Pension Fund

i Financial Arrangements for the Firefighters' Pension Schemes

Before 1 April 2006, Fire authorities suffered budgetary volatility due to fluctuations in the number of firefighters retiring in any given year. To overcome this problem, the Government decided that fire authorities must keep a separate Pensions Account from which pensions will be paid. On the income side, employer and employee contributions are paid into the account. Employer contributions consist of flat rate contributions and an ill-health charge. Ill-health charges are spread over three years. Transfer values for firefighters that transfer into and out of the scheme are also posted to the account. If the account is in deficit at the end of the financial year, the Government will provide a top-up to bring the account into balance.

ii Pension Fund Account

2023/24 £000		2024/25 £000
	Contributions Receivable:	
(4,102)	Employer Flat Rate Contributions	(5,740)
(45)	Employer Ill-Health Contributions	(75)
(1,869)	Employee Contributions	(2,603)
(205)	Transfers In	(231)
(9)	Other income	(11)
	Benefits Payable:	
10,578	Pensions	12,108
1,217	Commutations and Lump Sum Benefits	1,962
0	Transfers Out	5
0	Other payment	32
5,565	Top-up Grant Receivable	5,447



iii Net Assets Statement

31 March 2024		31 March 2025
£000		£000
848	Prepayment of April pension paid in March	901
496	Top-up Grant receivable from the Government	(2,306)
1,344	Total Assets	(1,405)
(1,344)	Amount owing to the General Fund	1,405
(1,344)	Total Liabilities	1,405
0	Net Assets	0

It should be noted that the Fund's financial statements do not take account of liabilities to pay pensions and other benefits after 2024/25. These liabilities are shown in the Authority's main financial statements.



11. Glossary of Financial Terms

Accrual

The concept that income and expenditure are recognised as they are earned or incurred, not as money is received or paid.

Accounting Policies

The specific principles, bases, conventions, rules and practices applied by the Authority in preparing and presenting financial statements.

Amortisation / Amortise

The equivalent of depreciation when applied to intangible assets.

Appropriations

Amounts transferred to or from revenue or capital reserves.

Balance

The surplus or deficit on any account at the end of the year.

Balance Sheet

The Balance Sheet is fundamental to the understanding of the Authority's financial position at the year-end. It shows the Authority's balances and reserves, its long-term indebtedness, and the non-current and current assets employed in the Authority's operations.

Budget

A statement defining in financial terms the Authority's plans over a specific period. The budget is prepared as part of the process of setting the precept.

Capital Adjustment Account

Provides a balancing mechanism between IFRS accounting and statutory provisions.

Capital Expenditure

The acquisition of property, plant and equipment which will have a long-term value to the Authority, e.g. land, buildings, vehicles, IT hardware. It includes expenditure which adds to and not merely maintains the value of an existing fixed asset.

Capital Financing Requirement

This measures the underlying need to borrow to finance capital expenditure. The methods of financing include borrowing, leasing, direct revenue financing, use of capital receipts, capital grants, capital contributions and earmarked reserves.

Capital Receipt

The proceeds from the disposal of land or other assets. Capital receipts can be used to finance new capital expenditure within the rules laid down by the Government. They cannot be used to finance revenue spending.

Carrying Amount

This refers to the current value of an asset or liability, i.e. the original amount less accumulated depreciation or amortisation or other adjustment.

CIES

Comprehensive Income and Expenditure Statement is one of the primary statements required in the Statement of Accounts.



It sets out the annual cost to deliver the Authority's statutory functions and shows how that cost has been financed from precepts, grants and other income.

CIPFA

The Chartered Institute of Public Finance and Accountancy. The accounting body which provides accounting guidance to the public sector. The guidance provided by CIPFA is defined as 'proper practice' and has statutory backing.

Code of Practice on Local Authority Accounting (the Code)

This specifies the principles and accounting practices required to give a 'true and fair' view of the financial position, financial performance and cash flow of the Authority.

Collection Fund Adjustment Account

The Collection Fund Adjustment Account provides a mechanism to recognise the Authority's share of the Collection Fund surplus/deficits at year end.

The Collection Fund is the fund maintained by billing authorities that records income and expenditure relating to Council Tax and Non-Domestic Rates (NDR) and records the way in which these have been distributed to preceptors.

Commutation

This is where a member of the pension scheme gives up part of their annual pension in exchange for an immediate lump sum payment.

Consistency

The concept that the accounting treatment of transactions within accounting periods

and from one period to another is the same.

Contingency

A condition which exists at the Balance Sheet date, where the outcome will only be confirmed on the occurrence or non-occurrence of one or more uncertain future events.

Corporate Governance

Corporate governance is the system of rules, practices, and processes by which the Authority is directed and controlled. It encompasses practically every sphere of management, from action plans and internal controls to performance measurement and statutory disclosure.

Council Tax

One of the income streams to fund local government. This is a property-based tax where the amount levied depends on the valuation of each dwelling.

CPI (see also RPI)

Consumer Price Index – a key measure of inflation in the UK

Creditors

Amounts owed by the Authority for work done, goods received, or services rendered but for which payment has not been made at the Balance Sheet date.

CRMP

The Authority's Community Risk Management Plan explains how all fire and rescue-related risk in the community is evaluated and how resources are allocated to manage those risks.



Current Assets

Assets from which the Authority derives a benefit, but which will be consumed or realised during the next accounting period, e.g. stocks, debtors, and cash.

Current Liabilities

Sums of money owed by the Authority and due for payment during the next accounting period, e.g. short-term borrowing and creditors.

Debtors

Sums of money due to the Authority for work done, goods sold, or services rendered but not received at the Balance Sheet date.

Deferred Liability

An amount owed by the Authority for work done, goods received, or services rendered, which is to be paid in predetermined instalments over more than one accounting period.

Defined Benefits Scheme

A pension or other retirement benefit scheme where the scheme rules define the benefits independently of the contributions payable and the benefits are not directly related to the investments of the scheme. The scheme may be funded or unfunded.

Depreciation

The measure of the wearing out, consumption, or other reduction over the useful life of an asset.

Derecognition

The removal of a previously recognised financial asset or liability from the Balance Sheet following the transfer of an asset to a third party, expiry of contractual rights to assets or otherwise disposal of an asset.

Expected Return on Pension Assets

For a funded defined benefits scheme, this is the average rate of return, including both income and changes in fair value but net of scheme expenses, which is expected over the remaining life of the related obligation on the actual assets held by the scheme.

Fair Value

Fair value is based on market value, as the price at which an asset could be exchanged in an arm's length transaction. The fair value of investments or loans is based on the prevailing interest rates rather than the actual rates payable or receivable.

Financial Instrument

This is any contract that gives rise to a financial asset for one party and a financial liability for another party. The term covers both financial assets (e.g. loans receivable) and financial liabilities (e.g. borrowings).

Finance Lease

A lease that transfers substantially all the risks and rewards of ownership of an asset to the lessee.



Funded Pension Scheme

A funded pension scheme is one in which the future liabilities for pension benefits are provided for by the accumulation of assets held externally to the employer's business.

General Fund

The General Fund is a reserve held by the Authority that has not been earmarked for specific purposes.

Going Concern

The concept that the Authority will remain in operational existence for the foreseeable future.

Government Grants

Assistance by government and inter-government agencies and similar bodies, whether local, national or international, in the form of cash or transfers of assets to the Authority, in return for past or future compliance with certain conditions relating to the activities of the Authority.

Gross Expenditure

The total cost of providing the Authority's services before taking into account any income from specific government grants, fees and charges.

IAS

International Accounting Standards (IASs) were issued by the International Accounting Standards Committee (IASC) from 1973 to 2001.

IFRS

International Financial Reporting Standards (IFRSs) have been issued by the International Accounting Standards Board (IASB) since 2001.

Impairment

A reduction in the value of a non-current asset below its carrying amount on the Balance Sheet.

Intangible Assets

These are assets that have no physical substance, for example, multi-year computer software licences.

Interest Cost (Pensions)

In a defined benefit pension scheme, the expected increase during the period of the present value of the scheme liabilities because the benefits are one period closer to settlement.

Investments (Pension Fund)

The investments of the pension fund will be accounted for in the statements of that fund. However, authorities are also required to disclose, as part of the disclosure requirements relating to retirement benefits, the attributable share of the pension scheme assets associated with their underlying obligations.

Liquid Resources

Current asset investments that are readily disposable by the Authority without disrupting its business and are either:

- readily convertible to known amounts of cash at or close to the carrying amount; or
- traded in an active market.

Long Term Borrowing

Loans that are raised from external bodies, for periods greater than one year.



Materiality

The concept that the Statement of Accounts should include all amounts which, if omitted, or misstated, could be expected to lead to a distortion of the financial statements and ultimately mislead a user of the accounts.

Medium-Term Financial Plan

A four-year plan of net revenue expenditure, including the financing costs of planned capital expenditure.

Minimum Revenue Provision (MRP)

The minimum amount that the Authority must set aside from its revenue resources each year as a provision for debt incurred in financing capital expenditure.

Net Book Value

The amount at which fixed assets are included in the Balance Sheet, i.e. their historical cost or current cost, less the cumulative amounts provided for depreciation and/or impairment.

Net Current Replacement Cost

The cost of replacing or recreating a particular asset in its existing condition and in its existing use, i.e. the cost of its replacement or of the nearest equivalent asset, adjusted to reflect the current condition of the existing asset.

Non-Current Assets

Assets that yield benefits to the Authority over a period of more than one year.

Non-Domestic Rates (NDR)

Commonly referred to as business rates – this income is collected by the billing

authorities and a proportion is paid over to the Authority.

Non-Operational Assets

Non-current assets held by the Authority that are not directly used the delivery of services.

Operating Lease

A lease, or rental, other than a finance lease, where the ownership of the asset remains with the lessor.

Operational Assets

Assets held and occupied, used or consumed by the Authority in the direct delivery of those services for which it either has a statutory or discretionary responsibility.

Pension Fund Account

The Authority is required to set up a separate fund from the rest of its operation for transactions relating to firefighters' pension arrangements. The Authority has a statutory responsibility for paying firefighters' pensions. The fund is balanced to nil each year by the receipt of a pension top-up grant from Government.

Pension Scheme Liabilities

The liabilities of a pension scheme for outgoings due after the Balance Sheet date.

Precept

An amount of money levied by one authority (the precepting authority) which is collected by another authority (the billing authority) as part of council tax. The Authority is the precepting authority and the six unitary authorities in Berkshire are the billing authorities.

**Prepayments**

Payments for goods or services in advance, even though part or all the benefits will be received in a later period.

Prior Period Adjustments

Those material adjustments applicable to prior years arising from changes in accounting policies or from the correction of fundamental errors. A fundamental error is one that is of such significance as to destroy the validity of the financial statements. They do not include normal recurring corrections or adjustments of accounting estimates made in prior years.

Property, Plant and Equipment

Assets that have physical substance and yield benefits to the Authority for more than one year.

Provisions

Provisions are amounts set aside to cover liabilities or losses, which are likely or certain to be incurred but there is uncertainty as to the amounts or the dates on which they will arise.

Prudential Code

The purpose of the Code is to ensure that capital investment plans of authorities are affordable, prudent and sustainable.

Public Works Loan Board (PWLB)

A Central Government Agency which provides loans for one year and above to authorities for capital projects.

Realised / Unrealised Gains

A realised gain is the capital gain that is made on an asset when it is sold. An unrealised gain is an increase in the carrying value of an asset that has yet to be sold.

Remuneration

All sums paid to or receivable by an employee and sums due by way of expenses allowances (as far as those sums are chargeable to UK income tax) and the money value of any other benefits received other than in cash. Pension contributions payable by the employer are excluded.

Reserves

Accumulated funds that finance net assets. Usable reserves are generated from realised gains and can be used to fund expenditure. Unusable reserves are generated from unrealised gains and are not available to support expenditure.

Revaluation Reserve

This reserve contains unrealised revaluation gains from holding non-current assets dating back to 1 April 2007, the date the Reserve was created.

Revenue Expenditure

This refers to the day-to-day running costs of the Authority.

Revenue Support Grant

This is a Government Grant to support the Authority's services generally. It is based upon the Government's assessment of how much the Authority needs to spend to meet its core statutory duties.



RPI

Retail Price Index – a measure of inflation in the UK. RPI generally produces a higher inflation figure than CPI.

Surplus Assets

An asset that is not being used to deliver services but does not meet the criteria to be classified as either an investment property or an asset held for sale.

Unfunded Pension Scheme

A pension scheme in which pensions are paid from current employer and employee contributions with any shortfall in funding being met by the Government on an annual basis. The Authority operates such schemes for its firefighters.

Voluntary Revenue Provision (VRP)

Any additional amounts charged to revenue for the repayment of debt that is in excess of the minimum revenue provision required by statute.

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Grant Thornton

Audit Findings (ISA 260) Report for Royal Berkshire Fire Authority

Page 219

Year ended 31 March 2025

7 October 2025

Agenda Item 7
Appendix B



Royal Berkshire Fire and Rescue Service
Newham Court
Reading
RG31 7SD

7 October 2025

Dear Members of the Audit and Governance Committee

Audit Findings for Royal Berkshire Fire Authority for the 31 March 2025

This Audit Findings presents the observations arising from the audit that are significant to the responsibility of those charged with governance to oversee the financial reporting process and confirmation of auditor independence, as required by International Standard on Auditing (UK) 260. Its contents have been discussed with management.

As auditor we are responsible for performing the audit, in accordance with International Standards on Auditing (UK), which is directed towards forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities for the preparation of the financial statements.

The contents of this report relate only to those matters which came to our attention during the conduct of our normal audit procedures which are designed for the purpose of expressing our opinion on the financial statements. Our audit is not designed to test all internal controls or identify all areas of control weakness. However, where, as part of our testing, we identify control weaknesses, we will report these to you. In consequence, our work cannot be relied upon to disclose all defalcations or other irregularities, or to include all possible improvements in internal control that a more extensive special examination might identify. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

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We encourage you to read our transparency report which sets out how the firm complies with the requirements of the Audit Firm Governance Code and the steps we have taken to manage risk, quality and internal control particularly through our Quality Management Approach. The report includes information on the firm's processes and practices for quality control, for ensuring independence and objectivity, for partner remuneration, our governance, our international network arrangements and our core values, amongst other things. This report is available at [transparency-report-2024-.pdf \(grantthornton.co.uk\)](https://www.grantthornton.co.uk/transparency-report-2024-).

We would like to take this opportunity to record our appreciation for the kind assistance provided by the finance team and other staff during our audit.

Grace Hawkins

Director
For Grant Thornton UK LLP

Chartered Accountants

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Contents

Section

Headlines and status of the audit

Materiality

Overview of significant and other risks identified

Other findings

Communication requirements and other responsibilities

Audit adjustments

Value for money

Independence considerations

Appendices

Agenda Item 7	
Appendix A	5
Appendix B	12
	15
	23
	30
	37
	43
	45
	49

Headlines and status of the audit

Page 223

Agenda Item 7
Appendix B

Headlines

This page and the following summarises the key findings and other matters arising from the statutory audit of Royal Berkshire Fire Authority (the 'Authority') and the preparation of the Authority's financial statements for the year ended 31 March 2026 for the attention of those charged with governance.

Financial statements

Under International Standards of Audit (UK) (ISAs) and the National Audit Office (NAO) Code of Audit Practice (the 'Code'), we are required to report whether, in our opinion:

- the Authority's financial statements give a true and fair view of the financial position of the Authority and its income and expenditure for the year; and
- have been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting and prepared in accordance with the Local Audit and Accountability Act 2014.

We are also required to report whether other information published together with the audited financial statements (including the Annual Governance Statement (AGS), Narrative Report and Fire Fighters Pension Fund Financial Statements), is materially consistent with the financial statements and with our knowledge obtained during the audit, or otherwise whether this information appears to be materially misstated.

As of this report's date, we have concluded several areas of our audit work, detailing the findings in the body of this report. For work not yet concluded, we have highlighted the work undertaken to date, and any findings or recommendations.

Our findings to date are summarised on pages 15 to 29. We have identified no adjustments to the financial statements, that result in an adjustment to the Authority's Comprehensive Income and Expenditure Statement. We have identified adjustments that increase assets by £705k. Audit adjustments are detailed at pages 37-40. During the course of our work, we did not identify any recommendations. Our follow up of our prior year's audit recommendations detailed at page 42.

Owing to the challenges of undertaking an audit where the previous years audits were subject to backstop-related disclaimed audit opinions, we have been unable to undertake sufficient work to support an unmodified audit opinion in advance of the backstop date of 28 February 2026. The limitations imposed by not having assurance on opening balances mean that we will therefore be unable to form an opinion on the financial statements. We will be discussing possible options for regaining assurance early with officers as part of our advanced planning.

In addition, our 2023/24 audit opinion was qualified due to the incorrect Gross Internal Areas (GIAs) being used to calculate buildings valuations. We are pleased to report that the Authority have remeasured all GIAs and the 2024/25 valuations are based on this updated figures. Our findings on building valuations is summarised in more detail on page 19 of this report. Although we are satisfied with the valuations as at 31 March 2025. The issue reported in the prior year remains for the 2023/24 comparator figures included in the 2024/25 accounts, and will therefore be subject to qualification in respect of building valuations.

Headlines (continued)

Our work is substantially complete. Based on our work conducted on the 2024/25 financial statements there are no matters that we are aware of that would impact on our audit opinion or require further changes to the financial statements. Our financial statements proposed audit opinion is disclaimed on the basis of opening balances and includes a qualification in respect of building revaluations in the prior period.

This is subject to the following outstanding matters:

- Finalising our procedures on collection fund debtors and creditors;
- Receipt of IAS19 letter from the pension fund auditors;
- final manager and EL quality reviews on work completed;
- receipt and review of the final set of financial statements;
- updating our subsequent events review; and
- receipt of management representation letter {separate agenda item}.

We have concluded that the other information to be published with the financial statements, including the Annual Governance Statement, is consistent with our knowledge of your organisation and with the financial statements we have audited. This will however be subject to the limitations set out on the previous page.

Value for money (VFM) arrangements

Under the National Audit Office (NAO) Code of Audit Practice (the 'Code'), we are required to consider whether the Authority has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. Auditors are required to report in more detail on the Authority's overall arrangements, as well as key recommendations on any significant weaknesses in arrangements identified during the audit.

Auditors are required to report their commentary on the Authority's arrangements under the following specified criteria:

- Improving economy, efficiency and effectiveness;
- Financial sustainability; and
- Governance.

We have completed our VFM work, which is summarised on page 44, and our detailed commentary is set out in the separate Auditor's Annual Report, which is presented alongside this report. We are satisfied that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

Headlines (continued)

Statutory duties

The Local Audit and Accountability Act 2014 (the ‘Act’) also requires us to:

- report to you if we have applied any of the additional powers and duties ascribed to us under the Act; and
- to certify the closure of the audit.

We have not exercised any of our additional statutory powers or duties.

We have completed the majority of work required under the Code. However we cannot formally conclude the audit and issue an audit certificate in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice until confirmation has been received from the NAO that the group audit (Whole of Government Accounts) has been certified by the C&AG and therefore no further work is required to be undertaken in order to discharge the auditor’s duties in relation to consolidation returns under paragraph 2.11 of the Code.

We are satisfied that this work does not have a material effect on the financial statements for the year ended 31 March 2025.

Significant matters

We did not encounter any significant difficulties or identify any significant matters arising during our audit. We would like to record our thanks for the support provided by officers during the audit.

Headlines (continued)

National context – audit backlog

Government proposals around the backstop

On 30 September 2024, the Accounts and Audit (Amendment) Regulations 2024 came into force. This legislation introduced a series of backstop dates for local authority audits. These Regulations required audited financial statements to be published by the following dates:

- For years ended 31 March 2025 by 27 February 2026
- For years ended 31 March 2026 by 31 January 2027
- For years ended 31 March 2027 by 30 November 2027

The statutory instrument is supported by the National Audit Office's (NAO) new Code of Audit Practice 2024. The backstop dates were introduced with the purpose of clearing the backlog of historic financial statements and enable to the reset of local audit. Where audit work is not complete, this will give rise to a disclaimer of opinion. This means the auditor has not been able to form an opinion on the financial statements.

Headlines

National context – local audit recovery

In the audit report for the year ended 31 March 2024, a disclaimer of opinion was issued due to the backstop legislation. This also included a qualification in relation to the valuation of buildings. As a result, for 2024/25:

- we have limited assurance over the opening balances for 2024/25, and
- limited assurance over the closing reserves balance also due to the uncertainty over their opening amount.

Our aim for the 2024/25 audit has been to continue with rebuilding assurance, therefore our focus has been on in-year transactions including income and expenditure, journals, capital accounting, payroll and remuneration and disclosures; and closing balances.

On 5 June 2025 the National Audit Office (NAO) published its “Local Audit Reset and Recovery Implementation Guidance (LARRIG) 06” for auditors which sets out special considerations for rebuilding assurance for specified balances following backstop-related disclaimed audit opinions. The key messages outlined within this guidance include rebuilding assurance through:

- tailored risk assessment procedures for individual audit entities, including assessments over risk of material misstatements of opening balance figures and reserves;
- designing and performing specific substantive procedures, such as proof-in-total approach;
- special considerations for fraudulent reporting, property, plant & equipment, and pension related balances.

We will discuss with you our strategy for rebuilding assurance, in the light of this year’s audit, as part of our planning for 2025/26. We are aware that the Authority have received grant funding to support ‘rebuilding assurance’. There is potential for further work to be completed in Q1 of 2026. We will discuss this with officers as part of ongoing discussions.

Headlines

Implementation of IFRS 16

Implementation of IFRS 16 Leases became effective for local government bodies from 1 April 2024. The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and replaces IAS 17. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an entity.

Local government accounts webinars were provided for our local government audit entities during March, covering the accounting requirements of IFRS 16. Additionally, CIPFA has published specific guidance for local authority practitioners to support the transition and implementation on IFRS 16.

Introduction

IFRS 16 updates the definition of a lease to:

- “a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration.”

In the public sector the definition of a lease is expanded to include arrangements with nil consideration. This means that arrangements for the use of assets for little or no consideration (sometimes referred to as peppercorn rentals) are now included within the definition of a lease.

IFRS 16 requires the right of use asset and lease liability to be recognised on the balance sheet by the lessee, except where:

- leases of low value assets
- short-term leases (less than 12 months).

This is a change from the previous requirements under IAS 17 where operating leases were charged to expenditure.

The principles of IFRS 16 also apply to the accounting for PFI liabilities.

The changes for lessor accounting are less significant, with leases still categorised as operating or finance leases, but some changes when an authority is an intermediate lessor, or where assets are leased out for little or no consideration.

Impact on the Authority

We included an ‘other risk’ in our Audit Plan in relation to the implementation of IFRS16 – please see page 22 of this report for details of the work we completed, our findings and our judgement regarding this key change,

Materiality

Our approach to materiality

As communicated in our Audit Plan dated March 2025, we determined materiality at the planning stage as £0.970m based on 2.2% of prior year gross expenditure. At year-end, we have reconsidered planning materiality based on the draft financial statements. We have updated materiality as gross expenditure in the draft 2024/25 financial statements was higher than the prior period. Our risk assessment has not changed.

A recap of our approach to determining materiality is set out below.

Basis for our determination of materiality

- We have determined materiality at £1m based on professional judgement in the context of our knowledge of the Authority.
- We have used 2.2% of gross expenditure as the basis for determining materiality.
- Reporting of expenditure is common for Authorities and usually forms part of users' evaluation of performance. On this basis, a benchmark of gross expenditure is most appropriate for the circumstances of the Fire Authority.
- Using this benchmark is consistent with how materiality has been determined in previous audits. The % of gross expenditure used to determine our materiality threshold has increased from the previous audit. This is in line with sector benchmarking and the risk profile of the Authority. The prior year % was 1.5%, and this reflected the low level of assurance that had been provided in previous years, due the backstop.

Performance materiality

- We have determined performance materiality at £0.700m, this is based on 70% of headline materiality. We have revised the performance materiality due to the actual gross expenditure changing significantly from that anticipated at the planning stage resulting in a review of the appropriateness of the materiality figure.

Specific materiality

- We have set a separate materiality for Senior Officer Remuneration disclosures. This is due to the sensitive nature of these disclosures. The materiality we have set is £0.020m per individual officer.

Reporting threshold

- We will report to you all misstatements identified in excess of £0.050m, in addition to any matters considered to be qualitatively material.

Our approach to materiality

A summary of our approach to determining materiality is set out below.

	Authority (£)	Qualitative factors considered
Materiality for the financial statements	1,000,000	This is 2.2% of your gross expenditure (rounded).
Performance materiality	700,000	This is 70% of our headline materiality.
Specific materiality for Senior Officers Remuneration	20,000	As a sensitive disclosure item within the financial statements, we have set a separate materiality of £20,000 for Senior Officer Remuneration at an individual officer level.
Reporting threshold	50,000	This is 5% of headline materiality, as is the level at which we would report matters to those charged with governance.

Overview of significant and other risks identified

Overview of audit risks

The below table summarises the significant, and other risks discussed in more detail on the subsequent pages.

Significant risks are defined by ISAs (UK) as an identified risk of material misstatement for which the assessment of inherent risk is close to the upper end of the spectrum due to the degree to which risk factors affect the combination of the likelihood of a misstatement occurring and the magnitude of the potential misstatement if that misstatement occurs.

Other risks are, in the auditor’s judgement, those where the risk of material misstatement is lower than that for a significant risk, but they are nonetheless an area focus for our audit.

Risk title	Risk level	Change in risk since Audit Plan	Fraud risk	Level of judgement or estimation uncertainty	Status of work
Management override of controls	Significant	↔	✓	Low	●
The revenue cycle includes fraudulent transactions	Rebutted	↔	✗	Low	●
The expenditure cycle includes fraudulent transactions	Rebutted	↔	✗	Low	●
Closing valuation of land and buildings, and investment properties	Significant	↔	✗	High	●
Valuation of the pension fund net liability	Significant	↔	✗	High	●
IFRS16 implementation	Other	↔	✗	Low	●

- ↑ Assessed risk increase since Audit Plan
- ↔ Assessed risk consistent with Audit Plan
- ↓ Assessed risk decrease since Audit Plan

- Not likely to result in material adjustment or change to disclosures within the financial statements
- Potential to result in material adjustment or significant change to disclosures within the financial statements
- Likely to result in material adjustment or significant change to disclosures within the financial statements

Significant risks

Risk identified	Audit procedures performed	Key observations
Management override of controls Under ISA (UK) 240, there is a non-rebuttable presumption that the risk of management override of controls is present in all entities.	We have: • evaluated the design effectiveness of management controls over journals; • analysed the journals listing and determine the criteria for selecting high risk unusual journals; • tested unusual journals recorded during the year and after the draft accounts stage for appropriateness and corroboration; • gained an understanding of the accounting estimates and critical judgements applied made by management and consider their reasonableness with regard to corroborative evidence; and • evaluated the rationale for any changes in accounting policies, estimates or significant unusual transactions.	Our audit work has not identified any issues in respect of management override of controls. We are satisfied that judgements made by management are appropriate and have been determined using consistent methodology. Having assessed management judgements and estimates individually and in aggregate we are satisfied that there is no material misstatement arising from management bias across the financial statements. In the prior year journals was an area where we experienced a significant amount of delay obtaining a transactional listing. We recommended that the Authority provide a suitable transaction listing at the beginning of the audit to help avoid delays and additional audit costs. We are pleased to report that this information was made available much earlier in the audit process in 2024/25.

2. Financial Statements: Significant risks

Risks identified in our Audit Plan	Commentary
Improper revenue recognition The revenue cycle includes fraudulent transactions (rebutted)	We considered the risk factors set out in ISA240 and the nature of the revenue streams at the Authority, during our planning, and we determined that the risk of fraud arising from revenue recognition could be rebutted, because: • there is little incentive to manipulate revenue recognition; • opportunities to manipulate revenue recognition are very limited; and • the culture and ethical frameworks of local authorities, including Royal Borough of Berkshire Fire and Rescue Authority, mean that all forms of fraud are seen as unacceptable. We reconsidered this rebuttal on receipt of the draft financial statements and concluded that this remained appropriate. Our general income testing has not identified any significant issues.
Improper expenditure recognition The expenditure cycle includes fraudulent transactions (rebutted)	In line with PN10 we have considered whether we have any significant concerns about fraudulent financial reporting of expenditure, which would need to be treated as a significant risk for the audit. During our planning we rebutted this presumed risk for Royal Borough of Berkshire Fire and Rescue Authority because: • expenditure is well controlled, and the Authority has a strong control environment; and • the Authority has clear and transparent reporting of its financial plans and financial position to those charged with governance. We reconsidered this rebuttal on receipt of the draft financial statements and concluded that this remained appropriate. Our general expenditure testing has not identified any significant issues.

Significant risks

Risk identified	Audit procedures performed	Key observations
Valuation of land and buildings Closing valuation of land and buildings, and investment properties and the key assumptions and judgements that underpin these significant estimates The Authority revalues its land and buildings (and investment properties) on an annual basis to ensure that the carrying value is not materially different from the current value at the financial statements date. These valuations represents a significant estimate by management in the financial statements due to the size of the numbers involved (£59m for land and buildings and £1m for investment properties) and the sensitivity of this estimate to changes in key assumptions. Management have engaged the services of a valuer to estimate the current value as at 31 March 2025. The valuation of land and buildings is a key accounting estimate which is sensitive to changes in assumptions and market conditions. In the 2023/24 audit report, we qualified the accounts, as our testing identified a number instances where the assumptions used by the valuer (gross internal areas – (GIAs), did not agree to the authority’s records. We recommended that all assets be revalued and that GIAs be remeasured and updated. Based on the above we have therefore identified valuation of land and buildings and investment properties as a significant risk, in particular, any large or unusual assets or where there have been movements in valuations outside our expectations, as well as testing a sample of those within our expectations. This is one of the most significant assessed risks of material misstatement, and a key audit matter.	We have: • evaluated management's processes and assumptions for the calculation of the estimate, the instructions issued to valuation experts and the scope of their work; • evaluated the competence, capabilities and objectivity of the valuation expert; • written to the valuer to confirm the basis on which the valuation was carried out; • challenged the information and assumptions used by the valuer to assess completeness and consistency with our understanding, the Authority’s valuer’s report and the assumptions that underpin the valuation; • tested revaluations made during the year to see if they had been input correctly into the Authority’s asset register; • reviewed the appropriateness of the useful economic life's used to calculate depreciation; and • carried out specific work understanding the approach taken by the valuer to address the GIA issue and will test this as part of our sampling work.	Our work on land and buildings and investment property valuation identified one required adjustment on the valuation of land and buildings (please see page 38). Our testing on the valuation of investment properties identified no issues. The Authority responded to the prior year findings and land and buildings were fully revalued using updated GIAs. One issue was noted with the valuation of one fire station where the incorrect GIA had been used. This was revised during the audit and has led to an increase in the valuation of £654k. This has been adjusted in the final financial statements and has been reported as an adjusted misstatement later in this report.

Significant risks

Risk identified	Audit procedures performed	Key observations
Valuation of land and buildings (continued)		
See previous page.	See previous page.	Due to backstop legislation we have not been able to gain any assurance over the opening valuations. In addition, the 2023/24 prior year comparators remain subject to the modified audit report for the GIA issue. This modification will also mean that unusable reserves will be impacted and so to will be the '(Surplus) or deficit on revaluation of Property, Plant and Equipment assets' in the Comprehensive Income and Expenditure Statement.

Agenda Item 7
Appendix B

Significant risks

Page 239

Risk identified	Audit procedures performed	Key observations
Valuation of the pension fund net liability and the key assumptions that underpin this significant estimate The Authority’s balance sheet reflects a pension liability of £248m. This is made up of the Fire Fighters Pension Scheme and the Local Government Pension scheme. The Firefighters Pension scheme’s pension fund liability is valued at £246m in the balance sheet and represents a significant estimate in the financial statements. The Local Government Pension Scheme (LGPS) pension net liability, which is reflected in the balance sheet at £2m, also represent a significant estimate in the financial statements. These estimates by their nature are subject to significant estimation uncertainty being sensitive to small adjustments in the key assumptions used. The actuarial assumptions used are the responsibility of the entity but should be set on the advice given by the actuary. A small change in the key assumptions (discount rate, inflation rate, salary increase and life expectancy) can have a significant impact on the estimated IAS 19 liability. We have therefore concluded that there is a significant risk of material misstatement in the IAS 19 estimate due to the assumptions used in their calculation. With regard to these assumptions, we have therefore identified valuation of the Authority’s pension fund net liability as a significant risk.	We have: • updated our understanding of the processes and controls put in place by management to ensure that the Authority’s pension fund net liability is not materially misstated and evaluate the design of the associated controls; • evaluated the instructions issued by management to their management expert (an actuary) for this estimate and the scope of the actuary’s work; • assessed the competence, capabilities and objectivity of the actuary who carried out the Authority’s pension fund valuation; • assessed the accuracy and completeness of the information provided by the Authority to the actuary to estimate the liability; • tested the consistency of the pension fund asset and liability and disclosures in the notes to the core financial statements with the actuarial report from the actuary; • undertaken procedures to confirm the reasonableness of the actuarial assumptions made by reviewing the report of the consulting actuary (as the auditor’s expert) and performing any additional procedures suggested within the report; • tested the data provided to the actuary of the Fire Fighter Pension Fund; and • Reviewed the IFR14 assessment. We will: • obtain assurances from the auditor of Berkshire Pension Fund as to the controls surrounding the validity and accuracy of membership data; contributions data and benefits data sent to the actuary by the pension fund and the fund assets valuation in the Berkshire Pension Fund financial statements.	Our work to date has focused on the 2024/25 closing valuations. This work has identified no issues. We are awaiting the letter of assurance from the pension fund auditors to complete this area of our work We are not able to provide assurance on the valuation in the prior year due to the 2022/23 audit being backstopped and the impact that this has on opening balances of the prior year comparators and reserves.

Appendix B
Agenda Item 7

Other risks

Risk identified	Audit procedures performed	Key observations
IFRS16 implementation IFRS 16 requires all leases to be accounted for 'on balance sheet' by the lessee (subject to the exemptions). This is a major change from the requirements of IAS 17 in respect of operating leases. Whilst the assets recognised on the balance sheet are unlikely to be material there remains a risk of completeness of the assessment and disclosure as well as the valuation of the asset.	We have assessed: • accounting policies and disclosures supporting IFRS16; • the application of judgment and estimation; • related internal controls; • systems to capture the process and maintain new lease data and for ongoing maintenance; • accounting for what were operating leases; and • identification of peppercorn rentals and recognising these as leases under IFRS 16 as appropriate.	Our audit work has not identified any issues in respect of the implementation of IFRS16.

Other findings

Page 241

Agenda Item 7
Appendix B

Other findings – key judgements and estimates

This section provides commentary on key estimates and judgements in line with the enhanced requirements for auditors.

Assessment:

- [Red] We disagree with the estimation process or judgements that underpin the estimate and consider the estimate to be potentially materially misstated
- [Amber] We consider the estimate is unlikely to be materially misstated however management’s estimation process contains assumptions we consider optimistic
- [Grey] We consider the estimate is unlikely to be materially misstated however management’s estimation process contains assumptions we consider cautious
- [Green] We consider management’s process is appropriate and key assumptions are neither optimistic or cautious

Key judgement or estimate	Summary of management’s approach	Auditor commentary	Assessment
Valuation of land and buildings £60m at 31 March 2025	Other land and buildings comprises £64m of specialised assets such as fire stations, which are required to be valued at depreciated replacement cost (DRC) at year end, reflecting the cost of a modern equivalent asset necessary to deliver the same service provision. The remainder of other land and buildings (£2m) are not specialised in nature and are required to be valued at existing use in value (EUV) at year end. The Authority has engaged Wilkes Head and Eve to complete the valuation of properties as at 31 March 2024 on a five yearly cyclical basis. 100% of total assets were revalued during 2023/24. The total year end valuation of land and buildings was £60.4m, a net decrease of £0.800m from 2023/24 (£61.2m).	Our work on this estimate is complete. We have carried out the following work in relation to this estimate: • assessed management’s expert to ensure suitably qualified and independent; • assessed the completeness and accuracy of the underlying information used to determine the estimate; • confirmed there were no changes to valuation method; and • assessed the adequacy of disclosure of the estimate in the financial statements. As set out previously in this report, in addition to prior year matters we identified one required adjustment totalling £654k. This adjustment has increased the value of assets.	No overall conclusion formed this year, as our opinion has been disclaimed. In addition, we will be further modifying our audit report in relation to the GIA issue. This is in relation to prior year values and their impact on the current year opening balances.

Other findings – key judgements and estimates

Key judgement or estimate	Summary of management’s approach	Auditor commentary	Assessment
Investment Property Valuation - £1.035m	Investment properties are revalued each year in line with the Code and Accounting Standards. This valuation is completed by Wilkes Head and Eve. Therefore 100% of total investment property assets were revalued during 2024/25. The total year end valuation of investment property was £1.035m, a net increase of £0.040m from 2023/24 (0.995m).	We have carried out the following work in relation to this estimate: • Assessed management’s expert to ensure suitably qualified and independent, • Assessed the completeness and accuracy of the underlying information used to determine the estimate, • Confirmed there were no changes to valuation method, • Assessed the adequacy of disclosure of the estimate in the financial statements. • evaluated the assumptions (yields and rental income) made by the valuer for the assets revalued at 31 March 2025. Our work has identified no significant issues.	No overall conclusion formed this year, as our opinion has been disclaimed. This is in relation to prior year values and their impact on the current year opening balances. However, we have not identified any issues.

2. Financial Statements - key judgements and estimates

Page 244

Significant judgement or estimate

Summary of management’s approach

Audit Comments

Assessment

Net pension liability (liability) – £248m

The Authority’s total net pension liability at 31 March 2025 is £248m (PY £280m), which includes both the Berkshire Pension Fund Local Government funded defined benefit scheme (c£2m) and the Firefighters unfunded defined benefit pension scheme obligations (c£246m). The Authority uses Barnett Waddingham to provide actuarial valuations of the Authority’s assets and liabilities derived from these schemes. A full actuarial valuation is required every three years.

The latest full actuarial valuation was completed in 2022. Given the significant value of the net pension fund liability, small changes in assumptions can result in significant valuation movements. There has been a c£40m net actuarial gain during 2024/25.

Our work on this estimate is reaching completion – we are current awaiting responses for a small number of queries and the receipt of the pension fund assurance letter from the Berkshire pension fund auditor. We have carried out the following work in relation to this estimate:

- Assessed management’s expert to ensure suitably qualified and independent,
- Assessed the actuary’s roll forward approach taken,
- We have used PwC as auditor’s expert to assess actuary and assumptions made by actuary. The table below summarises where Royal Berkshire Fire and Rescue Authority fall in the acceptable ranges set by PwC. This work has not highlighted any assumptions outside of the expected range.

Local Government Pension Scheme

Assumption	Actuary Value	PwC range	Assessment
Discount rate	5.85%	5.60% - 5.95%	✓
Pension increase rate	2.85%	2.85% - 2.95%	✓
Salary growth	3.85%	1% above CPI of 2.85%	✓
Life expectancy – Males currently aged 45 / 65	Current 20.7 Future 22	Current 19.2 – 21.8 Future 20.6 – 23.1	✓
Life expectancy – Females currently aged 45 / 65	Current 23.6 Future 25	Current 22.7 – 24.3 Future 24.1 – 25.7	✓

No overall conclusion formed this year, as our opinion has been disclaimed. This is in relation to prior year values and their impact on the current year opening balances. However, we have not identified any issues.

Appendix B

Agenda Item 7

2. Financial Statements - key judgements and estimates

Significant judgement or estimate	Summary of management's approach	Audit Comments	Assessment			
Net pension liability (liability) – £248m	Please see approach on previous page relating to the Firefighters Pension Scheme.	Fire Fighters Pension Scheme		No overall conclusion formed this year, as our opinion has been disclaimed. This is in relation to prior year values and their impact on the current year opening balances. However, we have not identified any issues.		
		Assumption	Actuary Value		PwC range	Assessment
		Discount rate	5.75%		5.60% - 5.95%	✓
		Pension increase rate	2.95%		2.85% - 2.95%	✓
		Salary growth	3.85%		1% above CPI of 2.85%	✓
		Life expectancy – Males currently aged 45 / 65	Current 20.5 Future 21.9		Current 19.2 – 21.8 Future 20.6 – 23.1	✓
		Life expectancy – Females currently aged 45 / 65	Current 23.3 Future 24.7		Current 22.7 – 24.3 Future 24.1 – 25.7	✓
We have:						
- gained assurance over the completeness and accuracy of the underlying information used to determine the estimate, and - reviewed the adequacy of disclosure of the estimate in the financial statements.						
On receipt of the pension fund letter of assurance we will:						
gain assurance over the reasonableness of the Authority's share of LGPS pension assets.						
Based on our work completed to date we have identified no issues with the estimate.						

Other findings – key judgements and estimates

Key judgement or estimate	Summary of management’s approach	Auditor commentary	Assessment
Minimum revenue provision £0.450m in 2024/25	The Authority is responsible on an annual basis for determining the amount charged for the repayment of debt known as its Minimum Revenue Provision (MRP). The basis for the charge is set out in regulations and statutory guidance. We have reviewed the Authority's MRP calculation and have concluded that this is in line with statutory guidance. The year end MRP charge was £0.450k, a net decrease of £34k from 2023/24. This represents a c4.9% charge against the CFR.	Our work has identified that: • MRP has been calculated in line with the statutory guidance; • the Authority’s policy on MRP complies with statutory guidance: • The MRP policy remains unchanged from prior years; and • The decrease in MRP is deemed reasonable. New statutory guidance takes full effect from April 2025, introducing new provisions for capital loans. This guidance also clarifies the practices that authorities should already be following. This guidance clarifies that capital receipts may not be used in place of a prudent MRP and that MRP should be applied to all unfinanced capital expenditure and that certain assets should not be omitted from the calculation unless exempted by statute.	No overall conclusion formed this year, as our opinion has been disclaimed. However, we have not identified any issues.

Appendix B

Agenda Item 7

Other findings – Information Technology

This section provides an overview of results from our assessment of the Information Technology (IT) environment and controls therein which included identifying risks from IT related business process controls relevant to the financial audit. This table below includes an overall IT General Control (ITGC) rating per IT application and details of the ratings assigned to individual control areas.

IT application	Level of assessment performed	Overall ITGC rating	ITGC control area rating			Related significant risks/other risks
			Security management	Technology acquisition, development and maintenance	Technology infrastructure	
SAGE	ITGC assessment (design and implementation effectiveness only)	●	●	●	●	Financial transactions
E Paysafe	ITGC assessment (design, implementation and operating effectiveness)	●	●	●	●	Payroll

Assessment:

- [Red] Significant deficiencies identified in IT controls relevant to the audit of financial statements
- [Amber] Non-significant deficiencies identified in IT controls relevant to the audit of financial statements/significant deficiencies identified but with sufficient mitigation of relevant risk
- [Green] IT controls relevant to the audit of financial statements judged to be effective at the level of testing in scope
- [Black] Not in scope for assessment

Communication requirements and other responsibilities

Page 248

Other communication requirements

Issue	Commentary
Matters in relation to fraud	We have previously discussed the risk of fraud with the Audit and Governance Committee. We have not been made aware of any other incidents in the period and no other issues have been identified during the course of our audit procedures.
Matters in relation to related parties	We are not aware of any related parties or related party transactions which have not been disclosed.
Matters in relation to laws and regulations	You have not made us aware of any significant incidences of non-compliance with relevant laws and regulations and we have not identified any incidences from our audit work.
Written representations	A letter of representation has been requested from the Authority, which will be provided on completion of the audit.

Other communication requirements

Issue	Commentary
Confirmation requests from third parties	We requested from management permission to send balance confirmation requests in relation to the Authority’s bank and investment balances. This permission was granted, and the requests were sent, these were returned with positive confirmations.
Disclosures	Our review found one issue in relation to disclosures. Cash and Cash equivalents had not been disclosed as a financial asset in note 9.21. This is a requirement per "The Code" and IFRS 9. The cash balance is £16,209k for 2024/25. This was also not disclosed in 2023/24 where the cash balance was £10,662k. As these amounts are material this has been adjusted, and the prior year figures have been restated to include cash. A prior period adjustment note has also been added to show what the balance was before and explaining the reason for the change.
Audit evidence and explanations	All information and explanations requested from management was provided.
Significant difficulties	We have not experienced any significant challenges during the audit, such as matters which have led to delays to the audit completion.
Other matters	We have no other matters to bring to your attention.

Appendix B

Agenda Item 7

Other responsibilities

Issue	Commentary
Going concern	In performing our work on going concern, we have had reference to Statement of Recommended Practice – Practice Note 10: Audit of financial statements of public sector bodies in the United Kingdom (Revised 2024). The Financial Reporting Council recognises that for particular sectors, it may be necessary to clarify how auditing standards are applied to an entity in a manner that is relevant and provides useful information to the users of financial statements in that sector. Practice Note 10 provides that clarification for audits of public sector bodies. Practice Note 10 sets out the following key principles for the consideration of going concern for public sector entities: • The use of the going concern basis of accounting is not a matter of significant focus of the auditor’s time and resources because the applicable financial reporting frameworks envisage that the going concern basis for accounting will apply where the entity’s services will continue to be delivered by the public sector. In such cases, a material uncertainty related to going concern is unlikely to exist, and so a straightforward and standardised approach for the consideration of going concern will often be appropriate for public sector entities • For many public sector entities, the financial sustainability of the reporting entity and the services it provides is more likely to be of significant public interest than the application of the going concern basis of accounting. Our consideration of the Authority’s financial sustainability is addressed by our value for money work, which is covered elsewhere in this report. (continued)

Other responsibilities

Issue	Commentary
Going concern	Practice Note 10 states that if the financial reporting framework provides for the adoption of the going concern basis of accounting on the basis of the anticipated continuation of the provision of a service in the future, the auditor applies the continued provision of service approach set out in Practice Note 10. The financial reporting framework adopted by the Authority meets this criteria, and so we have applied the continued provision of service approach. In doing so, we have considered and evaluated: • the nature of the Authority and the environment in which it operates • the Authority’s financial reporting framework • the Authority’s system of internal control for identifying events or conditions relevant to going concern • management’s going concern assessment. However, as this year’s audit will be disclaimed, we have not been able to obtain sufficient appropriate audit evidence to enable us to conclude that: • a material uncertainty related to going concern has not been identified • management’s use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Appendix B

Agenda Item 7

Other responsibilities

Issue	Commentary
Other information	We are required to give an opinion on whether the other information published together with the audited financial statements (including the Annual Governance Statement, Narrative Report and Fire Fighters Pension Fund Financial Statements), is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. No inconsistencies have been identified. However, due to the significance of the matter described in the basis for disclaimer of opinion section of our report, we have been unable to consider whether the Annual Governance Statement complies with ‘delivering good governance in Local Government Framework 2016 Edition’ published by CIPFA and SOLACE or is misleading or inconsistent with the information of which we are aware from our audit. As stated earlier in this report, this is an area we will be discussing with officers considering the potential for work to regain assurance earlier than currently planned.
Matters on which we report by exception	We are required to report on a number of matters by exception in a number of areas: • if the Annual Governance Statement does not comply with disclosure requirements set out in CIPFA/SOLACE guidance or is misleading or inconsistent with the information of which we are aware from our audit, • if we have applied any of our statutory powers or duties. • where we are not satisfied in respect of arrangements to secure value for money and have reported [a] significant weakness/es. We have nothing to report on these matters.

Other responsibilities

Issue	Commentary
Specified procedures for Whole of Government Accounts	We are required to carry out specified procedures (on behalf of the NAO) on the Whole of Government Accounts (WGA) consolidation pack under WGA group audit instructions. Note that work is not required as the Authority does not exceed the threshold.
Certification of the closure of the audit	We intend to delay the certification of the closure of the 2024/25 audit of Royal Berkshire Fire Authority in the audit report, until the NAO notify us that their work is complete on WGA.

Agenda Item 7
Appendix B

Audit adjustments

Audit adjustments

We are required to report all non-trivial misstatements to those charged with governance, whether or not the accounts have been adjusted by management.

Impact of adjusted misstatements

All adjusted misstatements are set out in detail below, along with the impact on the key statements.

Detail	Comprehensive Income and Expenditure Statement	Balance Sheet	Impact on total net expenditure	Impact on reserves
	£'000	£'000	£'000	£'000
Our testing of land building valuations where the incorrect GIA had been used. This was revised during the audit and has led to an increase in the valuation of this asset of £654k.	-	654	-	-654
The debtors figure has been increased (understated) from the draft of £8.133m to £8.184m - this was to reflect late collection fund adjustments.	-	51	-	-51
Overall impact	-	705	-	-705

Impact of unadjusted misstatements

There are no unadjusted misstatements.

Audit adjustments

Misclassification and disclosure changes

The table below provides details of misclassification and disclosure changes identified during the audit which have been made in the final set of financial statements.

Disclosure	Misclassification or change identified	Adjusted?
Financial instruments	Our review found one issue in relation to disclosures. Cash and Cash equivalents had not been disclosed as a financial asset in note 9.21. This is a requirement per "The Code" and IFRS 9. The cash balance is £16,209k for 2024/25. This was also not disclosed in 2024/25 where the cash balance was £10,662k. As these amounts are material this has been adjusted, and the prior year figures have been restated to include cash. A prior period adjustment note has also been added to show what the balance was before and explaining the reason for the change.	✓
Employees over £50k	The Authority have changed what is included in the £50k disclosure to better meet code requirements. They have not adjusted the prior year figures. We are satisfied with this as the amounts are not material (this area is not subject to our lower materiality). Our lower materiality only applies to the senior officer's table. We have requested that a paragraph be inserted under the table setting out the key changes underpinning the drop from 87 to 43 employees.	✓
Contingent liabilities	In line with the findings of PWCs review of the actuaries work a contingent liability has been disclosed for the Virgin Media Limited v NTL Pension Trustees II Limited case. Actuaries have not made allowances for this in their IAS 19 reports.	✓
Throughout	A number of typographical errors have been identified throughout the financial statements.	✓

Impact of unadjusted misstatements in the prior year

The table below provides details of misstatements identified during the prior year audit which were not adjusted for within the final set of financial statements for 2023/24, and the resulting impact upon the 2024/25 financial statements. We have reviewed each of these and have noted that there is no impact on the 202/25 financial statements figures.

Detail	Consideration of impact
Our testing identified a number of buildings where the gross internal areas used by the valuer in calculating the year-end valuations, was not supported by the information held by the Authority. On recalculation using the correct GIAs, the difference was above our performance materiality. the error noted was £0.476m. The extrapolated impact of these errors across the buildings population is £1.241m. This error will also impact on the surplus/deficit on the revaluation of property plant and equipment assets as well as usable and unusable reserves.	This finding led to a modification of our audit report in 2023/24, on the basis that the valuation of land and building valuations was materially misstated, although the precise impact was not known. This issue has been addressed in year through the revision of GIAs and full revaluation of the balances affected. Although we are satisfied with the valuations as at 31 March 2025, the prior year issues remain for the balances at 31 March 2024. Our prior year modification will remain in place for 2023/24 comparator figures as well as the opening balances underpinning these due to the prior backstopped audits.
Due to a timing difference The RBFA didn't have the confirmation from council till the year end Mar'24, regarding if the amount of £90k deficit for the opening is final or not as the Slough Council was sorting out their prior year accounts. However, in Sept 2024 upon further chasers from RBFA they confirmed the revision of amount from £90k deficit to £36k Surplus. The impact if taken would be an increase in the Taxation & Non-Specific Grant Income and Debtors by £127k, which is not material and hence authority is not looking to make changes. We will record this in our summary of uncorrected Misstatement.	This has been adjusted within the 2024/25 financial year as a routine transaction. A similar adjustment was noted in this year's audit, but due to timing this has been adjusted. The impact of this was just over triviality and is reported in adjustments for completeness only.

Action plan

Other than the two ongoing prior year recommendations on page 42 of this report there are no further recommendations raised as part of the 2024/25 audit.

Follow up of prior year recommendations

We identified the following issues in the audit of the Authority’s 2023/24 financial statements, which resulted in 4 recommendations being reported in our 2023/24 Audit Findings Report. Progress is set out in the table below.

Assessment	Issue and risk previously communicated	Update on actions taken to address the issue
✓	Journals was an area where we experienced a significant amount of delay obtaining a transactional listing. The initial data provided did not include user and posting date. This is pivotal to our work. The final data was not received until September 2024 and manual adjustments were still required for us to complete our work. We recommended that the Authority provide a suitable transaction listing at the beginning of the audit to help avoid delays and additional audit costs.	Information was provided earlier in the audit process, and this has resulted in work being completed against management of override of control on a timelier basis.
✓	Our PPE testing identified a number of buildings where the gross internal areas used by the valuer in calculating the year-end valuations, was not supported by the information held by the Authority. On recalculation using the correct GIAs, the difference was above our performance materiality. The value of the error noted was £0.476m, we have reported this as an unadjusted misstatement. We recommended that the Authority engage the valuer to review GIA’s for all assets as part of a full valuation as at March 2025 and ensure there is appropriate audit evidence to support these figures.	The Authority have ensured all GIAs have been reviewed and updated.
X	During our audit we have identified a number of adjustments that were not processed through the trial balance. These adjustments are mainly related to LGPS, Fire Fighter Pensions, Council Tax and NNDR. The Authority made manual adjustments regarding these values instead of using the usual GL process. We have been able to test each of these items to third party evidence, but is good/usual practice, for all transactions to be posted to the GL. This reduces the risk of mistake and ensures that controls in place operate. We recommended that all financial transactions are posted to the GL.	These adjustments are still processed outside of the GL.
X	During our testing of Useful Economic Lives (UEL) on Vehicles, Plant and Equipment, we discovered 90 assets, with a nil NBV but with a remaining useful life. We sampled 5 of these assets and identified that these assets were still operational. This highlights that UELs are not appropriate and are in need of review. We recommended that UELs are reviewed for appropriateness.	Our testing identified that 60 assets with zero NBV are still operational and in use at year - end. We sampled 5 of these assets and identified that these assets were still operational. Whilst some progress has been made the recommendation remains open.

Assessment

- ✓ Action completed
- X Not yet addressed

Value for Money arrangements

Page 261

Value for Money arrangements

Approach to Value for Money work for the year ended 31 March 2025

The National Audit Office issued its latest Value for Money guidance to auditors in November 2024. The Code requires auditors to consider whether a body has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. Additionally, The Code requires auditors to share a draft of the Auditor's Annual Report (AAR) with those charged with governance by 30th November each year from 2024-25. Our draft AAR accompanies this audit findings report at the 20 October Audit and Governance Committee.

In undertaking our work, we are required to have regard to three specified reporting criteria. These are as set out below.



Improving economy, efficiency and effectiveness

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



Financial sustainability

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



Governance

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

In undertaking this work we have not identified any significant weaknesses in arrangements.

Independence considerations

Page 263

Agenda Item 7
Appendix B

Independence considerations

Ethical Standards and ISA (UK) 260 require us to give you timely disclosure of all significant matters that may bear upon the integrity, objectivity and independence of the firm or covered persons (including its partners, senior managers, managers and network firms). In this context, we confirm there are no independence matters that we would like to report to you.

We are also required to report to you details of any breaches of the requirements of the FRC Ethical Standard, and of any safeguards applied and actions we have taken to address any threats to independence. We confirm that we have nothing to report to you in this regard.

We confirm that we have implemented policies and procedures to meet the requirement of the Financial Reporting Council's Ethical Standard. Further, we have complied with the requirements of the National Audit Office's Auditor Guidance Note 01 issued in February 2025 which sets out supplementary guidance on ethical requirements for auditors of local public bodies.

Fees and non-audit services

For the purposes of our audit we have made enquiries of all Grant Thornton UK LLP teams providing services to the Pension Fund. No non-audit services were identified which were charged from the beginning of the financial year to February 2025.

There are no non-audit services provided in the current year.

Fees and non-audit services (continued)

Audit fees	2023/24 Final fee	2024/25 Proposed fee	2024/25 Final fee
Scale Fee	£101,166	£111,904	£111,904
Additional fee	£19,710	-	-
Total audit fees (excluding VAT) ***	£120,876	£111,904	£111,904

In 2023/24 the scale fee set by PSAA was £101,166. The actual fee charged for the audit, (approval by PSAA) was £120,876.

The fee above agrees to the financial statements note 9.15. The scale fee for 2024/25 is separately disclosed within the note. There are additional external audit costs recognised in the note totalling £60,000. This £60k is made up of the £19,710 additional fees payable to Grant Thornton UK LLP, in respect of the 2023/24 audit and £40,054 payable to Ernst and Young LLP for the 2022/23 audit.

This covers all services provided by us and our network to the Fund, its directors and senior management, that may reasonably be thought to bear on our integrity, objectivity or independence.

Independence considerations (continued)

As part of our assessment of our independence we note the following matters:

Matter	Conclusions
Relationships with Grant Thornton	We are not aware of any relationships between Grant Thornton and the Fund that may reasonably be thought to bear on our integrity, independence and objectivity.
Relationships and Investments held by individuals	We have not identified any potential issues in respect of personal relationships with the Fund or investments in the Fund held by individuals.
Employment of Grant Thornton staff	We are not aware of any former Grant Thornton partners or staff being employed, or holding discussions in respect of employment, by the Fund as a director or in a senior management role covering financial, accounting or control related areas.
Business relationships	We have not identified any business relationships between Grant Thornton and the Fund.
Contingent fees in relation to non-audit services	No contingent fee arrangements are in place for non-audit services provided.
Gifts and hospitality	We have not identified any gifts or hospitality provided to, or received from, a member of the Fund’s committees, senior management or staff (that would exceed the threshold set in the Ethical Standard).

We confirm that there are no significant facts or matters that impact on our independence as auditors that we are required or wish to draw to your attention and consider that an objective reasonable and informed third party would take the same view. The firm and each covered person [and network firms] have complied with the Financial Reporting Council’s Ethical Standard and confirm that we are independent and are able to express an objective opinion on the financial statements.

Appendices

Agenda Item 7
Appendix B

A. Communication of audit matters with those charged with governance

Page 268

Our communication plan	Audit Plan	Audit Findings
Respective responsibilities of auditor and management/those charged with governance	●	
Overview of the planned scope and timing of the audit, form, timing and expected general content of communications including significant risks	●	
Confirmation of independence and objectivity	●	●
A statement that we have complied with relevant ethical requirements regarding independence. Relationships and other matters which might be thought to bear on independence. Details of non-audit work performed by Grant Thornton UK LLP and network firms, together with fees charged. Details of safeguards applied to threats to independence	●	●
Significant matters in relation to going concern	●	●
Views about the qualitative aspects of the Group’s accounting and financial reporting practices including accounting policies, accounting estimates and financial statement disclosures		●
Significant findings from the audit		●
Significant matters and issue arising during the audit and written representations that have been sought		●
Significant difficulties encountered during the audit		●
Significant deficiencies in internal control identified during the audit		●
Significant matters arising in connection with related parties		●

Appendix B

Agenda Item 7

A. Communication of audit matters with those charged with governance

Our communication plan	Audit Plan	Audit Findings
Identification or suspicion of fraud involving management and/or which results in material misstatement of the financial statements		●
Non-compliance with laws and regulations		●
Unadjusted misstatements and material disclosure omissions		●
Expected modifications to the auditor's report, or emphasis of matter		●

Page 269

ISA (UK) 260, as well as other ISAs (UK), prescribe matters which we are required to communicate with those charged with governance, and which we set out in the table here.

This document, the Audit Findings, outlines those key issues, findings and other matters arising from the audit, which we consider should be communicated in writing rather than orally, together with an explanation as to how these have been resolved.

Respective responsibilities

As auditor we are responsible for performing the audit in accordance with ISAs (UK), which is directed towards forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance.

The audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

Distribution of this Audit Findings report

Whilst we seek to ensure our audit findings are distributed to those individuals charged with governance, as a minimum a requirement exists for our findings to be distributed to all the company directors and those members of senior management with significant operational and strategic responsibilities. We are grateful for your specific consideration and onward distribution of our report, to those charged with governance.

Appendix B
Agenda Item 7

B. Our team and communications

Grant Thornton core team

Grace Hawkins
Engagement Lead/
Key Audit Partner

- Key contact for senior management and Audit Committee
- Overall quality assurance

Andrew Davies
Audit Manager

- Audit planning
- Resource management
- Performance management reporting

Shubham Kushwaha
Audit In-charge

- Day to day audit team management
- Day-to-day point of contact
- Audit fieldwork

Agenda Item 7
Appendix B

Page 270

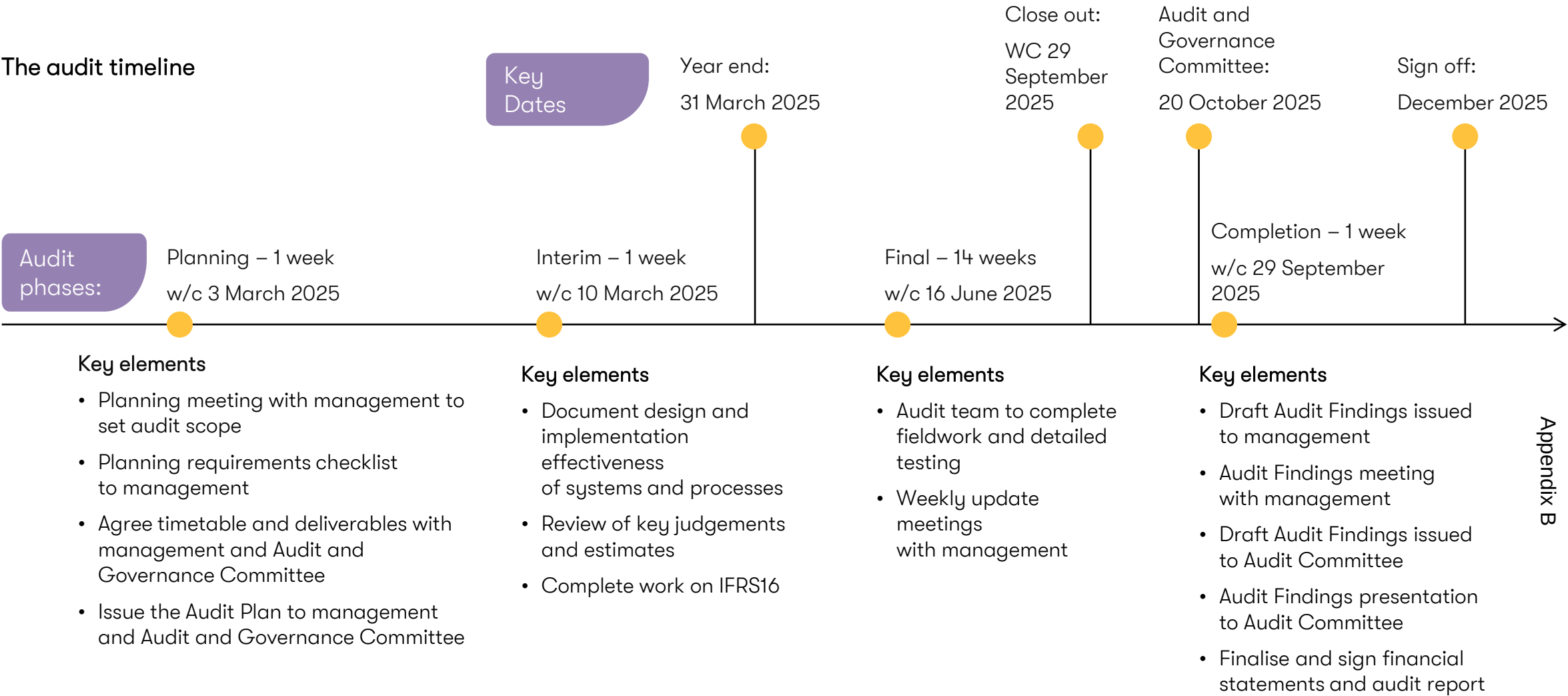
Service delivery		Audit reporting	Audit progress	Technical support
Formal communications	• Annual client service review	• The Audit Plan • The Audit Findings • The Auditors Annual Report	• Audit planning meetings • Audit clearance meetings • Communication of issues log	• Technical updates
Informal communications	• Open channel for discussion		• Communication of audit issues as they arise	• Discussion of emerging issues

As part of our overall service delivery, we may utilise colleagues who are based overseas, primarily in India and the Philippines. Those colleagues work on a fully integrated basis with our team members based in the UK and receive the same training and professional development programmes as our UK based team. They work as part of the engagement team, reporting directly to the Audit Senior and Manager and will interact with you in the same was as our UK based team albeit on a remote basis. Our overseas team members use a remote working platform which is based in the UK. The remote working platform (or Virtual Desktop Interface) does not allow the user to move files from the remote platform to their local desktop meaning all audit related data is retained within the UK.

C. Logistics

The audit timeline

Page 271



Appendix B
Agenda Item 7

D. Management letter of representation (included as separate agenda item)

Agenda Item 7
Appendix B

Page 272

E. Audit opinion (included as separate agenda item)



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Royal Berkshire Fire Authority

Page 275

Auditor's Annual Report
Year ending 31 March 2025

7 October 2025

Agenda Item 7
Appendix C



Contents

01	Introduction and context	3
02	Executive summary	5
03	Opinion on the financial statements and use of auditor's powers	9
04	Value for Money commentary on arrangements	22
	Financial sustainability	7
	Governance	8
	Improving economy, efficiency and effectiveness	22
05	Summary of Value for Money Recommendations raised in 2024/25	28
Appendices		30
A	Responsibilities of the Authority	31
B	Value for Money Auditor responsibilities	32
C	Follow-up of previous improvement recommendations	33

Agenda Item 7
Appendix C

The contents of this report relate only to those matters which came to our attention during the conduct of our normal audit procedures which are designed for the purpose of completing our work under the NAO Code and related guidance. Our audit is not designed to test all arrangements in respect of value for money. However, where, as part of our testing, we identify significant weaknesses, we will report these to you. In consequence, our work cannot be relied upon to disclose all irregularities, or to include all possible improvements in arrangements that a more extensive special examination might identify. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting, on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

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01 Introduction and context

Page 277

Introduction

This report brings together a summary of all the work we have undertaken for Royal Berkshire Fire Authority during 2024/25 as the appointed external auditor. The core element of the report is the commentary on the value for money (VfM) arrangements. The responsibilities of the Fire Authority (the Authority) are set out in Appendix A. The Value for Money Auditor responsibilities are set out in Appendix B.

Opinion on the financial statements

Auditors provide an opinion on the financial statements which confirms whether they:

- give a true and fair view of the financial position of the Authority as at 31 March 2025 and of its expenditure and income for the year then ended
- have been properly prepared in accordance with the CIPFA/LASAAC Code of practice on local authority accounting in the United Kingdom 2024/25
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014

We also consider the Annual Governance Statement and undertake work relating to the Whole of Government Accounts consolidation exercise.

Auditor's powers

Auditors of a local authority have a duty to consider whether there are any issues arising during their work that require the use of a range of auditor's powers.

These powers are set out on page 12 with a commentary on whether any of these powers have been used during this audit period.

Value for money

We report our judgements on whether the Authority has proper arrangements in place regarding arrangements under the three specified criteria:

- financial sustainability
- governance
- Improving economy, efficiency and effectiveness

The Value for Money auditor responsibilities are set out in Appendix B.

The National Audit Office (NAO) has consulted on and updated the Code to align it to accounts backstop legislation. The new Code requires auditors to share a draft Auditor's Annual Report (AAR) with those charged with governance by a nationally set deadline each year, and for the audited body to publish the AAR thereafter. This new deadline requirement is introduced from 30 November 2025 and applies to 2024/25 audits.

02 Executive Summary

Page 279

Executive Summary – our assessment of value for money arrangements

Our overall summary of our Value for Money assessment of the Authority's arrangements is set out below. Further detail can be found on the following pages.

Criteria	2023/24 Assessment of arrangements	2024/25 Risk assessment	2024/25 Assessment of arrangements
Financial sustainability	A No significant weaknesses identified; improvement recommendations raised in relation to the reporting and development of savings plans, and use of sensitivity analysis.	No risks of significant weakness identified.	G No significant weaknesses in arrangements identified and no improvement recommendations raised.
Governance	A No significant weaknesses identified; improvement recommendations raised in relation risk management, budget monitoring and review of key governance documents.	No risks of significant weakness identified.	A No significant weaknesses in arrangements identified; one improvement recommendation re-raised in relation to the review of key policy documents.
Improving economy, efficiency and effectiveness	A No significant weaknesses identified; improvement recommendations raised in relation to performance and action plan reporting and data quality.	No risks of significant weakness identified.	A No significant weaknesses in arrangements identified; one improvement recommendation re-raised in relation to data quality.

- G

No significant weaknesses or improvement recommendations.
- A

No significant weaknesses, improvement recommendation(s) made.
- R

Significant weaknesses in arrangements identified and key recommendation(s) made.

Appendix C

Agenda Item 7

Executive Summary

We set out below the key findings from our commentary on the Authority's arrangements in respect of value for money.



Financial sustainability

The Authority continues to demonstrate sound financial management, delivering a surplus of £370k in 2024/25 and setting a balanced budget for 2025/26. The refreshed MTFP is balanced without use of general reserves, supported by reasonable planning assumptions and quantified sensitivity analysis. Reserves remain at adequate levels, with £2.4m in general reserves and £1.8m in the budget contingency reserve at the end of 2024/25.

Delivery of efficiency savings was below target in 2024/25, though mitigated by unplanned vacancy savings. Oversight of savings has been strengthened through the establishment of a Productivity & Efficiency Board and improved reporting arrangements.

Financial plans are consistent with other strategic plans and reflect the Authority's partnership working arrangements.



Governance

The Authority has established robust governance arrangements, with clear structures and processes supporting effective decision-making, risk management, oversight of internal controls, financial sustainability and performance and standards of behaviour. Appropriate arrangements are in place to prevent and detect fraud.

The Authority's governance framework includes a suite of policies, protocols and other documents designed to enable effective decision-making, uphold appropriate standards and ensure compliance with legal and regulatory requirements. However, not all documents have been reviewed since their initial implementation to ensure they remain fit for purpose and we have reported an improvement recommendation on page 21.



Improving economy, efficiency and effectiveness

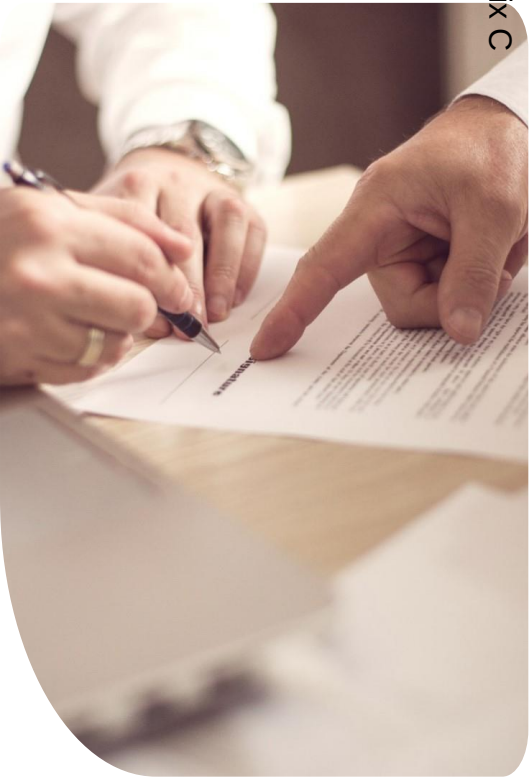
The Authority has good arrangements for performance monitoring, with quarterly reports covering strategic objectives, service delivery, financial performance and progress against inspection action plans. Reporting supports effective scrutiny and decision-making, though a prior year recommendation to implement a data quality policy remains outstanding. Further details are provided on page 26.

Partnership working is embedded in governance and reporting structures and has been commended by His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS). In the April 2025 inspection report, the Service was assessed as "good" in eight areas, a very positive outcome. Contract management is guided by a clear framework, and oversight arrangements are in place for major capital projects, ensuring transparency and accountability.

Executive summary – auditor’s other responsibilities

This page summarises our opinion on the Authority’s financial statements and sets out whether we have used any of the other powers available to us as the Authority’s auditors.

Auditor’s responsibility	2024/25 outcome
Opinion on the Financial Statements	We have substantially completed our audit of your financial statements and expect to issue a disclaimed audit opinion in December 2025. This will be following the receipt of assurances from the auditor of Berkshire Pension Fund. Our findings are set out in further detail on page 10.
Use of auditor’s powers	We did not make any written statutory recommendations under Schedule 7 of the Local Audit and Accountability Act 2014. We did not make an application to the Court or issue any Advisory Notices under Section 28 of the Local Audit and Accountability Act 2014. We did not make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014. We did not identify any issues that required us to issue a Public Interest Report (PIR) under Schedule 7 of the Local Audit and Accountability Act 2014.



03 Opinion on the financial statements and use of auditor's powers

Opinion on the financial statement

Audit opinion on the financial statements

We expected to issue a disclaimed opinion on the Authority's financial statements in December 2025 (following the Audit & Governance Committee meeting on 20 October 2025). The key item outstanding on the financial statements audit is receipt of the letter of assurance from the Auditor of the Berkshire Pension Fund.

The audit opinion is expected to be disclaimed due to historical errors in opening balances for plant, property and equipment as well as the lack of assurance on other areas of opening balances such as reserves. This is owing to previously backstopped audits.

The full opinion will be published on the Authority's website when it is issued in December 2025.

Grant Thornton provides an independent opinion on whether the Authority's financial statements:

- give a true and fair view of the financial position of the Authority as at 31 March 2025 and of its expenditure and income for the year then ended
- have been properly prepared in accordance with the CIPFA/LASAAC Code of practice on local authority accounting in the United Kingdom 2024/25
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

These pages set out the key findings from our audit of the Authority's financial statements, and whether we have used any of the other powers available to us as the Authority's auditors.

We conducted our audit in accordance with: International Standards on Auditing (UK), the Code of Audit Practice (2024) published by the National Audit Office, and applicable law. We are independent of the Authority in accordance with applicable ethical requirements, including the Financial Reporting Council's Ethical Standard.

Findings from the audit of the financial statements

The Authority provided draft accounts in line with the national deadline of 30 June 2025. Draft financial statements were of a reasonable standard and supported by detailed working papers.

Our audit procedures noted a number of adjustments to the financial statements, and these are set out in our Audit Findings Report. All required adjustments have been made by management.

Audit Findings Report

We report the detailed findings from our audit in our Audit Findings Report. Our report will be presented to the Authority's Audit & Governance Committee on 20 October 2025, and a final version issued alongside our audit opinion in December 2025. Requests for this Audit Findings Report should be directed to the Authority.

Other reporting requirements

Annual Governance Statement

Under the Code of Audit Practice published by the National Audit Office we are required to consider whether the Annual Governance Statement does not comply with the requirements of the CIPFA/LASAAC Code of practice on local authority accounting in the United Kingdom 2024/25, or is misleading or inconsistent with the information of which we are aware from our audit.

We are not required to consider whether the Annual Governance Statement addresses all risks and controls or that risks are satisfactorily addressed by internal controls.

We have nothing to report in this regard.



Appendix C
Agenda Item 7

04 Value for Money commentary on arrangements

Page 286

Value for Money – commentary on arrangements

This page explains how we undertake the value for money assessment of arrangements and provide a commentary under three specified areas.

The Authority is the statutory governing authority responsible for overseeing fire and rescue services across Berkshire. Royal Berkshire Fire and Rescue Service (the Service) carries out day-to-day operations, whilst the Authority sets the strategic direction for the Service and is responsible for governance and oversight of the Service.

All Fire and Rescue Authorities are responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness from their resources. This includes taking properly informed decisions and managing key operational and financial risks so that they can deliver their objectives and safeguard public money. Fire and Rescue Authorities report on their arrangements, and the effectiveness of these arrangements, as part of their individual Annual Governance Statements.

Under the Local Audit and Accountability Act 2014, we are required to be satisfied whether the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The National Audit Office (NAO) Code of Audit Practice ('the Code'), requires us to assess arrangements under three areas:



Financial sustainability

Arrangements for ensuring the Authority can continue to deliver services. This includes planning resources to ensure adequate finances and maintain sustainable levels of spending over the medium term (3-5 years).



Governance

Arrangements for ensuring that the Authority makes appropriate decisions in the right way. This includes arrangements for budget setting and budget management, risk management, and making decisions based on appropriate information.



Improving economy, efficiency and effectiveness

Arrangements for improving the way the Authority delivers its services. This includes arrangements for understanding costs and delivering efficiencies and improving outcomes for service users.

Financial sustainability – commentary on arrangements

We considered how the Authority: **Commentary on arrangements:**

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

The Authority delivered a surplus of £370k against its 2024/25 revenue budget and has set a balanced budget for 2025/26, alongside a refreshed Medium-Term Financial Plan (MTFP) to 2028/29 which is balanced without any use of the general reserves. The 2024/25 surplus was driven by higher than budgeted income from investments and the settlement of a legal case, although these benefits were partially offset by higher than planned staff costs.

Financial planning for 2025/26 and future years is underpinned by reasonable assumptions, although we note that assumptions relating to the 2025 pay awards were overly optimistic at 2%, compared to an agreed pay award of 3.2% for firefighters. The Authority has been able to mitigate this pressure by transferring £350k of the 2024/25 surplus to the budget contingency reserve. Sensitivity analysis is incorporated into financial planning and implications of changes in key assumptions is reported to Authority members.

The Authority's financial position is supported by adequate reserves. At the end of 2024/25, the balance on the general reserve was £2.4m (5% of the net revenue budget) and the balance on the budget contingency reserve (used to manage short-term budget pressures and in-year variations) was £1.8m.

Rating

Appendix C

G

Agenda Item 7

- G** No significant weaknesses or improvement recommendations.
- A** No significant weaknesses, improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendation(s) made.

Financial sustainability – commentary on arrangements (continued)

We considered how the Authority: **Commentary on arrangements:**

Rating

plans to bridge its funding gaps and identify achievable savings

The Authority achieved 65% of its planned efficiency savings in 2024/25, delivering £365k against a target of £565k. The shortfall was primarily due to delays in implementing changes to working practices intended to reduce overtime costs. Although the achievement of savings in 2024/25 was low, we have not raised an improvement recommendation because the operational changes relating to the savings schemes have now been implemented, and the associated savings have started to be realised. The underperformance against planned savings in 2024/25 was partially offset by unplanned savings arising from higher-than-anticipated vacancy levels.

The Authority’s Efficiency & Productivity Plan, which outlines savings opportunities, is refreshed annually as part of the budget-setting process. To strengthen oversight, a Productivity & Efficiency Board was established at the start of 2024/25. The Board meets every six weeks to monitor delivery of savings projects, with particular focus on those rated red or amber. These projects are reviewed in detail, including status updates and mitigating actions, and reported to the Senior Leadership Team (SLT) and Programme Board as appropriate.

The Authority has improved arrangements for reporting on achievement of savings, with the Q4 budget monitoring report for 2024/25 including an appendix setting out the Efficiency Plan Cashable Savings achieved for 2024/25.

G

Appendix C

Agenda Item 7

- G** No significant weaknesses or improvement recommendations.
- A** No significant weaknesses, improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendation(s) made.

Financial sustainability – commentary on arrangements (continued)

We considered how the Authority: **Commentary on arrangements:**

plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities	The Authority’s financial planning is strategically aligned with its Community Risk Management Plan 2023-27 (CRMP), Annual Plan, and supporting strategies such as the 10-year Strategic Asset Investment Framework (SAIF) and Sustainability Strategy 2024-29. The MTFP underpins delivery of strategic priorities, with targeted investment in areas including training, occupational health, and prevention and protection efficiency. The Authority has limited discretionary spend due to its statutory duties under the Fire and Rescue Services Act 2004 but has reviewed non-core incident types to better understand resource implications.	Appendix C G
ensures its financial plan is consistent with other plans such as workforce, capital, investment and other operational planning which may include working with other local public bodies as part of a wider system	The Authority has established robust arrangements to ensure its financial planning is consistent with workforce, capital, investment, and operational strategies. This ensures coherence across service delivery and resource planning. Workforce implications are considered through the Workforce Planning Board, with financial impacts of staffing decisions such as recruitment, training, and operational support, reflected in the MTFP. Capital investment is guided by the 10-year SAIF with individual projects approved by Management Committee on a case-by-case basis. Oversight of capital delivery is provided by the Programme Board, Management Committee, and relevant working groups. Environmental sustainability is embedded within capital projects, and associated revenue impacts, such as financing costs and savings from energy efficiency, are incorporated into the MTFP. The Authority collaborates with other public bodies through the Thames Valley Fire Control Service (TVFCS), a joint operation with Oxfordshire and Buckinghamshire Fire and Rescue Services. Financial contributions and TVFCS performance are monitored and reported quarterly.	G

- G** No significant weaknesses or improvement recommendations.
- A** No significant weaknesses, improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendation(s) made.

Financial sustainability – commentary on arrangements (continued)

We considered how the Authority: Commentary on arrangements:		Rating
identifies and manages risk to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions in underlying plans	Risks to financial resilience are identified and reported through quarterly budget monitoring reports presented to the Management Committee. Reports highlight significant variances from the approved budget and outline mitigating actions. The MTFP includes quantified sensitivity analysis for key assumptions such as pay awards and supplier costs, demonstrating the Authority’s understanding of financial risks. For example, a 0.25% increase in pay awards would result in an additional £73k in annual costs. Financial planning assumptions are reviewed annually and adjusted to reflect emerging risks, including macroeconomic uncertainty and changes in government funding. To manage unforeseen financial pressures, the Authority maintains general reserves at 5% of annual revenue expenditure and holds a budget contingency reserve to support short-term budget shortfalls.	G

- G** No significant weaknesses or improvement recommendations.
- A** No significant weaknesses, improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendation(s) made.

Governance – commentary on arrangements

We considered how the Authority: **Commentary on arrangements:**

monitors and assesses risk and how the Authority gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud	The Authority has robust arrangements in place to identify and manage risks. Risks are assessed using a standard scoring matrix and monitored monthly by SLT. The Organisational Risk Management Policy outlines the Authority’s approach to risk, including escalation procedures, risk appetite, and alignment with strategic commitments. The Corporate Risk Register includes risk descriptions and inherent, current, and treated risk scores, and links risks to CRMP priorities as we have previously recommended. A summary risk register is reported quarterly to the Audit & Governance Committee.
	Internal Audit provides assurance over the internal control framework. Eight reviews were completed in 2024/25, with a planned Cyber Security review deferred to 2025/26. The Annual Internal Audit Report concluded that the Authority has an adequate and effective framework for risk management, governance and internal control, although noting that further enhancements would strengthen these arrangements. Progress against recommended management actions is tracked in quarterly performance reports.
	The Authority’s Compliments and Complaints Policy ensures complaints are investigated thoroughly and outcomes are logged to support organisational learning. Complaints are monitored and reported in quarterly updates reported to the Audit & Governance Committee. Arrangements for fraud prevention are supported by the Whistleblowing Policy and Anti-Fraud, Bribery & Corruption Policy as well as the RBFRS Development Programme and Member Development Programme.

Rating

Appendix C

G

- G** No significant weaknesses or improvement recommendations.
- A** No significant weaknesses, improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendation(s) made.

Governance – commentary on arrangements (continued)

We considered how the Authority: **Commentary on arrangements:** Rating

approaches and carries out its annual budget setting process	The Authority has a well-established annual budget setting process, overseen by the Budget Working Party. The process includes scrutiny of growth bids, savings plans and strategic investment proposals. These are incorporated into the base budget derived from prior year net revenue expenditure. Capital investment proposals are detailed in the 10-year SAIF, with funding for individual projects released following Management Committee approval of business cases. The process allows adequate time for consultation with budget holders, Authority Members and the public, including a formal consultation on the proposed precept before revenue and capital budgets are approved by the Fire Authority each year in February.	G
ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information; supports its statutory financial reporting; and ensures corrective action is taken where needed, including in relation to significant partnerships	The Management Committee receives quarterly budget monitoring reports that provide the year-to-date outturn and forecast year-end position against the revenue budget, along with analysis of projected under and over-spending and a high-level summary of key variances. Meeting minutes indicate that discussions are focused on the areas of greatest variance, demonstrating a clear understanding of issues requiring attention. Capital spending is reported alongside revenue. The Authority has strengthened its capital reporting by providing project-level forecasts for annual spend, comparing these to anticipated figures based on indicative values in the 10-year SAIF. Reports also include total forecasted project spend, approved project budgets, and commentary on project delivery. Budget monitoring reports include the revenue budget position for TVFCS and a Treasury Management update covering investment performance, debt position, and compliance with prudential indicators.	Appendix C

- G** No significant weaknesses or improvement recommendations.
- A** No significant weaknesses, improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendation(s) made.

Governance – commentary on arrangements (continued)

We considered how the Authority: Commentary on arrangements:

ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency, including from audit committee	The Authority has arrangements in place to support informed and appropriate decision-making. The structure of the Fire Authority and its Committees is set out in the Terms of Reference, which provides principles and guidance to ensure decisions are transparent, evidence-based and subject to scrutiny and appropriate risk management. Reports presented to the Fire Authority and its Committees are sufficiently detailed to ensure transparency and enable effective challenge and debate. No evidence of inappropriate decision-making has been identified, and all meetings of the Fire Authority and Committees were quorate during 2024/25.	Appendix C
monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of staff and board member behaviour	Codes of Conduct for both Members and Officers outline expected standards of behaviour. The latest HMICFRS inspection report (April 2025) highlights a positive working culture, with staff empowered to challenge poor behaviours. Registers of interests are maintained, with member declarations published online and declarations a standing item at all meetings, although we found that the officer register for 2024/25 is yet to be published. The Authority’s Contract Standing Orders (CSO) were updated in February 2025 to reflect the requirements of the Procurement Act 2023. Waivers over £100k require Management Committee approval; use of waivers is monitored and reported to the Audit & Governance Committee in quarterly performance reports. In 2024/25, 91% of procurement spend was subject to competition, up from 86% the previous year. While some policies (e.g. the Anti-Fraud, Bribery and Corruption and Social Media policies) were reviewed and approved in 2024/25, we found that others, including the Gifts & Hospitality Protocol, had not been reviewed in the last five years. Officers have confirmed that an automated system is now in place to prompt timely policy reviews, but our prior year improvement recommendation remains open – see page 21.	A

- G No significant weaknesses or improvement recommendations.
- A No significant weaknesses, improvement recommendations made.
- R Significant weaknesses in arrangements identified and key recommendation(s) made.

Governance (continued)

Page 295

Area for Improvement identified: review of key governance documents

Key Finding: The Authority's governance framework includes a suite of policies, protocols and other documents designed to enable effective decision-making, uphold appropriate standards and ensure compliance with legal and regulatory requirements. However, these documents have not been consistently reviewed since their initial implementation to ensure they remain fit for purpose.

Evidence: Our 2023/24 audit identified governance documents that had not been updated in over five years:

- Gifts and Hospitality Protocol for Members
- Social Media Policy
- Terms of Reference for the Workforce Planning Board

At the time of reporting, there was no evidence that the Gifts and Hospitality Protocol for Members had been reviewed by the Authority or an appropriate Committee since 2016, although we confirmed that the Social Media Policy had been reviewed in October 2024 and the Terms of Reference for the Workforce Planning Board were reviewed in May 2025.

Officers have confirmed that an automated system has been put in place to prompt timely policy reviews.

Impact: It is considered good practice for key governance documents to be reviewed at least every three to five years. Regular review helps ensure that policies remain relevant, reflect current legislation and organisational needs, and continue to support effective governance.

Improvement Recommendation 1

Governance documents that are overdue for review should be prioritised to ensure they remain current and fit for purpose. Following review, all governance documents — regardless of whether any changes are made — should be formally approved by the appropriate governance body (e.g. the Fire Authority, a Committee, or a designated Officer) to confirm their continued relevance and appropriateness.

Appendix C
Agenda Item 7

Improving economy, efficiency and effectiveness – commentary on arrangements

We considered how the Authority: **Commentary on arrangements:**

uses financial and performance information to assess performance to identify areas for improvement	The Authority has arrangements to use information to assess performance and identify areas for improvement. Quarterly performance reports to the Audit & Governance Committee track delivery against strategic objectives in the CRMP, performance against service provision and corporate health KPIs, progress towards Fire Standard implementation and implementation of the HMICFRS action plan. Performance reports also cover financial performance, capital projects, and progress against the People Strategy. We reported an opportunity for improvement in our 2023/24 Auditors Annual Report, suggesting that that performance reports include more in-depth analysis where indicators show underperformance or deteriorating trends. Although this recommendation has not been implemented, we consider that the information provided to members is sufficient to support appropriate challenge and discussion. As such, we have not re-raised the previous recommendation. Overall, our review found that performance reports are sufficiently detailed to support challenge, discussion, and assurance. Performance is monitored internally by the Senior Leadership Team and Strategic Performance Board. While the Authority recognises the importance of high-quality data, it has not yet implemented our 2023/24 recommendation to develop a data quality policy and formal framework and we have re-raised our prior year recommendation in this area – see page 26. Officers have confirmed that a new Data, Digital & Technology Strategy is in development to address this, and we will follow this up in our 2025/26 audit.

Rating

Appendix C

A

Agenda Item 7

- G** No significant weaknesses or improvement recommendations.
- A** No significant weaknesses, improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendation(s) made.

Improving economy, efficiency and effectiveness – commentary on arrangements (continued)

We considered how the Authority: **Commentary on arrangements:**

Rating

evaluates the services it provides to assess performance and identify areas for improvement	In its most recent HMICFRS inspection report (published April 2025), the Service was assessed as "good" in eight areas and "adequate" in three areas. Many of the twelve Areas for Improvement (AFIs) identified in the previous inspection (January 2023) have been addressed, with remaining actions reported as on track. In response to the five AFIs raised in the latest inspection, the Authority approved a new action plan in June 2025. Progress against action plans is tracked by senior officers using a Power BI dashboard, reviewed by the Portfolio Board and RAG-rated to provide a high-level update via quarterly performance reports to the Audit & Governance Committee. The Authority has recently introduced clear guidelines to support consistent assessment of progress against the action plan. In our 2023/24 AAR, we recommended enhancing the quarterly performance report with more detailed commentary on HMICFRS action plan delivery. While this has not been implemented, we consider the current RAG-rating approach sufficient to support challenge and scrutiny. We have therefore closed the recommendation. We have suggested it would be good practice to include a summary of progress against actions arising from HMICFRS thematic reviews, such as the 2024 report on <i>Standards of Behaviour: The Handling of Misconduct in Fire and Rescue Services</i> alongside the HMICFRS action plan progress summary.

G

Appendix C
Agenda Item 7

- G** No significant weaknesses or improvement recommendations.
- A** No significant weaknesses, improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendation(s) made.

Improving economy, efficiency and effectiveness – commentary on arrangements (continued)

We considered how the Authority: **Commentary on arrangements:**

Page 298	ensure they deliver their role within significant partnerships and engages with stakeholders they have identified, in order to assess whether they are meeting their objectives	The Authority consulted with the public, staff, and stakeholders in developing the CRMP 2023–27, which includes collaboration and partnership working as a core theme. Formal partnerships, such as the Thames Valley Emergency Services Collaboration Programme (TVESCP) and TVFCS, support the achievement of CRMP priorities and are reflected in governance and reporting structures.	Rating Appendix C G
		The work of partnerships is fed back through the Authority's governance and delivery structures. For example, the Authority maintains a Community Engagement Register to record community and stakeholder engagement relationships. In relation to TVFCS, a summary of financial and operational performance is incorporated into the Authority's performance reporting framework, and the Fire Authority receives an annual report from the Chairman of the TVFCS Joint Committee setting out performance information in more detail. Authority members are represented within the governance structures of both the TVESCP and TVFCS. An annual update on collaboration activities is presented to the Fire Authority by the Lead Member for Collaboration.	
		The 2023 HMICFRS inspection report identified the Authority's approach to public consultation as an area of innovative practice, whilst the 2025 report commended the Authority's comprehensive monitoring and evaluation of collaborative outcomes.	

- G** No significant weaknesses or improvement recommendations.
- A** No significant weaknesses, improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendation(s) made.

Improving economy, efficiency and effectiveness – commentary on arrangements (continued)

We considered how the Authority: **Commentary on arrangements:**

Rating

commissions or procures services, assessing whether it is realising the expected benefits	The Authority’s Contract Standing Orders were updated in February 2025 to reflect the requirements of the Procurement Act 2023. Contract Standing Orders are supported by a Contract Management Framework that defines roles for procurement and contract managers and classifies contracts by value and risk (platinum to bronze) to focus management on higher-risk, higher-value contracts. There is evidence of active contract management for significant contracts, including regular meetings and monitoring of standards and key performance indicators. Audit insights in relation to contract management are provided on page 27. The Authority recognises the importance of securing value for money in procurement and has identified opportunities for savings generated through procurement and contract management for inclusion in the MTFP. Oversight of major capital projects, such as the Learning and Development Centre (completed July 2025), is provided by the Estates Development & Sustainability Working Group (chaired by the Lead Member for Strategic Assets & Sustainability) and the Audit & Governance Committee, ensuring appropriate scrutiny and governance.	G

- G** No significant weaknesses or improvement recommendations.
- A** No significant weaknesses, improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendation(s) made.

Improving economy, efficiency and effectiveness – commentary on arrangements (continued)

Area for Improvement identified: data quality

Key Finding: Performance reporting relies on data sourced from multiple systems and departments, each governed by varying data quality standards and procedures. However, the Authority does not currently have a formal data quality framework or policy in place to ensure consistency and reliability across all data sources.

Evidence: Our 2023/24 audit found that while some data quality procedures are in place, there is no overarching framework or policy guiding data management practices. At the time of reporting, a Data, Digital & Technology Strategy was under development, which is expected to incorporate data quality principles aligned with the Fire Standard for Data Management.

Impact: The absence of a formal data quality framework reduces assurance over the accuracy and reliability of data used for performance monitoring and decision-making. Establishing such a framework would strengthen governance, support informed decision-making, and improve confidence in reported outcomes.

Improvement Recommendation 2

The Authority should finalise and formally approve the draft Data, Digital & Technology Strategy, ensuring it aligns with the Fire Standard for Data Management. A review schedule should be established, and training provided to members and officers where necessary to support effective implementation.



Grant Thornton insights – learning from others

The Authority has the arrangements we would expect to see in respect of procurement and contract management, but could challenge itself to go further, based on the best arrangements we see across the sector

What the Authority is already doing:

- The Authority has a clear scheme of delegation in place for approval of new contracts and all initial procurements are monitored and recorded centrally in a contracts register which includes named contract managers.
- There is a clear framework in place to support effective contract management and evidence of active contract management for high-value and high-risk contracts assessed as platinum and gold, including regular meetings and performance monitoring.

Our national report on procurement and contract management sets out lessons learned from our VfM audits. Key findings include:

- Align contracts with priorities and the procurement strategy and include relevant performance indicators so that the corporate plan and procurement strategy can be measured and monitored.
- Maintain high level controls over the whole life of a contract, including supplier health checks and internal management resilience checks.
- Consider how contract management arrangements can protect against and identify potential fraud.

The Authority could consider:

- Enhancing assurance by introducing central oversight of contract management activity, ensuring that platinum and gold contracts are consistently managed in line with the framework.

05 Summary of Value for Money Recommendations raised in 2024/25

Improvement recommendations raised in 2024/25

Recommendation		Relates to	Management Actions
IR1	Governance documents that are overdue for review should be prioritised to ensure they remain current and fit for purpose. Following review, all governance documents – regardless of whether any changes are made – should be formally approved by the appropriate governance body (e.g. the Fire Authority, a Committee, or a designated Officer) to confirm their continued relevance and appropriateness.	Governance (page 21)	Actions: Run internal audit of all control documents and follow through with owners. Responsible Officer: Head of Business Information and Systems Due Date: 11 November 2025
IR2	The Authority should finalise and formally approve the draft Data, Digital & Technology Strategy, ensuring it aligns with the Fire Standard for Data Management. A review schedule should be established, and training provided to members and officers where necessary to support effective implementation.	Improving economy, efficiency and effectiveness (page 26)	Actions: Approve strategy and roll out training Responsible Officer: Head of Business Information and Systems Due Date: 10 February 2026

Page 303

Appendix C
Agenda Item 7

07 Appendices

Page 304

Appendix A: Responsibilities of the Authority

Public bodies spending taxpayers' money are accountable for their stewardship of the resources entrusted to them. They should account properly for their use of resources and manage themselves well so that the public can be confident.

Financial statements are the main way in which local public bodies account for how they use their resources. Local public bodies are required to prepare and publish financial statements setting out their financial performance for the year. To do this, bodies need to maintain proper accounting records and ensure they have effective systems of internal control.

All local public bodies are responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness from their resources. This includes taking properly informed decisions and managing key operational and financial risks so that they can deliver their objectives and safeguard public money. Local public bodies report on their arrangements, and the effectiveness with which the arrangements are operating, as part of their annual governance statement.

The Chief Financial Officer (or equivalent) is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Chief Financial Officer (or equivalent) determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Chief Financial Officer (or equivalent) is required to prepare the financial statements in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom. In preparing the financial statements, the Chief Financial Officer (or equivalent) is responsible for assessing the Authority's ability to continue as a going concern and use the going concern basis of accounting unless there is an intention by government that the services provided by the Authority will no longer be provided.

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



Appendix B: Value for Money Auditor responsibilities

Our work is risk-based and focused on providing a commentary assessment of the Authority’s Value for Money arrangements

Phase 1 – Planning and initial risk assessment

As part of our planning, we assess our knowledge of the Authority’s arrangements and whether we consider there are any indications of risks of significant weakness. This is done against each of the reporting criteria and continues throughout the reporting period.

Phase 2 – Additional risk-based procedures and evaluation

Where we identify risks of significant weakness in arrangements, we will undertake further work to understand whether there are significant weaknesses. We use auditor’s professional judgement in assessing whether there is a significant weakness in arrangements and ensure that we consider any further guidance issued by the NAO.

Phase 3 – Reporting our commentary and recommendations

The Code requires us to provide a commentary on your arrangements which is detailed within this report. Where we identify weaknesses in arrangements we raise recommendations.



A range of different recommendations can be raised by the auditors as follows:

Statutory recommendations – recommendations to the Authority under Section 24 (Schedule 7) of the Local Audit and Accountability Act 2014.

Key recommendations – the actions which should be taken by the Authority where significant weaknesses are identified within arrangements.

Improvement recommendations – actions which are not a result of us identifying significant weaknesses in the Authority’s arrangements, but which if not addressed could increase the risk of a significant weakness in the future.

Information that informs our ongoing risk assessment

Cumulative knowledge of arrangements from the prior year

Key performance and risk management information reported to Senior Officers and the Authority

Interviews and discussions with key stakeholders

External review such as by CIPFA

Progress with implementing recommendations

Regulatory inspections such as from HMICFRS

Findings from our opinion audit

Annual Governance Statement including the Head of Internal Audit annual opinion

Appendix C

Agenda Item 7

Appendix C: Follow up of 2023/24 improvement recommendations

Prior Recommendation		Raised	Progress	Current position	Further action
IR1	The Authority should include reporting specifically on efficiency savings achieved as compared to the approved plan, within the quarterly financial update.	2023/24	The Q4 2024/25 budget monitoring report included a comparison of planned versus achieved cashable savings.	Implemented	No further action required.
	The Authority should continue development of its savings plans to identify new sources of savings required to balance the MTFP beyond 2024/25.				
IR2	Sensitivity analysis should be updated throughout the development of the budget and MTFP, and reports to the Budget Working Party, Authority and Committees should include relevant details.	2023/24	The MTFP presented to the Fire Authority in February 2025 included scenario analysis quantifying the impact of varying assumptions on pay awards and employer national insurance contributions.	Implemented	No further action required.
IR3	The Authority should consider mapping risks recorded in the Corporate Risk Register to the strategic priorities set out in the Community Risk Management Plan.	2023/24	The Corporate Risk Register, reviewed by the Senior Leadership Team, includes references to strategic commitments outlined in the CRMP. A summarised version is presented to the Audit & Governance Committee.	Implemented	No further action required.

Appendix C: Follow up of 2023/24 improvement recommendations

Page 308

Prior Recommendation		Raised	Progress	Current position	Further action
IR4	We recommend that the Authority consider expanding the quarterly financial update to the Management Committee to include details of planned capital spending for the year and year to date.	2023/24	The Q4 2024/25 capital monitoring report included a comparison of annual budget (based on indicative project values set out in the SAIF) and annual expenditure for capital projects.	Implemented	No further action required.
IR5	The Authority should ensure there is a clear policy for the review of key governance documents. The Authority should conduct a comprehensive review of policies and procedures to identify documents in need of review. Following review, policies and procedures should be approved by the Authority or appropriate Committee, even where no changes have been made.	2023/24	We found that the Social Media Policy had been reviewed in October 2024 and the Terms of Reference for the Workforce Planning Board were reviewed in May 2025. However, there was no evidence that the Gifts and Hospitality Protocol for Members had been reviewed by the Authority or an appropriate Committee since 2016. Officers have confirmed that an automated system has been put in place to prompt timely policy reviews.	Partially implemented	Improvement recommendation re-raised – see pages 21 and 29.

Appendix C

Agenda Item 7

Appendix C: Follow up of 2023/24 improvement recommendations

	Prior Recommendation	Raised	Progress	Current position	Further action
IR6	The Authority should ensure that where performance measures indicate areas of underperformance or deteriorating performance, performance reports include analysis of reasons for underperformance and actions being taken to address underperformance.	2023/24	We consider that the performance information provided to Authority members is sufficient to support appropriate challenge and discussion. As such, we have not re-raised the previous recommendation. Overall, our review found that performance reports are sufficiently detailed to support challenge, discussion, and assurance.	Closed – not implemented	No further action required.
IR7	The Authority should develop a data quality policy and implement a formalised data quality framework.	2023/24	A Data, Digital & Technology Strategy is currently in development. The Strategy is expected to incorporate data quality principles aligned with the Fire Standard for Data Management.	Not implemented	Improvement recommendation re-raised – see pages 26 and 29.

Appendix C: Follow up of 2023/24 improvement recommendations

Prior Recommendation		Raised	Progress	Current position	Further action
IR8	Reporting relating to the HMICFRS action plan and progress updates provided in the quarterly performance report could be improved by including:	2023/24	Progress against HMICFS action plans is tracked by senior Officers using a Power BI dashboard and is reviewed by the Portfolio Board.	Closed – not implemented	No further action required.
	- a timeline for the completion of each action - designated owner for each action - details of issues and mitigations for actions rated amber (issues with the project but these are being managed) - actions relating to HMICFRS thematic reports		We consider that the current RAG-rating approach to reporting progress against action plans for the Audit & Governance Committee sufficient to support challenge and scrutiny.		



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Grant Thornton UK LLP
2 Glass Wharf
Temple Quay
Bristol
BS2 0EL

Date 20 October 2025

Dear Grant Thornton UK LLP

Royal Berkshire Fire Authority Financial Statements for the year ended 31 March 2025

This representation letter is provided in connection with the audit of the financial statements of Royal Berkshire Fire Authority ("the Authority") for the year ended 31 March 2025 for the purpose of expressing an opinion as to whether the Authority financial statements give a true and fair view in accordance with International Financial Reporting Standards, and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024-25 and applicable law.

We confirm that to the best of our knowledge and belief having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Statements

- i. We have fulfilled our responsibilities, as set out in the Statement of Responsibilities of Auditors and Audited Bodies published by Public Sector Audit Appointments Limited, for the preparation of the Authority's financial statements in accordance with the Accounts and Audit Regulations 2015, International Financial Reporting Standards and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024-25 ("the Code"); in particular the financial statements are fairly presented in accordance therewith.
- ii. We have complied with the requirements of all statutory directions affecting the Authority and these matters have been appropriately reflected and disclosed in the financial statements.
- iii. The Authority has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance. There has been no non-compliance with requirements of any regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.
- iv. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.

Chief Fire Officer – Wayne Bowcock

Agenda Item 7

Appendix D

- v. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. Such accounting estimates include Property, Plant and Equipment and Pension Liability valuation. We are satisfied that the material judgements used in the preparation of the financial statements are soundly based, in accordance with the Code and adequately disclosed in the financial statements. We understand our responsibilities include identifying and considering alternative methods, assumptions or source data that would be equally valid under the financial reporting framework, and why these alternatives were rejected in favour of the estimate used. During the year we have not updated our estimation processes. We are satisfied that the methods, the data and the significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in accordance with the Code and adequately disclosed in the financial statements.
- vi. We confirm that we are satisfied that the actuarial assumptions underlying the valuation of pension scheme assets and liabilities for International Accounting Standard 19 Employee Benefits disclosures are consistent with our knowledge. We confirm that all settlements and curtailments have been identified and properly accounted for. We also confirm that all significant post-employment benefits have been identified and properly accounted for.
- vii. Except as disclosed in the financial statements:
 - a. there are no unrecorded liabilities, actual or contingent;
 - b. none of the assets of the Authority has been assigned, pledged or mortgaged; and
 - c. there are no material prior year charges or credits, nor exceptional or non-recurring items requiring separate disclosure.
- viii. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards and the Code.
- ix. All events subsequent to the date of the financial statements and for which International Financial Reporting Standards and the Code require adjustment or disclosure have been adjusted or disclosed.
- x. The financial statements are free of material misstatements, including omissions.
- xi. Actual or possible litigation and claims have been accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards.
- xii. We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.
- xiii. The prior period adjustments disclosed in note 9.21 to the financial statements are accurate and complete. There are no other prior period errors to bring to your attention.
- xiv. We have updated our going concern assessment. We continue to believe that the Authority's financial statements should be prepared on a going concern basis and

Chief Fire Officer - Wayne Bowcock

have not identified any material uncertainties related to going concern on the grounds that:

- a. the nature of the Authority means that, notwithstanding any intention to cease its operations in their current form, it will continue to be appropriate to adopt the going concern basis of accounting because, in such an event, services it performs can be expected to continue to be delivered by related public authorities and preparing the financial statements on a going concern basis will still provide a faithful representation of the items in the financial statements;
- b. the financial reporting framework permits the Authority to prepare its financial statements on the basis of the presumption set out under a) above; and
- c. the Authority's system of internal control has not identified any events or conditions relevant to going concern.

We believe that no further disclosures relating to the Authority's ability to continue as a going concern need to be made in the financial statements.

- xv. The Authority has complied with all aspects of ring-fenced grants that could have a material effect on the Authority's financial statements in the event of non-compliance.

Information Provided

- xvi. We have provided you with:
 - a. access to all information of which we are aware that is relevant to the preparation of the Authority's financial statements such as records, documentation and other matters;
 - b. additional information that you have requested from us for the purpose of your audit; and
 - c. access to persons within the Authority from whom you determined it necessary to obtain audit evidence.
- xvii. We have communicated to you all deficiencies in internal control of which management is aware.
- xviii. All transactions have been recorded in the accounting records and are reflected in the financial statements.
- xix. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- xx. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the Authority and involves:
 - a. management;
 - b. employees who have significant roles in internal control; or
 - c. others where the fraud could have a material effect on the financial statements.
- xxi. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, analysts, regulators or others.

Chief Fire Officer - Wayne Bowcock

Agenda Item 7

- Appendix D
- xxii. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
 - xxiii. We have disclosed to you the identity of the Authority's related parties and all the related party relationships and transactions of which we are aware.
 - xxiv. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

Annual Governance Statement

- xxv. We are satisfied that the Annual Governance Statement (AGS) fairly reflects the Authority's risk assurance and governance framework and we confirm that we are not aware of any significant risks that are not disclosed within the AGS.

Narrative Report

- xxvi. The disclosures within the Narrative Report fairly reflect our understanding of the Authority's financial and operating performance over the period covered by the Authority's financial statements.

Approval

The approval of this letter of representation was minuted by the Authority's Audit and Governance Committee at its meeting on 20 October 2025.

Yours Faithfully

Name

Position

Date.....

Name

Position

Date.....

Signed on behalf of the Authority

Chief Fire Officer - Wayne Bowcock

ROYAL BERKSHIRE FIRE AUTHORITY REPORT

COMMITTEE	AUDIT AND GOVERNANCE COMMITTEE
DATE OF MEETING	20 OCTOBER 2025
SUBJECT	GENDER, ETHNICITY AND DISABILITY PAY GAP REPORTS 2025
LEAD OFFICER	LUCY GREENWAY, SENIOR HR ADVISER ORGANISATIONAL DEVELOPMENT
LEAD MEMBER	N/A
EXEMPT INFORMATION	NONE
ACTION	FOR DECISION

1. EXECUTIVE SUMMARY

- 1.1 The Equality Act 2010 (Specific Duties and Public Authorities) Regulations 2017 introduced a requirement for the Authority to publish statutory calculations every year showing how large the pay gap is between their male and female employees, as per the calculations detailed on the UK government website (gov.uk). Information must normally be published on the Authority's website before 31 March each year and uploaded onto the Government's Gender Pay Gap Reporting Service.
- 1.2 Ethnicity Pay Gap reporting is currently not mandatory in the UK, however, for the fifth year, Royal Berkshire Fire and Rescue Service (RBFRS) has opted to publish its Ethnicity Pay Gap figures voluntarily.
- 1.3 Disability Pay Gap reporting is also not currently mandatory in the UK, however RBFRS has opted to voluntarily publish these figures for the first time.
- 1.4 The calculations are complex and prescriptive and include set pay elements on which to base the pay comparisons between male and female, white and ethnic minority groups and those declaring a disability and those not declaring a disability. The complexities of Retained Duty System (On-Call) pay and working patterns increases the difficulties in reporting for RBFRS across all pay gap reports.
- 1.5 The pay elements included in the calculation are: hourly rate; allowances; on call rates; salary sacrifice deductions; shift premiums and holiday pay. The pay element calculations exclude overtime.

Agenda Item 8

- 1.6 The Gender, Ethnicity and Disability Pay Gap Reports are based on the hourly pay rates as at 31 March 2025 (the 'snapshot' date for the public sector).
- 1.7 Our findings for 31 March 2025 identify a median gender pay gap of -6.06% (2024's national median average was 13.1%), a median ethnicity pay gap of 2.76% and a median disability pay gap of -4.75%. There are no national median averages reported for ethnicity or disability pay gaps. The median rate is used because it removes the effect of outliers which can skew the figures.
- 1.8 The pay gap calculations consider pay only and do not consider the overall demographics of the workforce. Care should therefore be taken when considering these figures and they should be looked at in the context of the demographics of the workforce, where female and ethnic minority staff are still significantly underrepresented.
- 1.9 Specific actions to address the information outlined in this report are contained within the Equality Diversity and Inclusion (EDI) Action Plan (Appendix D).

2. RECOMMENDATION

The Audit and Governance Committee is invited to:

- 2.1 Note the details of the Gender Pay Gap Report shown in Appendix A and agree it is published on the RBFRS website and on gov.uk.
- 2.2 Note the details of the Ethnicity Pay Gap Report shown in Appendix B and agree it is published on the RBFRS website.
- 2.3 Note the details of the Disability Pay Gap Report shown in Appendix C and agree it is published on the RBFRS website.

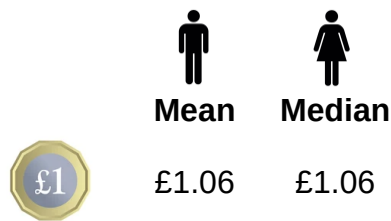
3. REPORT

Gender Pay Gap

- 3.1 Appendix A shows the findings from the calculations used to report the Gender Pay Gap for RBFRS. The method of calculation is set by the Government Gender Pay Gap service.
- 3.2 The Gender Pay Gap Report is based on data as at 31 March 2025 at which point RBFRS employed 680 staff, with 464 (68%) identifying as male and 181 (27%) identifying as female. Please note, following an equality data collection exercise, 5% of staff chose not to disclose their gender – these staff have not been included in the calculations.
- 3.3 The mean gender pay gap is calculated by adding up the hourly rate of all male/female employees and dividing that figure by the total number of male/female employees.
- 3.4 The median gender pay gap is calculated by listing all hourly rates of each gender and finding the central rate. The median rate is considered to be a

better measure as it ‘discounts’ very high or very low rates which can skew the figures.

- 3.5 A positive pay gap indicates males are paid more than females. A negative pay gap indicates females are paid more than males.
- 3.6 Our findings have identified overall the mean gender pay gap is -6.46% (i.e. females are paid slightly more than males) and the median is -6.06% (i.e. the median pay for females is more than that of males).
- 3.7 In simple terms for each £1 earned by males, at RBFRS, females earn:



- 3.8 At RBFRS the median gender pay gap is considerably better than the available national figures (2024). The national median gender pay gap for 2024 was 13.1%.
- 3.9 The gender pay gap figures should be considered in the context of the workforce demographic. RBFRS is below the national average, and we are confident that we are paying staff the same salary for roles of equivalent value.
- 3.10 As part of our reporting we are required to identify the mean and median pay gap for the four quartiles which are shown below. Figures for 2024 have also been included for comparison

Mean Pay Gap				
Quartile	2024	For each £1 earned by males, females earn approximately:	2025	For each £1 earned by males, females earn approximately:
Lower	-15.30%	£1.15	-17.44%	£1.17
Lower Middle	2.78%	£0.97	2.82%	£0.97
Upper Middle	-1.03%	£1.01	1.11%	£0.99
Upper	2.03%	£0.97	4.39%	£0.96

Median Pay Gap				
Quartile	2024	For each £1 earned by males, females earn approximately:	2025	For each £1 earned by males, females earn approximately:
Lower	-4.17%	£1.04	-4.14%	£1.04
Lower Middle	3.24%	£0.97	2.74%	£0.97
Upper Middle	-1.12%	£1.01	-0.65%	£1.01
Upper	-0.02%	£1.00	1.99%	£0.98

- 3.11 A review of the quartiles shows that the pay gap figures are broadly consistent with the gender pay gap figures from last year. The equality data collection exercise has impacted the figures for each of the quartiles as those not declaring a gender cannot be included in the calculations.
- 3.12 Due to the various elements which make up pay in the fire service including allowances, detachment payments and uniform allowances, the quartiles can be very fluid and therefore pay gaps in this area can appear to be different from the pay gap as a whole.
- 3.13 The lower middle quartile continues to show a positive pay gap for both the mean and median despite all other quartiles indicating a negative pay gap. This quartile has the highest proportion of males overall and is made up of predominately male Firefighters and Crew Managers. Most additional payments are made for skills associated with these roles. The bottom of the quartile is mainly made up of Green Book females occupying grade 3 and 4 roles.
- 3.14 In the other three quartiles the females predominately fall near the top of the quartile leading to the negative pay gap for both the mean and median. It should be noted that the mean figure is impacted by a few higher earners, which accounts for the positive mean pay gap in the upper quartile (despite the fact the majority of females sit within the top of this quartile).
- 3.15 It is recognised that despite the gender pay gap figures showing a negative pay gap, females are still significantly underrepresented in the operational workforce accounting for 8.37% of this group as at 31 March 2025, which is an increase in comparison to 7.78% as at 31 March 2024. The service continues to work hard to attract a more diverse workforce through a positive action plan and recruitment opportunities.
- 3.16 Where specific circumstances exist and can be evidenced and the benefit or risk to the organisation quantified, a role specific salary supplement may be applied to an individual, subject to consideration of a business case. An equal pay audit was completed in November 2024 and was presented to the Committee on 30 January 2024. The next equal pay audit will take place in 2026.
- 3.17 In line with government guidance issued by the Government Equalities Office an action plan was developed and updated accordingly (Appendix D).

3.18 The Report and its action plan will be published on our website and the gender-pay-gap.service.gov.uk site in accordance with the requirements of The Equality Act 2010 (Specific Duties and Public Authorities) Regulations 2017.

Ethnicity Pay Gap

- 3.19 Appendix B shows the findings from the calculations used to report the ethnicity pay gap for RBFRS. The method of calculation is the same as that set by the Government Gender Pay Gap service, however, instead of calculating the gap using male and female, the groups of white and ethnic minority are used. All Staff identifying as white regardless of other descriptor e.g. white-Irish or white- other are allocated to the white group for the purposes of reporting in accordance with guidance.
- 3.20 The Ethnicity Pay Gap Report is based on data as at 31 March 2025 at which point Royal Berkshire Fire and Rescue Service (RBFRS) employed 680 staff with 593 (87%) whose declared ethnicity is white and 46 (7%) declaring they are from an ethnic minority. Due to an equality data collection exercise, 41 staff (6%) preferred not to disclose their ethnicity. Due to reporting requirements and provisions, RBFRS can only report the ethnicity pay gap for staff who declare their ethnicity.
- 3.21 The mean ethnicity pay gap is calculated by adding up the hourly rate of all white/ethnic minority employees and dividing that figure by the total number of white/ethnic minority employees.
- 3.22 The median ethnicity pay gap is calculated by listing all hourly rates of each ethnicity group and finding the central rate. The median rate is considered to be a better measure as it ‘discounts’ very high or very low rates which can skew the figures.
- 3.23 A positive pay gap indicated those in the white group are paid more than those in the ethnic minority group. A negative pay gap indicates that white staff are paid more than those from ethnic minorities.
- 3.24 Our findings have identified overall the mean ethnicity pay gap is -1.55% (indicating for the mean, ethnic minority staff are paid slightly more than white staff) and the median is 2.76% (indicating for the median ethnic minority staff are paid slightly less than white staff).
- 3.25 In simple terms for each £1 earned by white staff, at RBFRS, ethnic minorities earn:

	Mean	Median
	£1.05	£0.97

3.26 The ethnicity pay gap figures should also be considered in the context of the workforce demographic. While RBFRS is below the national average, and we are confident that we are paying staff the same salary for roles of equivalent

Agenda Item 8

value, however it is recognised that staff from ethnic minority groups are significantly underrepresented across the Service.

- 3.27 The mean and median pay gap for the four quartiles are shown below. Figures for 2024 have been included for comparison.

Mean Pay Gap				
Quartile	2024	For each £1 earned by white staff, those declaring they are from an ethnic minority earn approximately:	2025	For each £1 earned by white staff, those declaring they are from an ethnic minority earn approximately:
Lower	-10.51%	£1.11	-8.35%	£1.08
Lower Middle	1.28%	£0.99	0.66%	£0.99
Upper Middle	-0.23%	£1.00	-1.96%	£1.02
Upper	7.95%	£0.92	-6.94%	£1.07

Median Pay Gap				
Quartile	2024	For each £1 earned by white staff, those declaring they are from an ethnic minority earn approximately:	2025	For each £1 earned by white staff, those declaring they are from an ethnic minority earn approximately:
Lower	-11.43%	£1.11	-2.67%	£1.02
Lower Middle	0.88%	£0.99	1.61%	£0.98
Upper Middle	1.51%	£0.98	-0.65%	£1.01
Upper	1.24%	£0.99	-2.58%	£1.03

- 3.28 Due to the various elements which make up pay in the fire service including allowances, detachment payments and uniform allowances, the quartiles can be very fluid and therefore pay gaps in this area can appear to be different from the pay gap as a whole. The variance year on year can be explained by the movements of staff between quartiles.
- 3.29 The overall proportion of ethnic minority staff across each of the quartiles continues to remain broadly consistent, with staff from ethnic minority groups occupying a range of roles and grades. Whilst this could indicate there are no mobility or progression concerns relating to ethnic minority staff, it is acknowledged that culturally, barriers may exist which are not evident from

these figures, and that staff in ethnic minority groups may experience challenges regarding their career progression. RBFRS is taking action to identify any such trends and address this.

- 3.30 41% of staff from ethnic minority groups have over five years' service, meaning they are more likely to have achieved competent status (for staff conditioned to the NJC for Local Authority Fire and Rescue Services (Grey Book)) or reached the top of their pay spine (staff conditioned to the NJC for Local Government Services (Green Book)) which will contribute to the negative pay gap found in the majority of quartiles and overall.
- 3.31 Despite the figures showing a negative pay gap, it is recognised that staff from ethnic minority groups are significantly underrepresented across the Service, and RBFRS commits to working hard to attract a more diverse workforce and has taken action to address the overall diversity within RBFRS. Examples of this can be found in the Ethnicity Pay Gap Report.

Disability Pay Gap

- 3.32 Appendix C shows the findings from the calculations used to report the gender and ethnicity pay gap for RBFRS. The method of calculation is the same as that set by the Government Gender Pay Gap service, however, instead of calculating the gap using male and female, those declaring a disability and those with no declared disability are used.
- 3.33 The Disability Pay Gap Report is based on data as at 31 March 2025 at which point RBFRS employed 680 staff with 512 (75%) declaring they do not have a disability and 106 (16%) declaring they have a disability. For Berkshire, the proportion of the population declaring a disability from the 2021 census is 13%.
- 3.34 The mean disability pay gap is calculated by adding up the hourly rate of staff with no declared disability/a declared disability and dividing that figure by the total number of staff with no declared disability/a declared disability.
- 3.35 The median ethnicity pay gap is calculated by listing all hourly rates of each group and finding the central rate. The median is considered to be a better measure as it 'discounts' very high or very low rates which can skew the figures.
- 3.36 A positive pay gap indicated those in the with no declared disability are paid more than those with a declared disability. A negative pay gap indicates that those with a declared disability are paid more than those with no declared disability.
- 3.37 Our findings have identified overall the mean disability pay gap is -8.31% (those with a declared disability paid more than those in with no declared disability) and the median is -4.75% (those with a declared disability are paid more than those with no declared disability).
- 3.38 In simple terms for each £1 earned by those with no declared disability, at RBFRS, those with a declared disability earn:

Agenda Item 8

	Mean	Median
	£1.08	£1.04

- 3.39 The mean and median pay gap for the four quartiles are shown below. Figures for 2024 have been included for comparison.

Quartile	Mean Pay Gap	For each £1 earned by those not declaring a disability, those declaring a disability earn approximately:	Median Pay Gap	For each £1 earned by those not declaring a disability, those declaring a disability earn approximately:
Lower	-18.11%	£1.18	-7.63%	£1.08
Lower Middle	0.16%	£1	0.00%	£1
Upper Middle	-1.64%	£1.02	-0.80%	£1.01
Upper	-2.96%	£1.03	-2.73%	£1.03

- 3.40 Examples of actions taken to address the overall diversity of the RFRS workforce are contained within the Disability Pay Gap Report (Appendix C).

4. CONTRIBUTION TO STRATEGIC COMMITMENTS

- 4.1 Commitment 5 – We will ensure that Royal Berkshire Fire and Rescue Service provides good value for money.

5. FINANCIAL IMPLICATIONS

- 5.1 There are no direct financial implications arising from this report.

6. LEGAL IMPLICATIONS

- 6.1 RBFRS is required to publish its gender pay gap figures for 2025 before 31 March 2026. A failure to comply with the Public Sector Equality Duty or the specific duties can be investigated and enforced by the Equality and Human Rights Commission or alternatively challenged by way of judicial review.

7. EQUALITY DIVERSITY AND INCUSION IMPLICATIONS

- 7.1 The report identifies that a gender pay gap does exist in RBFRS, reflecting that overall females are paid more than males on average. This can be attributed to the different terms and conditions and where the hourly rates of males and females fall within each quartile. The Gender Pay Gap Report

(Appendix A), Ethnicity Pay Gap Report (Appendix B), Disability Pay Gap Report (Appendix C) and the EDI Action Plan (Appendix D) outlines the measures being taken to tackle this issue across the Service.

8. RISK IMPLICATIONS

- 8.1 Failure to publish gender pay information annually before 31 March each year would be a breach of the Equality Act 2010 (Specific Duties and Public Authorities) Regulations 2017.
- 8.2 There are currently no requirements to publish Ethnicity or Disability Pay Gap information, however these will be published on the RBFRS website along with the Gender Pay Gap information.
- 8.3 An equal pay audit was completed based on data as at March 2024 and did not highlight any issues of pay inequality at RBFRS. This report was presented to the Audit and Governance Committee meeting on 30 January 2024. The next equal pay audit will take place in 2026.

9. SUSTAINABILITY IMPLICATIONS

- 9.1 None

10. CONSISTENCY WITH DUTY TO COLLABORATE

- 10.1 N/A

11. PRINCIPAL CONSULTATION

- 11.1 Monitoring Officer
- 11.2 Head of Finance and Procurement
- 11.3 Chief Fire Officer

12. BACKGROUND PAPERS

Not included on the report but available on request:

- 12.1 The Equality Act 2010 (Specific Duties and Public Authorities) Regulations 2017
- 12.2 RBFRS Equality Diversity and Inclusion Action Plan
- 12.3 Managing Gender Pay Reporting Guidance (issued by ACAS in conjunction with the Government Equalities Office) February 2019
- 12.4 Equal Pay Audit reported to Audit and Governance Committee 30 January 2024.

13. APPENDICES

- 13.1 Appendix A – RBFRS Gender Pay Gap Report 2025
- 13.2 Appendix B – RBFRS Ethnicity Pay Gap Report 2025
- 13.3 Appendix C – RBFRS Disability Pay Gap Report 2025

Agenda Item 8

13.4 Appendix D - EDI Action Plan

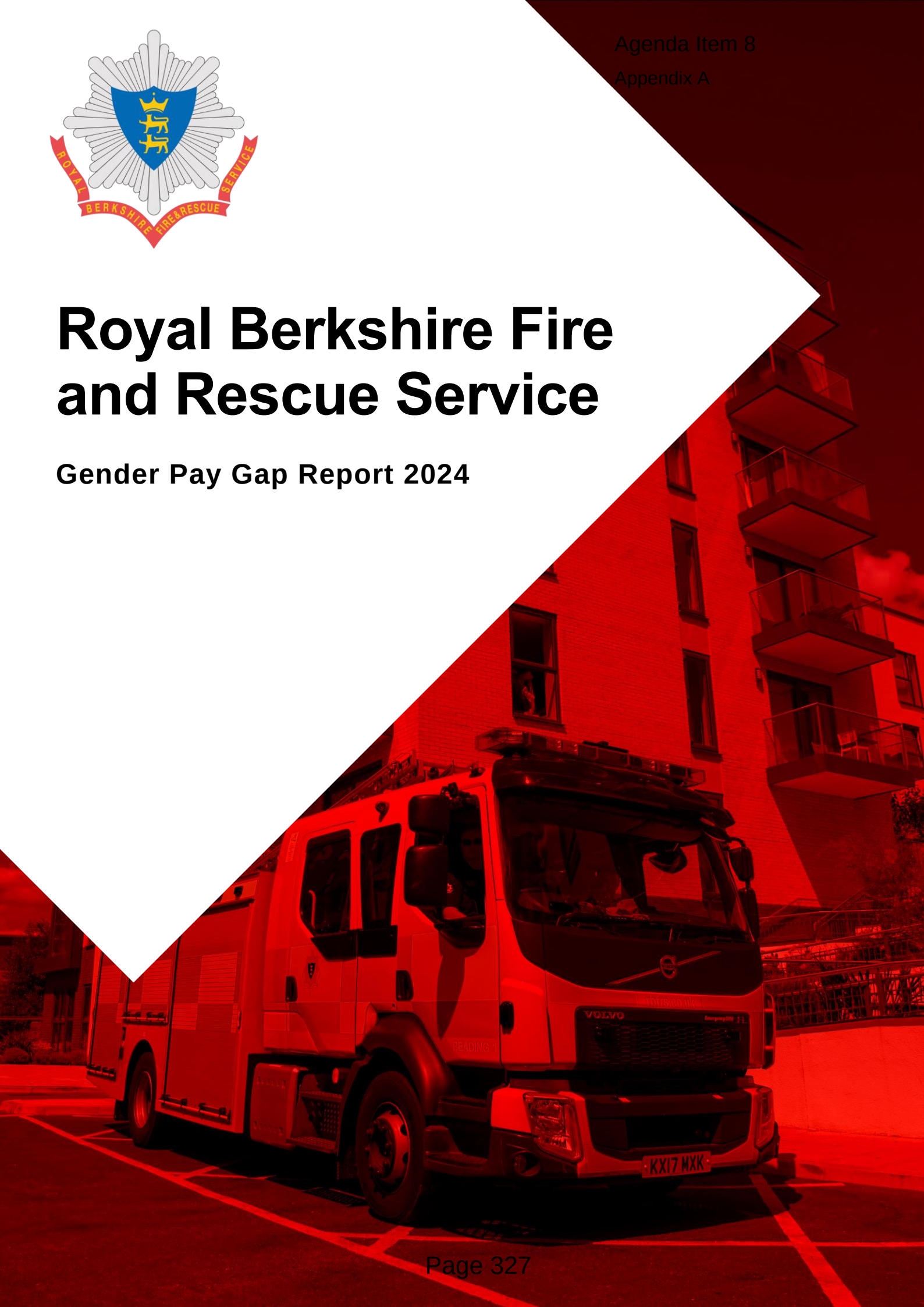
14. CONTACT DETAILS

14.1 Lucy Greenway, Senior HR Adviser, 07585 991 606



Royal Berkshire Fire and Rescue Service

Gender Pay Gap Report 2024





Executive Summary

The gender pay gap report for Royal Berkshire Fire and Rescue Service (RBFRS) provides information on the pay gap that exists between males and females within the Service. The pay gap is calculated according to specific calculation requirements using the mean and median average rates of hourly pay for males and females and this is also split into four quartile pay bands. A negative pay gap shows that females are paid more than males.

Due to national reporting requirements and provisions, RBFRS can only report the Gender Pay Gap for staff who identify as either male or female. RBFRS have, and continue to use, internal reporting mechanisms which take into account all gender identities and expressions that are not limited to the binary of male and female.

Our mean pay gap is -6.46% and our median pay gap is -6.06%. This shows on average for each £1 earned by males, females earn £1.06 according to both the mean and medium gender pay gap. The median gap is a more accurate measure of a gender pay gap as it discounts very high or very low rates of pay that can skew the overall average. According to the Office of National Statistics, the national median gender pay gap for 2024 was 13.1%, meaning for every £1 earned by men, women earned £0.87.

The mean and median pay gap is also calculated for each of the quartile pay bands (lower, lower middle, upper middle and upper). Due to the various elements making up pay within the Fire Service, including allowances and payments for additional responsibilities, these quartiles can be very fluid and pay gaps across the quartiles can appear different from the overall pay gap. Each quartile is also impacted year on year by movement within the quartiles in terms of recruitment of new staff, pay increases and promotions. This year the quartiles have also been impacted by a equality data collection exercise where the proportion of staff choosing not to disclose their gender has increased.

While RBFRS is confident that it is paying the same salary to roles of equivalent value to all staff, care should be taken when considering the latest gender pay figures. It is important that, while the gender pay gap figures at RBFRS indicate a strong position and demonstrate we do not operate a pay system that disadvantages female staff, it is recognised that females are still significantly underrepresented in the operational workforce. The mean and median gap should therefore be considered in the context of these workforce demographics. The Service continues to work hard to attract a more diverse workforce through a positive action plan and recruitment opportunities.



Contents

» Executive Summary	2
Background	4
RBFRS' Pay and Bonus Gender Pay Gap	4
Quartile Pay Bands	5
Commentary	6



Background

Gender pay gap reporting requires employers with more than 250 employees to publish statutory calculations every year showing how large the pay gap is between their male and female employees. The method for calculating this information is published on the UK government website gov.uk.

RBFRS are required to report on the following:

Mean gender pay gap	The difference between the mean hourly rate of pay of male employees and that of female employees as a percentage.
Median gender pay gap	The difference between the median hourly rate of pay of male employees and that of female employees as a percentage.
Mean bonus gap	The difference between the mean bonus pay paid to male employees and that paid to female employees as a percentage.
Median bonus gap	The difference between the median bonus pay paid to male employees and that paid to female employees as a percentage.
Bonus proportions	The proportions of male and female relevant employees who were paid a bonus during the relevant period
Quartile pay bands	The proportions of male and female employees in the lower, lower middle, upper middle and upper quartile pay bands.

According to the Office for National Statistics Data the UK average median pay gap for all employees in 2024 was 13.1% (please note, the national average mean pay gap figures are not published).

RBFRS reported the lowest average mean and median gender pay gap for our Fire Service family group in 2024.

RBFRS' Pay and Bonus Gender Pay Gap

This Gender Pay Gap Report is based on data as at 31 March 2025. RBFRS employed 680 staff with 464 (68%) identifying as male and 181 (27%) identifying as female. Please note, following an equality data collection exercise, 5% of staff chose not to disclose their gender – these staff have not been included in the calculations.

Due to national reporting requirements and provisions, RBFRS can only report the Gender Pay Gap for staff who identify as either male or female. RBFRS have, and continue to use, internal reporting mechanisms which take into account all gender identities and expressions that are not limited to the binary of male and female.



	Mean		Median	
Year	2024	2025	2024	2025
Pay Gap	-3.17%	-6.46	-8.19%	-6.06
Bonus*	N/A	N/A	N/A	N/A

* RBFRS does not offer a bonus scheme therefore this measure has not been calculated. Additional Responsibility Allowances (ARAs) and Continuous Professional Development (CPD) payments are included in ordinary pay. For clarity, ordinary pay is defined as basic pay, shift premium pay, pay for piecework, pay for leave and allowances.

A **negative** pay gap shows that females earn 6.46% more than males based on a **mean** hourly rate of pay and 6.06% more than males on **median** hourly rates of pay. These figures do demonstrate a strong position in terms of pay, but it is important to consider them the context of the demographics of the workforce where female operational staff are underrepresented.

What do the mean and median gender pay gap figures tell us?

The mean gives an overall indication of the size of the gender pay gap in RBFRS. A high mean gender pay gap indicates that a payment system is operated that disadvantages females. At RBFRS, the median gender pay gap is considerably less than the most recently published national figures. This indicates that when comparing the median hourly rates when calculated using the nationally agreed method for the workforce as a whole, males earn on average slightly less than females.

The median is typically a more representative figure as the mean can be skewed by a handful of highly paid employees this can be seen more clearly when you compare quartile on quartile.

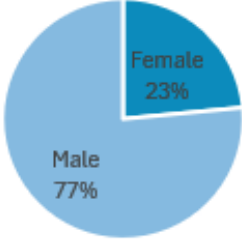
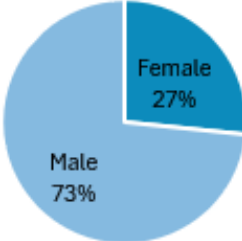
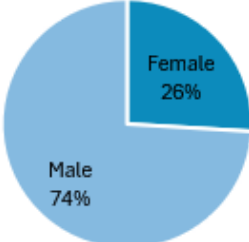
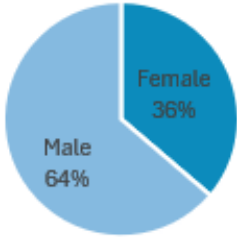
The quartile distribution detailed below (which is based on the actual hourly ordinary pay for all staff) gives an indication of how males and females are distributed across the organisation, in addition to the mean and median pay gap in each of the quartiles.

Quartile Pay Bands

The proportion of males/females in each quartile pay band is as follows:

Quartile	Year	Mean Pay Gap	Median Pay Gap
Lower	2025	-17.44%	-4.14%



		2024	-15.30%	-4.17%
				
Lower Middle		2025	2.82%	2.74%
				
		2024	2.78%	3.24%
Upper Middle		2025	-1.11%	-0.65%
				
		2024	-1.12%	-1.03%
Upper		2025	4.39%	1.99%
				
		2024	2.03%	-0.02%

Commentary

The mean and median pay gap was calculated for each of the quartiles to give an indication of the range and distribution of male and female pay. The figures above differ from the overall gender



pay gap for RBFRS due to the scope for variation in hourly pay. This is as a result of the large range of roles and grades in the upper middle and upper quartiles compared to the smaller ranges in the lower quartiles.

The proportion of female employees in the workforce as a whole has increased by 1% since the last report. However, it should be noted that due to the equality data collection exercise, the proportion of male employees has decreased and the proportion of those choosing not to disclose their gender has increased. It is therefore important that this is taken into account when considering the gender pay gap figures as this is likely to have had an impact on the gender pay gap at RBFRS overall and across each of the quartiles.

In the Lower quartile, the pay gap remains negative in favour of females. The mean pay gap has increased by 2.14%, the median pay gap has remained broadly consistent with only a slight decrease of 0.03%. There has been a decrease in the proportion of females in the lower quartile this year by 11% in comparison with last year, due to 35 employees choosing not to disclose their gender and therefore being removed from the data collection it has an impact on the movement of employees within each quarter. Last year's figures saw NJC for Local Government Services (Green Book) grade three posts at the top end of the quartile, the majority of which are female, who now appear at the bottom of the lower middle quartile. This quartile however still contains 33 Firefighters on the Trainee pay grade, 29 of which are male. The bottom end of the quartile is also predominately made up of On Call Firefighters of which the majority are male which explains the overall negative gap in favour of females.

The percentage of females in the lower middle quartile has increased in comparison with last year. As mentioned above, the bottom of the lower middle quartile is predominately made up of female employee's occupying grade three or four posts or Firefighter Control which can explain that both the mean and median pay gap for the Lower Middle quartile is a positive gap in favour of men. It is also predominately made up of Competent Firefighters, who are also mostly male. Additional payments for specific skills are included in the hourly rate when calculating the Gender Pay Gap. This makes a difference to the overall mean and median in this quartile and in RBFRS as a whole, as such allowances are available to staff conditioned to Grey Book terms and conditions, the majority of which are male. The median pay gap despite still in favour of men has decreased in comparison to last year which can be explained by an increase of females within the quartile.

The Upper Middle quartile remains a negative pay gap in favour of females, but the gap has decreased for both the mean and median in comparison to last year. The percentage of men and women in the quartile remains broadly consistent with last year, with only a 1% increase of males and 1% decrease of females. The majority of females in the quartile fall into the middle and top of the quartile in terms of hourly rate. The bottom of the quartile is predominately made up of Firefighter Competent, the majority of which are male.

The number of females in the upper quartile has increased by 7% in comparison to last year and has the highest proportion of females in comparison to all the other quartiles, despite this the quartile has a positive pay gap in favour of men for both the mean and median which is likely due to females being distributed in the quartile, with more falling in the middle and bottom of the quartile. Both pay gaps have also increased in comparison with last year. The mean pay gap can be skewed by a handful of highly paid employees. The Upper quartile includes eight Heads of



Service (six male and two female). The Upper quartile also contained four Directors (two male and two female). The top of the upper quartile also includes Wholetime Group Managers, all of which are male.

It is recognised that women are still significantly underrepresented in the operational workforce accounting for 8.37% of this group as of 31 March 2025, despite a small increase in comparison to 7.78% as of 31 March 2024. The service continues to work hard to attract a more diverse workforce through the EDI Action Plan and positive action activities. RBFRS is confident that it is paying the same salary to roles of equivalent value to all staff. An equal pay audit was carried out in November 2024, which did not highlight any underlying causes for concern in terms of gender. A further equal pay audit will be carried out in 2026.

The Service continues to work hard to attract a more diverse workforce, and is already utilising quarterly EDI data to address gaps, undertaking actions to address the overall diversity within the workforce. Specifically in terms of increasing the representation of females in operational roles, this has included (but is not limited to):

- Utilising Equality Impact Assessments (EIAs) to identify the impacts of recruitment processes to ensure there are no negative or disproportionate impacts on any gender.
- Continuing the programme of positive action events including 'Discover a Career as a Firefighter' and evaluating these events to see how they translate to recruitment and where attendees reach within the recruitment process if not recruited.
- Undertaking a review of where positive action events can be used within promotion processes, as a result the Service now provides staff spaces on all Women in the Fire Service leadership programmes
- Focusing on retention of female identifying staff by taking action to ensure our workplace is inclusive, including recognising events such as International Women's Day, and offering learning and development opportunities such as Women in the Fire Service development events and leadership training
- Amendments to our Maternity, Paternity, Shared Parental and Adoption policy to improve our enhanced maternity and adoption pay
- Reviewing how all our facilities are used to ensure they support a safe, dignified and inclusive environment inline with both the Worker Protection (Amendment of the Equality Act 2010) Act 2023 and the recent Supreme Court ruling which clarified how sex is interpreted under the Equality Act.

RBFRS launched face to face EDI and Cultural Awareness Training in 2024 to help improve learning across the Service, demonstrating our commitment to promoting EDI and making a positive difference for our employees, this continues to be rolled out across the Service. An Understanding Sexual Harassment online learning package was also launched earlier this year which outlines the key legislation and allows all employees to understand their roles in supporting a workplace that is free from sexual harassment.

Specific actions to address the information outlined in this report are contained in the Equality Diversity and Inclusion Action Plan which is appended to this report. A version of the plan will be published on the RBFRS website. Work is also underway internally to draft and consult on the new EDI action plan and objectives for 2026 and beyond.



Wayne Bowcock
Chief Fire Officer and Chief Executive
November 2025

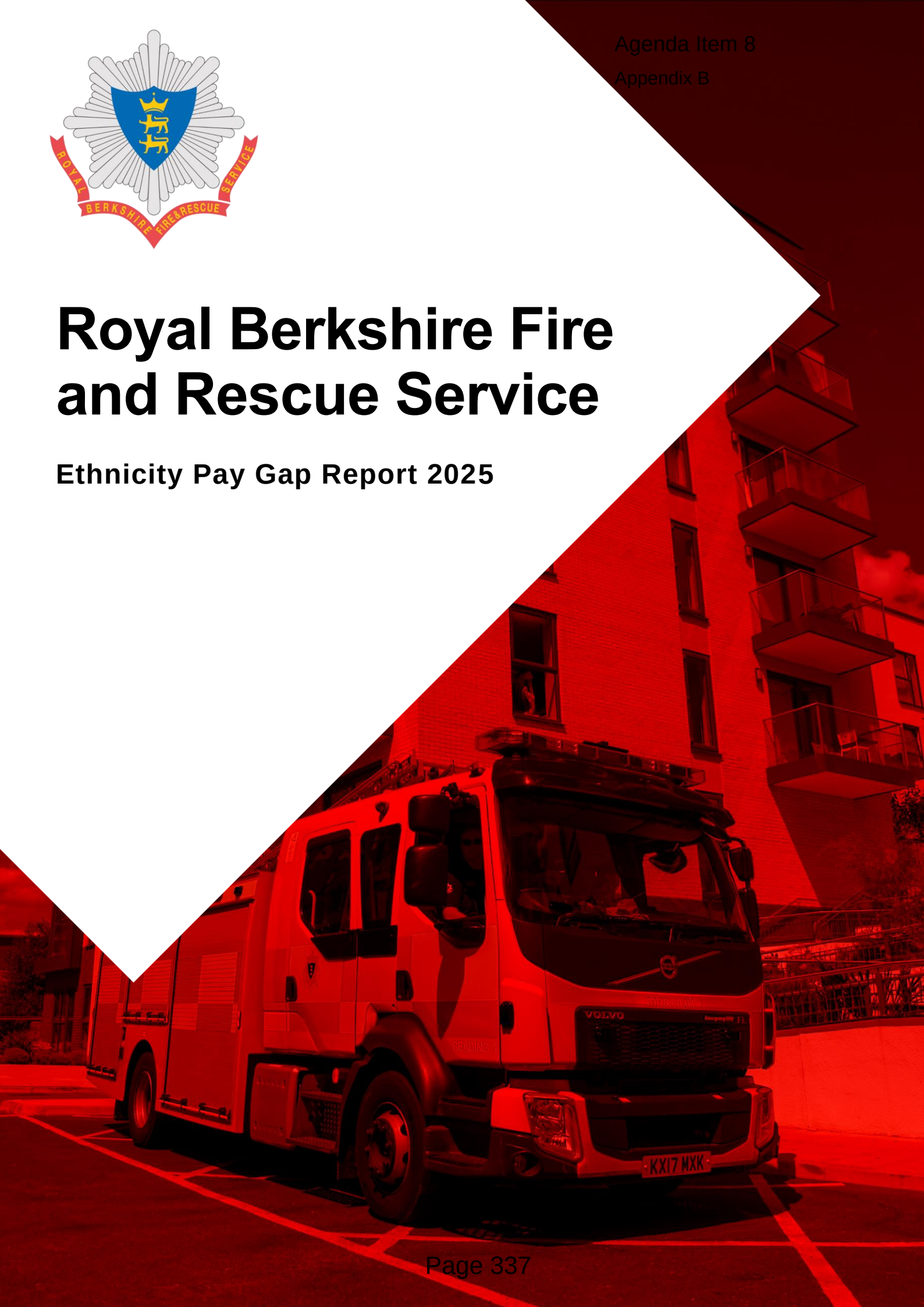
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Royal Berkshire Fire and Rescue Service

Ethnicity Pay Gap Report 2025





Executive Summary

The ethnicity pay gap report for Royal Berkshire Fire and Rescue Service (RBFRS) provides information on the pay gap that exists between white and ethnic minority staff within the Service. Currently there is no legislative requirement for organisations to publish their ethnicity pay gap but RBFRS has opted to publish this information voluntarily. The continued publication of this report is an important tool to help us achieve our ambition to fully embed a transparent, diverse and inclusive culture.

RBFRS follows the CIPD and Race Disparity Audit's recommendations in this report, referring to ethnic minority groups rather than BME/BAME (black and minority ethnic/black, Asian and minority ethnic) which highlights some groups and omits others.

The ethnicity pay gap is calculated using the mean and median average rates of hourly pay for white and ethnic minority staff, and this is also split into four quartile pay bands. A negative pay gap shows that ethnic minority staff are paid more than white staff.

Our mean pay gap is -1.55% and our median pay gap is 2.76%. This shows on average for each £1 earned by white staff, ethnic minority staff earn £1.05 according to the mean ethnicity pay gap. According to the median ethnicity pay gap, for each £1 earned by white staff, ethnic minority staff earn £0.97. The median gap is a more accurate measure of an ethnicity pay gap as it discounts very high or very low rates of pay that can skew the overall average.

The mean and median pay gap is also calculated for each of the quartile pay bands (lower, lower middle, upper middle and upper). Due to the various elements making up pay within the Fire Service, including allowances and payments for additional responsibilities, pay gaps across the quartiles can appear different from the overall pay gap. Each quartile is also impacted year on year by movement within the quartiles in terms of recruitment of new staff, pay increases and promotions. This year the quartiles have also been impacted by a equality data collection exercise where the proportion of staff choosing not to disclose their gender has increased.

While RBFRS is confident that it is paying the same salary to roles of equivalent value to all staff, care should be taken when considering the latest ethnicity pay figures. It is important to recognise that ethnic minority staff are still significantly underrepresented in the workforce. The ethnicity pay gap calculations consider pay only and not the overall demographics of the workforce.

RBFRS is taking action to address this including the development of an Equality Diversity and Inclusion (EDI) Action Plan, positive action activities and developing community engagement activities through our Local Safety Plans.



Contents

Background	4
RBFRS' Pay and Bonus Ethnicity Pay Gap	4
Quartile Pay Bands	5
Commentary	7



Background

Currently organisations with more than 250 employees are required to publish their gender pay gap by law, but there is no requirement to publish their ethnicity pay gap. RBFRS has opted to publish these figures voluntarily. The method for calculating the ethnicity pay gap mirrors that of gender pay gap reporting and show how large the pay gap is between their white staff and staff from ethnic minority groups.

Royal Berkshire Fire and Rescue Service (RBFRS) report on the following:

Mean ethnicity pay gap	The difference between the mean hourly rate of pay of white employees and that of ethnic minority employees as a percentage.
Median ethnicity pay gap	The difference between the median hourly rate of pay of white employees and that of ethnic minority employees as a percentage.
Mean bonus gap	The difference between the mean bonus pay paid to white employees and that paid to ethnic minority employees as a percentage.
Median bonus gap	The difference between the median bonus pay paid to white employees and that paid to ethnic minority employees as a percentage.
Bonus proportions	The proportions of white and ethnic minority relevant employees who were paid a bonus during the relevant period
Quartile pay bands	The proportions of white and ethnic minority employees in the lower, lower middle, upper middle and upper quartile pay bands.

This is the fifth year that RBFRS has reported the ethnicity pay gap, and due to the reporting of ethnicity pay gap figures being voluntary rather than a legal requirement, there are no national average figures reported to benchmark RBFRS ethnicity pay gap.

While there is no overall national ethnicity pay gap figure, research by the Office of National Statistics (ONS) suggests an ethnicity pay gap has persisted since 2012, with some ethnic groups continuing to earn less on average than their white counterparts.

RBFRS' Pay and Bonus Ethnicity Pay Gap

This ethnicity pay gap report is based on data as at 31 March 2025. RBFRS employed 680 staff with 593 (87%) declaring their ethnicity as white and 46 (7%) declaring they are from an ethnic minority. Please note, due to an equality data collection exercise, 41 staff (6%) preferred not to disclose their ethnicity information. Due to the reporting requirements and provisions, RBFRS can only report the ethnicity pay gap for staff who declare their ethnicity.



RBFRS follows the CIPD and Race Disparity Audit's recommendations in this report, referring to ethnic minority groups rather than BME/BAME (black and minority ethnic/black, Asian and minority ethnic) which highlights some groups and omits others.

The overall ethnicity pay gap for RBFRS is as follows:

	Mean		Median	
Year	2024	2025	2024	2025
Pay Gap	0.90%	-1.55%	-0.88%	2.76%
Bonus*	N/A	N/A	N/A	N/A

* RBFRS does not offer a bonus scheme therefore this measure has not been calculated. Additional Responsibility Allowances (ARAs) and Continuous Professional Development (CPD) payments are included in ordinary pay. For clarity, ordinary pay is defined as basic pay, shift premium pay, pay for piecework, pay for leave and allowances.

A **negative** pay gap shows that white staff earn 1.55% less than staff declaring they are from an ethnic minority based on a **mean** hourly rate of pay. A **positive** pay gap shows that white staff earn 2.76% more than staff declaring they are from an ethnic minority based on **median** hourly rates of pay.

What do the mean and median ethnicity pay gap figures tell us?

The mean gives an overall indication of the size of the ethnicity pay gap in RBFRS. A high mean ethnicity pay gap would indicate a payment system that disadvantages ethnic minority groups – specifically when comparing the mean hourly rates when calculated using the nationally agreed methods for the workforce as a whole, staff identifying their ethnicity as white (white British, white Irish or white other) earn less on average than staff from ethnic minority groups.

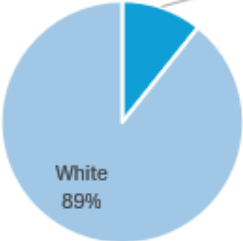
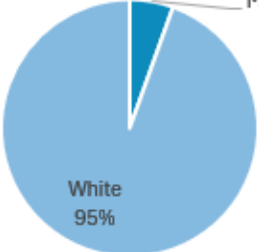
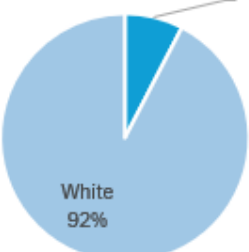
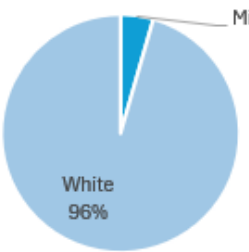
The median is typically a more representative figure as the mean can be skewed by a handful of highly paid employees this can be seen more clearly when you compare quartile on quartile.

The quartile distribution detailed below. This is based on the actual hourly ordinary pay for all staff and gives an indication of how white and ethnic minority staff are distributed across the organisation, in addition to the mean and median pay gap in each of the quartiles.

Quartile Pay Bands

The proportion of white/ethnic minority staff in each quartile pay band is as follows:



Quartile	Year	Mean Pay Gap	Median Pay Gap
Lower 	2025	-8.35%	-2.67%
	2024	-10.51%	-4.17%
Lower Middle 	2025	0.66%	1.61%
	2024	1.28%	0.88%
Upper Middle 	2025	-1.96%	-0.65%
	2024	-0.23%	1.51%
Upper 	2025	-6.94%	2.58%
	2024	7.95%	1.24%



Commentary

The mean and median pay gap was calculated for each of the quartiles to give an indication of the range and distribution of white and ethnic minority pay. When broken down into the four quartiles, the ethnicity pay gap differs significantly from the overall ethnicity pay gap. This can in part be attributed to the scope for variation in hourly pay in each of the quartiles. In addition each quartile, contains a number of longer serving staff members, which sit in the upper, higher paid, part of each of the quartiles. Longer serving staff are more likely to have achieved competent status (for staff conditioned to the NJC for Local Authority Fire and Rescue Services (Grey Book)) or reached the top of their pay spine (staff conditioned to the NJC for Local Government Services (Green Book)). 41% of staff from ethnic minority groups have over five years' service. It should be noted that each quartile is also impacted year on year by movement within the quartiles in terms of recruitment of new staff, pay increases and promotions.

The overall proportion of staff from ethnic minority groups has increased by 2% in comparison to last year. In the Lower quartile, 16 staff are from ethnic minority groups, in the Lower Middle nine staff are from ethnic minority groups, in the Upper Middle quartile seven staff are from ethnic minority groups and in the Upper quartile there are 12 staff from ethnic minority groups. In each of these quartiles, staff from ethnic minority groups occupy a range of grades and roles, which will impact the overall mean and median pay gap of each of the quartiles.

The lower quartile remains a negative pay gap in favour of ethnic minority staff this year, however the gap is smaller in comparison to last year for both the mean and median. The number of staff from an ethnic minority in the lower quartile has increased by 5% in comparison to last year, they are distributed across the quartile but the majority fall in the middle and top of the quartile. The bottom of the quartile is predominately made up of On-Call (Retained) employees all of which are white. The middle of the Lower quartile is also made up predominantly of apprentice Firefighters, of which the majority are white.

The Lower Middle quartile has a positive pay gap for both the mean and median in favour of white employees which is consistent with last year. The size of the mean gap has decreased in comparison with last year, but the median pay gap has increased. Despite a 2% increase in staff from ethnic minorities in the quartile, more fall at the bottom or middle of the quartile in terms of hourly rate. This quartile has the second highest proportion of white employees overall. It is also predominately made up of Competent Firefighters, who are mostly white.

The Upper Middle quartile has both a mean and median pay gap that is negative in favour of staff from ethnic minorities. The number of ethnic minority staff in this quartile has increased by 4% in comparison to last year which will explain the change in both pay gaps in favour of ethnic minority staff. The seven staff from ethnic minority groups are distributed throughout the quartile but the majority fall in the upper half of the quartile.

The proportion of staff from ethnic minorities in the Upper quartile has increased in comparison to last year, but despite this the quartile has the highest proportion of white employees overall. The median pay gap remains positive in favour of white staff and the size of the gap has increased in comparison with last year, whereas the mean pay gap is now negative in favour of staff from an



ethnic minority. The mean pay gap can be skewed by one highly paid employee in the quarter which can explain the significant change in comparison to last year's pay gap whereby one employee at the top of the quartile is from an ethnic minority, a change from last year's reporting.

It is recognised that ethnic minority groups are still underrepresented in the workforce. The progression pathways will also differ for Grey and Green Book staff (whereas Grey Book staff have specific routes for promotion, Green Book departments are often relatively flat in their structure and offer less scope for promotion). 56% of employees from an ethnic minority are Green Book staff as of 31 March 2025. It is therefore important that the ethnicity pay gap figures are considered in the context of this demographic.

As a Service, we are confident that staff have equal access to promotion and development opportunities, but it is also acknowledged that culturally, barriers or biases may exist which are not evident from these figures, and that staff in ethnic minority groups may experience challenges regarding their career progression. RBFRS is taking action to identify any such trends and address this, including a review of where positive action initiatives can be used within promotion processes.

The Service is expanding our equality monitoring processes to take into account progression, development and promotion. This will allow career progression and development to be monitored across the Service, with any causes for concern targeted and addressed as appropriate.

Notwithstanding the known issues with underrepresentation amongst ethnic minority groups, RBFRS pays staff in accordance to nationally agreed terms and conditions and is satisfied that it is paying the same salary to roles of equivalent value across all staff groups. An equal pay audit was carried out in November 2024, the results of which did not indicate any underlying causes for concern. The next equal pay audit will take place in 2026.

The Service continues to work hard to attract a more diverse workforce and has already taken actions to address the overall diversity within the RBFRS workforce. These include but are not limited to:

- Utilising Equality Impact Assessments (EIAs) to identify the impacts of recruitment processes to ensure there are no negative or disproportionate impacts on any ethnicity. RBFRS have reviewed and updated the guidance and training around completing EIAs.
- Continuing to improve our programme of positive action events, including the 'Discover a Career as a Firefighter', and increasing the frequency and understanding of such events. Evaluating these events to see how they translate to recruitment and where attendees reach within the recruitment process if not recruited.
- An internship programme aimed at residents from Berkshire that are 18 years old from ethnic minority groups that are currently under-represented within the Service ran over the summer of 2025. This paid internship gave students an opportunity to develop workplace skills and discover opportunities available within RBFRS. The internship has been approved to run as business as usual each summer taking four interns.



- Identifying and developing a steady flow of community engagement activities through our Local Safety Plans including the introduction of Equality, Diversity and Inclusion (EDI) accountability within the middle manager cohort at each station/hub.
- SLT completed anti racism training in 2025 as part of their commitment to continue to develop awareness as strategic leaders to support the objectives in our Culture Plan. The training supported continuous personal development and proactively focussed learning regarding others experiences.
- RBFRS partakes in the Anti-Racism Alliance established by Frimley ICB which brings together Chief Executives from public sector organisations across the Frimley ICB and Thames Valley area to have a systemic approach to addressing racism and to develop an anti-racism framework.

RBFRS launched face to face EDI and Cultural Awareness Training in 2024 to help improve learning across the Service, demonstrating our commitment to promoting EDI and making a positive difference for our employees, this continues to be rolled out across the Service.

Specific actions to address the information outlined in this report are contained in the Equality Diversity and Inclusion Action Plan which is appended to this report. A version of the plan will be published on the RBFRS website. Work is also underway internally to draft and consult on the new EDI action plan and objectives for 2026 and beyond

Wayne Bowcock
Chief Fire Officer and Chief Executive
November 2025

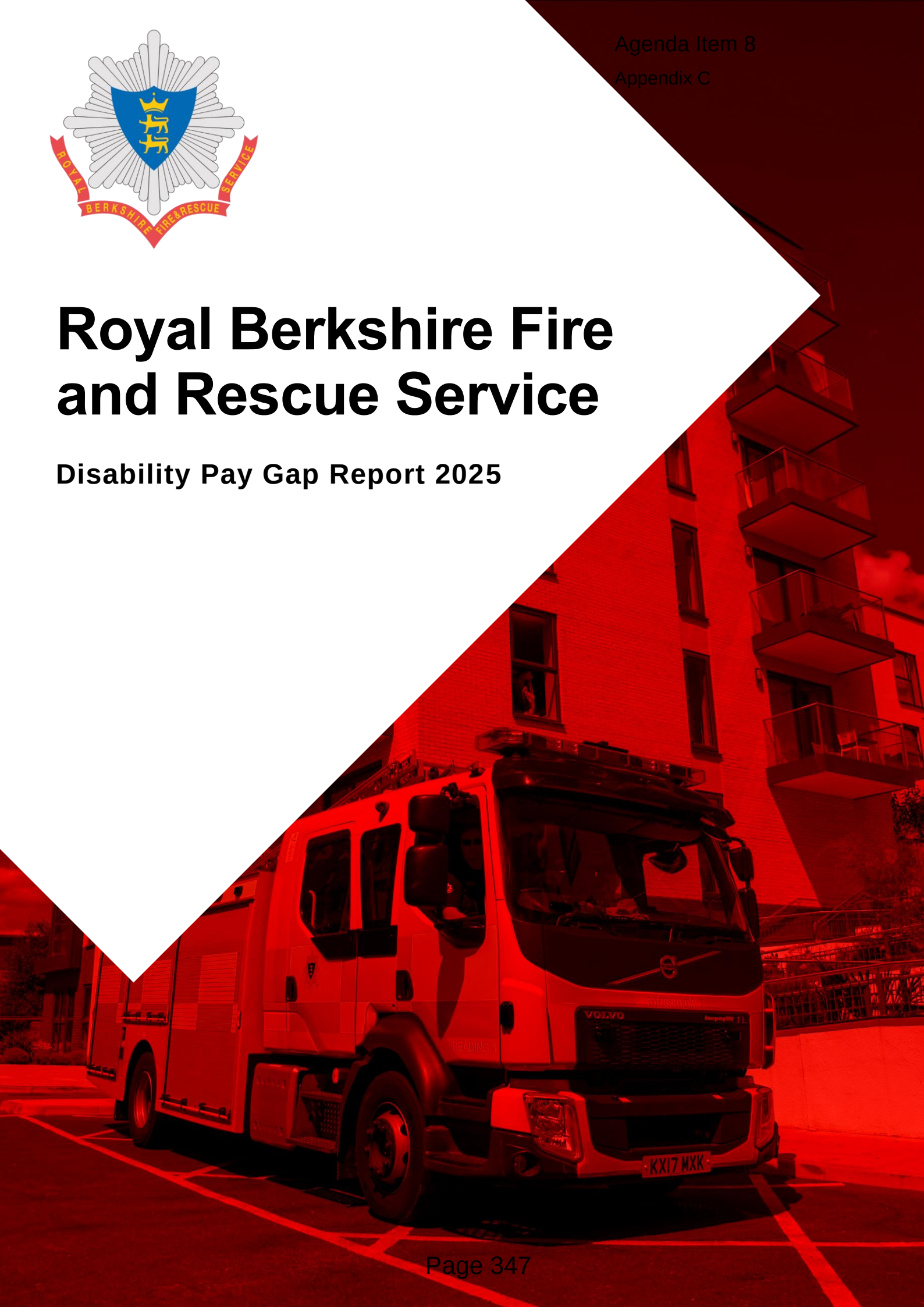
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Royal Berkshire Fire and Rescue Service

Disability Pay Gap Report 2025





Executive Summary

The disability pay gap report for Royal Berkshire Fire and Rescue Service (RBFRS) provides information on the pay gap that exists between staff declaring a disability and those that have not declared disability within the Service. Currently there is no legislative requirement for organisations to publish their disability pay gap but RBFRS has opted to publish this information voluntarily. The publication of this report is an important tool to help us achieve our ambition to fully embed a transparent, diverse and inclusive culture.

The disability pay gap is calculated using the mean and median average rates of hourly pay for those declaring a disability and those not declaring a disability and this is also split into four quartile pay bands. A negative pay gap shows that those declaring a disability are paid more than those not declaring a disability.

Our mean pay gap is -8.31% and our median pay gap is -4.75%. This shows on average for each £1 earned by employees not declaring a disability, those declaring a disability earn £1.08 according to the mean disability pay gap. According to the median disability pay gap, for each £1 earned by employees not declaring a disability, those declaring a disability earn £1.04. The median gap is a more accurate measure of a disability pay gap as it discounts very high or very low rates of pay that can skew the overall average.

The mean and median pay gap is also calculated for each of the quartile pay bands (lower, lower middle, upper middle and upper). Due to the various elements making up pay within the Fire Service, including allowances and payments for additional responsibilities, pay gaps across the quartiles can appear different from the overall pay gap.

While RBFRS is confident that it is paying the same salary to roles of equivalent value to all staff, care should be taken when considering the latest disability pay figures. The disability pay gap figures at RBFRS demonstrate we do not operate a pay system that disadvantages employees with a declared disability.

RBFRS is taking action to address this including the development of an Equality Diversity and Inclusion (EDI) Action Plan.



Contents

Background	4
RBFRS' Pay and Bonus Disability Pay Gap	4
Quartile Pay Bands	5
Commentary	7



Background

Currently organisations with more than 250 employees are required to publish their gender pay gap by law, but there is no requirement to publish their disability pay gap. RBFRS has opted to publish these figures voluntarily. The method for calculating the disability pay gap mirrors that of gender pay gap reporting and show how large the pay gap is between employees declaring a disability and those not declaring a disability.

Royal Berkshire Fire and Rescue Service (RBFRS) report on the following:

Mean disability pay gap	The difference between the mean hourly rate of pay of employees declaring a disability and those not declaring a disability as a percentage.
Median disability pay gap	The difference between the median hourly rate of hourly rate of pay of employees declaring a disability and those not declaring a disability as a percentage.
Mean bonus gap	The difference between the mean bonus pay paid to employees declaring a disability and those not declaring a disability as a percentage
Median bonus gap	The difference between the median bonus pay paid to employees declaring a disability and those not declaring a disability as a percentage
Bonus proportions	The proportions of relevant employees declaring a disability and those not declaring a disability who were paid a bonus during the relevant period
Quartile pay bands	The proportions of relevant employees declaring a disability and those not declaring a disability in the lower, lower middle, upper middle and upper quartile pay bands.

Research by the Office of National Statistics (ONS) suggests in the UK in 2023, the median hourly pay gap between employees declaring a disability and those not declaring a disability was 12.7%. Meaning those not declaring a disability had a higher median hourly rate of pay of £15.69 per hour compared to those employees declaring a disability with £13.69 per hour.

RBFRS' Pay and Bonus Disability Pay Gap

This disability pay gap report is based on data as of 31 March 2025. RBFRS employed 680 staff with 512 (75%) declaring they do not have disability and 106 (16%) declaring they have a disability. Please note, due to an equality data collection exercise, 62 staff (9%) preferred not to



declare their disability information. Due to the reporting requirements and provisions, RBFRS can only report the disability pay gap for staff who declare whether or not they have a disability.

Based on the 2021 Census data for Berkshire, the proportion of the population declaring a disability is 13%.

The overall disability pay gap for RBFRS is as follows:

	Mean	Median
Year	2025	2025
Pay Gap	-8.31%	-4.75%
Bonus*	N/A	N/A

* RBFRS does not offer a bonus scheme therefore this measure has not been calculated. Additional Responsibility Allowances (ARAs) and Continuous Professional Development (CPD) payments are included in ordinary pay. For clarity, ordinary pay is defined as basic pay, shift premium pay, pay for piecework, pay for leave and allowances.

A **negative** pay gap shows that employees declaring a disability earn 8.31% more than employees with no declared disability based on a **mean** hourly rate of pay. A **negative** pay gap shows that employees declaring a disability earn 4.75% more than employees with no declared disability based on **median** hourly rates of pay.

What do the mean and median disability pay gap figures tell us?

The mean gives an overall indication of the size of the disability pay gap in RBFRS. A high mean disability pay gap would indicate a payment system that disadvantages those employees with a declared disability.

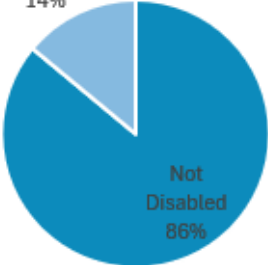
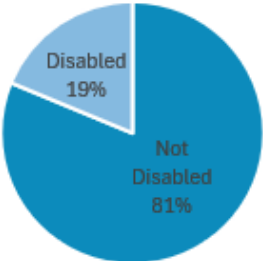
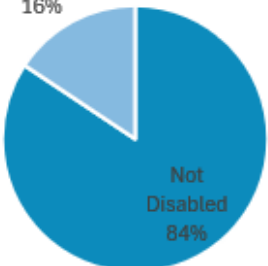
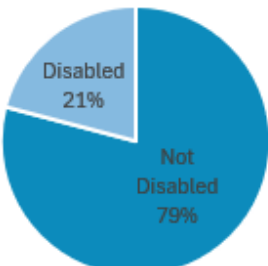
The median is typically a more representative figure as the mean can be skewed by a handful of highly paid employees this can be seen more clearly when you compare quartile on quartile.

The quartile distribution detailed below. This is based on the actual hourly ordinary pay for all staff and gives an indication of how staff declaring a disability and those not declaring a disability are distributed across the organisation, in addition to the mean and median pay gap in each of the quartiles.

Quartile Pay Bands

The proportion of employees declaring a disability and those not declaring a disability in each quartile pay band is as follows:



Quartile	Year	Mean Pay Gap	Median Pay Gap
Lower 	2025	-18.11%	-7.63%
Lower Middle 	2025	0.16%	0.00%
Upper Middle 	2025	-1.64%	-0.80%
Upper 	2025	-2.96%	-2.73%



Commentary

The mean and median pay gap was calculated for each of the quartiles to give an indication of the range and distribution of employees declaring a disability and those not declaring a disability.

When broken down into the four quartiles, the disability pay gap differs significantly from the overall disability pay gap. This can in part be attributed to the scope for variation in hourly pay in each of the quartiles. In addition each quartile, contains a number of longer serving staff members, which sit in the upper, higher paid, part of each of the quartiles. Longer serving staff are more likely to have achieved competent status (for staff conditioned to the NJC for Local Authority Fire and Rescue Services (Grey Book)) or reached the top of their pay spine (staff conditioned to the NJC for Local Government Services (Green Book)).

In the Lower quartile, 20 staff declare a disability, in the Lower Middle 30 staff declare a disability, in the Upper Middle quartile 24 staff declare a disability and in the Upper quartile there are 32 staff that declare a disability. In each of these quartiles, staff who declare a disability occupy a range of grades and roles, which will impact the overall mean and median pay gap of each of the quartiles.

Despite the lower quartile having the lowest proportion of staff that declare a disability overall, the lower quartile has a negative pay gap for both the mean and medium, in favour of staff that declare a disability. The mean pay gap is particularly high, but this can be skewed by a handful of staff at the top of the quartile receiving a higher rate of pay. 75% of staff declaring a disability in the lower quartile fall in the upper half of the quartile in terms of hourly pay which can help to explain the negative pay gap.

The Lower Middle quartile has a positive pay gap in favour of staff that don't declare a disability for the mean and no pay gap for the median which means there is no difference in average pay for staff declaring a disability and those who don't. Staff declaring a disability are evenly distributed within the quartile occupying a range of roles.

The Upper Middle quartile has a negative pay gap for both the mean and median in favour of those staff declaring a disability. The majority of staff (71%) declaring a disability in the Upper Middle quartile fall in the upper half of the quartile in terms of hourly pay.

The Upper quartile has the highest proportion of staff that declare a disability overall. Both the mean and median pay gaps for the Upper quartile are negative in favour of those staff declaring a disability. More staff declaring a disability fall in the upper half of the quartile in terms of hourly pay.

It is recognised that the number of staff declaring a disability at RBFRS is broadly consistent to the demographics of Berkshire. As a Service, we are confident that staff have equal access to promotion and development opportunities, but it is also acknowledged that culturally, barriers or biases may exist which are not evident from these figures, and that staff with a declared disability may experience challenges during the course of their employment and regarding their career progression. RBFRS is taking action to identify any such trends and address this, including a review of where positive action initiatives can be used within promotion processes. The expansion of our equality monitoring processes to take into account progression, development and promotion will allow career progression and development to be monitored across the Service, with any



causes for concern targeted and addressed as appropriate. RBFRS now utilise a quarterly EDI dashboard to help identify and address gaps.

RBFRS pays staff in accordance to nationally agreed terms and conditions and is satisfied that it is paying the same salary to roles of equivalent value across all staff groups. An equal pay audit was carried out in November 2024, the results of which did not indicate any underlying causes for concern in terms of employees with a declared disability. The next equal pay audit will take place in 2026.

The Service continues to address the overall diversity within the RBFRS workforce, ensuring an inclusive workplace for all. Actions include but are not limited to:

- Utilising Equality Impact Assessments (EIAs) to identify the impacts of all processes to ensure there are no negative or disproportionate impacts on employees with a declared disability.
- Reviewing the adjustments process for both recruitment and employment practices including creation of a Service policy and ensuring a clear approach for candidates requesting adjustments
- Renewing our Disability Confident Leader status in 2024 which is now in place until 2027, including addressing additional recommendations received from the Business Disability Forum
- Creating more awareness, knowledge and education around neurodiversity including recognising neurodiversity celebration week challenging stereotypes and misconceptions, establishing the RBFRS neurodiversity network, sharing the stories of RBFRS staff and their experiences with neurodiversity and the launch of a new neurodiversity LMS package.
- Providing practical guidance and support for staff and managers in regards to neurodiversity, including publication of the Neurodiversity handbook, work with me profile and working with Occupational Health following bespoke engagement with RBFRS staff teams to provide guidance for managers when making workplace adjustments for staff who are neurodiverse in two safety critical areas of the Service (Operational station based roles and Thames Valley Fire Control). As a Service we also have access to specialised coaching for staff who are neurodivergent.
- Continuing to engage in the Change 100 programme by Leonard Cheshire offering paid internships, professional development and mentoring to university students or graduates with a disability or long term health condition.
- Ensuring as a Service that we're committed to publishing accessible information for example using alt text when posting on social media, publishing easy read documents when consulting and having accessible templates that can be readily used.
- A review of the guidance documents available to managers supporting staff with disabilities including those who are absent from work and the ongoing delivery of



sickness absence workshops to managers with a specific section focussing on disability absence

- Mental health awareness training is mandatory for all staff to challenge stigmas and raise awareness around mental health in the workplace. Managing mental health training is available for all line managers to give them the skills and confidence when supporting members of their team with mental health.

RBFRS launched face to face EDI and Cultural Awareness Training in 2024 to help improve learning across the Service, demonstrating our commitment to promoting EDI and making a positive difference for our employees, this continues to be rolled out across the Service.

Specific actions concerning the information raised in this report are contained in the Equality Diversity and Inclusion Action Plan which is appended to this report. A version of the plan will be published on the RBFRS website. Work is also underway internally to draft and consult on the new EDI action plan and objectives for 2026 and beyond

Wayne Bowcock
Chief Fire Officer and Chief Executive
November 2025

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Equality Diversity and Inclusion Action Plan

2024-2026



Contents

»»	Introduction	3
»»	Legislation	3
	The Equality Act 2010	3
	Public Sector Equality Duty	4
»»	Demographic Overview	4
	Berkshire	4
	By Local Authority	5
»»	Equality Objectives	8
»»	Governance	9
»»	Action Plan	9
	Equality Data	9
	Neuroinclusion	11
	Positive Action	13
	Equality of Access and Community Engagement	14
	Dignified Workspaces/environment	16



Introduction

At Royal Berkshire Fire and Rescue Service, we are committed to promoting Equality, Diversity, and Inclusion and making a positive difference for all our employees and the wider community that we serve. But this is more than just a statement – it's about how we can work towards the society we want to see, both within and outside our organisation.

For us, this means valuing every employee as a unique individual. We want to recruit, develop and retain the most talented people and make the best use of their skills and experience to deliver effective services to our communities, recognising the value that a diverse workforce brings.

We aim to identify, understand and eliminate all barriers that prevent access to services, information, and employment. The services we deliver are risk based according to the needs of particular groups.

We also want to work together to create a truly inclusive work environment, where everyone is treated with dignity and respect and whose contributions are recognised and valued equally.

Legislation

The Equality Act 2010

Under the Equality Act 2010, public bodies have a general duty to eliminate discrimination, advance equality of opportunity and promote good relations between people sharing different protected characteristics. The 9 protected characteristics are

- Age
- Disability
- Gender Reassignment
- Race / Ethnicity
- Religion or Belief
- Sex
- Sexual Orientation
- Pregnancy and Maternity
- Marriage and Civil Partnership



Public Sector Equality Duty

The Public Sector Equality Duty was introduced from The Equality Act 2010. The aim of the general duty is to integrate considerations of the advancement of equality into the day-to-day business of public authorities.

Eliminating unlawful discrimination, harassment and victimisation and other conduct prohibited by the Act.

- Advance equality of opportunity between people who share characteristics and those who don't.
- Foster good relations between people who share a characteristic and those who don't.

The action plan below will support our organisation to carry out the Public Sector Equality Duty.

Demographic Overview

Berkshire

2021 Census - Berkshire			
		Number	Percentage
Sex at birth	Males	474381	49.5%
	Females	484422	50.5%
Ethnic Group	Asian	162743	17.1%
	Black	36211	3.8%
	Mixed	33785	3.6%
	White	694075	73.1%
	Other	22960	2.4%
Disability	Disabled	123509	13.0%



	Not Disabled	826266	87.0%
Age	0-15	196259	20.5%
	16-64	613215	64.0%
	65+	149329	15.6%

By Local Authority

The demographic profile varies across Berkshire particularly when comparing on a local authority level. The below gives an overview of the demographic breakdown for each of the 6 local authority areas in Berkshire. As an organisation it is important, we strive to represent the community that we serve.

Age Profile

Local Authority	15 and under	16-64	65 and over
Reading	21%	67%	12%
West Berkshire	20%	61%	19%
Bracknell Forest	21%	65%	15%
Wokingham	21%	61%	18%
Slough	26%	64%	10%
Windsor and Maidenhead	20%	61%	19%

Disability

Local Authority	% with a disability
Reading	13%
West Berkshire	13.2%



Bracknell Forest	12.3%
Wokingham	11.9%
Slough	13.4%
Windsor and Maidenhead	12.7%

Ethnicity

Local Authority	White	Asian/Asian British	Mixed/Multiple ethnic groups	Black/African/Caribbean/Black British	Other ethnic group
Reading	74.8%	13.6%	4.0%	6.7%	1.0%
West Berkshire	94.8%	2.5%	1.6%	0.9%	0.2%
Bracknell Forest	90.6%	5.0%	2.0%	1.9%	0.4%
Wokingham	88.4%	7.4%	2.1%	1.4%	0.7%
Slough	45.7%	39.7%	3.4%	8.6%	2.6%
Windsor and Maidenhead	86.1%	9.6%	2.3%	1.2%	0.8%

Language

Local Authority	English	Polish	Punjabi	Urdu	Nepalese	Any other language
Reading	85%	3%	1%	1%	2%	9%
West Berkshire	97%	1%	0%	0%	0%	3%
Bracknell Forest	94%	1%	0%	0%	1%	4%



Wokingham	95%	0%	0%	0%	0%	4%
Slough	73%	6%	6%	5%	0%	10%
Windsor and Maidenhead	93%	1%	1%	0%	0%	5%

Religion

Local Authority	Christian	No religion	Hindu	Muslim	Sikh	Other
Reading	50%	30%	4%	7%	1%	2%
West Berkshire	58%	38%	1%	2%	0%	2%
Bracknell Forest	61%	28%	2%	1%	0%	1%
Wokingham	60%	26%	2%	3%	1%	1%
Slough	41%	12%	6%	23%	11%	1%
Windsor and Maidenhead	62%	22%	2%	4%	2%	1%

Index of Multiple Deprivation

England average 16,422 (the lower the number the more deprived)

Local Authority	Rank
Reading	16,551
West Berkshire	24,962
Bracknell Forest	24,498
Wokingham	29,227



Slough	13,064
Windsor and Maidenhead	26,476

Equality Objectives

Under the Equality Act 2010, public bodies have a general duty to eliminate discrimination, advance equality of opportunity and promote good relations between people sharing different protected characteristics. To meet the general duty RBFRS have a Specific Duty to develop Equality Objectives every four years.

Royal Berkshire Fire and Rescue Service has set out 4 Equality, Diversity and Inclusion objectives for 2022-2026 to ensure that as an organisation we provide opportunities for everyone to reach their potential to be able to deliver effective services to our communities. This means objectives are not just based on processes and policies but focussed on improving outcomes for our employees and people in our community.

Objective 1 – **Increasing the diversity of staff at all levels:**

We recognise the value that a diverse workforce brings and will take action to increase the diversity of job applicants, seeking individuals with the right behaviours and skills to help us reflect and engage with our local communities.

Objective 2 – **Leadership and corporate commitment:**

We will support our organisational leaders to understand their role in tackling inequalities and demonstrating inclusive behaviours, in line with our Behavioural Competency Framework. This commitment means we will be strong and visible in our leadership and ensure that all staff and members of our local communities have confidence in our commitment to equality, diversity and inclusion.

Objective 3 – **Improving our service delivery by creating strong links with our community:**

We will connect and communicate with our diverse local community to develop meaningful and sustainable links, which help us to increase our understanding of their needs. We will ensure that we tailor our prevention, protection and response activities accordingly and target the most vulnerable people with the greatest risk.

Objective 4 – **Building on our inclusive culture:**



We will continue taking action to ensure we have a culture where everyone feels valued and is treated with dignity and respect and support all staff to contribute to the creation of an inclusive working environment.

Governance

The EDI action plan is overseen by the EDI Steering Group which is made up of a number of colleagues across RBFRS who all have key roles to play in improving the Equality, Diversity and Inclusion at RBFRS. The group meets regularly as defined in the terms of reference and has a responsibility to review the actions within the action plan during each meeting. Information is fed up through the EDI Network and other networks into the EDI Steering Group. The necessary items are then fed up from the EDI Steering Group into the Senior Leadership Team. A separate monitoring spreadsheet has been created and action leads are responsible for updating their own actions and feeding back to the group and highlighting any risks that may have arisen since the previous meeting. Reporting will also come from service delivery and other relevant departments across the organisation.

Quarterly reporting against the EDI objectives will be completed as part of the SPB reporting. Updates from the EDI Action Plan will also feed into the Annual Member Champion Report.

Action Plan

The action plan focusses on five key areas to help us achieve our objectives. Achieving our objectives requires commitment from across the organisation and therefore actions from departments across the organisation feed into these.

It is important to note that this action plan is a dynamic document, and actions will be added throughout the next two years.

Equality Data

The service will improve its collection and monitoring of Equality Monitoring data in all areas.

Why are we focussing on this?

Collecting diversity data enables the service to have a much greater understanding of the make-up of our workforce as well as the experience of those from underrepresented groups in the workplace. The longer diversity data is collected, the more a mature and informed approach to inclusion and diversity can be implemented as a result. In addition, by improving the collection and monitoring of our diversity data in our prevention, protection and response activities will allow us to make more informed decisions on how to target these activities moving forwards.



Links to objectives: 1,2,3,4

How will we achieve this?

- Improve the capture of equality monitoring information across our services.
- Improve the publication of EDI information both internally and externally.
- Improve the quality and disclosure rates of equality monitoring information.

Equality Data					
Ref	Action	Measure	Lead & Department	Due Date	Associated strategies and workstreams
1.1	Standardised approach for equality monitoring questions across the service.	Standardised Equality Monitoring questions published and available on siren.	Claudia Trott (HR)	31/12/2024	EDI Data Action Plan
1.2	Ensure EDI data is accessible for those across the service.	Creation and publication of an EDI Data Dashboard.	Claudia Trott (HR) Data and Performance	31/12/2025	EDI Data Action Plan
1.3	Improve collection of equality monitoring information from safe and well visits.	Increased disclosure rates for safe and well data capture.	Tom Brandon, David Crease (Response and Prevention)	31/03/2026	
1.4	Understand the groups RBFRS target through	Gather and monitor data to identify the groups most likely to	David Crease (Protection)	31/03/2026	



	enforcement activity.	infringe legislation.			

Neuroinclusion

The service will improve its support for Neurodivergent staff and ensure our workplaces are accessible.

Why are we focussing on this?

As many as 1 in 5 individuals are neurodivergent in some way. Without attention to neurodiversity and a focus on neuroinclusion we risk excluding a large percentage of individuals and creating barriers. Addressing neuroinclusion will support us to make our organisation accessible and inclusive for all.

Links to objectives: 1,2,3,4

How will we achieve this?

- Support for existing staff
- Education and awareness
- Robust adjustments procedure

Neuroinclusion					
Ref	Action	Measure	Lead & Department	Due Date	Associated strategies and workstreams
2.1	Solidify approach to reasonable adjustments.	Reasonable adjustments policy produced with supporting guidance for managers.	Claudia Trott (HR)	31/03/2025	



2.2	Solidify approach to reasonable adjustments.	Reasonable Adjustments form and guidance reviewed.	Helen Morbin (HR)	30/09/2024	
2.3	Creation of a neuroinclusion staff network	Neurodiversity Network created and meeting regularly.	Becca Chapman (Network Chair)	31/12/2024	
2.4	Improve services understanding of neurodiversity	Creation of an LMS package to supplement the Neurodiversity handbook.	Claudia Trott (HR+T+D)	31/04/2025	
2.5	Provision of digital clocks to support those with dyscalculia.	All analogue clocks to be changed to digital clocks across RBFRS estates.	Corey Gilbert (Estates) Michelle Halliwell (Facilities)	31/03/2025	
2.6	Creation of Easy Read prevention material.	Up to date fire safety leaflets to be available in easy read.	Dave Crease (Prevention)	31/03/2026	
2.7	Create and deliver engaging and inclusive internal and external communications, through a multi-channel approach.	Accessible comms	Comms and Engagement	Ongoing	Comms and Engagement Strategy.



Positive Action

The service will improve its approach towards positive action offering further opportunities to reach underrepresented groups for recruitment and promotion opportunities with RBFRS.

Why are we focussing on this?

Everyone should have the same opportunity to find out what it is like to work for Royal Berkshire Fire and Rescue Service. RBFRS is currently underrepresented in comparison to the community it serves, particularly in operational roles. Positive action helps us on our journey to being a diverse workplace which in turn will allow us to better reach our communities with key safety information and reduce risk as well as being an inclusive place of work.

Links to objectives: 1,2,3,4

How will we achieve this?

- Better understand our diverse communities.
- Improve education and awareness of positive action.
- Embed a business-as-usual approach towards positive action.

Positive Action					
Ref	Action	Measure	Lead & Department	Due Date	Associated strategies and workstreams
3.1	Review where positive action can be used within promotion processes.	Plan of where positive action can be used in promotion processes.	Ellece Ott (R&D)	31/03/2025	
3.2.	Improve reporting of positive action activity.	Calendar of activity on Positive Action pages of Siren	Claudia Trott (HR) Comms+ engagement	31/03/2025	
3.3	Improve understanding of Positive	Creation of a video for internal staff.	Claudia Trott	01/06/2024	



	action and how it can be used.		(HR) Comms and Engagement		
3.4	Increase frequency of positive action activity.	Stations to complete at least one positive action event once a quarter.	Tom Brandon (Response) Hub Managers		

Equality of Access and Community Engagement

The service will improve its Equality of access and build stronger links with our communities.

Why are we focussing on this?

The community is at the heart of everything we do. Our ultimate goal is to keep everyone safe. Building stronger links with our communities will allow us to provide stronger safety messaging and targeted activities whilst meeting the needs of our communities. We know some groups are more disadvantaged than others and we want to ensure everyone has the same opportunity to access our services.

Links to objectives: 1,3

How will we achieve this?

- Building local partnerships and relationships.
- Better understanding of our communities and individual needs across Berkshire.
- Improved communications with the residents of Berkshire.

Equality of Access and Community Engagement					
Ref	Action	Measure	Lead & Department	Due Date	Associated strategies



					and workstreams
4.1	Introduction of EDI accountability for WBSM (Red)	All Red WBSM to have EDI Accountability as part of their objectives.	Hub Managers Service Delivery	01/06/2024	
4.2	Launch Comms and engagement strategy	Comms strategy to reference engagement with underrepresented groups to deliver engaging and inclusive communications.	Jo Watson Comms+Engagement	01/12/2024	
4.3	Improve service awareness of community engagement activity.	Viva Engage page for community engagement.	Comms and Engagement	01/06/2024	
4.4	Provide Cultural awareness training to all staff.	All staff to have completed face to face EDI and Cultural Awareness training.	Claudia Trott (HR)	31/03/2026	
4.5	Closer partnership working to reach underrepresented sectors of our communities.	Objectives in hub plans to build ongoing relationships with community groups.	Hub Managers	01/06/2024	
4.6	Increased variety of prevention materials available.	Up to date prevention leaflets in a variety of different languages,	David Crease (Prevention)	31/03/2026	



Dignified Workspaces/environment

The service wants to ensure individuals are comfortable at work and provided with dignified, safe working environments.

Why are we addressing this?

Being an inclusive organisation starts with our staff feeling that they can bring their whole selves to work and having the facilities and workspaces to meet our staffs' individual needs in addition to our staff having the awareness and understanding the different needs of individuals, so they are free from judgement regardless of their characteristics protected or otherwise.

Links to objectives: 1,2,4

How will we achieve this?

- Minor capital works
- Health and Wellbeing
- Cultural awareness and cultural intelligence training

Dignified Work Environment					
Ref	Action	Measure	Lead & Department	Due Date	Associated strategies and workstreams
5.1	Guidance for multi faith/wellbeing rooms.	Guidance available on siren for multifaith/wellbeing rooms.	HR	31/01/2025	
5.2	Provide quality, practical and professional workwear.	New and updated Workwear policy following work wear trials. New procurement completed for	Paul Brooks (Assets) Patrick Bingley (Supplies)	31/03/2025	Workwear Project Workwear Policy



		workwear factoring in gender, cultural and menopausal needs.			
5.3	Menopause support	Ongoing review of workstreams to support women in the workplace experiencing menopause.	Helen Morbin (Health, Safety and Wellbeing)	Ongoing	
5.4	Provide EDI compliant dignified facilities for all our staff.	All stations and assets to meet the EDI minimum standards.	Paul Brooks (Assets) Corey Gilbert (Estates) Helen Chapman (Cap Projs)	31/03/2026	Estates Development Programme

ROYAL BERKSHIRE
FIRE AND RESCUE SERVICE

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ROYAL BERKSHIRE FIRE AUTHORITY REPORT



COMMITTEE	AUDIT AND GOVERNANCE COMMITTEE
DATE OF MEETING	20 OCTOBER 2025
SUBJECT	DISCIPLINE AND COMPLAINT EFFECTIVENESS ASSESSMENT 2024/2025
LEAD OFFICER	LUCY GREENWAY, SENIOR HR ADVISER
LEAD MEMBER	N/A
EXEMPT INFORMATION	NONE
ACTION	FOR NOTE

1. EXECUTIVE SUMMARY

- 1.1 An annual internal review takes place within Human Resources (HR) to provide a year-on-year comparison of discipline and complaint cases.
- 1.2 This report provides an overview and comparison of the discipline and complaint cases that have been undertaken for the years 2023/2024 and 2024/2025.
- 1.3 For confidentiality purposes, the information in the report is kept deliberately brief. The purpose of the report is therefore to provide a snapshot of the cases dealt with across the Service for the years 2023/2024 and 2024/2025.

2. RECOMMENDATION

The Audit and Governance Committee and invited to:

- 2.1 Note the details of the Discipline and Complaints Effectiveness Assessment report.

3. REPORT

Appendix A details the findings of the discipline and complaint effectiveness case analysis.

Role of HR

- 3.1 HR are responsible for maintaining fair and effective disciplinary and complaint procedures and providing appropriate advice, guidance and training for managers dealing with matters relating to disciplines and complaints. All HR Advisers are CIPD qualified.

Discipline Cases

- 3.2 Discipline cases have been internally monitored for a number of years in terms of the number of cases, stages at which they take place and the reasons for disciplinary investigations.
- 3.3 A summary of the findings for the year 2024/2025 are as follows:

Agenda Item 9

- 3.3.1 There has been a decrease in the number of disciplinary processes in relation to behaviour in 2024/2025, but an increase in the number of disciplinary processes that were a result of a breach of policy/process. Case outcomes and recommendations continue to be reviewed and specific learning addressed as appropriate.
- 3.3.2 The outcome of disciplinary investigations and hearings are very case specific and determined on their own merits. It is therefore often difficult to draw parallels between outcomes, however these continue to be monitored to ensure that action taken in each case is proportionate including capturing additional recommendations.
- 3.3.3 The time taken to complete investigations can be dependent on several factors such as the complexity of cases, further allegations requiring additional investigation, the absence of the employee and/or their representative, annual leave of investigating officers and the coordination of shift patterns. During 2024/2025 one investigation was completed within 28 days. At every stage the need to undertake a prompt investigation is emphasised balanced with the need to carry out a thorough and robust investigation. The time taken to complete investigations therefore continues to be monitored.
- 3.3.4 One disciplinary case in 2024/2025 resulted in the employee appealing their disciplinary sanction, as of the 31 March 2025 the appeal was yet to be heard. The reasons for appeals are monitored with any learnings addressed where appropriate.
- 3.3.5 Disciplinary investigation training is available to all managers who may undertake investigations, and this is also included in the Development and Assessment Pathway (DAP) for Grey Book managerial staff. Green Book managers also attend the investigation training. A refresher training course has been developed and will be rolled out later in 2025 with a focus on case studies that capture learning from real experience to aide ongoing learning.
- 3.3.6 Information on gender, ethnicity and length of service are collected in order to analyse trends or emerging themes. Trends in terms of who are subject to a disciplinary process broadly follows the demographics of the workforce in terms of gender and ethnicity. Nothing specific could be found in terms of underlying sexism or racism for the cases analysed.
- 3.3.7 There has been a decrease in the number of staff subject to a disciplinary process with five or less years' service in 2024/2025.
- 3.3.8 The Discipline Policy has been reviewed to ensure that any equality, diversity and inclusion impacts are captured.

Complaints

- 3.4 Complaint cases have been monitored internally for a number of years. A summary of the findings for 2024/2025 are as follows:
 - 3.4.1 There has been a decrease in the number of complaints received in 2024/2025, despite this all complaints received in 2024/2025 were categorised as formal. Staff continue to be encouraged to raise complaints informally in the first instance.

- 3.4.2 As of 2024/2025 the decision was made to no longer record anonymous complaints received via SaySo as part of the total number of complaints analysed as part of the effectiveness assessment.
- 3.4.3 The number of complaints relating to bullying and harassment and behaviour have decreased in 2024/2025, but the number of complaints relating to discrimination have increased. On analysing the case specific reasons for complaints relating to bullying and harassment in 2024/2025, 60% refer to staff in the line management chain of the employee raising the complaint. No other themes could be identified, with complaints being for a range of reasons and factors.
- 3.4.4 Of the complaints received in 2024/2025, two were escalated for further investigation under the disciplinary policy.
- 3.4.5 There were no trends that could be identified in terms of the location of complaint subjects or those making complaints.
- 3.4.6 No complaints received in 2024/2025 and investigated in full before the 31 March 2025 were completed within the 28-day timeframe. This is due to a number of factors the largest of which is the availability/absence of staff and their representative. The use of external investigations has also presented some delays in commencing investigations. In the Grievance, Bullying and Harassment policy it's recognised that more complex investigations may take up to 3 months to complete, 67% of the completed investigations as at 31 March 2025 were finalised within 3 months or less.
- 3.4.7 Throughout 2024/2025 no specific trends could be identified in terms of length of service, but this continues to be monitored.
- 3.4.8 The gender and ethnicity of both complainants and complaint subjects broadly follows the demographics of the workforce.
- 3.4.9 SaySo continues to be used by staff for anonymous complaint reporting. 61% of complaints submitted in 2024/2025 were made anonymously via SaySo. There can be multiple complaints of the same nature, or that are linked which can affect overall complaint numbers.
- 3.4.10 Analysis of exit interviews did not indicate any trends in terms of bullying had harassment that caused people to leave the Service.

Workforce Capacity

- 3.5 Investigations are undertaken by managers in addition to their day to day roles, which has a significant impact on capacity, particularly in more complex cases. A large proportion of managers are in development and/or may lack experience in investigations. This, and the increase in the volume of employee relation cases impacts on the time required advising managers who may require an increased level of support and also has implications for corporate risk, in terms of capacity and demand and the ability to deliver on other key objectives.

HR case management

- 3.6 A qualified HR Adviser provides support for all discipline and complaint cases, with separate advisers for the investigation, hearing and appeal stages.

Agenda Item 9

- 3.7 HR acts in an advisory capacity to provide advice on process and ensuring legal compliance. Several procedures and processes are in place to ensure case management is effective. These include:
- 3.7.1 Ongoing review of manager guidance.
 - 3.7.2 Ensuring conflicts of interest for those undertaking investigations are declared.
 - 3.7.3 Assigning welfare officers for those subject to investigation or for witnesses in complex cases.
 - 3.7.4 Provision of investigation checklists and documents to investigating managers.
 - 3.7.5 Utilising qualified external investigators for cases which may be particularly resource intensive or where an independent investigation is required.
 - 3.7.6 Undertaking quality audits of discipline and complaint cases, including monitoring and following up on any recommendations.
 - 3.7.7 Undertaking ongoing HR Adviser training and employment law updates, including acting on requirements of changes to legislation such as the Worker Protection Act.

Audit

- 3.8 During 2024/2025 RBFRS commissioned an external audit of its discipline and complaints processes to provide additional reassurance that policies and procedures are being followed appropriately. Overall the audit found RBFRS have a robust suite of policies and procedures in place that are up to date and adequate in terms of content. Findings confirmed that investigation outcomes were clearly documented, communicated to the relevant employees and retained on file. Where applicable, welfare officers have been appointed to employees taking part in formal processes.
- 3.9 The findings of the audit report provided the recommendations and control measures to support ongoing practices. Action has already been taken to address these.

4. CONTRIBUTION TO STRATEGIC COMMITMENTS

- 4.1 People: We will support our staff by providing a safe and inclusive environment for them to thrive in, building a diverse organisation that is engaged with, and accessible to, our communities.

5. FINANCIAL IMPLICATIONS

- 5.1 There are no financial implications relating to this report.

6. LEGAL IMPLICATIONS

- 6.1 There are no legal implications relating to this report.

7. EQUALITY AND DIVERSITY IMPLICATIONS

- 7.1 There are no equality and diversity implications relating to this report, but considerations regarding gender and ethnicity are considered as part of the analysis of discipline and complaint cases.

8. RISK IMPLICATIONS

- 8.1 There are no risk implications associated with this report.

9. SUSTAINABILITY IMPLICATIONS

9.1 N/A

10. CONSISTENCY WITH DUTY TO COLLABORATE

10.1 N/A

11. PRINCIPAL CONSULTATION

11.1 Chief Fire Officer

12. BACKGROUND PAPERS

12.1 None

13. APPENDICES

13.1 Appendix A – Discipline and Complaints Effectiveness Assessment

14. CONTACT DETAILS

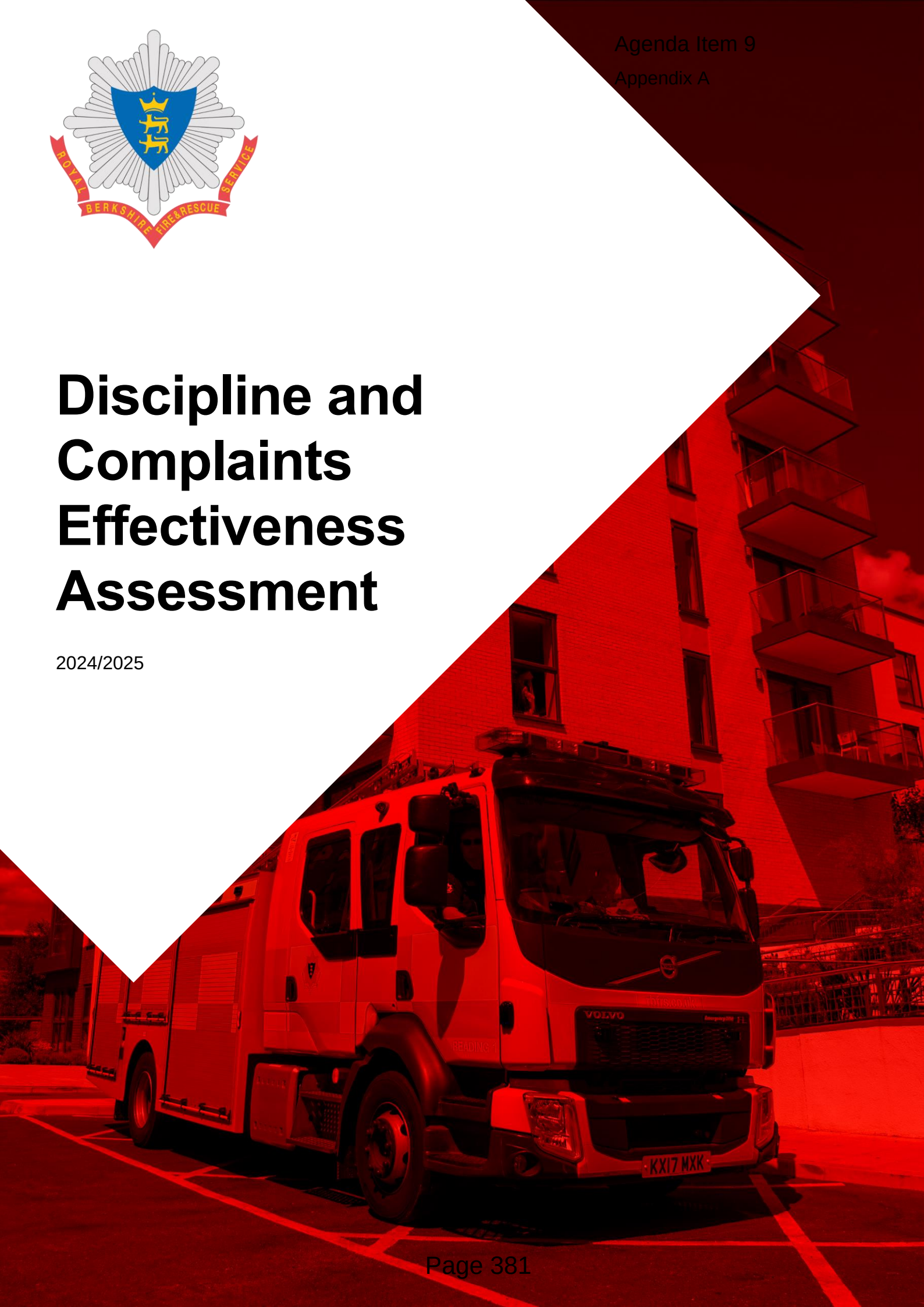
14.1 Lucy Greenway, Senior HR Adviser, 07585 991606

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Discipline and Complaints Effectiveness Assessment

2024/2025





Contents

• Discipline and Complaints Effectiveness Assessment 2024/2025	3
HR Role	3
Discipline	3
Reason for Disciplinary	5
Outcome	5
Completed within Timescales	6
Appeals	7
Training	7
Demographics	8
Complaints	9
Year on Year Comparison	9
Reasons for complaints	11
Location	12
Completed within Timescales	13
Length of Service	13
Gender	14
Ethnicity	15
Say So	16
Exit Interviews	17
Workforce Capacity	17
HR Case Management	18
Audit	19



Discipline and Complaints Effectiveness Assessment 2024/2025

An annual internal review takes place within Human Resources (HR) to provide a year-on-year comparison of discipline and complaints cases. Undertaking this review annually allows for a more effective way of analysing trends, but cases continue to be reviewed on an ongoing basis to ensure any actions are addressed as appropriate.

This report is based on the detailed annual HR review and provides an overview and comparison of the discipline cases and complaints undertaken for the years 2023/2024 and 2024/2025. For confidentiality reasons, and due to the small number of cases that may make individuals identifiable, the information within this report is kept deliberately brief. The purpose of the report is therefore to provide a snapshot of cases dealt with across the Service.

For note, an annual analysis of exit interviews is also undertaken to highlight and address where possible any underlying issues. A summary of these outcomes are also provided in the complaints section of this report.

HR Role

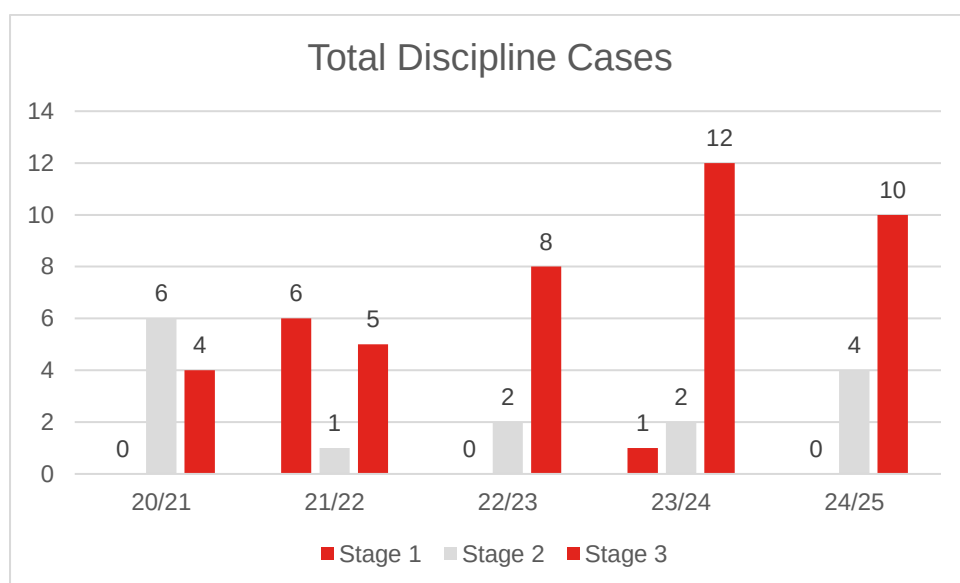
HR are responsible for maintaining fair and effective disciplinary and complaint procedures and providing appropriate advice, guidance and training for managers dealing with matters relating to disciplines and complaints. All HR Advisers are CIPD qualified.

A separate HR Adviser is assigned to support managers at Investigation, Hearing and Appeal stages to ensure neutrality and maintain the integrity of the disciplinary process. Different HR Advisers are also assigned to the informal, formal and appeal stages of the employee complaints process.

Fully CIPD qualified external investigators are appointed for cases which may be particularly resource intensive. External investigators have been utilised for a discipline investigation and various complaint investigations in 2024/2025.

Discipline

Discipline cases, and the reasons for these have been monitored internally in HR for a number of years. For information, the total number of disciplinary cases broken down into stages of the process over the past five years are detailed below:



Total Cases by Quarter

Year	Quarter	Total Cases Commenced in Quarter
2023/2024	Q1	2
	Q2	5
	Q3	5
	Q4	3
2024/2025	Q1	1
	Q2	7
	Q3	2
	Q4	4

The number of cases commenced across quarters has remained broadly consistent and no specific pattern can be identified. There was an increase in discipline cases in Quarter 2 of 2024/2025, with more cases commencing this quarter than others in the year, two of these cases were related but no other patterns can be identified.



Reason for Disciplinary

Disciplinary cases are investigated and heard under three stages of the policy, depending on the severity of the allegations. HR monitors the stages disciplinary investigations are undertaken, to ensure action is proportionate in relation to other investigations that have been undertaken historically. While every case is treated on its own merits, this check is important to support managers in their decision making.

Reason	2023/2024	2024/2025
Performance	0	0
Discrimination	0	0
Bullying/Harassment	2	1
Breach of Policy/Process	3	7
Behaviour	10	6
TOTAL	15	14

There has been a decrease in the number of disciplinary processes in relation to behaviour in 2024/2025 but an increase in the number of disciplinary processes that were a result of a breach of policy/process. Two of these cases were related but there are no other trends to suggest any wider issues surrounding the understanding of policy and process, two cases also resulted in there being no case to answer following completion of investigation. Cases that relate to security breaches are also monitored to ensure that RBFRS are complying with relevant cyber and site security measures and no trends could be identified. Case outcomes and recommendations continue to be reviewed, and specific learning addressed as appropriate.

Outcome

The outcomes of investigations (and any subsequent hearings) are very case specific and decided on their merits, so it is often difficult to draw parallels between outcomes. However, much like the allocation to the stage of an investigation, once the Hearing Officer has determined an outcome or sanction based on evidence, the HR Adviser assigned to a hearing will be able to refer to past cases using the central case management record to support the Hearing Officer appropriately in their decision making.

HR continues to capture any additional recommendations that result from disciplinary investigations and address them as appropriate – for example policy reviews / amendments or consideration of additional training.



A summary of the total cases, what proportion of these were investigated as gross misconduct, the total progressed to hearing and the total awarded a sanction are detailed below.

Year	Total Discipline Cases	Total Gross Misconduct Cases	Total Cases Progressing to Hearing (all cases)*	Total Cases Awarded a Sanction (all cases)
2023/2024	15	11	3	3
2024/2025	14	9	9	5

* note this figure represents investigations that were concluded by 31 March each year.

The reason cases may not have progressed to hearing include there being no case to answer or the investigation not being concluded by 31 March 2025. It is important to note of the nine cases progressing to hearing in 2024/25, one case is awaiting hearing (as at 31 March 2025) and three resulted in alternative outcomes to a formal sanction such as informal management action or additional support/training.

A further five cases in 2023/2025 progressed to hearing post 31 March 2024 when figures were collated in the table. All resulted in a sanction being awarded. The reason the remaining seven cases did not progress to hearing include employees leaving the Service or there being no case to answer.

The total number of Gross Misconduct cases has decreased in 2024/2025 in comparison to 2023/2024. For note, Gross Misconduct cases relate to allegation that could if proven, result in a serious breach of contractual terms, making employees potentially liable for summary dismissal.

Completed within Timescales

Disciplinary investigations should be completed in a timely manner as outlined in RBFRS policy. During 2023/2024 three investigations were completed within 28 days, in comparison one was completed within 28 days in 2024/2025. A further two were completed within just over four weeks, a further four were completed in between six- seven weeks and the other five took over eight weeks with one taking over 17 weeks to complete. Two investigations that started within 2024/2025 are yet to conclude (as at 31 March 2025). Delays have been for a variety of reasons including the complexity of the investigation, further allegations requiring additional investigation, sickness or annual leave of the employee / witnesses, annual leave of Investigating Officers and the co-ordination of shift patterns. At every stage the need to undertake a prompt investigation is emphasised balanced with the need to carry out a thorough and robust investigation. The time taken to complete investigations therefore continues to be monitored.



Appeals

In 2023/2024, three cases resulted in appeals, two of which were upheld with the formal sanction being reduced and one was not upheld. In 2024/2025 of the cases that have been concluded one resulted in an appeal. The appeal has yet to be heard as of the 31 March 2025.

The grounds for appeal would include a defect of process, the issue not being proven on the balance of probabilities, the sanction awarded being too severe or new evidence coming to light since the disciplinary hearing. Cases where appeals have resulted in the outcome being changed are also considered alongside this to ensure any learning is captured and recommendations made.

Appeals are considered on the merits of each case, but no issues were identified in 2023/2024 with the process of decision making for hearing officers. Where a defect in process is identified, appropriate feedback is given to those involved in the case, and process/policy reviews are undertaken to ensure any issues are rectified for the future.

One Employment Tribunal claim was submitted in 2023/2024 and was later withdrawn at the hearing. Two Employment Tribunal claims were submitted in 2024/25.

Training

The HMICFRS culture report recommends that all Services ensure those carrying out investigations receive appropriate training. The 2023 staff survey highlighted that only 57% of staff feel poor performance is adequately addressed and 69% felt the behaviour of staff within RBFRS mostly demonstrates the Behavioural Competency Framework (BCF). Managers are supported in managing performance of their staff through core skills courses such as Coaching as a Management Tool, Managing Performance, and the Leadership Development Programme. This is also enhanced by managers guidance and toolkits developed by HR. Active bystander training has been rolled out across the Service.

At RBFRS, new managers on a Development and Assessment Pathway (DAP) are required to undertake either an Initial, Intermediate or Advanced Investigation and Hearings course as part of their development pathway to gain competence.

The aim of these courses is to upskill staff to undertake fair and reasonable disciplinary investigations and give them the knowledge and awareness of the importance of dealing with behavioural or conduct issues at the early stages. Several Green Book staff have attended the courses and continue to be encouraged to do so. The Senior Leadership Team undertook refresher training on conducting hearings in Q4 of 2023/2024.

RBFRS is also developing an Investigation and Hearings refresher course which is being rolled out to staff in 2025. The refresher training will enable attendees to confidentially share their experiences / learning in regard to investigations and hearings and will be supported with case studies that capture learning from real experience designed by HR to aide ongoing learning.

When a case is assigned to an investigating officer, a check is carried out to ensure they have received the appropriate training. Where this isn't the case, or a refresher is required HR holds a training session with the investigating officer.



Every manager who undertakes an investigation or a hearing has an assigned HR Adviser. A separate HR Adviser is assigned to a manager for different stages including appeals. The HR Adviser will provide advice and guidance throughout each stage of the process, which may include ad-hoc coaching/training where appropriate and advice on policy and process.

Demographics

Information on the gender, ethnicity and length of service is routinely collected for every disciplinary case to enable HR to analyse any trends or themes emerging. This is in addition to the station, department, watch and team of the employee subject to disciplinary investigations.

In summary in terms of demographics, the analysis found:

- For 2024/2025, 28% of cases involved staff with five years or less length of service, this has decreased in comparison to 2023/2024 which was 53%. No trends could be established to explain the correlation between length of service and alleged misconduct, apart from that all investigations were as a result of a breach of policy/process. All employees are required to read the Employee Handbook and all relevant policies and procedures as part of their induction within first two weeks of employment. 57% of cases involved staff with 15 years or more length of service, the majority of which related to behaviours. Following publication of RBFRS culture plan, an updated Behavioural Competency Framework (BCF) has been published in 2025 responding to feedback from staff, making the BCF simpler, easier to read and use and more closely reflecting the language within the Service, and the specific purpose and values of RBFRS.
- For 2023/2024, 67% of cases involved male staff, this percentage has increased in 2024/2025 with 78% of cases involving male staff. 68% of the workforce at RBFRS identifies as male (as at 31 March 2025) so it is not surprising that more cases will involve male staff.
- For 2023/2024 93% of cases involved white members of staff and in 2024/2025 100% involved white staff. 82% of the workforce at RBFRS are White British (as at 31 March 2025), so cases broadly follow the demographic trend of the workforce.
- There was a trend in 2024/2025 that could be established regarding disciplinary cases in terms of location of the employee subject to discipline, however these were specific cases that did not suggest any wider cultural issues with the particular location. This was also addressed as part of the disciplinary hearing processes.

Cases continue to be monitored to ensure that there is no gender/ethnicity bias in the disciplinary process and to ensure that underrepresented groups are not subject to any specific forms of harassment, bullying or poor behaviour which results in disciplinary action.

The Discipline Policy has been reviewed to ensure that any equality, diversity and inclusion impacts are captured, particularly in terms of those who are neuro-divergent and this has been included in the Equality Impact Assessment.

The HMCIFRS culture report recommends all Services ensure diversity/neutrality of the investigating officer. Our policy outlines the management levels that can conduct investigations and hearings. When assigning an investigating and hearing officer, the Allocating Officer

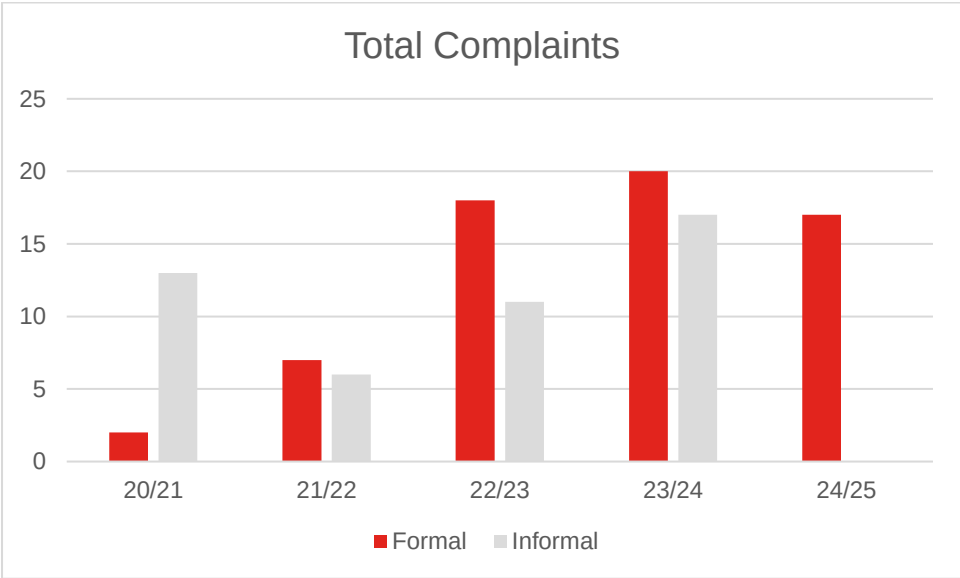


considers availability, workload and appropriateness of an individual to undertake the investigation/hearing.

Complaints

Year on Year Comparison

A summary of the total complaints received for the past five years are detailed below. Please note as of 2024/2025 the decision was made to no longer record anonymous complaints received via Say So as part of total complaints and therefore this should be noted ahead of the analysis below. 35% of complaints (13 complaints) received during 2023/2024 were submitted anonymously via Say-So. Analysis around Say So complaints received in 2024/2025 will be provided later in this report.



Total Complaints by Quarter

Year	Quarter	Total Complaints Received in Quarter
2023/2024	Q1	3
	Q2	10
	Q3	5
	Q4	19
2024/2025	Q1	2



Q2	9
Q3	4
Q4	2

The outcome of the last HMICFRS inspection commented that RBFRS staff are confident in the Service's approach to tackling bullying, harassment and discrimination, grievances and disciplinary matters. It is evident from the findings of this analysis that staff are willing to make complaints and the Service will address and tackle any issues where appropriate. 70% of staff who completed the RBFRS Staff Survey in 2023 feel that they are able to openly challenge inappropriate behaviour in the workplace. 76% of respondents feel that colleagues treat each other with dignity and respect, however this was a decrease of 9% of respondents who felt this way in the 2022 RBFRS Staff Survey.

There were no calls relating to bullying and harassment made to the Employee Assistance in either 2023/2024 or 2024/2025. 'Work Related Relationships' were cited in one call to the counselling helpline in 2023/2024 vs two in 2024/2025. The volume of calls relating to bullying and harassment or work-related relationships will continue to be monitored on a quarterly basis.

The amount of complaints increased significantly in 2023/2024, however there has been a decrease in complaints received in 2024/2025. Whilst the majority of this decrease will be impacted from not including anonymous complaints in the total number of complaints received, when comparing the number of complaints received directly from staff there has still been a decrease of 34% in 2024/2025 compared with 2023/2024. The number of complaints received, when taking out any anonymous complaints received is broadly consistent per quarter in both 2023/2024 and 2024/2025 aside from Q4. Of the complaints received in 2023/2024, half were received in Q4, during the same period in which RBFRS commissioned an information gathering exercise by Intersol Global.

Formal Complaints

There was a higher proportion of formal complaints in 2023/2024 and in 2024/2025 all complaints received were categorised as formal. Upon analysing the reasons for this, these were received from different staff across the organisation for unrelated reasons and no themes could be identified. In 2024/2025 two of the complaints received were escalated from informal complaints. Staff continue to be encouraged to raise complaints informally in the first instance (with scope for initially raising as a formal complaint if they choose to).



Reasons for complaints

Year/Reason	Total Complaints	Total Not Upheld*	Total Partially Upheld*	Total Upheld*	Total Other*	Total Withdrawn*
2023/2024	37	9	0	3	4	1
Behaviour	17	4	0	1	2	0
Bullying/Harassment	6	3	0	0	0	0
Discrimination	1	0	0	0	0	0
Training/Development/ Promotion	4	0	0	1	0	1
Policy/Process	6	2	0	1	2	0
2024/2025	17	6	5	2	1	1
Behaviour	4	2	0	1	1	0
Bullying/Harassment	5	2	1	1	0	1
Discrimination	3	0	2	0	0	0
Training/Development/ Promotion	0	0	0	0	0	0
Policy/Process	5	2	2	0	0	0

* note – the outcomes detail all complaints completed as at 31 March each year so the figures relating to outcomes may differ from the total number of complaints received.

The amount of complaints relating to bullying and harassment has decreased in 2024/2025 but remains one of the highest reasons staff have submitted complaints. On analysing the case specific reasons for complaints relating to bullying and harassment in 2024/2025, 60% refer to staff in the line management chain of the employee raising the complaint. The amount of complaints relating to discrimination has increased in 2024/2025. While complaints relating to bullying and harassment and discrimination may not be seen as positive, it is encouraging that employees feel able to utilise the complaint reporting mechanisms at RBFRS to enable these complaints to be investigated. The number of complaints relating to behaviour has also decreased in 2024/2025 in comparison with the previous year. There were complaints received during



2023/2024 that were part of related incidents, or against the same complaint subject which supported the increase of complaints in this category.

The outcome of complaints are analysed. All decisions are case specific and made based on the balance of probability of the evidence for each particular cases. The reasons why cases are not upheld or partially upheld include lack of evidence, including where there is an absence of corroborating evidence. Where cases are upheld, this would include complaints that warrant further disciplinary action or where a policy or process needs changing to address the complaint. Other actions could include informal management action.

Of the complaints in 2023/2024 six were escalated to, or included in, disciplinary investigations and two were escalated to a disciplinary investigation in 2024/2025.

The reasons for complaints are also monitored to ensure that there are no policy or process amendments that are required. Where recommendations are made (for example amendments to policy, clearer guidance around application of policy or communications related to expected behaviours), these are addressed as appropriate.

Of the 37 complaints received in 2023/2024 and once all investigations had been completed, six were upheld, two were partially upheld and 20 were not upheld. Eight complaints resulted in other outcomes such as informal resolution or escalation to a discipline process for further investigation. One complaint was withdrawn through the course of the investigation.

Location

Location	% of total complaints received 2023/2024	% of total complaints received 2024/2025
Hubs	35%	71%
HQ/Departments	38%	23%
TVFCS	8%	6%
Unknown*	19%	0%

* Unknown – anonymous complaints, or matters escalated by the Service

There has been a decrease in complaints received from TVFCS in 2024/2025. Complaints received from TVFCS during 2023/2024 related to Development and Assessment pathways as a route to achieve competent pay. The complaints were received in quarter one of 2023/2024 and recommendations from the investigations addressed.

The complaints made from staff in the hubs has increased in 2024/2025, whilst this will be impacted by no longer including anonymous complaints in the total number of complaints received, there has still been an increase. These complaints were for a variety of issues with some complaints being about the same complaint subject. Where complaints are received about the



same complaint subject, each is examined in its own merits to ensure appropriate action is taken to fully investigate each complaint.

There has been a decrease in complaints received from staff in HQ, when looking at the specific reasons for complaints there are no trends relating to the department these complaints are being received from, or groups of staff that may indicate a particular underlying negative issue or culture in a particular department or team.

Completed within Timescales

Year	Completed within timescales*
2023/2024	24%
2024/2025	0%

* Please note, for reporting purposes, anonymous complaints received via SaySo in 2023/2024 have been excluded from these figures as, due to the anonymous nature of these complaints, it is often difficult to obtain information required to complete a full investigation and ascertain to what extent this is completed within the timescales as laid out in policy. It also only includes complaint investigations completed in full by the 31 March, those moved to a discipline investigation or those withdrawn are not included in these figures.

The reasons for complaints being completed outside of the 28 day timescale outlined in the Grievance, Bullying and Harassment Policy was due to a number of factors including the availability of staff including sickness or conflicting rota patterns. RBFRS has also utilised external investigators to undertake complaint investigations during 2024/2025 so there has been delays commencing investigation whilst sourcing external investigators. In some instances, there were delays caused by the individuals making the complaint, particularly in terms of availability or that of their representatives. Investigations that are relatively complex will also take longer to complete, particularly where multiple witnesses are involved, and several pieces of evidence need to be gathered. It is recognised in the Grievance, Bullying and Harassment Policy that more complex investigations may take up to 3 months to complete, 67% of investigations in 2024/2025 were completed within 3 months or less. When there are delays to investigations, staff (and their representatives) are contacted to ensure they are aware of the reasons for the delay and when the investigation is likely to conclude.

Length of Service

The majority of the workforce fall within the 1-10 years' service and 11-20 years' service group. 40% of complaints received in 2023/2024 were from staff with 1-10 years' service, and 24% in 2024/2025.

In terms of complaints being received from staff with less than one years' service, only one was received in both 2023/2024 and 2024/2025. No staff with less than one years' service were the



subject of a complaint in 2023/2024 and one was a subject of two complaints in 2024/2025. All new staff are provided with copies of the Behavioural Competency Framework and the Employee Code of Conduct and this forms part of the induction to set the behavioural expectations for all staff at the start of employment. This will however be an area that continues to be monitored as complaints by or against staff with less than one years' service, may indicate an issue with the recruitment process (e.g. how the nature of role is communicated during recruitment), issues with the induction process etc.

27% of complaints received during 2023/2024 and 35% of the complaints received during 2024/2025 referred to staff that have over 20 years' service. With most complaints referencing inappropriate behaviour, discrimination or bullying/harassment. It is encouraging that individuals are able to raise and highlight issues relating to behaviour despite a colleague's length of service and time within the organisation. RBFRS is taking steps to reinforce expectations across the Service relating to behaviours and culture, reiterating that behaviour that may have been deemed acceptable in a Fire and Rescue Service Sector 20 years ago is no longer acceptable and behaviours will be investigated with action being taken as appropriate. This includes rolling out new face to face Equality, Diversity and Inclusion and Culture Awareness training, online sexual harassment training and the launch of an amended Employee Code of Conduct and Behavioural Competency Framework which align to the new RBFRS Culture Plan.

Gender

Complaint Subjects

Gender	% of total complaints received 2023/2024	% of total complaints received 2024/2025
Male	32%	53%
Female	19%	18%
N/A*	49%	29%

* N/A – these complaints related to policy and process or were not attributed to a single individual

Complainants

Gender	% of total complaints received 2023/2024	% of total complaints received 2024/2025
Male	19%	76%
Female	38%	24%



Gender Fluid	2%	0%
Not known*	41%	0%

* Not known – anonymous complaints, or matters escalated by the Service

68% of the workforce is male (as at 31 March 2025) so it would be expected that males would make up the majority of complainants and complaint subjects. The number of complaints with males as the subject of the complaint has increased since 2023/2024. The reasons behind these complaints were varied and there are no trends that can be identified, the majority of the complaints made about males, were submitted from other males. The number of complaints submitted by males in 2024/2025 has also increased, again this is likely to be impacted by no longer including anonymous complaints in the total number of complaints received.

The number of complaints with females as the complaint subject has stayed broadly consistent in 2024/2025 compared with 2023/2024 but the number of complaints made by females has decreased.

There is nothing apparent within investigations that indicates any gender bias or underlying issues relating to gender.

Ethnicity

Complaint Subject

Ethnicity	% of total complaints received 2023/2024	% of total complaints received 2024/2025
Ethnic Minority Group	0%	0%
White British	51%	71%
N/A*	49%	29%

* N/A – these complaints related to policy and process and were not attributed to a single individual.

Complainant



Ethnicity	% of total complaints received 2023/2024	% of total complaints received 2024/2025
Ethnic Minority Group	2%	6%
White British	57%	94%
Not known*	41%	0%

* Not known – anonymous complaints, or matters escalated by the Service

The majority of the complaint subjects were White British in both 2023/2024 and 2024/2025. There are no trends to indicate any underlying widespread racism in the complaints received.

82% of the workforce at RBFRS are White British (as at 31 March 2025), so it is unsurprising that the majority of complaints involve or are being submitted by this ethnic group. The themes and reasons for complaints will however continue to be monitored to ensure there are no underlying issues relating to ethnicity that need to be addressed.

Complaints can also refer to a policy or process, a more generalised subject or aren't attributed to a single individual and therefore in these cases analysis of the demographics of a complaint subject is not always applicable.

Say So

Primary Reason	Total Complaints
Equality	8
Management/Supervision	3
Abuse – emotional/psychological	6
Code of conduct	4
Health and Safety	3
Policy/process	3
Total	27



Staff continue to use SaySo for anonymous complaint reporting, and it is encouraging that employees use this tool as an alternative method to raise complaints. These complaints are often made anonymously which can significantly limit the ability to conduct a full investigation or obtain further information, however where particular issues are identified these are pro-actively addressed as far as possible on the information that has been provided. More information can be requested from SaySo where applicable to support the Service to address these complaints. There can be multiple complaints of the same nature, or that are linked which can affect overall complaint numbers. 35% of complaints received during 2023/2024 were submitted anonymously via SaySo, whereas this has increased to 61% of complaints received in 2024/2025.

Safe call (an industry leading whistleblowing services provider, offering similar services to Say So in terms of an anonymous reporting mechanism) have published their benchmark report for 2025 that shares that anonymous reporting is on the rise across all sectors, with 77% of reports from Fire and Rescue Services being submitted anonymously. With data showing an increasing preference for anonymity, RBFRS continue to work towards creating a workplace where employees feel safe to raise concerns openly.

Promotion of the complaint reporting methods continue through internal communication methods. A review of induction materials was undertaken in 2024/2025 to ensure new employees to the Service are aware of the reporting methods and purposes of anonymous reporting via SaySo. SaySo has a dedicated page on Siren which all staff can access through a link on Siren's home page.

Exit Interviews

Annual reviews of exit interviews take place every year to track trends and reasons for leaving. A variety of reasons were identified as the reason for leaving including better career opportunities/increased salary, retirement, moving out of the area or taking a work opportunity closer to home, high workloads and personal reasons. From analysis of the leavers data and exit interview responses for 2024/2025, nothing could be found to indicate any trends in bullying or harassment which caused employees to leave the Service.

All staff undertaking an exit interview are asked specifically if they would like to raise a complaint. Where staff indicate they would like a complaint to be investigated, this is investigated as per the employee complaints procedure outlined in the Grievance, Bullying and Harassment Policy. If an issue raised during an exit interview was deemed sufficiently serious RBFRS could also escalate this for investigation under the Grievance, Bullying and Harassment Policy without the individual raising a specific complaint.

Workforce Capacity

Investigations are undertaken by managers in addition to their day to day roles, which has a significant impact on capacity, particularly in more complex cases. In particular, the increase in the volume of employee relations cases significantly increases the demand on the middle manager cohort and HR.



A large proportion of managers are in development and/or may lack experience in investigations. This impacts on the time required advising managers who may require an increased level of support and also has implications for corporate risk, in terms of capacity and demand and the ability to deliver on other key objectives.

Cases are allocated as fairly as possible, and on a rotation basis to ensure that staff are not undertaking multiple investigations at any one time. However, due to the continued increased volume of cases at RBFRS, many managers have undertaken several investigations and/or acted as Hearing Officers through the course of a year. External investigators have been used to mitigate this impact on staff, but this has a cost impact to the service, particularly in complex cases which require more time to be spent on them. For the year 2024/25 approximately £50,000 was spent on external investigators. HR also act as the point of contact for external investigators which has additional workload implications.

HR Case Management

HR provides adviser support for all discipline and complaint cases, with separate advisers for the investigation hearing and appeal stages. While HR acts in an advisory capacity only to ensure legal compliance, several actions are in place to ensure the case management is effective. These include:

- Ongoing review of manager guidance following feedback from training and cases. Manager guidance is sent to managers as part of a set of documents to assist them in undertaking effective disciplinary investigations.
- Consideration is given at the start of the investigation whether the Investigating Officer has any conflicts of interest which may impede a fair and neutral investigation.
- All managers are provided a checklist at investigation and hearing, including a checklist for suspensions to ensure the correct considerations are applied to such cases.
- Welfare officers are assigned to those who are subject to a disciplinary investigation and are also considered for witnesses in difficult cases. For complex or sensitive employee complaints, Welfare officers assigned to those that are subject of the complaint and are also considered for those making the complaint.
- Fully CIPD qualified external investigators are appointed for cases which may be particularly resource intensive or whereby it might be deemed necessary for an investigation to be conducted by a completely independent party.
- All HR Advisers undertake regular training including attending employment law updates and webinars.

HR also reviews the effectiveness of disciplinary cases by:

- Providing feedback to investigators throughout the course of the investigation, providing appropriate coaching where necessary
- Reviewing the Performance Development Reviews (PDRs) of those involved in a discipline to identify if there are any patterns of behaviour identified through the PDR have been reflected in disciplinary cases.



- Reviewing the recommendations in audits made by investigating and hearing officers and ensuring these are followed up on.
- Undertaking regular HR Adviser learning sessions which enables advisers to share good practice and learning on cases. These learnings are used to inform the Service's disciplinary and investigation training.
- Ongoing reviews of the effectiveness of discipline training through case reviews and debriefs for complex cases, with any learning directly fed back into the discipline and investigation training courses.
- The Effective Grievance and Discipline Action Plan continues to be reviewed internally in HR. This captures actions from cultural reviews undertaken from other Services (for example South Wales) as well as any HMICFRS and/or audit recommendations and actions. These actions include:
 - ✓ Designing refresher training for investigating and hearing officers that includes emerging themes from misconduct cases. This has been rolled out with the first course in Q2 of 2025/2026.
 - ✓ Building behaviours and values into the induction and onboarding process to ensure new staff are aware of the Services' behaviours and values prior to starting.
 - ✓ Reviewing case management practices on an ongoing basis to ensure they are effective and fit for purpose.
 - ✓ Increased use of document templates for decision making to ensure decisions made at hearing are fair, consistent and transparent.
 - ✓ Review of internal policies following recommendations from other Fire and Rescue Services' cultural reviews (including the Transfer Policy, Promotion Policy, Social Media Policy, Discipline Policy and Grievance, Bullying and Harassment Policy)
 - ✓ Reviewing the process for transfer requests between stations to ascertain whether there are any cultural issues behind requests being made.

Audit

During 2024/2025 RBFRS commissioned an external audit of its discipline and complaints processes to provide additional reassurance that policies and procedures are being followed appropriately. The audit included a review of training provided to those undertaking investigations and hearings including a review of attendance, whether responses and communications are timely and follow a robust investigation process and that there is a mechanism in place to review feedback received and lessons learnt.

During the audit a sample of completed discipline and complaint cases from April 2024 were selected and reviewed alongside our policies and guidance documents. Overall the audit found RBFRS have a robust suite of policies and procedures in place that are up to date and adequate in terms of content. Findings confirmed that investigation outcomes were clearly documented, communicated to the relevant employees and retained on file. Where applicable, welfare officers have been appointed to employees taking part in formal processes.

The audit noted that there was insufficient evidence to confirm that one individual involved in a disciplinary case had received training, although it was noted that the individual had previous



experience from another Service. There were two instances where there was insufficient evidence to verify that HR had acknowledged the complaints within seven days, it was noted that this was done verbally within the timeframe, but RBFRS were unable to provide evidence to the external auditors to confirm this. The audit also noted some minor management recommendations relating to record-keeping and communication of delays. It should be noted that the sample size for the audit was small, reviewing five disciplinary and five complaint cases completed since April 2024.

The findings of the audit report provided additional recommendations and control measures that can help support ongoing practices, and action has already been taken by HR to address these as detailed below.

Recommendation	Priority	Action taken to date
RBFRS will ensure that all officers have received appropriate training before involvement in a disciplinary hearing or investigation	Medium	Additional columns have been added to HR case management log to ensure investigating officer's have attended training or received an input by a qualified HR Adviser prior to undertaking an investigation. A reminder of this has also been added to the HR adviser checklists to ensure training is considered prior to investigation starting, and recorded appropriately.
RBFRS will ensure that complaints are correctly classified as formal or informal within the HR team tracker	Low	An additional action has been added to HR adviser internal audit template to check accuracy of information inputted to the HR case management log. The informal and formal complaint monitoring forms have also been updated to add an HR action for complaints to be recorded on internal tracker.
RBFRS will acknowledge all complaints within 7 days of receipt	Medium	An update has been made to the HR Adviser checklist to ensure complaints are acknowledged in writing within 7 days and records obtained to support this. In addition the informal and formal complaint monitoring forms have been updated to add HR action for complaint to be acknowledged within 7 days and for this date to be recorded on the form. This has also been built into the 6 monthly audit checking process.
RBFRS will ensure that investigation checklists are completed for all cases where an internal investigation is required	Low	An additional action has been added to HR adviser internal audit template to check that checklists have been utilised in internal investigations. HR advisers will continue to send the templates to all investigating officers and remind them to utilise these in all instances.
RBFRS will clearly communicate any delays to disciplinary investigations to the employee,	Low	An update has been made to the HR Adviser and Investigating Officer checklists to ensure a delay letter sent and copy of this is retained



and evidence of this communication will be retained on file		within relevant discipline or complaint folder. This has also been built into the 6 monthly audit process.
Where investigation reports include recommendations or lessons learnt, RBFRS will record these on the HR tracker spreadsheet and follow through actions to completion	Low	An update has been made to the internal HR adviser audit template to check that recommendations have been recorded on the HR case management log and followed up in a timely manner. An addition has also been added to the HR Adviser checklist to ensure all recommendations are recorded on HR case management log.

Medium = timely management attention is necessary

Low = there is scope for enhancing control or improving efficiency

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FIRE AND RESCUE SERVICE

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ROYAL BERKSHIRE FIRE AUTHORITY REPORT



COMMITTEE	AUDIT AND GOVERNANCE COMMITTEE
DATE OF MEETING	20 OCTOBER 2025
SUBJECT	QUARTERLY PERFORMANCE REPORT 2025-26 QUARTER 1 (APRIL - JUNE 2025)
LEAD OFFICER	FRANK LONG, GROUP MANAGER INTELLIGENCE RISK AND PERFORMANCE MANAGER
LEAD MEMBER	N/A
EXEMPT INFORMATION	NONE
ACTION	FOR DECISION

1. EXECUTIVE SUMMARY

- 1.1 To provide Audit & Governance Committee with an overview of the Royal Berkshire Fire and Rescue Service (RBFRS) first quarter (April - June 2025) performance for the 2025-26 financial year.

2. RECOMMENDATION

That the Audit & Governance Committee:

- 2.1 **NOTE** the performance against Service Provision and Corporate Health measures for the targets agreed by the Fire Authority for 2024-25.
- 2.2 **NOTE** the progress made on the priority programmes.
- 2.3 **NOTE** the position of corporate risk.
- 2.4 **DISCUSS** and **AGREE** any further actions, if appropriate.

3. REPORT

- 3.1 The quarterly performance report supports the Performance Management Framework which provides structure and governance that will enable RBFRS to measure, monitor and manage outputs and outcomes in a timely manner, allowing the organisation to respond and make informed decisions to ensure

Agenda Item 10

that statutory obligations and the Fire Authority's Strategic Commitments are successfully delivered.

- 3.2 Following data capture, review and analysis, evidence is reviewed by the Strategic Performance Board (SPB) whose purpose is to lead, support and monitor the effective delivery of the Strategic Objectives by monitoring and reviewing performance across the four Quadrants.
- 3.3 Informed by these processes, key data and highlights have been extracted and reviewed by the Senior Leadership Team (SLT) and are presented in this report for scrutiny at the Audit and Governance committee.
- 3.4 The attached report provides an overview of performance for the first quarter (April - June 2025) performance for the 2025-26 financial year. It reports performance in four key areas:
- 3.5 Quadrant one - Service Provision - This section presents data and information which will allow members to monitor how RBFRS are doing at delivering its statutory obligations and any internal services provided between teams, departments and functions.
- 3.6 Quadrant two - Corporate Health - This section brings together all data, information and measures from across the organisation, which will allow members to monitor how RBFRS are managing key resources, e.g. People and Finance.
- 3.7 Quadrant three - Priority Programmes (CRMP, RBFRS Development Programme and the Strategic Asset Investment Framework) - This section will allow members to monitor progress of work designed to deliver a defined outcome which is different to or improves on current working practices, policies and procedures in support of delivering against the strategic commitments and Corporate Plan 2023-27.
- 3.8 Quadrant four - Assurance - This section provides an assessment of corporate risks that may impact on service delivery. This section will also include data and information from audit monitoring and an update on the HMICFRS Action Plan.

4. CONTRIBUTION TO STRATEGIC COMMITMENTS

- 4.1 Prevention: We will reduce the risk to our communities through our partnership duties and prevention education activities, ensuring that our services are accessible to all.
- 4.2 Protection: We will support those with responsibility for premises to understand their duties in ensuring the safety of all people using buildings covered by the Building Safety Act 2022 and Regulatory Reform (Fire Safety) Order 2005, whilst ensuring that our services are accessible to all.

- 4.3 Response: We will ensure that our people are trained and resources are located to provide the most effective response and to have a positive impact on incidents in our communities.
- 4.4 Resilience: We will ensure we are resilient and work with our partners to promote and build resilience in the communities we serve.
- 4.5 Sustainability: We are committed to ensuring that we provide a financially sustainable Service and take meaningful action to help address the climate emergency.
- 4.6 People: We will support our staff by providing a safe and inclusive environment for them to thrive in, building a diverse organisation that is engaged with, and accessible to, our communities.

5. FINANCIAL IMPLICATIONS

- 5.1 This report provides RBFA financial information under the corporate health quadrant.

6. LEGAL IMPLICATIONS

- 6.1 There are no legal implications arising from this report.

7. EQUALITY AND DIVERSITY IMPLICATIONS

- 7.1 This report provides RBFRS equality and diversity information under the corporate health quadrant.

8. RISK IMPLICATIONS

- 8.1 This report provides RBFRS corporate risk information under the assurance quadrant.

9. SUSTAINABILITY IMPLICATIONS

- 9.1 None for the purpose of this report.

10. CONSISTENCY WITH DUTY TO COLLABORATE

- 10.1 This report provides information on RBFRS performance measures and targets, as such there are no identified areas for collaboration.

11. PRINCIPAL CONSULTATION

- 11.1 The Chief Fire Officer, Chief Finance Officer, Senior Leadership Team were consulted in the compilation of this report.

12. BACKGROUND PAPERS

- 12.1 Annual Plan 2025-26.

Agenda Item 10

13. APPENDICES

13.1 Appendix A – Quarterly Performance Report

14. CONTACT DETAILS

14.1 Anna Smy - Data and Performance Manager - 07795 302741

14.2 Melissa Jackson - Performance Officer - 07570 950889

ITEM	DECISION BODY	NEXT REPORTING DATE	REPORTING FREQUENCY	RECOMMENDED ACTION	LEAD OFFICER	LEAD MEMBER	PART I / II
Annual Treasury Report and Mid-year report	Fire Authority	25.11.25	Annual	Note	HF&P	Budget and Income Generation Lead	Part I
Equality Objectives	Fire Authority	25.11.25	Every 4 years	Agree	HHR&L&D	EDI and Cultural Lead	Part I
Sustainability Update - Presentation	Fire Authority	25.11.25	Ad-hoc	Note	HoA	Strategic Asset and Sustainability Lead	Part I
Budget Monitoring Q2	Management Committee	10.12.25	Annual	Note	HF&P	Budget and Income Generation Lead	Part I
CRMP Priority Programmes	Management Committee	10.12.25	Every meeting	Note	HCS	CRMP Lead	Part I
Appliance Availability Q2	Management Committee	10.12.25	Quarterly	Note	AM (R&R)	N/A	Part I
Annual Governance Statement 23/24	A&GC	26.01.26	Annual	Note	HF&P / Programme Office Manager	N/A	Part I
Statement of Accounts	A&GC	26.01.26	Annual	Note	HF&P	N/A	Part I
Statement of Assurance 2024/25	A&GC	26.01.26	Quarterly	Note and Recommend	HCS	N/A	Part I
Pay Policy Statement	A&GC	26.01.26	Annual	Note and Recommend	HHR&L&D	N/A	Part I
Internal and External Audit report	A&GC	26.01.26	Quarterly	Note	HF&P	N/A	Part I
Q2 Performance Report	A&GC	26.01.26	Quarterly	Note	Data, Performance and Risk Manager	N/A	Part I
Scheme of Member Allowances Annual Review	Management Committee	10.02.26	Annual	Note and recommend	MO	N/A	Part I
Annual Budget 25/26, Medium Term Financial Plan, SAIF and TVFCS Budget	Management Committee	10.02.26	Annual	Note and recommend	HF&P	Finance Lead	Part I
Budget Monitoring Q3	Management Committee	10.02.26	Annual	Note	HF&P	Budget and Income Generation Lead	Part I
CRMP Priority Programmes	Management Committee	10.02.26	Every meeting	Note	HCS	CRMP Lead	Part I
Appliance Availability Q3	Management Committee	10.02.26	Quarterly	Note	AM (R&R)	N/A	Part I
Scheme of Member Allowances Annual Review	Fire Authority	23.02.26	Annual	Decision	MO	N/A	Part I
Contract Regulations	Fire Authority	23.02.26	Ad-hoc	Decision	HF&P	N/A	Part I
Annual Budget 25/26, Medium Term Financial Plan & Strategic Asset Investment Framework and TVFCS Budget	Fire Authority	23.02.26	Annual	Decision	HF&P	Finance Lead	Part I
Pay Policy Statement	Fire Authority	23.02.26	Annual	Decision	HHR&L&D	N/A	Part I
Internal Audit Report	A&GC	16.03.26	Quarterly	Note	HF&P	N/A	Part I
External Audit Report	A&GC	16.03.26	Quarterly	Note	HF&P	N/A	Part I

ITEM	DECISION BODY	NEXT REPORTING DATE	REPORTING FREQUENCY	RECOMMENDED ACTION	LEAD OFFICER	LEAD MEMBER	PART I / II
Annual Report on Members Development	A&GC	16.03.26	Annual	Note and Recommend	HCS	N/A	Part I
Annual report on Governance / Members attendance and allowances	A&GC	16.03.26	Annual	Note and Recommend	HCS	A&GC Chairman	Part I
Quarter 3 Performance Report	A&GC	16.03.26	Quarterly	Note	Data, Performance and Risk Manager	N/A	Part I
Members Code of Conduct Consultation	A&GC	16.03.26	Every four years	Decision	MO	N/A	Part I
CRMP Priority Programmes	Management Committee	16.04.26	Every meeting	Note	HCS	CRMP Lead	Part I
Corporate Calendar 2025/26	Fire Authority	30.04.26	Annual	Decision	HCS	N/A	Part I
Lead Member and Champion Annual Reports	Fire Authority	30.04.26	Annual	Note	Lead Officers	Lead Members	Part I
Annual Plan	Fire Authority	30.04.26	Annual	Decision	HCS	N/A	Part I