

FIRE AUTHORITY POLICY AND RESOURCES COMMITTEE



Date: Wednesday, 09 July 2025

14:00hr

**Fire and Rescue Service Headquarters
Hinchingsbrooke Cottage, Brampton Road, HUNTINGDON,
PE29 2NA**

AGENDA

Open to Public and Press

1. **Notification of Chair and Vice-Chair**
Verbal Item
2. **Apologies for Absence and Declarations of Interest**
3. **Minutes of the Policy and Resources Committee 22 January 2025** 5 - 12
4. **Final Revenue and Capital Budget Position 2024-25 and Draft Statements of Account 2024-25** 13 - 110
5. **Revenue and Capital Budget Monitoring Report - July 2025** 111 - 118
6. **Annual Review of the Operation of the ICT Shared Service Agreement** 119 - 130
7. **Commercial and Procurement Activity Annual Update 2025** 131 - 158

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Date of Next Meeting

22 October 2025

The Fire Authority Policy and Resources Committee comprises the following members:

For more information about this meeting, including access arrangements and facilities for people with disabilities, please contact

The Fire Authority is committed to open government and the public are welcome to attend from the start of the meeting.

It supports the principle of transparency and encourages filming, recording and taking photographs at meetings that are open to the public. It also welcomes the use of social networking and micro-blogging websites (such as Twitter and Facebook) to communicate with people about what is happening, as it happens. These arrangements operate in accordance with a protocol which can be accessed via the following link below or made available on request.

Public speaking on the agenda items above is encouraged. Speakers must register their intention to speak by contacting the Democratic Services Officer at least three working days before the meeting.

Full details of the public speaking scheme for the Fire Authority is available at:

Councillor Neil Boyce (Chair) Councillor Chris Poulton (Vice-Chair) Councillor Simon Bywater Councillor Yasmin Deter Councillor Ian Gardener Councillor Mohammed Jamil Councillor Christopher Morris Councillor Luis Navarro and Councillor Des Watt

Clerk Name:	Tamar Oviatt-Ham
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Cambridgeshire and Peterborough Fire Authority

Minutes of the Policy and Resources Committee Meeting

Date: 22 January 2025
Time: 2.00pm - 3.04 pm
Place: New Shire Hall
Present: Councillors: S Kindersley (Chair) M Black, N Boyce, S Bywater, E Murphy, K Reynolds and P Slatter and M Smith
Officers: Matthew Warren, Jon Anderson, Ursula Bird, Stuart Smith, Tamsin Mirfin, Shahin Ismail, Vicky Best, Tamar Oviatt-Ham and Sophie Rankine

95. Apologies for Absence and Declarations of Interest

No apologies for absence or declarations of interest.

96. Minutes of the Policy and Resources Committee held 28 November 2024

The minutes of the meeting held on 28 November 2024 were approved as a correct record.

97. Action Log

The action log was noted.

98. Cambridgeshire Fire and Rescue Service - Community Safety Activities Update

Members received an update on the breadth of community safety activities currently being undertaken by the Service and an outline of new options for approval.

Officers highlighted the following points in relation to the report:

- The Service had delivered over 7,000 safe and well visits in the year to date and could evidence a yearly increase over the past five years.

- The Service had recently delivered courses for young people identified through serious violence duty practitioners. These had been well received and had a significant impact on reoffending rates.
- The Service sat on a number of partnership boards including the National Fire Chiefs Council Regional Prevention Committee, National Fire Chiefs Council Fire Kills Group, Water Safety Partnership (Chair) and Vision Zero (Tactical and Strategic Board).
- A number of proposals had been identified to be taken forward including:
 - o The current safe and well visits were being replaced by home fire safety visits (HFSVs) which were a standard approach to home fire safety outlined by the NFCC Person Centred Framework Community
 - o Education activities were recommencing in schools with a ward-based system and crews responsible for one particular area.
 - o Serious Violence Duty Groups. Officers were currently working out what this would look like.
 - o An Enhanced Fire Break Model was being trailed in South Cambridgeshire.
 - o Fire-P, intervention for adult fire setters before release from prison
 - o Extending the Community Wellbeing Officer trial.

Individual Members raised the following points in relation to the report:

- Queried how the catchment areas for fire stations would work in relation to community education activities. Officers explained that this would be reviewed on a geographical basis. A Community Education Board would agree quarterly objectives based on incident trends and specific calendar risks. In addition to schools' education, the Service was exploring options to further support serious violence duty through attending diversionary groups and delivering a suitable training provision.
- Sought further detail on the progress of activities proposed in relation to adult fire setters. Officers explained that Fire-P was an intervention scheme for adult fire setters. The Service had two trained members of staff and were in the early stages of communications with partners (police, probation and prison service) around how the scheme could be embedded within prisons prior to release therefore reducing the risk of arson in the community. Officers explained that they were in discussions to extend the trial with EEAST for a further 12 months to fully understand the costs and benefits to both organisations. The Chief Fire Officer commented that EEAST had recently appointed a new Chief Executive, and discussions had been slower than anticipated.
- Welcomed the links with the Community Safety Partnerships (CSP's) across Cambridgeshire and Peterborough.
- Highlighted the good work of the Firebreak programme. A Member queried if it would be possible for someone that had undertaken the

programme, to apply to be a firefighter in the future. The Chief Fire Officer explained that that the young people that were engaged with the programme faced many barriers as many were not engaged with education and qualifications were required in order to apply to the Service. He explained that it was a fine balance and that recruitment requirements needed to be looked at as a whole in terms of the barriers faced without underselling the professionalism of the Service.

- A Member commented that he was supporting a project within Peterborough schools for all year 9 students bringing together the Fire and Rescue Service, Police and Air Ambulance to run workshops for schools every two months on a wide range of topics.
- Queried whether the Fire and Rescue Service were picking up community safety work that other services should be carrying out and whether there was a sense of what the boundaries were in terms of the work undertaken by the Service. Officers explained that they had to constantly review the priorities and focus of their community safety activities, and this was also linked to available funding. The Service had recently lost the funding for a role in the Road Safety Partnership.

It was resolved unanimously to:

- Provide views and comments on the community safety activities including future options
- Approve progression of the future options

99. Revenue and Capital Budget Monitoring Report 2024/25 (Including Mid-Year Treasury Management Review)

Members received an update on revenue and capital spending and a mid-year Treasury Management review as of 31 December 2024.

Officers highlighted the following points in relation to the report:

- The budget for full-time firefighters continued to be overspent in the third quarter, but the variance had reduced as expected as other firefighters had retired and sickness levels had reduced. A slight increase in costs was expected over the next couple of months relating to a further intake of new recruits.
- The operational On-Call firefighter expenditure remained underspent. The Service were yet to see the impact of the new pay bandings on budgets, and this would be better understood by the end of this financial year and would be closely monitored and reviewed.
- The premises underspend continues to be due to gas and electricity costs being significantly less than those budgeted. The overspend relating to the business rates on the old Huntingdon site would remain

as the completion of the sale was still pending; it was hoped this will complete by the end of this financial year. The underspend in property maintenance was not expected at the end of the year.

- A mid-year Treasury Management review had been prepared in compliance with CIPFA's Code of Practice on Treasury Management. It provided Members with, amongst other information, an economic update for the first half of the 2024/25 financial year. Borrowing rates had remained higher than investment rates and there were no immediate plans for external borrowing. The long-term forecast was that the Bank of England rate would reduce, and it currently fluctuated between 2 and 2.5%.
- The pay negotiation process for 2025 was about to commence and would not be concluded until after the budget is set. Bandings were a significant pressure on the overall budget that had to be covered.

Individual Members raised the following points in relation to the report:

- Queried if the staffing levels in the control room had been reviewed pending the joint arrangements with Suffolk coming to an end. Officers explained that currently the control room was understaffed due to sickness levels, so some temporary contracts had been put in place. The Service wanted to avoid any redundancies after the end of the joint arrangements and a restructure of the control room would take place following the departure of Suffolk. A Member queried if Suffolk were still contributing to the costs of the Control Centre. The Chief Fire Officer explained that they were paying 50% of the costs and that he was still struggling to get a direct response in terms of when they would be leaving.

It was resolved unanimously to:

- Note the position on revenue and capital spending,
- Review and provide comment on the mid-year Treasury Management review

100. Strategic Risk and Opportunity Management Register – Monitoring Report

Members received an updated strategic risk report, as of January 2025, highlighting those risks that were considered above the risk appetite of the Authority. Officers explained that report format had been changed so that risks were now grouped into themes to make the register easier to navigate.

Individual Members raised the following points in relation to the report:

- Queried if any thought had been given on the potential financial impact on the authority in relation to local government reorganisation. Officers stated that this was an emerging risk and would be reflected in the register going forwards.

- Questioned if Artificial Intelligence would have an impact on the production of data and patterns that could be used going forwards. Officers explained that the shared service team were looking into this further. The Chief Fire Officer also commented that there would be a confidential report to the Fire Authority on Cyber Security later in the year.
- Queried if the Service had reviewed the Suffolk Fire and Rescue Service Risk Register to see if they also had a risk in relation to the termination of the fire control collaboration. The Chief Fire Officer explained that he would continue to pursue an update in relation to when they would be leaving the control centre.
- Questioned if the Service was engaging with Parish Councils to ensure that Fire Safety Information was disseminated particularly in rural areas where there were increasingly aging populations. Officers explained that the Community Safety and Wellbeing Officers engaged with Parish Councils to disseminate information.

It was resolved unanimously to:

review and provide comments on the strategic risk register

101. Policy and Resources Committee Work Programme

The Chief Fire Officer stated that the next meeting was due to be held on 3 April 2025. As this would be in the pre-election period he would discuss with the Chair and Officers to review if there was anything critical that needed to go to the meeting or if it could be cancelled. **Action Required.**

Chair

FIRE AUTHORITY
POLICY AND
RESOURCES
COMMITTEE

Minutes - Action Log

This is the updated action log as of 9 July 2025 and captures the actions arising from the most recent Policy and Resources Committee meetings and updates Members on the progress on compliance in delivering the necessary actions.

MINUTES FROM THE 18 JULY 2024 COMMITTEE MEETING

76	Commercial and Procurement Activity – Annual Update	Tracey Stradling Head of Commercial and Business Support	Members requested a written briefing on the key headlines of the new procurement regulations.	Update 23 October 2024 Briefing Notes on each key area of the new procurement regulations will be circulated as and when prepared.	Ongoing
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MINUTES FROM THE 22 JANUARY 2025 MEETING

100	Strategic Risk and Opportunity Management Register – Monitoring Report	Assistant Director Service Transformation	... the Chief Fire Officer also commented that there would be a confidential report to the Fire Authority on cyber security later in the year.	Update 9 July 2025 Added to the Committee Work Programme for 22 October 2025.	Complete
101	Policy and Resources Committee Work Programme	Democratic Services Officer	The Chief Fire Officer stated that the next meeting was due to be held on 3 April 2025. As this would be in the pre-election period he would discuss with the Chair and Officers to review if there was anything critical that needed to go to the meeting or if it could be cancelled.	Update 9 July 2025 Meeting was cancelled.	Complete

TO: Policy and Resources Committee

FROM: Assistant Director Finance/S151 Officer – Ursula Bird

PRESENTING OFFICER(S): Assistant Director Finance/S151 Officer – Ursula Bird
Telephone: 07900 267912
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DATE: 9 July 2025

FINAL REVENUE AND CAPITAL BUDGET POSITION 2024/25 AND DRAFT STATEMENTS OF ACCOUNT 2024/25

1. Purpose

1.1 The purpose of this report is to provide the Policy and Resources Committee with the final 2024/25 revenue and capital budget outturn position.

2. Recommendations

2.1 The Committee is asked to:

2.1.1 note the revenue and capital budget outturn position (Appendix 1),

2.1.2 approve the requested budget holder carry forwards (Appendix 2),

2.1.3 note the contents of the Annual Treasury Management Report (Appendix 3).

2.1.4 approve the draft unaudited financial statements of account 2024/25 (Appendix 4).

3. Risk Assessment

3.1 **Economic** – the major economic risk is the uncertainty of the pension liabilities and property valuations. The Service uses specialist third-party consultants, Hymens Robertson and Wilks Head & Eve LLP, to provide us with these valuations to minimise the risk.

The carry forwards (Appendix 2) relate to commitments, processes and projects started but not completed during 2024/25.

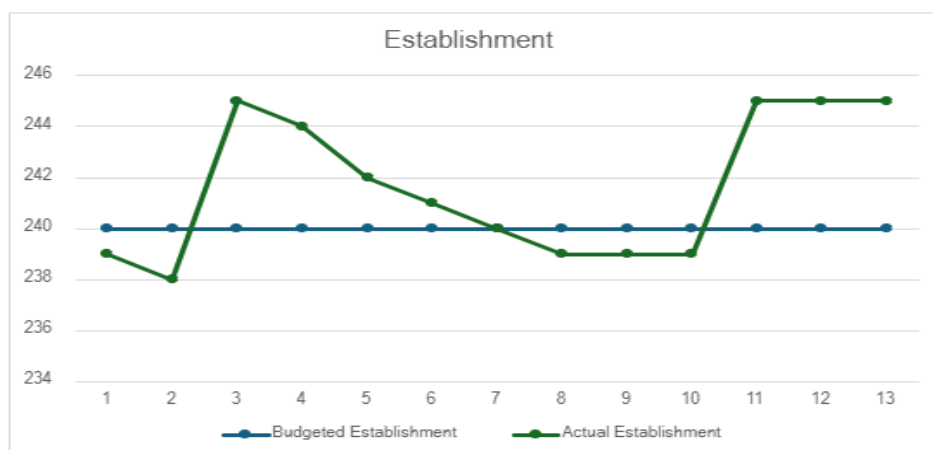
4. Background

4.1 The budget for 2024/25 was approved at the Fire Authority meeting held in February 2024 (Minute 105 refers). The total net budget was set at £35.592m with a total precept of £25.243m.

- 4.2 At its meeting in June 2024 the Fire Authority approved a revenue carry forward of £0.688m (Minute 121 refers). The revised net revenue budget for the 2024/25 financial year is therefore £36.280m. Further adjustments were with the pension burden grant of £1.335m moving out of non-NNDR grants and becoming part of the Revenue Support Grant and the receipt of a new pension burden's grant of £1.101m which offset the increased pension costs. The budget included earmarking some of the Section 31 business rates relief grants (£1.85m) for short-term revenue projects (used to help drive improvements) and cover some of the annual pay increases above budget (4% awarded against a budget of 3%); £1.149m of this remains as some projects flow into 2025/26 and 2026/27. This balance has been moved into earmarked reserves.
- 4.3 The financial year 2024/25 saw lots of changes in management structure following the retirement of the former Chief Fire Officer, Chris Strickland, in July 2024. This meant that half of the senior leadership team were new to their roles and in temporary positions pending full recruitment processes, which are almost complete. Much resource goes into these processes as we endeavour to attract and employ the best possible candidates. A further challenge, and success, was seeing our Systel project, the operational mobilising system, go 'live' in September 2024.
- 4.4 The Service had an underspend of £364,000 for the year 2024/25. The full draft (unaudited) statement of accounts, published on 30 June 2025, can be found on our website [Year end accounts 2024-25 draft.xlsx](#)

5. Final Revenue Outturn Position

- 5.1 The budget for wholetime firefighters and training instructors was overspent by £178,000; this was largely due to over-establishment from the recruitment of new firefighters and delays in retirees, as well as some sickness cover.



This is offset by the underspend in our On-Call firefighters where, despite the pay scale band rates being increased significantly from January 2025, we have continued to struggle to recruit sufficient On-Call firefighters and underspends in our fire control room and professional support employee costs, partly due to the Service consciously not backfilling some vacancies as time is taken to consider organisational needs but largely due to the delays and difficulties in fulfilling vacant posts. The overall direct employee cost underspend amounted to

£288,000. The other employee related costs, including travel, PPE, training and occupational health, were also underspent by £209,000; this was partly due to delays in services being delivered but also because of new ways of working, as we strive to work more effectively and effectively.

- 5.2 The premises budget was underspent by £125,000, primarily due to reduced gas and electricity rates.
- 5.3 Transport and plant expenditure was on budget, with increased repair costs being offset by reduced fuel costs.
- 5.4 Supplies and services budget has seen an underspend of £603,000; this has been due a reduction in fire hydrant repairs and maintenance (£29,000), delays in moving some ICT projects and services to the cloud during 2024/25, as well as delays in other projects (IT and communications, consultancy, legal and hired support underspent by £502,000), as we focused on getting the new mobilising system to 'go live' in September 2024. The Service is also continuing to see reductions in office expenses and travel related expenditure through the continued hybrid working approach (£56,000).
- 5.5 External interest was significantly above that budgeted by £486,000, due to the Service maximising investment income taking advantage, through short term investments, of the cash and high bank interest rates available. With the delays in the sale of the former Huntingdon site and circa £2.3m in receipts being planned into our capital programme to help fund our capital expenditure, rather than borrowing, we have used £1.5m of revenue funds available in addition to the minimum revenue provision of £294,000.
- 5.6 The other income is above that budgeted by £306,000, this is largely because of an Airwave credit due for £273,000; the full details of this can be found on Note 15 or our Statutory Statements of Accounts 2024/25.
- 5.7 Grant and precept income is above that budgeted as a further additional Section 131 grant of £432,000 was received throughout the year which was not budgeted; notification of this additional amount was received in May 2024.

6. Results for the Year

- 6.1 The final outturn position on the revenue budget, before application of carry forwards, reflects the spending trend reported to the Policy and Resources Committee throughout the financial year, with a change to the capital financing requirements. After applying these, the final position is an underspend of £364,000. This will be transferred from the general reserve. A simple summary of the final outturn is shown below. Further details, in normal budgetary control format, are found in Appendix 1 and in the narrative report on Page 15 of our Statutory Statements of Accounts 2024/25.

Budget Area	Under (-) / Over (+) £'000
Controllable expenditure/income	-1,589
Interest receivable	-486
Capital Financing	1,464
Additional Grant income	-442
Committed Revenue Expenditure (orders raised but not received)	259
Delegated Budgets Carried Forward requests	491
Transfer from Earmarked Reserves	-1,365
Transfer to Earmarked Reserves	1,304
Final Under(-)/Overspend from 2024/25	-364

6.2 The carry forwards requested (detailed breakdown attached at Appendix 2) are required for: -

Funding Requirements	£'000
Staffing (inc. learning and development)	412
Staff welfare and gym equipment provisions	38
Wholetime recruitment consultancy	15
Project expenses	13
Ring-fenced budgets	13
	491

7. Balance Sheet and Reserves

7.1 Particular attention is drawn to the position relating to the Authority reserves that provide financial flexibility when dealing with unexpected circumstances. Specific reserves are set aside to provide for known or predicted liabilities. A summary of movements in existing reserves is shown in the table below; the useable general reserve is £2,474,000.

	Note	Balance at 1 April 2024	In year Movement (-) funding out / funding in	Balance at 31 March 2025
		£000	£000	£000
General Reserve		2,110	+364	2,474
Property Development Reserve	7.2	1,400	-577	823
Financial Business Continuity Reserve	7.3	860	-	860
Tactical Reserve	7.4	297	-15	282
Wholetime Reserve		400	-	400
Pension Reserve		523	-	523
Total		5,590	-228	5,362

7.2 The Property Development Reserve was set aside to finance the costs of current and future refurbishment and development of the Authority estate, primarily the refurbishment of St Neots fire station, which is currently ongoing.

7.3 The Financial Business Continuity Reserve will be used to fund the additional pressures resulting from nationally agreed pay awards and inflationary pressures moving forward.

7.4 The Tactical Reserve will be used by Heads of Group to fund specific projects and improvements across the Service, subject to a business case submission.

8. Capital Programme

8.1 The final expenditure figures on the Capital Programme are detailed in the table below (£'000s):

Capital Expenditure	Para	Original Budget	Carry forwards	Revised Budget	Actual Expenditure	Committed	Total Committed
Vehicles	8.2	1,859	1,407	3,266	1,359	134	1,493
Property	8.3	1,969	840	2,809	750	1,436	2,186
ICT	8.4	374	294	668	550		550
Equipment	8.5	189	54	243	30		30
Total		4,391	2,595	6,986	2,689	1,570	4,259
Funding							
Capital Receipts Reserve		2,699		2,699	310		
Loan/Borrowing		692	2,195	2,887	302		
Application of reserves		1,000	400	1,400	577		
Revenue Contribution				0	1,500		
Total		4,391	2,595	6,986	2,689		

8.2 This budget covers the purchase of operational and non-operational vehicles. The purchase of new vehicles is in line with the revised Fleet Strategy and Plan. It also considers the new Sustainability Strategy. The revised forecast provided for new hybrid flexi duty vehicles (which the Service had committed to in a call-off contract) and a foam water carrier; the water carrier has been deferred until 2025/26. The Service took delivery of three rescue appliances and 24 silver fleet vehicles during 2024/25.

8.3 This budget covers the improvements to existing properties and the station refurbishment at St Neots which will be partly funded by Community Infrastructure Levy (CIL) provided by Huntingdonshire District Council in 2025/26.

8.4 The equipment expenditure budget has been used to purchase a mass decontamination shower unit (£13,000), reducing our exposure to contaminants and investing in more EV pod points at stations as the demand for charging points grows across the Service.

8.5 The IT and communications capital budget covers the purchase of major IT systems, hardware and the upgrade of communications equipment. The purchase and implementation of the new ICCS and mobilisation system is included within this budget and expenditure for this totalled £286,000 for 2024/25, and a significant amount of the remaining being spent on mobile data terminal replacements.

8.6 The outstanding capital schemes that were started and not finished will be completed in the 2025/26 financial year. The funding that has not yet been applied to these schemes will be drawn down at the appropriate time, after consideration has been given to the current Treasury Management Strategy. A separate report, detailing adjustments, will be presented to the Policy and Resources Committee later in the financial year.

BIBLIOGRAPHY

Source Documents	Location	Contact Officer
<p>Draft Financial Statements and working papers 2024/25</p> <p>Fire Authority and Committee Meeting Reports and Minutes – various</p>	<p>Hinchingbrooke Cottage Brampton Road Huntingdon</p>	<p>Ursula Bird Assistant Director Finance/S151 Officer 07900 267912 ursula.bird@cambsfire.gov.uk</p>

Summary Financial Table

Description	Original Budget £'000's	Revised Budget £'000's	Actual to Date £000's	Variance £000's
Operational Wholetime	16,237	16,617	16,720	103
Operational On-Call	3,599	3,803	3,740	(63)
Operational Control	2,016	2,075	1,993	(82)
Operational Other	924	924	999	75
Operational Support Other	2,114	2,368	2,342	(26)
Support Mgt & Admin	5,556	5,702	5,460	(242)
Support Mechanics	310	310	262	(48)
Support Caretakers/Handymen	227	227	222	(5)
Other Employee Costs	1,721	1,908	1,699	(209)
EMPLOYEE COSTS	32,704	33,934	33,437	(497)
Property Maintenance	505	558	553	(5)
Building Insurance	45	45	46	1
Energy Costs	761	766	596	(170)
Cleaning	7	27	31	4
Rents & Rates	942	942	988	46
Other Property Expenditure	42	39	38	(1)
PREMISES	2,302	2,377	2,252	(125)
Equipment Expenditure	331	355	359	4
Vehicle Running Expenses	694	696	704	8
Vehicle Insurance	144	144	132	(12)
TRANSPORT AND MOVEABLE PLANT	1,169	1,195	1,195	-
Office Expenses	256	300	309	9
IT & Communications Equip.	2,482	2,577	2,249	(328)
Fire Equipment	52	60	31	(29)
Insurance	36	36	50	14
Other Supplies & Services	1,175	2,023	1,754	(269)
SUPPLIES AND SERVICES	4,001	4,996	4,393	(603)
Debt Charges	209	209	192	(17)
External Interest	(70)	(70)	(556)	(486)
Capital Financing	261	313	1,794	1,481
CAPITAL FINANCING	400	452	1,430	978
CONTROLLABLE EXPENDITURE	40,576	42,954	42,707	(247)
Other Income	(1,631)	(1,907)	(2,213)	(306)
Other Government Grants	(1,926)	(2,015)	(2,060)	(45)
Secondments	(92)	(126)	(139)	(13)
CONTROLLABLE INCOME	(3,649)	(4,048)	(4,412)	(364)
NET CONTROLLABLE EXPENDITURE	36,927	38,906	38,295	(611)
Grant/Precept Income	(38,777)	(38,777)	(39,219)	(442)
In-year Reserve Movements	1,850	(190)	560	750
CONTRIBUTIONS	(36,927)	(38,967)	(38,659)	308
CONTRIBUTION TO GENERAL RESERVE	-	61	364	303

Group	Requester	Description	Value
Media and Communications	Hayley Douglas	Turn the Page training - half paid in advance in 2024/25. Rest funded from 2024/25. Carry forward added as sundry creditor and no purchase order can be raised.	£775
Occupational Health	John Fagg	Uplift for new Occupational Health Nurse. Previous post was for 0.6 FTE and the new post is full time.	£15,000
Training Centre	Tony Burton	Staff welfare provision for training centre; shelter in drill yard for protection from year-round elements.	£7,000
Media and Communications	Hayley Douglas	Carry forward for consultancy focus groups for wholetime recruitment.	£15,000
Learning and Development	Simon Newton	Value and inclusion courses.	£10,995
Community Fire Safety	Rob Olivier	Funding for new community fire safety risk officer role.	£30,920
Fitness	John Fagg	Gym creation in On-call strategic sites.	£16,400
Occupational Health	John Fagg	Carry forward doctor's fees to cover extra days to clear back log in 2025/26.	£15,000
Corporate	Ursula Bird	Performance related pay 2024/25.	£130,000
Corporate	Ursula Bird	Control room second honorarium.	£90,000
Corporate	Ursula Bird	People development.	£80,000
CPLRF	Robin Farmer	Ringfenced CPLRF budget.	£4,865
Community Fire Safety	Odette Tattersall	Firebreak ringfenced budget.	£6,676
Projects	Tamsin Mirfin	Revenue project budgets.	£13,000
Combined Control	Ursula Bird	Cover the extra temporary control room personnel as we reduced the headcount in the budget in expectation of Suffolk leaving; Suffolk departed the collaboration 24 June 2025.	£54,000
Property	Maurice Moore	For re-evaluation of property manager role.	£1,500

Annual Treasury Management Review

2024/25

Cambridgeshire and Peterborough Fire Authority
June 2025

Annual Treasury Management Review 2024/25

1. Introduction

This Authority is required by regulations issued under the Local Government Act 2003 to produce an annual treasury management review of activities and the actual prudential and treasury indicators for 2024/25. This report meets the requirements of both the CIPFA Code of Practice on Treasury Management, (the Code), and the CIPFA Prudential Code for Capital Finance in Local Authorities, (the Prudential Code).

During 2024/25 the minimum reporting requirements were that the full Fire Authority should receive the following reports:

- an annual treasury strategy in advance of the year
- a mid-year, (minimum), treasury update report
- an annual review following the end of the year describing the activity compared to the strategy, (this report)

The regulatory environment places responsibility on members for the review and scrutiny of treasury management policy and activities. This report is, therefore, important in that respect, as it provides details of the outturn position for treasury activities and highlights compliance with the Authority's policies previously approved by members.

2. Treasury Position as at 31 March 2025

At the end of 2024/25 the Authority's treasury position was as follows:

DEBT PORTFOLIO	31 March 2024 Principal	Rate/ Return	Average Life yrs	31 March 2025 Principal	Rate/ Return	Average Life yrs
Total Debt	£5.700m	3.56%	35	£5.700m	3.56%	34
CFR	£9.689m			£9.935m		
Over / (under) Borrowing	(£3.989)m			(£4.235)m		
Total Investments	£4.444m	4.92%		£12.422m	4.61%	
Net Investments	(£1.256)m			(£8.187)m		

From the 1st April 2024, the Authority has implemented IFRS 16 – Leases. Implementing the standard has required the Authority to bring previous off-balance sheet leased assets onto the balance sheet. By bringing these assets onto the balance sheet has also had an effect, although insignificantly, on the Capital Financing Requirement (CFR) of the Authority. The CFR has remained under that budgeted (Appendix 1) for 2024/25 following these changes do the Authority increasing its Revenue Contributions (RCCO) to fund Capital Expenditure in 2024/25.

INVESTMENT PORTFOLIO	Actual 31.03.2024 £000	Actual 31.03.2024 %	Actual 31.03.2025 £000	Actual 31.03.2025 %
Treasury Investments				
Banks	£4.444	100	£12.422	100
Building Societies - rated	£nil		£nil	
TOTAL TREASURY INVESTMENTS	£4.444	100	£12.422	100

Investment Outturn

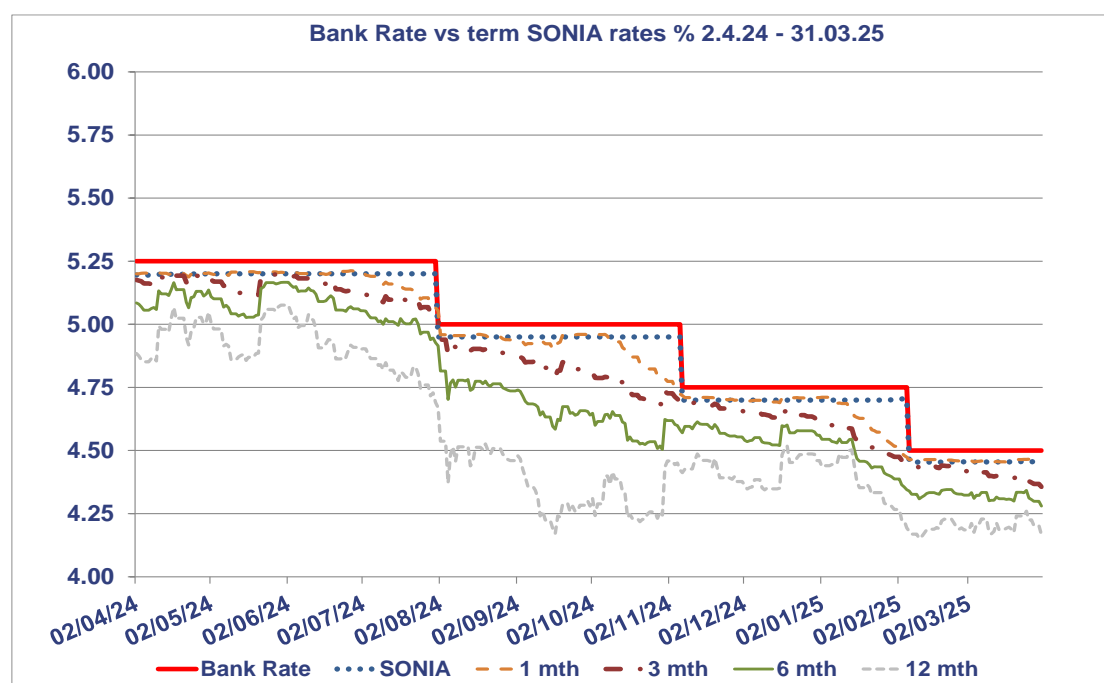
Investment Policy – the Authority's investment policy is governed by MHCLG investment guidance which has been implemented in the investment strategy approved by the Authority in February 2024. This policy sets out the approach for choosing investment counterparties and is based on credit ratings provided by the three main credit rating agencies, supplemented by additional market data such as rating outlooks, credit default swaps and bank share prices etc. The investment activity during the year conformed to the approved strategy and the Authority had no liquidity difficulties.

Resources – the Authority’s cash balances comprise revenue and capital resources and cash flow monies. The Authority’s core cash resources comprised as follows:

Balance Sheet Resources (£m)	31 March 2024	31 March 2025
Balances	£2,110	£2,475
Earmarked Reserves	£4,897	£4,880
Usable Capital Receipts	-	-
Useable Capital Grants	-	-
TOTAL	£7,007	£7,355

3. The Strategy for 2024/25

3.1 Investment strategy and control of interest rate risk



Investment returns remained robust throughout 2024/25 with Bank Rate reducing steadily through the course of the financial year (three 0.25% rate cuts in total), and even at the end of March the yield curve was still relatively flat, which might be considered unusual as further Bank Rate cuts were expected in 2025/26.

Bank Rate reductions of 0.25% occurred in August, November and February, bringing the headline rate down from 5.25% to 4.5%. Each of the Bank Rate cuts occurred in the same month as the Bank of England publishes its Quarterly Monetary Policy Report, therein providing a clarity over the timing of potential future rate cuts.

As of early April 2025, market sentiment has been heavily influenced of late by President Trump’s wide-ranging trade tariffs policy. Commentators anticipate a growing risk of a US recession, whilst UK GDP is projected by the Office for Budget Responsibility to remain tepid, perhaps achieving 1% GDP growth in 2025/26.

Looking back to 2024/25, investors were able to achieve returns in excess of 5% for all periods ranging from 1 month to 12 months in the spring of 2024 but by March 2025 deposit rates were some 0.75% - 1% lower. Where liquidity requirements were not a drain on day-to-day investment choices, extending duration through the use of “laddered investments” paid off.

That is not to say that investment choices were straight-forward. Concerns over rising inflation after the Autumn Statement in October led to reduced expectations for Bank Rate to fall. Indeed, the CPI measure of inflation is expected to reach c3.75% by the autumn of 2025, which could provide for some presentational issues for a Bank whose primary mandate is to ensure inflation is close to 2% on a two-to-three-year timeframe. At the end of March, only two further rate cuts were priced into the market for 2025 (4% at December 2025). A week later and sentiment has changed dramatically in the wake of the equity market sell-off to the extent that markets now expect three Bank Rate reductions between May and December 2025 (Bank Rate to fall to 3.75%).

During 2024/25, the authority received additional grant funding from central government to mitigate any liquidity issues in relation to settlements of McCloud and Seargeant Remedy cases and Matthew’s second options exercise in the fire fighters pension fund. Since receiving the additional funding, there has been significant delays outside of our control in the finalisation of these remedy payments and to date only a small number of cases have been processed. There has been an unprecedented volume of work for all concerned processing these which has inevitably added further to the delays. Until further information is known regarding the settlement of claims and certainty of future funding from central government, the Authority will continue to take a prudent approach to investing surplus monies, prioritising shorter term investments over longer term investments to ensure funding is available when required.

3.2 Borrowing strategy and control of interest rate risk

During 2024/25, the Authority maintained an under-borrowed position. This meant that the capital borrowing need, (the Capital Financing Requirement), was not fully funded with loan debt as cash supporting the Authority’s reserves, balances and cash flow was used as an interim measure. This strategy was prudent as although near-term investment rates were equal to, and sometimes higher than, long-term borrowing costs, the latter are expected to fall back through 2025 and 2026 in the light of economic growth concerns and the eventual dampening of inflation. The Authority has sought to minimise the taking on of long-term borrowing at elevated levels (>5%) and has focused on a policy of internal and temporary borrowing, supplemented by short-dated borrowing (<5 years) as appropriate however no borrowing was required in 2024/25.

Against this background and the risks within the economic forecast, caution was adopted with the treasury operations. The Finance Department monitored interest rates in financial markets and adopted a pragmatic strategy based upon the following principles to manage interest rate risks:

- if it had been felt that there was a significant risk of a sharp FALL in long and short-term rates, (e.g., due to a marked increase of risks around a relapse into recession or of risks of deflation), then long term borrowings would have been postponed, and potential rescheduling from fixed rate funding into short term borrowing would have been considered.
- if it had been felt that there was a significant risk of a much sharper RISE in long and short-term rates than initially expected, perhaps arising from the stickiness of inflation in the major developed economies, then the portfolio position would have been re-appraised.

Most likely, fixed rate funding would have been drawn whilst interest rates were lower than they were projected to be in the next few years.

Interest rate forecasts initially suggested gradual reductions in short, medium and longer-term fixed borrowing rates during 2024/25. Bank Rate did peak at 5.25% as anticipated, but the initial expectation of significant rate reductions did not transpire, primarily because inflation concerns remained elevated. Forecasts were too optimistic from a rate reduction perspective, but more recently the forecasts, updated from November 2024 onwards, look more realistic.

At the start of April 2025, following the introduction of President Trump's trade tariffs policies, the market now expects Bank Rate to fall to 3.75% by the end of December 2025, pulling down the 5- and 10-year parts of the curve too.

This should provide an opportunity for greater certainty to be added to the debt portfolio, although a significant fall in inflation will be required to underpin any material movement lower in the longer part of the curve.

4. The Economy and Interest Rates

UK Economy

UK inflation has proved somewhat stubborn throughout 2024/25. Having started the financial year at 2.3% (April), the CPI measure of inflation briefly dipped to 1.7% in September before picking up pace again in the latter months. The latest data shows CPI rising by 2.8% y/y (February), but there is a strong likelihood that figure will increase to at least 3.5% by the Autumn of 2025.

Against that backdrop, and the continued lack of progress in ending the Russian invasion of Ukraine, as well as the potentially negative implications for global growth as a consequence of the implementation of US tariff policies by US President Trump in April 2025, Bank Rate reductions have been limited. Bank Rate currently stands at 4.5%, despite the Office for Budget Responsibility reducing its 2025 GDP forecast for the UK economy to only 1% (previously 2% in October).

Moreover, borrowing has becoming increasingly expensive in 2024/25. Gilt yields rose significantly in the wake of the Chancellor's Autumn Statement, and the loosening of fiscal policy, and have remained elevated ever since, as dampened growth expectations and the minimal budget contingency (<£10bn) have stoked market fears that increased levels of borrowing will need to be funded during 2025.

The table below provides a snapshot of the conundrum facing central banks: inflation pressures remain, labour markets are still relatively tight by historical comparisons, and central banks are also having to react to a fundamental re-ordering of economic and defence policies by the US administration.

	UK	Eurozone	US
Bank Rate	4.50%	2.5%	4.25%-4.5%
GDP	0.1%q/q Q4 (1.1%y/y)	+0.1%q/q Q4 (0.7%y/y)	2.4% Q4 Annualised
Inflation	2.8%y/y (Feb)	2.3%y/y (Feb)	2.8%y/y (Feb)
Unemployment Rate	4.4% (Jan)	6.2% (Jan)	4.1% (Feb)

The Bank of England sprung no surprises in their March meeting, leaving Bank Rate unchanged at 4.5% by a vote of 8-1, but suggesting further reductions would be gradual. The Bank of England was always going to continue its cut-hold-cut-hold pattern by leaving interest rates at 4.50% but, in

the opposite of what happened at the February meeting, the vote was more hawkish than expected. This suggested that as inflation rises later in the year, the Bank cuts rates even slower, but the initial impact of President Trump's tariff policies in April 2025 on the financial markets underpin our view that the Bank will eventually reduce rates to 3.50%.

Having said that, the Bank still thinks inflation will rise from 2.8% in February to 3¼% in Q3. And while in February it said "inflation is expected to fall back thereafter to around the 2% target", this time it just said it would "fall back thereafter". That may be a sign that the Bank is getting a bit more worried about the "persistence in domestic wages and prices, including from second-round effects". Accordingly, although we expect a series of rate cuts over the next year or so, that does not contradict the Bank taking "a gradual and careful" approach to cutting rates, but a tepid economy will probably reduce inflation further ahead and prompt the Bank to cut at regular intervals.

From a fiscal perspective, the increase in businesses' national insurance and national minimum wage costs from April 2025 is likely to prove a headwind, although in the near-term the Government's efforts to provide 300,000 new homes in each year of the current Parliament is likely to ensure building industry employees are well remunerated, as will the clamp-down on immigration and the generally high levels of sickness amongst the British workforce. Currently wages continue to increase at a rate close to 6% y/y. The MPC would prefer a more sustainable level of c3.5%.

As for equity markets, the FTSE 100 has recently fallen back to 7,700 having hit an all-time intra-day high 8,908 as recently as 3rd March. The £ has also endured a topsy-turvy time, hitting a peak of \$1.34 before dropping to \$1.22 in January and then reaching \$1.27 in early April 2025.

USA Economy

Despite the markets willing the FOMC to repeat the rate cut medicine of 2024 (100 basis points in total), the Fed Chair, Jay Powell, has suggested that the Fed. Funds Rate will remain anchored at 4.25%-4.5% until inflation is under control, and/or the economy looks like it may head into recession as a consequence of President Trump's tariff policies.

Inflation is close to 3% and annualised growth for Q4 2024 was 2.4%. With unemployment just above 4%, and tax cuts in the pipeline, the FOMC is unlikely to be in a hurry to cut rates, at least for now.

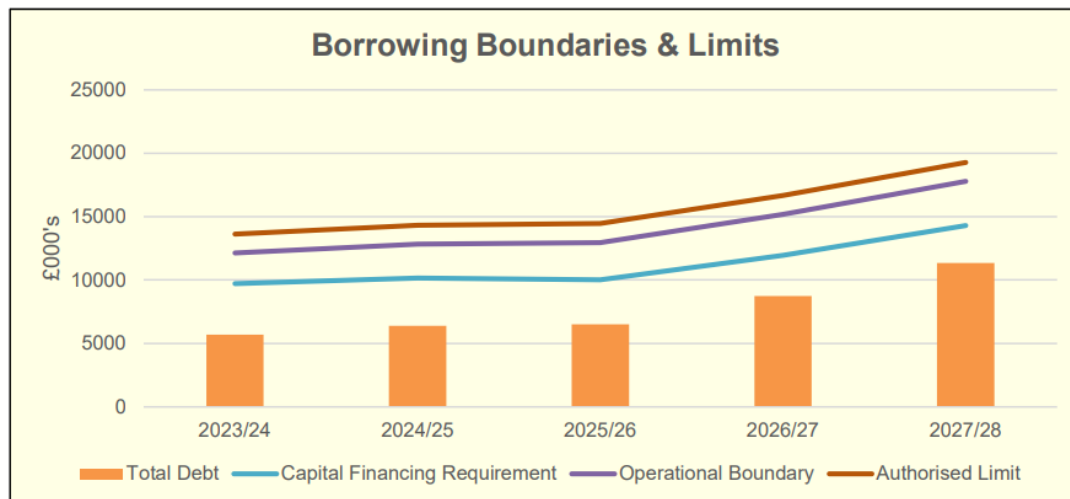
EZ Economy

The Eurozone economy has struggled throughout 2024 and is flat lining at present, although there is the promise of substantial expenditure on German defence/infrastructure over the coming years, which would see a fiscal loosening. France has struggled against a difficult political backdrop, but with a large budget deficit it is difficult to see any turn-around in economic hopes in the near-term.

With GDP currently below 1% in the Euro-zone, the ECB is likely to continue to cut rates, although the headline inflation rate is still above 2% (2.3% February 2025). Currently at 2.5%, a further reduction in the Deposit Rate to at least 2% is highly likely.

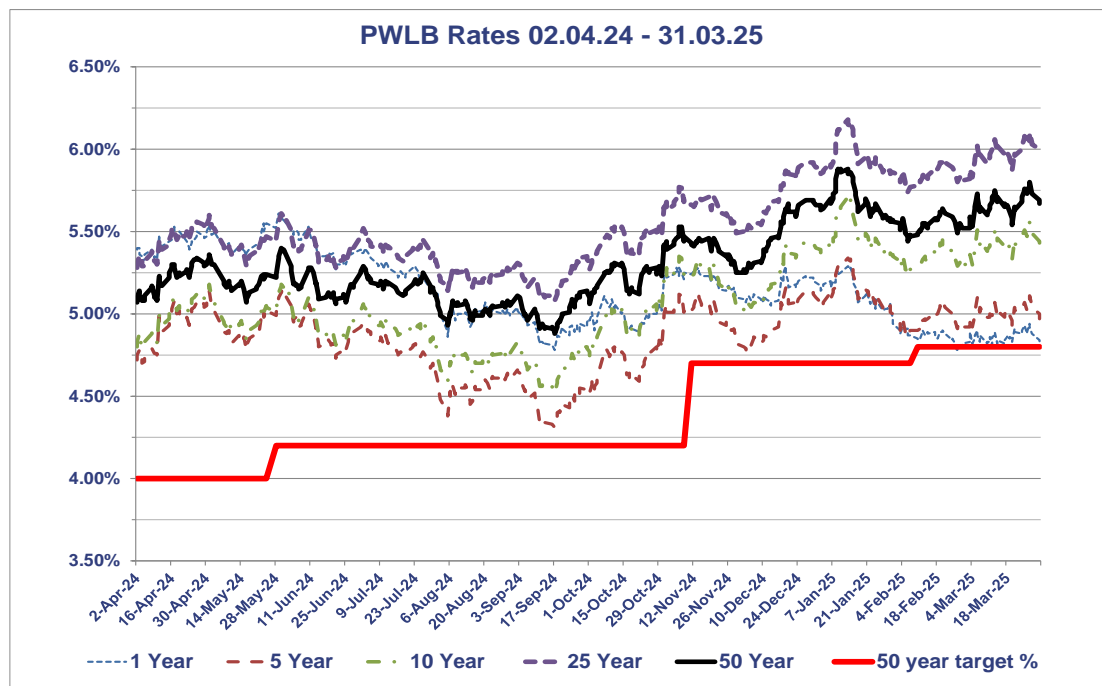
Appendix 1: 2024/25 Budgeted Prudential and treasury indicators

	2024/25 £m	2025/26 £m	2026/27 £m
Capital financing requirement	10.150	10.018	11.965
Operational boundary	12.826	12.955	15.176
Authorised limit	14.326	14.455	16.676
Upper limit for fixed rate interest exposure	100%	100%	100%
Upper limit for variable rate interest exposure	100%	100%	100%



Appendix 2: Borrowing and Investment Rates

PWLB RATES 2024/25



INVESTMENT RATES & FORECASTS

The Authority has appointed MUFG Corporate Markets Group as its treasury advisor and part of their service is to assist the Authority to formulate a view on interest rates. Forecasts at the time of approval of the treasury management strategy report for 2024/25 were as follows: -

MUFG Corporate Markets Interest Rate View 08.01.24													
	Mar-24	Jun-24	Sep-24	Dec-24	Mar-25	Jun-25	Sep-25	Dec-25	Mar-26	Jun-26	Sep-26	Dec-26	Mar-27
BANK RATE	5.25	5.25	4.75	4.25	3.75	3.25	3.00	3.00	3.00	3.00	3.00	3.00	3.00
3 month ave earnings	5.30	5.30	4.80	4.30	3.80	3.30	3.00	3.00	3.00	3.00	3.00	3.00	3.00
6 month ave earnings	5.20	5.10	4.60	4.10	3.70	3.30	3.10	3.10	3.10	3.10	3.10	3.10	3.10
12 month ave earnings	5.00	4.90	4.40	3.90	3.60	3.20	3.10	3.10	3.10	3.10	3.10	3.20	3.20
5 yr PWLB	4.50	4.40	4.30	4.20	4.10	4.00	3.80	3.70	3.60	3.60	3.50	3.50	3.50
10 yr PWLB	4.70	4.50	4.40	4.30	4.20	4.10	4.00	3.90	3.80	3.70	3.70	3.70	3.70
25 yr PWLB	5.20	5.10	4.90	4.80	4.60	4.40	4.30	4.20	4.20	4.10	4.10	4.10	4.10
50 yr PWLB	5.00	4.90	4.70	4.60	4.40	4.20	4.10	4.00	4.00	3.90	3.90	3.90	3.90

Forecast changes provided by our advisors throughout 2024/25 were as follows: -

MUFG Corporate Markets Interest Rate View 10.02.25													
	Mar-25	Jun-25	Sep-25	Dec-25	Mar-26	Jun-26	Sep-26	Dec-26	Mar-27	Jun-27	Sep-27	Dec-27	Mar-28
BANK RATE	4.50	4.25	4.25	4.00	3.75	3.75	3.75	3.50	3.50	3.50	3.50	3.50	3.50
3 month ave earnings	4.50	4.30	4.30	4.00	3.80	3.80	3.50	3.50	3.50	3.50	3.50	3.50	3.50
6 month ave earnings	4.40	4.20	4.20	3.90	3.70	3.70	3.50	3.50	3.50	3.50	3.50	3.50	3.50
12 month ave earnings	4.40	4.20	4.20	3.90	3.70	3.70	3.50	3.50	3.50	3.50	3.50	3.50	3.60
5 yr PWLB	5.00	4.90	4.80	4.70	4.60	4.50	4.40	4.40	4.30	4.20	4.20	4.10	4.00
10 yr PWLB	5.30	5.20	5.10	5.00	4.90	4.80	4.70	4.70	4.60	4.50	4.50	4.40	4.40
25 yr PWLB	5.80	5.70	5.60	5.50	5.40	5.30	5.20	5.10	5.00	5.00	4.90	4.90	4.80
50 yr PWLB	5.50	5.40	5.30	5.20	5.10	5.00	4.90	4.80	4.70	4.70	4.60	4.60	4.50

MUFG Corporate Markets Interest Rate View 11.11.24													
	Dec-24	Mar-25	Jun-25	Sep-25	Dec-25	Mar-26	Jun-26	Sep-26	Dec-26	Mar-27	Jun-27	Sep-27	Dec-27
BANK RATE	4.75	4.50	4.25	4.00	4.00	3.75	3.75	3.75	3.50	3.50	3.50	3.50	3.50
3 month ave earnings	4.70	4.50	4.30	4.00	4.00	4.00	3.80	3.80	3.80	3.50	3.50	3.50	3.50
6 month ave earnings	4.70	4.40	4.20	3.90	3.90	3.90	3.80	3.80	3.80	3.50	3.50	3.50	3.50
12 month ave earnings	4.70	4.40	4.20	3.90	3.90	3.90	3.80	3.80	3.80	3.50	3.50	3.50	3.50
5 yr PWLB	5.00	4.90	4.80	4.60	4.50	4.50	4.40	4.30	4.20	4.10	4.00	4.00	3.90
10 yr PWLB	5.30	5.10	5.00	4.80	4.80	4.70	4.50	4.50	4.40	4.30	4.20	4.20	4.10
25 yr PWLB	5.60	5.50	5.40	5.30	5.20	5.10	5.00	4.90	4.80	4.70	4.60	4.50	4.50
50 yr PWLB	5.40	5.30	5.20	5.10	5.00	4.90	4.80	4.70	4.60	4.50	4.40	4.30	4.30

MUFG Corporate Markets Interest Rate View 28.05.24													
	Jun-24	Sep-24	Dec-24	Mar-25	Jun-25	Sep-25	Dec-25	Mar-26	Jun-26	Sep-26	Dec-26	Mar-27	
BANK RATE	5.25	5.00	4.50	4.00	3.50	3.25	3.25	3.25	3.25	3.00	3.00	3.00	
3 month ave earnings	5.30	5.00	4.50	4.00	3.50	3.30	3.30	3.30	3.30	3.00	3.00	3.00	
6 month ave earnings	5.30	4.90	4.40	3.90	3.50	3.30	3.30	3.30	3.30	3.10	3.10	3.20	
12 month ave earnings	5.10	4.80	4.30	3.80	3.50	3.40	3.40	3.40	3.40	3.20	3.30	3.40	
5 yr PWLB	4.90	4.70	4.50	4.30	4.10	4.00	3.90	3.90	3.90	3.90	3.90	3.80	
10 yr PWLB	5.00	4.80	4.60	4.40	4.30	4.10	4.10	4.10	4.00	4.00	4.00	3.90	
25 yr PWLB	5.30	5.20	5.00	4.80	4.70	4.50	4.50	4.40	4.40	4.40	4.30	4.30	
50 yr PWLB	5.10	5.00	4.80	4.60	4.50	4.30	4.30	4.20	4.20	4.20	4.10	4.10	



CAMBRIDGESHIRE
& PETERBOROUGH
FIRE AUTHORITY

UNAUDITED
Statement of Accounts
for the year ending
31 March 2025



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Narrative Report

Cambridgeshire and Peterborough Fire Authority was formed on 1 April 1998 following Local Government reorganisation in Cambridgeshire. Our three main roles are fire prevention, protection and response to fires, road traffic collisions and specialist services (including flooding, animal rescues, chemical spills, water rescues and freeing people). Our aim is to provide these services as effectively and efficiently as possible within the resource constraints we experience, whilst achieving our response time targets.

The Fire Authority must prepare and publish a Statement of Accounts annually. Its purpose is to give electors, local taxpayers, Fire Authority Members, employees and other interested parties clear information about the Fire Authority's finances.

Publication of these accounts, which have been prepared in accordance with the 'Code of Practice on Local Authority Accounting in the United Kingdom for 2024/25', which is based on International Financial Reporting Standards (IFRS), is required under the Local Audit and Accountability Act 2014 and the Accounts and Audit (England) Regulations 2015.

The purpose of the Statement of Accounts is to provide information on:

- The cost of providing Fire Authority services in the financial year;
- How these services were paid for;
- What assets the Fire Authority owned at the end of the financial year; and
- What was owed, to and by, the Fire Authority at the end of the financial year.

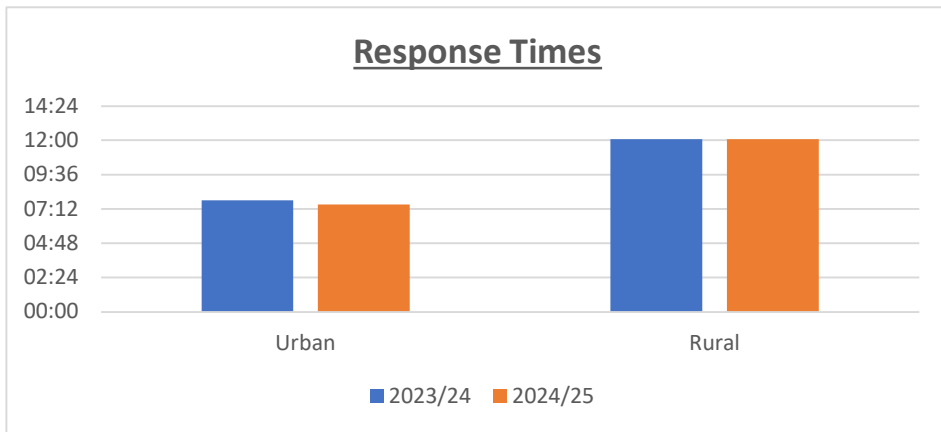
This report gives a guide to the most important matters included in the Statement of Accounts. The accounts have been prepared on the going concern basis.

Performance

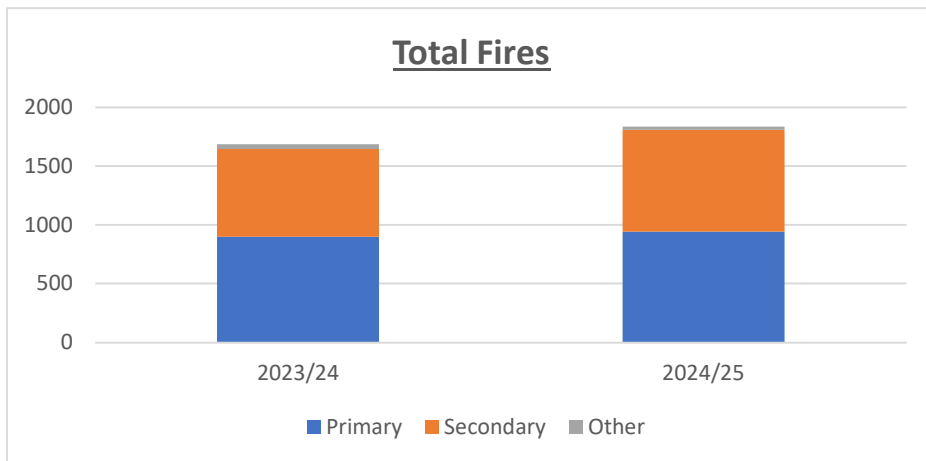
All fire and rescue services are required to produce a Community Risk Management Plan (CRMP). This plan looks at different risks across the county, how these could impact our work and what we plan to do to manage the risks. The Authority measures performance and progress against its CRMP and performance data is regularly reviewed and reported to the Fire Authority and other stakeholders.

The CRMP 2024-2029 was approved by the Fire Authority in February 2024. Further details and the document can be found here - <https://www.cambsfire.gov.uk/about-us/our-community-risk-management-plan/>

The Service currently responds to the most critical incidents in urban areas in 07:31 minutes which is 17 seconds quicker than in 2023/24. We attended rural incidents in 12:04 minutes, which has remained the same since 2023/24. Rural attendance times are greater than urban attendance times mainly due to the non-addressable locations in rural areas which means the attending appliances require more time to locate the incident. Within the Service, we continue to promote the use of the app What3words, the app is a useful tool for operational crews and the public to provide an exact location of an incident in rural and remote areas.



Total fires have decreased by 9% from 1,685 in 2024/25 to 1,834 in 2024/25. Of the 1,834 fires, 942 were primary fires* and 864 were secondary fires**.

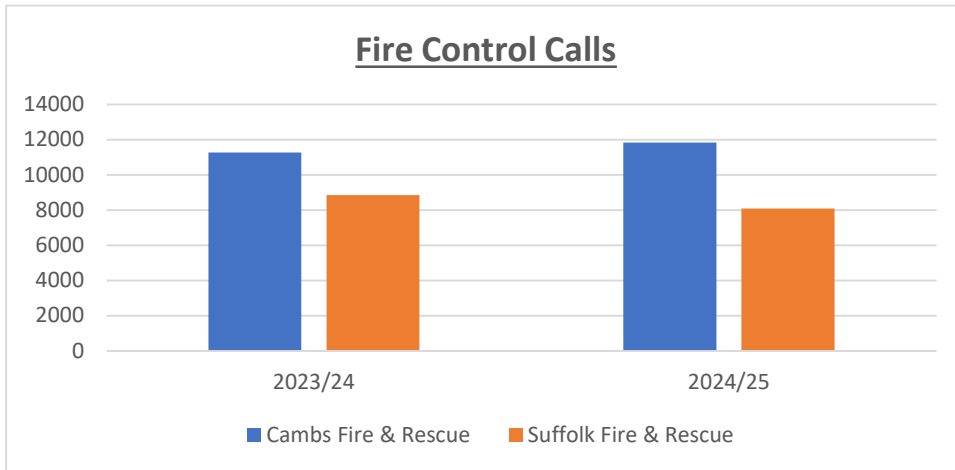


**Primary fires are fire in buildings, vehicles or some outdoor structures / any fire involving death, injury or rescue / fires attended by five or more pumping appliances.*

***Secondary fires are small outdoor fires, not involving people or property.*

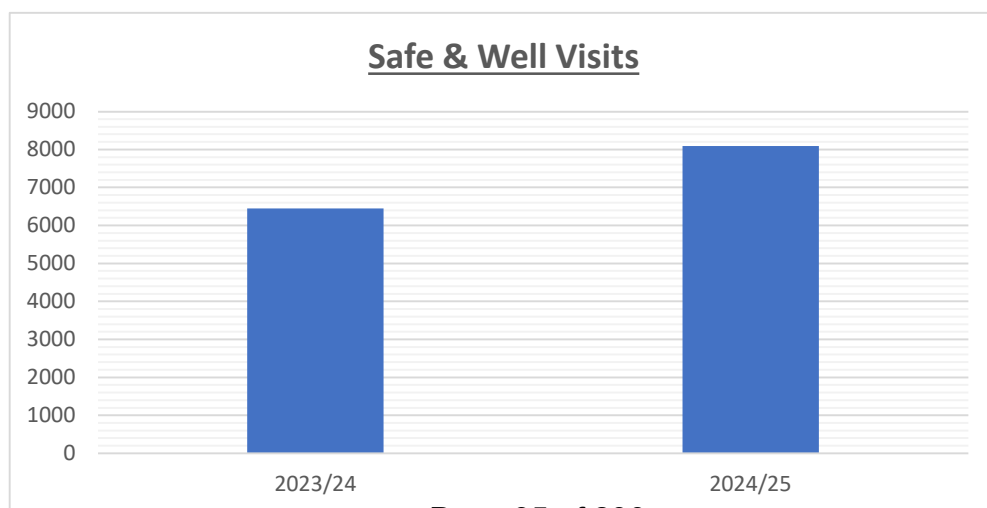
Deliberate fires have increased by 7% compared to the previous year, increasing from 470 in 2023/24 to 501 in 2024/25. Accidental dwelling fires has increased by 9% compared to last year, increasing from 265 to 289.

Calls to Combined Fire Control decreased from 20,447 being received in 2023/24 to 19,917 in 2024/25. Approximately 59% of these calls were for the Cambridgeshire and Peterborough Fire Authority and 41% for Suffolk Fire and Rescue Service with whom we share a combined fire control, although Suffolk Fire and Rescue Service have made the decision to opt out of this collaboration and by the end of June 2025 it is solely be a fire control for Cambridgeshire and Peterborough Fire and Rescue Service.



The Service has seen a slight decrease in the availability of our on-call strategic appliances from 62.8% last year to 62.2% this year. In January 2023, the Service implemented the use of crews of three for on-call appliances enabling the service to utilise pumps that were before unavailable. In 2024/25, the Service has been trialling on-call availability on weekends to increase cover throughout the county and looking into other types of contractual arrangements to hopefully increase on-call availability further. These trials will continue in 2025/26.

Community safety activities have significantly increased with the introduction of two roaming Community Safety Officers and in collaboration with East of England Ambulance Service, two Community Welfare Officers. During 2024/25 a total of 8,094 safe and well visits were delivered, an increase of 1,648 compared with 2023/24. The Service also carried out 689 business engagements, an increase of 84 since 2023/24, 851 fire protection audits, a decrease of 78 since 2023/24 and 667 building consultations, an increase of 34 since last year.



Over the past 12 months, the Service has seen the introduction of 16 new wholetime fire fighters, this was achieved by utilising pooled applicants from the 2023/24 wholetime recruitment campaign. One on-call bridging course was completed which enabled the Service to utilise pre-existing skills and experience from within the service and carry out a shorter training course to upskill individuals to that of a wholetime fire fighter. The Service will be carrying out another wholetime recruitment process in 2025/26 to continue to effectively manage the wholetime establishment to retain experiences and skills and fill vacancies from planned retirements.

The Service continues to focus on equality, diversity and inclusion; 22.8% of our workforce overall is female - 9.2% of the operational workforce; personnel from Black, Asian and ethnic minorities make up 4.1% of the overall workforce.

More details on the Services equality and inclusion plan can be found at www.cambsfire.gov.uk/about-us/equality-and-inclusion/

Her Majesty's Inspectorate of Constabulary and Fire and Rescue Services

The Government has commissioned His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) to inspect all 44 Fire and Rescue Services. The general inspection looks at three main areas – how effective we are, how efficient we are and how well we look after our people. Other themed inspections are also carried out, such as the one in 2020 looking at how we had responded to the Covid pandemic and more recently a review of culture within Fire and Rescue Services.

The Service was first inspected in 2018 and again in 2021 and in both inspections the Service achieved a rating of Good across all three areas; these results put the service among the best performing Fire & Rescue Authorities in England.

We reflect on the feedback provided by HMICFRS and use this to support our plans to deliver an efficient and effective service to the public and to ensure the safety, wellbeing and engagement of our employees.

In 2023, the Service completed its third inspection as part of the first tranche and the high-level results are detailed below. The next inspection is expected to begin in December 2025.

Outstanding	Good	Adequate	Requires improvement	Inadequate
Best use of resources	Understanding fire and risk	Responding to fires and emergencies	Managing performance and developing leaders	
	Preventing fire and risk	Responding to major incidents		
	Public safety through fire regulation	Right people, right skills		
	Future affordability			
	Promoting values and culture			
	Promoting fairness and diversity			

More details concerning our latest inspection report can be found at www.cambsfire.gov.uk/about-us/our-inspection-report/

Internal Controls

The Service carries out internal audits using an external provider – RSM UK Risk Assurance Services LLP. During 2024/25, the Service carried out six assurance assignments:

- Management Recruitment Framework - Substantial Assurance
- Fleet Management - Partial Assurance
- IT Assets - Partial Assurance
- Medium Term Financial Plan - Substantial Assurance
- Key Financial Controls (Treasury Management) - Substantial Assurance
- Culture (Misconduct processes) - Reasonable Assurance

The Service actively reviews the assignments carried out and addresses deficiencies in controls and standards to ensure that these deficiencies in controls are rectified. These are followed up by the internal auditors during the following financial year and reported to the Fire Authority.

Sustainability & Environmental Impact

The Service is actively looking at ways it can reduce its impact on the environment and promote sustainability in the service that it provides. The Service is currently looking at moving its fleet to more sustainable electric vehicles. This has begun within the silver fleet provision with electric pool vehicles being purchased and hybrid vehicles for all officer vehicles and further electric/hybrid vehicles will be rolled out across the Service in the future as part of the Service vehicle replacement programme.

The Service has also put in place the use of bio-diesel in some of its red operational fleet, this is currently being used in the areas of Huntingdon and Peterborough and is looking at opportunities to roll this out to all compatible vehicles across the county. In 2024/25, the Service delivered its first environmentally friendly fire appliance into the fleet based at Huntingdon Fire Station. The Service is actively looking at ways it can improve sustainability in other areas too, such as property, where refurbishments include changes to our heating systems to be more environmentally friendly amongst other things; ICT, for example, reducing printing further by improving accessibility of digital information; and waste management, having significantly reduced its single use of plastics over the last 2 years.

In 2022/23 the Service collaborated with The Carbon Trust to review our current carbon footprint, this has enabled us to determine what key areas we should focus on to reduce our overall footprint and work towards becoming a net-zero organisation.

Financial Outlook

The current global issues such as the on-going conflicts in Ukraine and Gaza, and the implementation of US tariff policies by US President Trump has continued to cause significant uncertainty in the global economy, particularly regarding inflation and forecasted reductions in the bank rate. These prolonged periods of higher inflation continue to create uncertainties and increased costs in the Services' revenue budget, and will also continue to have, an adverse effect on the UK economy and other economies too.

The Service budgeted for a 3% pay increase for 2024/25, but after the budget setting process, firefighters and the FBU agreed a 4% pay deal for 2024/25 as well as a restructuring of the on-call retaining fee matrix which has had a significant impact on the Authorities budget for 2024/25 and beyond. Following lengthy negotiations and balloting, Local Government employees were offered between 2.5% - 10% pay increases.

Following the General Election in July 2024, The Labour Party and Prime Minister Starmer were elected to run the government for the next four years. The new Labour Government's Comprehensive Spending Review (CSR) 2024 continued to provide little investment into Fire and Rescue Services with the percentage increase in core spending power the lowest in Local Government. Government spending continues to focus on Health, Social Care and Defence.

Due to a limited amount of time being available since the election, the Government carried out a one-year CSR for 2024/25 however it is expected that a 3 year CSR will be set in Summer 2025, providing greater certainty into future funding for Local Government.

The main source of funding is from Council Tax precepts making up nearly two thirds of overall funding. In previous years annual increases have been restricted to 2%, but due to unprecedented inflation over the past couple of years, this was increased to 3% for 2024/25 and a one-year allowable increase of up to £5.00 per household for 2025/26 for those services who could demonstrate their need for it.

The Service's investments over 2024/25 have generated higher than anticipated returns by £486k. This was partly due to the base rate by the Bank of England being held at higher levels resulting in higher interest rates compared to that budgeted, and also due to available funds being invested in short term investments, maximising the potential to earn interest . The Service continues to receive additional funding in the form of business rate reliefs being topped-up by the Government. The Service has used this to help fund revenue and capital projects started in 2024/25 and transferred the remaining balances to earmarked Reserves for those projects continuing in 2025/26 and beyond.

The Authority has an efficiency plan in place, which details how it plans to improve the service it provides whilst managing with reduced real-term funding levels. It is also looking at a contingency plan should funding be reduced significantly whilst costs are rising.

Other than the above, the Authority does not forecast any other material financial impacts.

The Statement of Accounts for the year ended 31 March 2025 consists of the following:-

The Statement of Responsibilities for the Statement of Accounts

This sets out the respective responsibilities of the Fire Authority and the Chief Finance Officer for preparing the Statement of Accounts.

The Movement in Reserves Statement

This statement shows the movement in year on the different reserves held by the Fire Authority analysed between usable and other reserves. The surplus or (deficit) on the Provision of Services line shows the true economic cost of providing the Fire Authority's service, more details of which are shown in the Comprehensive Income and Expenditure Statement.

The 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. The Fire Authority raises taxation to cover expenditure in accordance with statutory requirements; this may be different from the accounting cost. The taxation position is shown in the Movement in Reserves Statement.

The Balance Sheet

This shows information on the financial position of the Fire Authority as at the 31 March 2025, including the level of balances and reserves at the Fire Authority's disposal, its long term indebtedness and the value of the assets held by the Fire Authority.

The Cash Flow Statement

This shows the cash and cash equivalent movements in and out of the Fire Authority due to transactions with third parties for revenue and capital purposes.

The Statement of Accounting Policies

This summarises the accounting rules used to prepare the Statement of Accounts.

Notes to the Financial Statements

These explain in more detail a number of entries in the core financial statements.

The Firefighter Pension Fund Accounts

These set out the payments made and received in respect of the Firefighter Pension Schemes.

Opinion

In my opinion the statement of accounts present a true and fair view of the financial position of the Fire Authority at 31 March 2025 and its income and expenditure for the year then ended.

UCBird

Ursula Bird
Chief Finance Officer
Date: 20 June 2025

Signed on behalf of the Fire Authority:

I confirm that these accounts were approved and events after the 31 March 2025 up to the 20th June 2025 were taken into account by the Cambridgeshire and Peterborough Fire Authority.

Cllr
On behalf of Cambridgeshire and Peterborough Fire Authority

Date: 20 June 2025

For further information concerning any items contained in this Statement please write to:

The Chief Finance Officer
Cambridgeshire and Peterborough Fire Authority
Hinchingsbrooke Cottage
Brampton Road
Huntingdon
Cambs PE29 2NA

or telephone (01480) 444500

Summary of the Financial Year

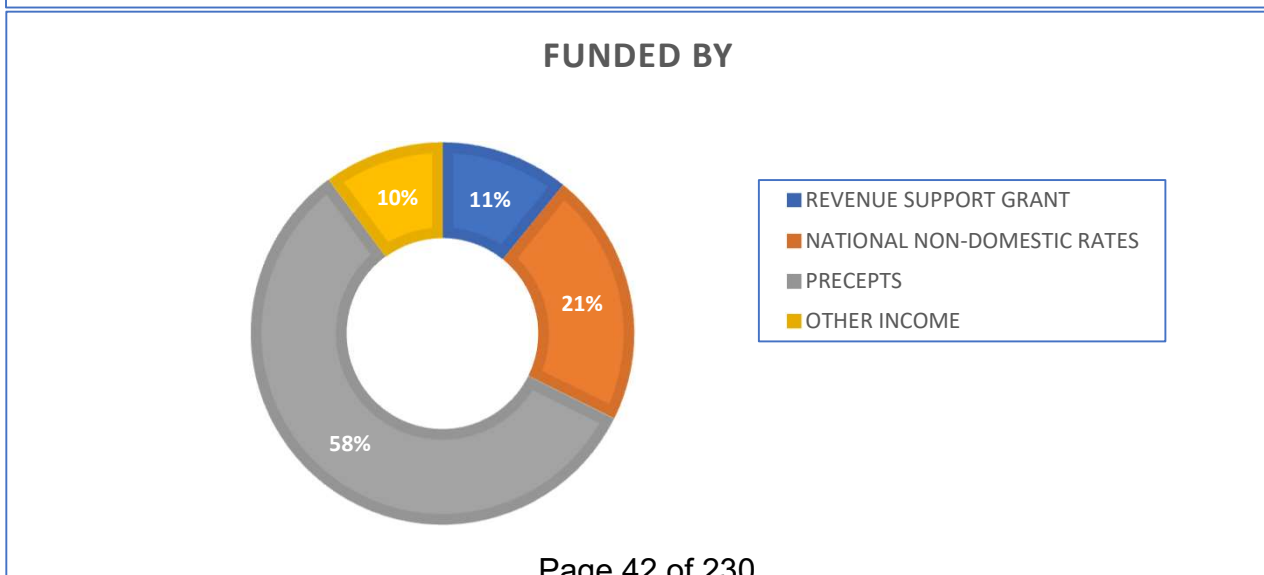
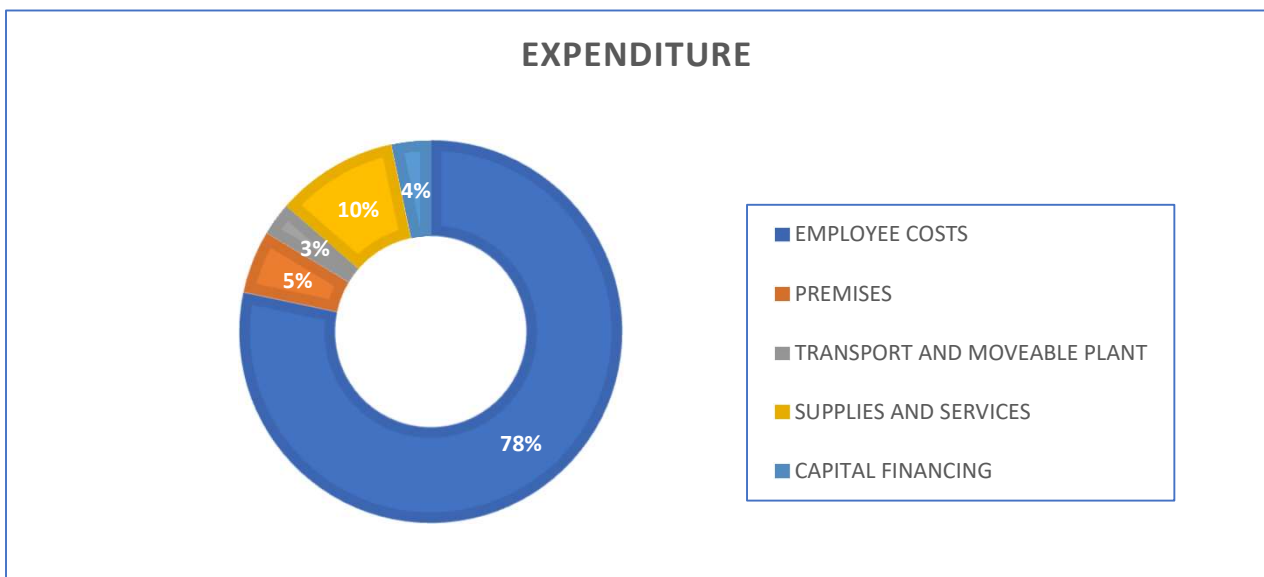
Revenue Spending

The figures used in this summary are taken from the Fire Authority's management accounts and will be different in some areas to the numbers in the Statement of Accounts. The Fire Authority's total net expenditure was £38.295m. This is made up of £43.263m expenditure, £4.412m other income and grants, and £0.556m interest received and equates to a cost of £41.67 (2023/24 £39.26) per head of population (based on the latest population figure from the Office of National Statistics).

Due to national non-domestic reliefs being reimbursed, not previously having been relied on for our core service costs, the Service was able to put £1.5m towards some short and medium term revenue projects to help drive some key projects forward and ease some pressures. As we don't know yet what our medium-term funding looks like, we have restricted this resource to fund short-medium term resources and projects only.

The following charts show where the monies we received came from and how we spent it.

2024/25 Expenditure and Income charts



The Fire Authority held £2.474m in general reserves as at 31 March 2025, which equals 6% of the revenue budget.

The General Reserve is required to provide the Fire Authority with financial flexibility when dealing with unexpected circumstances. Specific reserves have also been established to provide for future or predicted liabilities. In particular £860k (£860k in 2023/24) has been held in a Finance Business Continuity Reserve to help provide some security as we continue to experience fluctuating inflation rates and a volatile global economic environment, which is resulting in increases in costs across the whole service over and above those budgeted, alongside unknown future incomes. The Service has been able to transfer an additional £365k to the general reserve this year, largely down to the extra investment interest earned and the receipt of additional non-domestic rate relief grant of £432k, also covering any inflationary increases above those budgeted. A statement detailing our earmarked reserves is set out in Note 8.

A summarised comparison of the Fire Authority's expenditure for the year to the budget is presented in the table on page 15. A reconciliation between the figures shown in this table and the Comprehensive Income and Expenditure Statement is shown in the Expenditure and Funding Analysis on page 18.

The table below shows the cash movements to reconcile with that in the Movement in Reserves Statement (page 20).

	£000's
General reserve balance as at 31st March 2024	2,110
Transfer to General Reserve	364
General reserve balance as at 31st March 2025	2,474

The Fire Authority has continued to recruit wholetime firefighters in 2024/25 to ensure that operational firefighter numbers remained at the budgeted position. This has been a controlled process to ensure our workforce remains within establishment whilst having consideration of our estimated retirement profile over the next 18 months. A separate reserve is earmarked to fund wholetime recruitment and additional expenditure. No funding was applied in 2024/25 to fund wholetime recruitment or expenditure from reserves.

The primary variances against the budget are as follows:

Employee Costs: This area of expenditure is under budget by 1%. General overtime and the pay award agreed for 2024/25 created financial pressures, however turnover of staff and delays in recruitment have offset this in addition to the additional funding received.

Premises Costs: This area of expenditure is under budget by 5%. In 2024/25 we saw a significant decrease in utility costs to that budgeted, this decrease in costs was offset by the overspend in business rates as a result of the continued delay in the sale of the former Huntingdon Fire Station.

Transport and Plant: This area of expenditure remained on budget. The Authority has reduced its motor insurance premiums through good risk management and has seen a large reduction in fuel costs to that budgeted, however the Authority is still continuing to see inflationary impacts on the cost of parts and servicing of motor vehicles in both operational and non-operational fleet vehicles. The Authority has replaced a number of vehicles in 2024/25 so it is expected that the fleet servicing costs will reduce with the replacement of the ageing silver fleet.

Supplies and Services: This area of expenditure is under budget by 12%, this has been mainly due a reduction in fire hydrant repairs and maintenance as well as delays in moving some ICT projects and services to the cloud during 2024/25. The Service is also continuing to see reductions in office expenses and travel related expenditure through the continued hybrid approach to remote working.

Other Income & Government Grants: The Service has generated more income than expected mainly due to increased collaboration with other Agency's and the Service continued to receive government grants in 2024/25 above what was budgeted. Note 25 provides some details of the grants received.

Summary Financial Table

Description	Original Budget £'000's	Revised Budget £'000's	Actual to Date £000's	Variance £000's	Variance %
Operational Wholetime	16,237	16,617	16,720	103	1%
Operational On-Call	3,599	3,803	3,740	(63)	-2%
Operational Control	2,016	2,075	1,993	(82)	-4%
Operational Other	924	924	999	75	8%
Operational Support Other	2,114	2,368	2,342	(26)	-1%
Support Mgt & Admin	5,556	5,702	5,460	(242)	-4%
Support Mechanics	310	310	262	(48)	-15%
Support Caretakers/Handymen	227	227	222	(5)	-2%
Other Employee Costs	1,721	1,908	1,699	(209)	-11%
EMPLOYEE COSTS	32,704	33,934	33,437	(497)	-1%
Property Maintenance	505	558	553	(5)	-1%
Building Insurance	45	45	46	1	2%
Energy Costs	761	766	596	(170)	-22%
Cleaning	7	27	31	4	15%
Rents & Rates	942	942	988	46	5%
Other Property Expenditure	42	39	38	(1)	-3%
PREMISES	2,302	2,377	2,252	(125)	-5%
Equipment Expenditure	331	355	359	4	1%
Vehicle Running Expenses	694	696	704	8	1%
Vehicle Insurance	144	144	132	(12)	-8%
TRANSPORT AND MOVEABLE PLANT	1,169	1,195	1,195	-	0%
Office Expenses	256	300	309	9	3%
IT & Communications Equip.	2,482	2,577	2,249	(328)	-13%
Fire Equipment	52	60	31	(29)	-48%
Insurance	36	36	50	14	39%
Other Supplies & Services	1,175	2,023	1,754	(269)	-13%
SUPPLIES AND SERVICES	4,001	4,996	4,393	(603)	-12%
Debt Charges	209	209	192	(17)	-8%
External Interest	(70)	(70)	(556)	(486)	694%
Capital Financing	261	313	1,794	1,481	473%
CAPITAL FINANCING	400	452	1,430	978	216%
CONTROLLABLE EXPENDITURE	40,576	42,954	42,707	(247)	-1%
Other Income	(1,631)	(1,907)	(2,213)	(306)	16%
Other Government Grants	(1,926)	(2,015)	(2,060)	(45)	2%
Secondments	(92)	(126)	(139)	(13)	10%
CONTROLLABLE INCOME	(3,649)	(4,048)	(4,412)	(364)	9%
NET CONTROLLABLE EXPENDITURE	36,927	38,906	38,295	(611)	-2%
Grant/Precept Income	(38,777)	(38,777)	(39,219)	(442)	
In-year Reserve Movements	1,850	(190)	560	750	
CONTRIBUTIONS	(36,927)	(38,967)	(38,659)	308	
CONTRIBUTION TO GENERAL RESERVE	-	61	364	303	

Capital Spending

The table below details the capital expenditure and how this was financed.

Expenditure	£000's	£000's
Vehicles	1,359	
IT & Equipment	574	
Building Works	127	
IFRS16 Leased Assets	239	
Assets Under Construction	<u>628</u>	
		2,927
Financed By		
Borrowing	337	
Transfer from Capital Reserve	577	
IFRS16 Leasing Arrangements	203	
Application of Capital Receipts and revenue contribution	<u>1,810</u>	
		2,927

The vehicles expenditure covers the purchase of operational and non-operational vehicles. In 2024/25, the Fire Authority completed the process of moving flexi-officer vehicles from petrol to hybrid on a two-year replacement programme and also purchased three new heavy rescue appliances.

This property expenditure relates to the maintenance and refurbishment of existing properties. The Service has begun the redevelopment of St Neots Fire Station which is expected to be completed in July 2025. This fire station is expected to be as Carbon Neutral as possible and will be partly funded by the Community Infrastructure Levy Funding (CIL) provided by Huntingdonshire District Council, this funding will be received in 2025/26.

The equipment relates to the purchase of a mass decontamination unit that will further enhance the reduction of contaminants from firefighters on the fireground, and Electric Vehicle charging points installed across our estate of fire stations.

The ICT capital budget covers the purchase of major IT systems and hardware, including the implementation of our new Mobilising System which went live in September 2024.

During 2024/25 the Service wrote off a fire appliance following a single vehicle road traffic collision and adopted the IFRS16 Right of Use asset accounting which became obligatory 1 April 2024. The former Huntingdon Fire Station and staff housing is still currently held for sale and is expected to be sold during 2025/26.

Statement of Responsibilities for the Statement of Accounts

The Fire Authority's 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 has the responsibility for the administration of those affairs. In this Fire Authority, that officer is the Chief Finance Officer;
- Manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets; and
- Approve the Statement of Accounts.

The Chief Finance Officer's Responsibilities

The Chief Finance Officer is responsible for the preparation of the Fire 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 Chief Finance Officer has:

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

The Chief Finance Officer has also:

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

Ursula Bird
Chief Finance Officer

Date: 20 June 2025

Expenditure and Funding Analysis

This analysis shows how annual expenditure is used and funded from resources (government grants, rents, council tax and business rates) by local authorities, in comparison with those resources consumed or earned by authorities in accordance with generally accepted accounting practices. Income and expenditure accounted for under generally accepted accounting practices is presented more fully in the Comprehensive Income and Expenditure Statement. A further breakdown of the adjustments can be found in Note 6.

Net Expenditure Chargeable to the General Fund Balance	2023/24			2024/25		Net Expenditure in the Comprehensive Income and Expenditure Statement
	Adjustments	Net Expenditure in the Comprehensive Income and Expenditure Statement		Net Expenditure Chargeable to the General Fund Balance	Adjustments	
£000	£000	£000		£000	£000	£000
29,595	(7,709)	21,886	Employee Costs	32,711	(7,954)	24,757
2,309	-	2,309	Premises Costs	2,262	-	2,262
795	-	795	Transport and Plant	872	-	872
4,477	-	4,477	Supplies and Services	5,432	-	5,432
-	2,171	2,171	Depreciation and Amortisation	-	2,526	2,526
-	(2,132)	(2,132)	Other Income	-	(2,352)	(2,352)
37,176	(7,670)	29,506	Net Cost of Services	41,277	(7,780)	33,497
(37,751)	10,360	(27,391)	Other Income and Expenditure	(42,201)	11,504	(30,697)
(575)	2,690	2,115	Deficit on Provision of Services	(924)	3,724	2,800
(6,432)			Opening Combined General Fund Balance	(7,007)		
(575)			Plus Surplus on the General Fund Balance for the Year (Statutory basis)	(924)		
			Transfers to/from other Reserves	577		
(7,007)			Closing Combined General Fund Balance	(7,354)		

Comprehensive Income and Expenditure Statement

The Comprehensive Income and Expenditure 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. The Fire Authority raises 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.

2023/24			2024/25			
Expenditure £000	Income £000	Net £000		Expenditure £000	Income £000	Net £000
21,886	-	21,886	Employee Costs	24,757	-	24,757
2,309	-	2,309	Premises Costs	2,262	-	2,262
795	-	795	Transport and Plant	872	-	872
4,477	-	4,477	Supplies and Services	5,432	-	5,432
2,171	-	2,171	Depreciation and Amortisation	2,526	-	2,526
-	(2,132)	(2,132)	Other Income	-	(2,352)	(2,352)
31,638	(2,132)	29,506	Cost of Services	35,849	(2,352)	33,497
-	(1)	(1)	Other Operating Income and Expenditure	-	(210)	(210)
13,539	(2,782)	10,757	Financing and Investment Income and Expenditure	13,720	(3,360)	10,360
-	(38,147)	(38,147)	Taxation and Non Specific Grant Income	-	(40,847)	(40,847)
45,177	(43,062)	2,115	Deficit on Provision of Services	49,569	(46,769)	2,800
		428	Deficit on revaluation of Property, Plant and Equipment	Note 11		1,157
		(405)	Impairment reversals on non-current assets charged to the Revaluation Reserve	Note 11		(539)
		-	Deficit on revaluation of available for sale financial assets and financial instruments at fair value through other comprehensive income and expenditure	Note 11		908
		(11,123)	Remeasurement of the net defined benefit liability	Note 29		(50,983)
		(11,100)	Other Comprehensive Income and Expenditure			(49,457)
		(8,985)	Total Comprehensive Income and Expenditure			(46,657)

Movement in Reserves Statement

The Movement in Reserves Statement shows the movement from the start of the year to the end, on the different reserves held by the Authority. These are analysed into 'usable reserves' i.e. those that can be applied to suspense expenditure or reduce local taxation and 'unusable reserves'. The statement shows how the movements in year of the Fire 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 suspense Balance movements in the year following those adjustments. Further details can be found in Notes 18 and 19.

	General Fund Balance £000	Earmarked General Fund Reserves £000	Total General Fund Balance £000	Capital Receipts Reserve £000	Capital Grants Unapplied Account £000	Total Usable Reserves £000	Unusable Reserves £000	Total Reserves £000
Balance at 31 March 2024	(2,110)	(4,897)	(7,007)	-	-	(7,007)	173,328	166,321
Rounding Adjustment	-	-	-	-	-	-	(1)	(1)
Revised opening balance	(2,110)	(4,897)	(7,007)	-	-	(7,007)	173,327	166,320
Movement in reserves during 2024/25								
Net Deficit on the provision of services	2,800	-	2,800	-	-	2,800		2,800
Other Comprehensive Income and Expenditure	-	-	-	-	-	-	(49,457)	(49,457)
Total Comprehensive Income and Expenditure	2,800	-	2,800	-	-	2,800	(49,457)	(46,657)
Adjustments between accounting basis and funding basis under regulations	(3,724)	-	(3,724)	-	-	(3,724)	3,724	-
Net Increase or Decrease before Transfers to Earmarked Reserves	(924)	-	(924)	-	-	(924)	(45,733)	(46,657)
Transfers to / from Earmarked Reserves	560	17	577	-	-	577	(577)	-
Increase/Decrease in 2024/25	(364)	17	(347)	-	-	(347)	(46,310)	(46,657)
Balance at 31 March 2025	(2,474)	(4,880)	(7,354)	-	-	(7,354)	127,017	119,663

	General Fund Balance £000	Earmarked General Fund Reserves £000	Total General Fund Balance £000	Capital Receipts Reserve £000	Capital Grants Unapplied Account £000	Total Usable Reserves £000	Unusable Reserves £000	Total Reserves £000
Balance at 31 March 2023	(2,139)	(4,293)	(6,432)	-	-	(6,432)	181,737	175,305
Rounding Adjustment	-	-	-	-	-	-	1	1
Revised opening balance	(2,139)	(4,293)	(6,432)	-	-	(6,432)	181,738	175,306
Movement in reserves during 2023/24								
Net Deficit on the provision of services	2,115	-	2,115	-	-	2,115		2,115
Other Comprehensive Income and Expenditure	-	-	-	-	-	-	(11,100)	(11,100)
Total Comprehensive Income and Expenditure	2,115	-	2,115	-	-	2,115	(11,100)	(8,985)
Adjustments between accounting basis and funding basis under regulations	(2,690)	-	(2,690)	-	-	(2,690)	2,690	-
Net Increase or Decrease before Transfers to Earmarked Reserves	(575)	-	(575)	-	-	(575)	(8,410)	(8,985)
Transfers to / from Earmarked Reserves	604	(604)	-	-	-	-	-	-
Increase/Decrease in 2023/24	29	(604)	(575)	-	-	(575)	(8,410)	(8,985)
Balance at 31 March 2024	(2,110)	(4,897)	(7,007)	-	-	(7,007)	173,328	166,321

Balance Sheet

The Balance Sheet shows the value as at the Balance Sheet date of the assets and liabilities recognised by the Fire Authority. The net assets of the Fire Authority (assets less liabilities) are matched by the reserves held by the Fire Authority; these reserves are reported in two categories. The first category of reserves are usable reserves, i.e. those reserves that the Fire Authority may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use. The second category of reserves are those that the Fire Authority is not able to use to provide services, these include reserves that hold unrealised gains and losses (for example the Revaluation Reserve), where amounts would only become available to provide services if the assets are sold; and those that hold timing differences shown in the Movement in Reserves Statement line 'Adjustments between accounting basis and funding basis under regulations'.

31 March 2024 £000	Notes	BALANCE SHEET AS AT	31 March 2025 £000
56,677	Note 11	Property, Plant and Equipment	56,174
1,486	Note 12	Intangible Assets	1,672
58,163		Long Term Assets	57,846
3,000	Note 13	Short term Investments	7,500
3,208		Assets Held for Sale	2,300
63		Inventories	65
3,236	Note 15	Short Term Debtors	2,883
1,461	Note 16	Cash and Cash Equivalents	4,922
10,968		Current Assets	17,670
(30)	Note 13	Short Term Borrowing	(30)
(4,161)	Note 17	Short Term Creditors	(11,983)
(396)		Provisions	(460)
(4,587)		Current Liabilities	(12,473)
(635)	Note 13	Long Term Creditors	(807)
(5,700)	Note 13	Long Term Borrowing	(5,700)
(224,530)	Note 29	Other Long Term Liabilities	(176,199)
(230,865)		Long Term Liabilities	(182,706)
(166,321)		Net Liabilities	(119,663)
(7,007)	Note 18	Usable Reserves	(7,354)
173,328	Note 19	Unusable Reserves	127,017
166,321		Total Reserves	119,663

The draft unaudited financial statements are confirmed by the Chief Finance Officer, Ursula Bird, on 20 June 2025.

Cash Flow Statement

The Cash Flow Statement shows the changes in cash and cash equivalents of the Authority during the reporting period. The statement shows how the Authority generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the Authority are funded by way of 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.

2023/24 £000	Notes		2024/25 £000
2,115	CIES	Net Deficit on the provision of services	2,800
(6,028)	Note 20	Adjustment to surplus or deficit on the provision of services for noncash movements	(13,452)
628	Note 20	Adjustment for items included in the net surplus or deficit on the provision of services that are investing or financing activities	310
(3,285)		Net cash flows from operating activities	(10,342)
3,483	Note 21	Net cash flows from investing activities	6,880
1	Note 21	Net cash flows from financing activities	1
199		Net (increase) or decrease in cash and cash equivalents	(3,461)
1,660		Cash and cash equivalents at the beginning of the reporting period	1,461
1,461		Cash and cash equivalents at the end of the reporting period	4,922

Note 1 - Accounting Policies

A1.1 General Principles

The Statement of Accounts summarises the Fire Authority's transactions for the financial year and its position at the year-end. The Fire Authority is required to prepare an annual Statement of Accounts by the Accounts and Audit (England) Regulations 2015. These regulations require the Statement of Accounts to be prepared in accordance with proper accounting practices. These practices primarily comprise the Code of Practice on Local Authority Accounting in the United Kingdom for 2024/25, supported by International Financial Reporting Standards (IFRS). The accounting convention adopted in the Statement of Accounts is principally historical cost, modified by the revaluation of certain categories of non-current assets and financial instruments. The principal accounting policies have been applied consistently throughout the year.

These accounts have been prepared on a going concern basis. The Authority assesses annually the likely impact of inflation and other potential monetary fluctuations on its financial position and performance as part of its budget setting process and updating of its Medium Term Finance Plan (MTFP). The Authority considers known and expected government funding and determines whether it has sufficient liquidity from its ability to access short term investments and sufficient general fund balances and reserves to continue to deliver services. As a result, the Authority is satisfied that it will continue in operational existence in the medium term.

A1.2 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 the sale of goods is recognised when the Fire Authority transfers the significant risks and rewards of ownership to the purchaser and it is probable that economic benefits or service potential associated with the transaction will flow to the Fire Authority.
- Revenue from the provision of services is recognised when the Fire Authority can measure reliably the percentage of completion of the transaction and it is probable that economic benefits or service potential associated with the transaction will flow to the Fire Authority.
- 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 on the basis of the effective interest rate for the relevant financial instrument rather than the cash flows fixed or determined by the contract.

- Where revenue and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where debts may not be settled, the balance of debtors is written down and a charge made to revenue for the income that might not be collected.

A1.3 Cash and Cash Equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in three months or less from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

A1.4 Charges to Revenue for Non-current Assets

The Comprehensive Income and Expenditure Statement is debited with the following amounts to record the cost of holding non-current 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; and
- Amortisation of intangible assets attributable to the service.

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

A1.5 Employee Benefits

Benefits Payable During Employment

Short-term employee benefits are those due to be settled wholly within twelve 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 made at the wage and salary rates applicable in the following accounting year, being the period in which the employee takes the benefit. The accrual is charged to Deficit on the Provision of Services, but then reversed out through the Movement in Reserves Statement so that holiday entitlements 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 Fire Authority to terminate an officer's employment before the normal retirement date or an officer's decision to accept voluntary redundancy. They are charged on an accruals basis to the appropriate service in the Comprehensive Income and Expenditure Statement when the Fire Authority is demonstrably committed to the termination of employment of an officer or group of officers or making an offer to encourage voluntary redundancy.

Where termination benefits involve the enhancement of pensions, statutory provisions require the General Fund balance to be charged with the amount payable by the Fire 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.

There is a requirement for a disclosure note setting out the number of exit packages agreed, analysed between compulsory redundancies and other departures. The total cost of packages in each band must also be disclosed. Please see Note 23.

Post-employment Benefits

Employees of the Fire Authority are members of the following pension schemes:

- The Local Government Pension Scheme for non-uniformed and control room employees, administered by Cambridgeshire County Council. This is a funded scheme, meaning that the Fire Authority and employee pay contributions into a fund, calculated at a level intended to balance the pension's liabilities with investment assets.
- The Firefighters Pension scheme for uniformed employees. A separate account detailing the 2024/25 transactions and liabilities is shown within the Firefighter Pension Fund Account.

These schemes provide defined benefits to members (retirement lump sums and pensions), which are earned as employees worked for the Authority.

The liabilities of the Cambridgeshire County Council pension fund attributable to the Fire Authority are included in the Balance Sheet, along with that of the Firefighters' scheme, 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 projected earnings for current employees.

Liabilities are discounted to their value at current prices, using a discount rate of 5.80% (based on the indicative rate of return on high quality AA rated corporate bonds).

There are no assets in the Firefighters schemes. The assets of Cambridgeshire County Council pension fund attributable to the Fire Authority are included in the Balance Sheet at their fair value:

- Quoted securities – current bid price
- Unquoted securities – professional estimate
- Unitised securities – current bid price
- Property – market value.

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

- Current service cost – the increase in the present value of a defined benefit obligation (liability) resulting from employee service in the current period. This is allocated in the Comprehensive Income and Expenditure Statement to the services for which the employees worked.
 - Past service costs – the change in the present value of the defined benefit obligation for employee service in prior periods, resulting from a plan (scheme) amendment (i.e. the introduction or withdrawal of, or change to, a defined benefit plan) or a curtailment (i.e. a significant reduction by the Fire Authority in the number of employees covered by a plan). It is debited to the Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement.
 - Any gain or loss on settlements – a settlement is a transaction that eliminates all further legal or constructive obligations for part or all of the benefits provided under a defined benefit plan, other than a payment of benefits to, or on behalf of employees, that is set out in the terms of the plan and included in the actuarial assumptions. However, if the plan is replaced by a new plan that offers benefits that are, in substance the same, the termination of a plan is not a settlement.
 - Net interest on the net defined benefit pensions' liability – the change during the period in the net defined benefit liability that arises from the passage of time. The net interest on the net defined benefit liability comprises the interest income on plan assets and interest cost on the defined benefit obligation. It is charged to the Financing and Investment Income and Expenditure line of the Comprehensive Income and Expenditure Statement and is calculated by applying the discount rate used to measure the defined benefit obligation at the beginning of the period to the net defined benefit liability at the beginning of the period. This takes into account any changes in the net defined liability during the period as a result of contribution and benefit payments.
 - Re-measurements comprising:
 - Actuarial gains and losses – changes in the net pensions liability that arise because events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions – charged to the Pensions Reserve as Other Comprehensive Income and Expenditure.
 - Return on plan assets – excluding amounts included in net interest on the net defined benefit liability – this is defined as interest, dividends and other income derived from the plan assets, together with realised and unrealised gains and losses on the plan assets, less:
 - > any costs of managing plan assets; and
 - > any tax payable by the plan itself, other than tax included in the actuarial assumptions used to measure the present value of the defined benefit obligation.
- It is charged to the Pensions Reserve as Other Comprehensive Income and Expenditure.
- Contributions paid to the Cambridgeshire County Council pension fund and Firefighters' fund – amounts paid by the employer to reduce scheme liabilities.

In relation to retirement benefits, statutory provisions require the General Fund Balance to be charged with the amount payable by the Authority to the pension fund or directly to pensioners in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, this means that there are 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 on the basis of cash flows rather than as benefits are earned by employees.

Discretionary Benefits

The Fire 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.

A1.6 Financial Instruments

A financial asset or liability is recognised on the Balance Sheet when the Fire Authority becomes party to the contractual provisions of the instrument. This will normally be the date that a contract is entered into but may be later if there are conditions that need to be satisfied.

Financial Liabilities

Financial liabilities are recognised on the Balance Sheet when the Fire Authority becomes a party to the contractual provisions of a financial instrument and are initially measured at fair value and are subsequently carried at their amortised cost. Annual charges to the Financing and Investment Income and Expenditure line on 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 borrowing that the Fire 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 at amortised cost are recognised on the Balance Sheet when the Fire 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.

A1.7 Government Grants and Contributions

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

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

Amounts recognised as due to the Fire 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 acquired using 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 creditors. 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.

A1.8 Property, Plant and Equipment

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

Recognition

Expenditure on the acquisition, creation or enhancement of Property, Plant and Equipment is capitalised on an accruals basis subject to a de minimis of £7,500 for vehicles and £10,000 for all other assets, provided that it is probable that the future economic benefits or service potential associated with the item will flow to the Fire Authority and the cost of the item can be measured reliably. Expenditure that is below the de minimis or 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.

Measurement

Assets are initially measured at cost, comprising:

- The purchase price;
- Any costs attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management; and

- The initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located.

The Fire Authority does not capitalise borrowing costs incurred whilst assets are under construction.

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

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

- Assets under construction and vehicles, plant, furniture and equipment – depreciated historical cost; or
- Land and buildings current value; or
- All other assets – current value, determined as the amount that would be paid for the asset in its existing use.

Where there is no market-based evidence of current value because of the specialist nature of an asset, depreciated replacement cost (DRC) is used as an estimate of current value.

Where non-property assets have short useful lives or low values (or both), depreciated historical cost basis is used as a proxy for current value.

Assets included in the Balance Sheet at current value are revalued sufficiently regularly to ensure that their carrying amount is not materially different from their current value at the year-end, but as a minimum every three years. Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains (see Note 11 for further details).

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

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

Where an impairment loss is reversed subsequently, the reversal is credited to the relevant service lines 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. An exception is 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 applied in the year of purchase.

Depreciation is calculated on the following bases:

- Buildings – straight-line allocation over the useful life of the property as estimated by the valuer. Currently the useful life is between 25-60 years depending on the component type.
- Vehicles, plant, furniture and equipment – straight line allocation, of each class of assets in the Balance Sheet, over the useful life of the asset as advised by a suitably qualified officer. Currently the useful life of these types of assets are 3-15 years.

Where an item of Property, Plant and Equipment asset has major components whose cost is significant in relation to the total cost of the item, the components are depreciated separately.

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

Disposals

When an asset is disposed of or decommissioned, the carrying amount for the asset in the Balance Sheet (whether Property, Plant or Equipment) is written off to the other Operating Expenditure line in the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal. Receipts from disposals are credited to the same line in the Comprehensive Income and Expenditure Statement 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.

Capital receipts are generally categorised as those for which the disposal relates to assets held in the balance sheet at the time of disposal. 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 non-current assets is fully provided for under separate arrangements for capital financing. Amounts are appropriated to the Capital Adjustment Account from the General Fund Balance in the Movement in Reserves Statement.

Subsequent measurement is in accordance with the Property, Plant and Equipment policy and are depreciated accordingly.

A1.9 Reserves

The Fire Authority sets aside specific amounts as reserves for future policy purposes or to cover contingencies. Reserves are created by appropriating amounts out of the General Fund Balance in the Movement in Reserves Statement. When expenditure to be financed from a reserve is incurred, it is charged to the appropriate service in that year to score against the Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement. The reserve is then appropriated back into the General Fund Balance in the Movement in Reserves Statement 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 Fire Authority – these reserves are explained in the relevant policies.

Note 2 - Accounting Standards Issued, Not Adopted

Accounting standards that have been issued but not adopted

Under The Code of Practice on Local Authority Accounting disclosure of the impact of accounting standards issued but not yet adopted is required. After a review of the relevant standards the following has been determined:

- Annual Improvements to IFRS Standards 2020-2023 (IAS 1, IAS 12, IAS 7 & IFRS 7)

Adoption of IFRS 16 Leases – The implementation of this standard was deferred from 01/04/2020 to 01/04/2024. The Authority has reviewed its current leases and service contracts to determine which contracts are required to be included under the new standard and the necessary entries have been included in the Statements of Account. Note 28 sets

The Section 151 Officer, on behalf of the Fire Authority, has assessed the impact of the relevant future standards above and there would be no material changes to the accounts if they were to be adopted.

Note 3 - Critical Judgements in Applying Accounting Policies

In applying the accounting policies set out in Note 1, the Fire 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:

- There is a high degree of uncertainty about future levels of funding for Local Government. However, the Fire Authority has determined that this uncertainty is not yet sufficient to provide an indication that the assets of the Fire Authority might be impaired as a result of a need to close facilities and reduce levels of service provision.
- The fair value of the PWLB loan is disclosed in the accounts using the new loan rate from the market rather than the premature loan rate from PWLB. The new loan rate is felt to be more appropriate to use as there is no intention to repay the loan early. This treatment is consistent to that in previous years. The difference between the two is £2.22m based on the differing calculation methods.

Note 4 - Assumptions Made about the Future and Other Major Sources of Estimation Uncertainty

The Statement of Accounts contains estimated figures that are based on assumptions made by the Fire 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 Fire Authority's Balance Sheet at 31 March 2025 for which there is risk of material adjustment in the forthcoming financial year are as follows:

Land and Buildings (Carrying value £46.951m)

- Based on this year's movements in indices and revaluations the valuations in following years could have a material impact.
- The Remaining useful lives of all assets are estimated and the Fire Authority relies on the expertise of external valuers to determine the current valuations of the Land & Buildings on an annual basis.

The effect of changes in their assumptions would have the following effect:

Assumed Fees %	15%
Age & Obsolesce Allowance	Varies per site
	£'000s
Reduction in fees by 1%	(218)
Reduction in Age & Obsolesce allowance by 1%	(497)
Reduction in Fees & Age & Obsolesce by 1%	(748)
Increase in fees by 1%	212
Increase in Age & Obsolesce allowance by 1%	499
Increase in Fees & Age & Obsolesce by 1%	733

- The Valuer's general assumptions in regard to costs are that our valuations have been provided in gross form and do not include an allowance for purchaser's costs at the appropriate rate. The Valuer would expect purchaser's cost to be in the region of 0.5% and 5.0% dependant on the overall value of the asset and property type. The Valuer has made no allowance for any vendor's costs or taxation (actual or notional) nor has any allowance been made for any capital or annual grants or incentives to which a purchaser may be entitled. The Valuer has not been asked by the Fire Authority to specifically reflect these costs separately.

Pensions Liability (Carrying value £176.2m)

- Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement age, mortality rates and expected returns on pension fund assets. A firm of consulting actuaries is engaged to provide the Fire Authority with expert advice about the assumptions to be applied.
- The effect on net pension's liability of changes in individual assumptions can be measured. Assumptions are detailed in Note 29.

Note 5 - Events After the Balance Sheet Date

Events after the balance sheet date have been assessed, the old Huntingdon Fire Station site remains sold subject to contract.

Note 6 - Note to the Expenditure and Funding Analysis

2024/25	Net Capital Statutory Adjustments	Net Pensions Statutory Adjustments	Other Statutory Adjustments	Other Differences	Total Adjustments
	£	£	£	£	£
Employee Costs	-	(8,071)	-	117	(7,954)
Depreciation and Amortisation	2,526	-	-	-	2,526
Other Income	-	-	-	(2,352)	(2,352)
Net Cost of Services	2,526	(8,071)	-	(2,235)	(7,780)
Other Income and Expenditure	-	10,724	-	780	11,504
Difference between the Statutory Charge and the Deficit in the Comprehensive Income and Expenditure Statement	2,526	2,653	-	(1,455)	3,724

2023/24	Net Capital Statutory Adjustments	Net Pensions Statutory Adjustments	Other Statutory Adjustments	Other Differences	Total Adjustments
	£	£	£	£	£
Employee Costs	-	(7,681)	-	(28)	(7,709)
Depreciation and Amortisation	2,171	-	-	-	2,171
Other Income	-	-	-	(2,132)	(2,132)
Net Cost of Services	2,171	(7,681)	-	(2,160)	(7,670)
Other Income and Expenditure	-	10,908	-	(548)	10,360
Difference between the Statutory Charge and the Deficit in the Comprehensive Income and Expenditure Statement	2,171	3,227	-	(2,708)	2,690

Net Capital Statutory Adjustments – this adds in depreciation, impairment and revaluation gains and losses in the services line.

Net Pensions Statutory 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 other income and expenditure – the net interest on the defined benefit liability is charged to the CIES.

Other Statutory Adjustments – Other statutory differences between amounts debited/credited to the Comprehensive Income and Expenditure Statement and amounts payable/receivable to be recognised under statute:

- The charge under other 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.

Note 7 - Adjustments between Accounting Basis and Funding Basis under Regulations

This note details the adjustments that are made to the total comprehensive income and expenditure recognised by the Fire Authority in the year, in accordance with proper accounting practice to arrive at the resources that are specified by statutory provisions, as being available to the Authority to meet future capital and revenue expenditure. The following sets out a description of the reserves that the adjustments are made against.

General Fund Balance

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

Capital Receipts Reserve

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

Capital Grants Unapplied

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

2024/25	General Fund Balance £000	Capital Receipts Reserve £000	Capital Grants Unapplied £000	Movement in Unusable Reserves £000
Adjustments to the Revenue Resources				
Amounts by which income and expenditure included in the Comprehensive Income and Expenditure Statement are different from revenue for the year calculated in accordance with statutory requirements:				
Pension cost (transferred to (or from) the Pensions Reserve)	(2,653)	-	-	2,653
Council tax and NNDR (transfers to or from the Collection fund)	(431)	-	-	431
Holiday pay (transferred to the Accumulated Absences reserve)	(117)	-	-	117
Equal pay settlements (transferred to the Unequal Pay / Back Pay Account)	-	-	-	-
Reversal of entries included in the Surplus or Deficit on the Provision of Services in relation to capital expenditure (these items are charged to the Capital Adjustment Account)	(2,462)	-	-	2,462
Total Adjustments to Revenue Resources	(5,663)	-	-	5,663
Adjustments between Revenue and Capital Resources:				
Transfer of non-current asset sale proceeds from revenue to the Capital Receipts Reserve	310	(310)	-	-
Mitigation of operating leases as lessee reclassified as finance leases upon transition to IFRS	(164)	-	-	164
Statutory Provision for the repayment of debt (transfer to the Capital Adjustment Account)	294	-	-	(294)
Capital expenditure financed from revenue balances (transfer to the Capital Adjustment Account)	1,500	-	-	(1,500)
Total Adjustments between Revenue and Capital Resources	1,940	(310)	-	(1,630)
Adjustments to Capital Resources:				
Use of the Capital Receipts Reserve to finance capital expenditure	-	310	-	(310)
Application of capital grants or reserves to finance capital expenditure	-	577	-	(577)
Total Adjustments to Capital Resources	-	887	-	(887)
Total Adjustments	(3,723)	577	-	3,146

2023/24	General Fund Balance	Capital Receipts Reserve	Capital Grants Unapplied	Movement in Unusable Reserves
	£000	£000	£000	£000
Adjustments to the Revenue Resources				
Amounts by which income and expenditure included in the Comprehensive Income and Expenditure Statement are different from revenue for the year calculated in accordance with statutory requirements:				
Pension cost (transferred to (or from) the Pensions Reserve)	(3,225)	-	-	3,225
Council tax and NDR (transfers to or from the Collection Fund)	14	-	-	(14)
Holiday pay (transferred to the Accumulated Absences reserve)	28	-	-	(28)
Reversal of entries included in the Surplus or Deficit on the Provision of Services in relation to capital expenditure (these items are charged to the Capital Adjustment Account)	(2,928)	-	-	2,928
Total Adjustments to Revenue Resources	(6,111)	-	-	6,111
Adjustments between Revenue and Capital Resources:				
Transfer of non-current asset sale proceeds from revenue to the Capital Receipts Reserve	628	(628)	-	-
Statutory Provision for the repayment of debt (transfer to the Capital Adjustment Account)	292	-	-	(292)
Capital expenditure financed from revenue balances (transfer to the Capital Adjustment Account)	2,373	-	-	(2,373)
Total Adjustments between Revenue and Capital Resources	3,293	(628)	-	(2,665)
Adjustments to Capital Resources:				
Use of the Capital Receipts Reserve to finance capital expenditure	-	628	-	(628)
Application of capital grants to finance capital expenditure	-	-	128	(128)
Total Adjustments to Capital Resources	-	628	128	(756)
Amortisation of Deregulation Reserve	-	-	-	-
Other adjustments	-	-	-	-
Total Adjustments	(2,818)	-	128	2,690

Note 8 - Transfers to/from 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.

	Balance at 1 April 2023	Transfers In 2023/24	Transfers Out 2023/24	Balance at 31 March 2024	Transfers In 2024/25	Transfers Out 2024/25	Balance at 31 March 2025
	£000	£000	£000	£000	£000	£000	£000
General Fund Reserves:							
Financial Business Continuity Reserve	(1,319)	-	459	(860)	-	-	(860)
Tactical Reserve	(297)	-	-	(297)	-	15	(282)
Revenue Pension Reserve	(523)	-	-	(523)	-	-	(523)
On Call Operations Reserve	(400)	-	-	(400)	-	-	(400)
Property Development Reserve	-	(1,400)	-	(1,400)	-	577	(823)
Revenue C/Forwards Reserve	(1,754)	(688)	1,025	(1,417)	(1,925)	1,350	(1,992)
Total General Fund	(4,293)	(2,088)	1,484	(4,897)	(1,925)	1,942	(4,880)

Note 9 - Financing and Investment Income and Expenditure

	2023/24		2024/25
	£000		£000
188	Interest payable and similar charges		192
10,908	Net interest on the net defined benefit liability or asset		10,724
(339)	Interest receivable and similar income		(556)
10,757	Total		10,360

Note 10 - Taxation and Grant Income

	2023/24		2024/25
	£000		£000
(24,237)	Council tax income		(24,902)
(8,761)	Non-domestic rates income, grants and expenditure		(9,177)
(3,438)	Revenue Support and Services Grants		(5,331)
(1,711)	Other government grants		(1,437)
(38,147)	Total		(40,847)

Note 11 - Property, Plant and Equipment

Movements to 31 March 2025

	Land and Buildings £000	Vehicles, Plant, Furniture & Equipment £000	Assets Under Construction £000	Assets Held for Sale £000	*Right of Use Assets £000	Total Property, Plant and Equipment £000
Cost or Valuation						
at 1 April 2024	48,408	21,268	401	3,208	239	73,524
Adjustments to cost/value & depreciation/impairment						
Additions	127	1,647	622	-	-	2,396
Revaluation increases/(decreases) recognised in the Revaluation Reserve	(1,413)	-	-	(908)	-	(2,321)
Revaluation increases/(decreases) recognised in the Surplus/Deficit on the Provision of Services	(171)	-	-	-	-	(171)
Derecognition – disposals	-	(2,041)	-	-	-	(2,041)
Reclassifications and transfers	-	399	(399)	-	-	-
at 31 March 2025	46,951	21,273	624	2,300	239	71,387
Accumulated Depreciation and Impairment						
at 1 April 2024	-	(13,400)	-	-	-	(13,400)
Depreciation charge	(795)	(1,446)	-	-	(7)	(2,248)
Depreciation written out to the Revaluation Reserve	92	-	-	-	-	92
Impairment reversals recognised in the Revaluation Reserve	539	-	-	-	-	539
Impairment reversals recognised in the Deficit on Provision of Services	164	-	-	-	-	164
Derecognition – disposals	-	1,940	-	-	-	1,940
Derecognition – other	(130)	-	-	-	-	(130)
Other movements in depreciation and impairment	130	-	-	-	-	130
at 31 March 2025	-	(12,906)	-	-	(7)	(12,913)
Net Book Value						
at 31 March 2025	46,951	8,367	624	2,300	232	58,474
at 31 March 2024	48,408	7,868	401	3,208	-	59,885

*Right of use assets adopted 1 April 2024

Movements to 31 March 2024

	Land and Buildings £000	Vehicles, Plant, Furniture & Equipment £000	Assets Under Construction £000	Assets Held for Sale £000	Total Property, Plant and Equipment £000
Cost or Valuation					
at 1 April 2023	47,706	22,031	2	3,603	73,342
Adjustments to cost/value & depreciation/impairment					
Additions	1,486	689	399	-	2,574
Revaluation increases/(decreases) recognised in the Revaluation Reserve	(596)	-	-	-	(596)
Revaluation increases/(decreases) recognised in the Surplus/Deficit on the Provision of Services	(188)	-	-	-	(188)
Derecognition – disposals	-	(1,452)	-	(395)	(1,847)
at 31 March 2024	48,408	21,268	401	3,208	73,285
Accumulated Depreciation and Impairment					
at 1 April 2023	-	(13,104)	-	-	(13,104)
Depreciation charge	(788)	(1,388)	-	-	(2,176)
Depreciation written out to the Revaluation Reserve	170	-	-	-	170
Impairment reversals recognised in the Revaluation Reserve	405	-	-	-	405
Impairment reversals recognised in the Deficit on Provision of Services	211	-	-	-	211
Derecognition – disposals	-	1,092	-	-	1,092
Derecognition – other	(149)	-	-	-	(149)
Other movements in depreciation and impairment	151	-	-	-	151
at 31 March 2024	-	(13,400)	-	-	(13,400)
Net Book Value					
at 31 March 2024	48,408	7,868	401	3,208	59,885
at 31 March 2023	47,706	8,927	2	3,603	60,238

Property, Plant and Equipment Revaluations

	Other Land and Buildings £000	Vehicles, Plant, Furniture and Equipment £000	Assets Held for Sale £000	*Right of Use Assets £000	Total £000
Carried at historical cost	-	8,368	-		8,368
Valued at current value as at 31 March 2025	46,950	-	2,300	232	49,482
Total Cost or Valuation	46,950	8,368	2,300	232	57,850

Valuations of all the Authority's property was carried out by the appointed valuer, Wilks, Head and Eve, a surveyor with a RICS qualification with an effective revaluation date of 31 March 2025.

See Note 4 for Valuer's general assumptions.

Property, Plant and Equipment Disposals

Capital receipts relating to assets held in the balance sheet are included in disposal proceeds of non-current assets. Receipts for low-value assets not held in the Balance Sheet are recorded as revenue income.

Our old Huntingdon Fire Station and adjacent houses remain as 'held for sale'. The station was sold subject to planning permission approvals during 2024/25 and remains as such. It is anticipated that the sale of these properties should complete in 2025/26.

Capital Commitments

Contracts for goods and services, including purchase orders raised not received are summarised below:-

Category	Description	£000
Buildings	Station refurbishment & welfare facilities St Neots	1,362
	Property Sustainability	49
	Remaining works from condition surveys	20
	Contaminants Control	5
Vehicles	Silver Fleet - estate cars	134
		<u>1,570</u>

Note 12 - Intangible Assets

The Fire Authority accounts for its software as intangible assets, to the extent that the software is not an integral part of a particular IT system and accounted for as part of the hardware item of property, plant and equipment. The intangible assets include both purchased licenses and internally generated software. All software is given a finite useful life, based on assessments of the period that the software is expected to be of use to the Authority.

2023/24		2024/25
Total		Total
£000		£000
	Balance at start of year:	
2,463	Gross carrying amounts	2,679
(1,509)	Accumulated amortisation	(1,194)
954	Net carrying amount at start of year	1,485
554	Purchases	292
(338)	Disposals	-
(17)	Amortisation for the period	(107)
333	Amortisation written off on disposal	-
1,486	Net carrying amount at end of year	1,670
	Comprising:	
2,679	Gross carrying amounts	2,972
(1,193)	Accumulated amortisation	(1,300)
1,486	Total	1,672

Note 13 - Financial Instruments

Current Financial Assets

	Investments		Debtors		Cash		Total	Total
	2023/24	2024/25	2023/24	2024/25	2023/24	2024/25	2023/24	2024/25
	£000	£000	£000	£000	£000	£000	£000	£000
Amortised cost	3,000	7,500	592	720	1,461	4,922	5,053	13,142
Total financial assets	3,000	7,500	592	720	1,461	4,922	5,053	13,142

Non-Current Financial Liabilities

	Borrowings		Creditors		Total	Total
	2023/24	2024/25	2023/24	2024/25	2023/24	2024/25
	£000	£000	£000	£000	£000	£000
Amortised cost	(5,700)	(5,700)	(635)	(634)	(6,335)	(6,334)
Total financial liabilities	(5,700)	(5,700)	(635)	(634)	(6,335)	(6,334)

Current Financial Liabilities

	Borrowings		Creditors		Total	Total
	2023/24	2024/25	2023/24	2024/25	2023/24	2024/25
	£000	£000	£000	£000	£000	£000
Amortised cost	(30)	(30)	(2,334)	(7,138)	(2,364)	(7,168)
Total financial liabilities	(30)	(30)	(2,334)	(7,138)	(2,364)	(7,168)

Note 14 - Financial Instruments - Fair Value

Fair Values of Assets and Liabilities

Financial assets and liabilities are carried in the Balance Sheet at amortised cost. Their fair value can be assessed by calculating the present value of the cash flows that will take place over the remaining term of the instruments, using the following assumptions:

- For loans from the PWLB and other loans payable, new loan rates from the market have been applied to provide the fair value under PWLB debt redemption procedures.
- For loans receivable prevailing benchmark market rates have been used to provide the fair value.
- No early repayment or impairment is recognised.
- Where an instrument will mature in the next 12 months or is a trade or other receivable, the fair value is taken to be the carrying amount or the billed amount.
- The fair value of trade and other payables is taken to be the invoiced or billed amount.

The valuation basis adopted in calculating fair value uses level 2 inputs - i.e. inputs other than quoted prices that are observable for financial assets and financial liabilities. There has been no change to the valuation techniques applied in previous years.

The Fair Values of Financial Assets and Financial Liabilities that are not Measured at Fair Value (but for which Fair Value Disclosures are required)

Financial Liabilities

	2023/24		2024/25	
	Carrying Amount £000	Fair Value £000	Carrying Amount £000	Fair Value £000
Financial Liabilities held at Amortised Cost	(5,700)	(3,924)	(5,700)	(3,480)
Total	(5,700)	(3,924)	(5,700)	(3,480)

The value of the liabilities is less than the carry amount because the Authority's portfolio of loans includes a fixed rate loans where the interest rate payable is less than the prevailing rates at the Balance Sheet date. Due to the short term repayment periods of the Authority's assets the difference between the carrying value (in Note 13) and the fair value is immaterial.

Note 15 - Debtors

2023/24 £000		2024/25 £000
84	Trade Receivables	59
	Other:	
677	Prepayments	801
1,801	Local Authorities Accrued income & Levies	1,762
113	VAT debtor	112
503	Pension scheme debtor	-
58	Other accrued income and receivable Amounts	149
3,152	Total other	2,824
3,236	Total	2,883

During the year to 31 March 2025, £0k was written off as a bad debt (£0k in 2023/24).

In December 2023, the Competition Appeal Tribunal (the Tribunal) took the decision to uphold the Competition and Markets Authority (CMA)'s decision to impose a charge control mechanism on Motorola in respect of the revenue Airwave can earn from its charges.

Motorola has lodged an application for permission to appeal the Tribunal's decision to the Court of Appeal (CoA), but in the meantime has commenced issuing credit notes and discounting invoices to reflect the charge control impact from 1 August 2023 onwards. These credit notes have been applied to the totality of the invoice to the Home Office and therefore need to be apportioned to the various authorities including all Fire and Rescue Authorities (FRA) in England. Any credit which is currently applied and accepted may have to be repaid if subsequently it is decided to overturn the Tribunal's decision.

Motorola have been clear in their communications that this is the basis on which the credits are being applied. As a result, and on the recommendation of the NFCC Finance Committee, the Home Office will be continuing to invoice FRAs in England at the original rate and will not apply the credit notes to the invoices the Home Office sends to FRAs.

Buckinghamshire Fire agreed to hold the total credit that relates to Fire England until a final court decision is reached. Any monies remaining with Buckinghamshire Fire after the conclusion of the legal process will be shared between all FRAs in England based on their percentage share of the credit, if Motorola are unsuccessful in their court application.

As at 31 March 2025 Cambridgeshire and Peterborough Fire Authority's share of the credit is £281k (31 March 2024 £95k).

Note 16 - Cash and Cash Equivalents

2023/24		2024/25
£000		£000
17	Cash and Bank balances	15
1,444	Short Term Deposits	4,907
1,461	Total Cash and Cash Equivalents	4,922

Note 17 - Creditors

2023/24		2024/25
£000		£000
(208)	Trade payables	(101)
(478)	Deferred income	(1,980)
-	Pension scheme creditor	(3,480)
(1,028)	Local Authorities Provision for appeals & overpayments	(1,274)
(2,447)	Accruals and other payables	(5,148)
(4,161)	Total Creditors	(11,983)

Note 18 - Usable Reserves

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

Total General Fund Balance

2023/24		2024/25
£000		£000
(2,110)	General Fund Balance	(2,474)
	Earmarked Reserve:	
(860)	Finance Business Continuity Reserve	(860)
(297)	Tactical Reserve	(282)
(523)	Pension Reserve	(523)
(400)	Wholetime Operations Reserve	(400)
(1,400)	Property Development Reserve	(823)
(1,417)	Revenue C/Forwards Reserve	(1,992)
(7,007)	Balance 31 March	(7,354)

Capital Receipts Reserve

2023/24		2024/25
£000		£000
-	Balance 1 April	-
(628)	Capital Receipts in year	(310)
628	Capital Receipts used for financing	310
-	Balance 31 March	-

Capital Grants Unapplied

2023/24		2024/25
£000		£000
-	Balance 1 April	-
(128)	Capital grants recognised in year	-
128	Capital grants and contributions applied	-
-	Balance 31 March	-
(7,007)	Total Usable Reserves Balance 31 March	(7,354)

Note 19 - Unusable Reserves

2023/24		2024/25
£000		£000
(21,792)	Revaluation Reserve	(20,604)
(29,890)	Capital Adjustment Account	(29,607)
224,529	Pension Reserve - IAS19	176,199
60	Collection Fund Adjustment Account	492
421	Accumulated Absences Account	537
173,328	Total	127,017

Revaluation Reserve

2023/24		2024/25
£000		£000
(22,069)	Balance 1 April	(21,792)
	Adjustment to prior year balance	(319)
(151)	Revaluation of assets	1,976
(151)	Surplus on revaluation of non-current assets not charged to the Surplus on the Provision of Services	1,657
170	Difference between fair value depreciation and historical cost depreciation	(469)
258	Accumulated gains on assets sold or scrapped	-
428	Amount written off to the Capital Adjustment Account	(469)
(21,792)	Balance 31 March	(20,604)

The prior year adjustment is between the Revaluation Reserve and Capital Adjustment Account and relates to the realignment of the differences between historical and current cost depreciation. This has no impact on the Comprehensive Income and Expenditure Statement.

Capital Adjustment Account

2023/24 £000		2024/25 £000
(29,142)	Balance 1 April	(29,890)
	Adjustment to prior year balance	319
(29,142)	Adjusted Brought Forward Balance	(29,571)
1,965	Charges for depreciation and impairment of non-current assets	1,797
359	Revaluation gain/(loss) on non-current assets	171
17	Amortisation of intangible assets	107
501	Amounts of non-current assets written off on disposal or sale as part of the gain/loss on disposal to the Comprehensive Income and Expenditure Statement	101
2,842	Reversal of Items relating to capital expenditure debited or credited to the Comprehensive Income and Expenditure Statement	2,176
(170)	Adjusting Amounts written out of the Revaluation Reserve	469
2,672	Net written out amount of the cost of non-current assets consumed in the year	2,645
(628)	Use of Capital Receipts Reserve to finance new capital expenditure	(310)
(292)	Statutory provision for the financing of capital investment charged against the General Fund	(294)
(2,500)	Capital expenditure charged against the General Fund	(2,077)
(3,420)	Capital financing applied in year:	(2,681)
(29,890)	Balance 31 March	(29,607)

Pension Reserve - IAS19

2023/24		2024/25
£000		£000
232,425	Balance 1 April	224,529
(11,123)	Remeasurements of the net defined liability	(50,983)
13,981	Reversal of items relating to retirement benefits debited or credited to the Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement	13,584
(10,754)	Employer's pensions contributions and direct payments to pensioners payable in the year	(10,931)
224,529	Balance 31 March	176,199

Collection Fund Adjustment Account

2023/24		2024/25
£000		£000
74	Balance 1 April	60
(14)	Amount by which council tax and non-domestic rates income credited to the Comprehensive Income and Expenditure Statement is different from council tax income calculated for the year in accordance with statutory requirements	432
60	Balance 31 March	492

Accumulated Absences Account

2023/24		2024/25
£000		£000
449	Balance 1 April	421
(449)	Settlement or cancellation of accrual made at the end of the preceding year	(421)
421	Amounts accrued at the end of the current year	537
(28)	Amount by which officer remuneration charged to the Comprehensive Income and Expenditure Statement on an accruals basis is different from remuneration chargeable in year in accordance with statutory requirements	117
421	Balance 31 March	537

Note 20 - Cash Flow used in Operating Activities

The cash flows for operating activities include the following items:

2023/24		2024/25
£000		£000
(334)	Interest received	(507)
188	Interest paid	188
(146)	Total	(319)

The surplus or deficit on the provision of services has been adjusted for the following non-cash movements:

2023/24		2024/25
£000		£000
(2,176)	Depreciation	(2,248)
23	Impairment and downward valuations	(171)
(17)	Amortisation	(107)
(75)	Increase in creditors	(7,823)
-	Adjustment for the adoption of IFRS 16 lease liability	66
219	Increase/(Decrease) in debtors	(353)
35	Increase in inventories	2
(3,227)	Movement in pension liability	(2,653)
(757)	Carrying amount of non-current assets sold or derecognised	(101)
(53)	Other non-cash movements charged to the deficit on provision of services	(64)
(6,028)	Total	(13,452)

The deficit on the provision of services has been adjusted for the following items which are investing and financing activities:

2023/24		2024/25
£000		£000
628	Proceeds from the sale of property, plant and equipment	310
628	Total	310

Note 21 - Cash Flow used in Investing Activities

2023/24		2024/25
£000		£000
3,128	Purchase of property, plant and equipment and intangible assets	2,689
17,000	Purchase of short-term and long-term investments	26,000
(628)	Proceeds from the sale of property, plant and equipment	(310)
(16,017)	Proceeds from short-term and long-term investments	(21,499)
3,483	Net cash flows from investing activities	6,880

Cash Flow from Financing Activities

2023/24		2024/25
£000		£000
1	Increase in long-term creditors	(172)
-	Adjustment for adoption of IFRS16 Lease liability	173
1	Net cash flows from financing activities	1

Note 22 - Members' Allowances

2023/24		2024/25	
£000		£000	
43	Salaries	48	
46	Allowances	43	
2	Expenses	2	
91	Total Members' Allowances	93	

Note 23 - Officers' Remuneration

Senior Officer Remuneration

		Salary inc. CPD £	Other Payments £	Expenses Allowances £	Pension Contribution £	Total £
Chief Fire Officer - C Strickland (retired 2024/25)	2024/25	90,215	-	48	-	90,263
	2023/24	173,509	751	84	-	174,344
Chief Fire Officer (from July 2024, previously Deputy Chief Executive & Treasurer) - M Warren	2024/25	173,981	1,063	2,502	6,621	184,167
	2023/24	150,679	355	7,583	25,465	184,082
Deputy Chief Fire Officer - J Anderson (from July 2024, previously ACFO)	2024/25	154,710	-	99	-	154,809
	2023/24	140,946	-	84	40,592	181,622
Assistant Chief Fire Officer - S Smith (from July 2024)	2024/25	136,836	3,676	2,470	35,254	178,236
	2023/24	-	-	-	-	-
Total	2024/25	555,742	4,739	5,119	41,875	607,475
	2023/24	465,134	1,106	7,751	66,057	540,048

The Expenses Allowances column reflects Benefits in Kind (e.g. Car Allowance).

Officer Remuneration

	Number of Employees	
	2023/24	2024/25
£50,001 to £55,000	23	26
£55,001 to £60,000	13	28
£60,001 to £65,000	9	10
£65,001 to £70,000	13	5
£70,001 to £75,000	14	24
£75,001 to £80,000	4	5
£80,001 to £85,000	1	3
£85,001 to £90,000	5	3
£90,001 to £95,000	-	3
£95,001 to £100,000	-	1
£100,001 to £105,000	1	1
£105,001 to £110,000	2	1
Total	85	110

Officer remuneration does not include the senior officer remuneration as these are stated in the senior officer remuneration table.

Exit Packages

Exit package cost band (including special payments)	Number of compulsory redundancies		Number of other departures agreed		Total number of exit packages by cost band		Total cost of exit packages in each band (£)	
	2023/24	2024/25	2023/24	2024/25	2023/24	2024/25	2023/24	2024/25
£0-£20,000	2	-	2	4	4	4	54,684	17,962
£20,001-£40,000	-	-	1	-	1	-	21,038	-
£40,001-£60,000	-	-	-	1	-	1	-	45,107
Total	2	-	3	5	5	5	75,722	63,069

Note 24 - External Audit Costs

2023/24		2024/25
£000		£000
36	Fees payable to external auditors with regard to external audit services carried out by the appointed auditor for the year	183
36	Total	183

The standard annual audit fee for 2024/25 is set at £105k (2023/24 £95k). In 2023/24 there was a reduction in accrued audit fees relating to prior years as those audits were not completed in full. Due to our 2023/24 financial audit requiring extra resource to carry out more extensive testing, an additional fee of £40k has been estimated and an adjustment has been made in 2024/25 to reflect this. In addition we have estimated for some further additional fees for 2024/25 to cover additional works.

Note 25 - Grant Income

Grant Income Credited to Taxation and non-specific Grant Income and Expenditure

2023/24		2024/25
£000		£000
(3,190)	Revenue Support Grant	(4,730)
(247)	Services Grant	(601)
(120)	New Burdens Grant	(7)
(5)	Emergency Services Mobile Communications Programme (ESMCP) Grant	(10)
(251)	Other Minor Grants	(318)
(1,335)	Home Office Pension Grant	(1,102)
(5,148)	Total	(6,768)

Note 26 - Related Parties

The Fire Authority is required to disclose material transactions with related parties - bodies or individuals that have the potential to control or influence the Fire Authority (FA) or to be controlled or influenced by the FA. Disclosure of these transactions allows the reader to assess the extent to which the FA 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 FA.

Central Government

Central Government has effective control over the general operations of the FA – it is responsible for providing the statutory framework within which the FA operates, provides the majority of its funding in the form of grants and prescribes the terms of many of the transactions that the FA has with other parties (e.g. Council Tax bills). Grants receipts outstanding at 31 March 2025 are included in Note 17.

Members & Officers

Members of the FA have direct control over the FA's financial and operating policies. The total of member's allowances paid in 2024/25 is shown in Note 22. Contracts were entered into in full compliance with the FA's standing orders. We have consulted with all members and Senior Managers of the FA with regard to Related Party Transactions for 2024/25 and there are no material transactions to disclose (Nil in 2023/24). The FA has 17 elected members, of which 13 are Cambridgeshire County Councillors and 4 are Peterborough City Councillors.

Note 27 - Capital Expenditure and Capital Financing

2023/24		2024/25
£000		£000
9,981	Opening Capital Financing Requirement	9,689
	Capital Investment:	
2,574	Property Plant and Equipment	2,635
554	Intangible Assets	292
3,128	Total Capital Spending	2,927
	Sources of Finance:	
(628)	Capital receipts	(310)
(128)	Government grants and other contributions	(577)
	Sums set aside from revenue:	
(2,372)	Direct revenue contributions	(1,500)
(292)	Minimum revenue provision	(294)
(3,420)	Total Sources of Finance	(2,681)
9,689	Closing Capital Financing Requirement	9,935

Explanation of movements in year

2023/24		2024/25
£000		£000
61,371	Long Term Assets	60,146
(21,792)	Revaluation Reserve	(20,604)
(29,890)	Capital Adjustment Account	(29,607)
9,689	Net Asset Total	9,935
(292)	Movement	246
-	Borrowings in year	(540)
(292)	Decrease in underlying need to borrow (unsupported by government financial assistance)	(294)
(292)	Decrease in Capital Financing Requirement	(294)

MRP is charged using an equal annual instalment method over the life of the asset.

Note 28 - Leases

Parkside Fire Station

The Fire Authority retains the freehold of the land at Parkside, Cambridge. However the Authority leased out this land to allow for the development of 99 residential units, a commercial unit and a fire station.

On completion of the development, the fire station was leased back to the Fire Authority in July 2013 for 999 years on a peppercorn rent. The fair value of the land and buildings has been included in the balance sheet at £7,820k (£8,025k 2023/24) and depreciated as per our normal depreciation policy (£125k). As there is nil consideration for this lease there is no interest or lease liability. A management service fee is charged annually, this was £60k in 2024/25 (£63k).

Milton Training Centre

The Land at the Milton Training Centre site has been leased from Anglian Water since April 2012, on a 20 year lease at an initial annual rental of £25k. A 2% per annum uplift is added every 5 years and is currently £30k per annum. The asset value is based on the present value of the lease liability on 1st April 2024 at £220k, this is a non-depreciating asset.

Water Coolers

On 1st July 2024 a 2 year lease rental contract of 24 water cooler units was entered into, with additional units added and co-termed, making a total of 40 units at £9k per annum, payable in advance, increasing annually with CPI. The depreciation charge for the year is £7k with no interest charge.

Other Right of Use Assets Leases Charged to the Comprehensive Income and Expenditure Statement (CIES)

Other leases included in our CIES is for our Multi-functional Devices (printers). A contract extension was entered into during 2023/24 for 2 years with a cost of £11k per annum, as at 31st March 2025 there is less than 12 months remaining. We also have a Canon Wide Format Printer on a 5 year lease commenced in 2023/24 which is below £5k and, due to the low value, IFRS 16 accounting has not been applied.

Lease Payment Schedule

category	Year 1	Years 2-5	Years 5+	Total
	£000	£000	£000	£000
Land	30	165	34	229
Property	-	-	-	-
Plant	9	-	-	9
	39	165	34	238

Present Value Lease Liability

The fair value rental for Parkside would be £341k per annum for 2024/25, if this was payable this would return a present value lease liability of £6,216k over the remaining 987 years of the lease.

The remaining present value lease liabilities are summarised in the table below.

category	Year 1	Years 2-5	Years 5+	Total
	£000	£000	£000	£000
Land	21	108	65	194
Property	-	-	-	-
Plant	9	-	-	9
	30	108	65	203

Authority as Lessee - Right of Use Assets

The assets acquired under these leases are carried as Property, Plant and Equipment in the Balance Sheet at the following net amounts:

	31 March 2025			
	Land	Property	Plant	Total
Book Values:-	£000	£000	£000	£000
B/fwd	220	8,025	18	8,263
Depreciation	-	(125)	(7)	(132)
Revaluation		(80)		(80)
<i>Additions and/or Disposals</i>				
Total	220	7,820	11	8,051
Lease interest charged	4	0	0	4

Note 29 - Defined Benefit Pension Scheme

As part of the terms and conditions of employment of its officers and other employees, the Fire Authority makes contributions towards the cost of post employment benefits. Although these benefits will not actually be payable until employees retire, the Fire Authority has a commitment to make the payments that need to be disclosed at the time the employees earn their future entitlement.

The Fire Authority participates in post employment schemes:

- The Local Government Pension Scheme (LGPS) for non-uniformed and control room employees, administered by Cambridgeshire County Council. This is a funded defined benefit final salary scheme, meaning that The Fire Authority and employees pay contributions into a fund, calculated at a level intended to balance the pensions liabilities with investment assets.
- The Firefighters Pension Scheme 2015 (FPS 2015) is an unfunded defined benefit scheme. The Firefighters' pension scheme has no assets. The total contributions, by both current members and the Fire Authority, are used to fund payments to the current pensioners regardless of which scheme they were in. A separate account detailing the 2024/25 transactions and liabilities is shown within the Firefighters' Pension Fund Account note.

Until 1st April 2022, Firefighters could be active members of three different Firefighter pension schemes (FPS) , FPS 1992, FPS 2006 and FPS 2015. In 2015, new laws introduced a new scheme for firefighters - the Firefighters' Pension Scheme 2015 (FPS 2015). These laws included protections which meant that some members of the existing schemes (FPS 1992 and FPS 2006) didn't join FPS 2015 either straight away or at all, depending on their age.

Following a legal challenge known as Sargeant, the courts determined that the protections given to members were age discriminatory. This confirmed discrimination will be addressed in two parts:

Part 1 - Future discrimination (prospective) - To remove future discrimination from the scheme and ensure equal treatment, all remaining protected members who were not members of FPS 2015 were transferred into this scheme on 1 April 2022.

This means that all future service for all members will build up in the existing FPS 2015 - the scheme is not changing. Benefits already built up in either of the previous schemes are fully protected.

Part 2 - Past discrimination (retrospective) - The period during which the discrimination was in place - 1 April 2015 to 31 March 2022 - is known as the remedy period. Members who moved into FPS 2015 on 1 April 2015 or later will have their benefits converted to their former final salary scheme for the whole of their service in the remedy period. The benefits built up in FPS 2015 will be kept as an underpinned record.

At retirement, eligible members will be able to keep their final salary benefits or choose to receive the underpinned FPS 2015 benefits for the same period. This known as Deferred Choice Underpin (DCU).

The changes to remove past discrimination are being processed during 2024/25 and 2025/26.

The Local Government Pension Scheme is operated under the regulatory framework for the Local Government Pension Scheme and the governance of the scheme is the responsibility of the pensions committee of Cambridgeshire County Council. Policy is determined in accordance with the Pensions Fund Regulations.

The principal risks to the Authority of the scheme are the longevity assumptions, statutory changes to the scheme, structural changes to the scheme (i.e. large-scale withdrawals from the scheme), changes to inflation, bond yields and the performance of the equity investments held by the scheme. These are mitigated to a certain extent by the statutory requirements to charge to the General Fund the amounts required by statute as described in the accounting policies note.

The operation of the Firefighters' Pension Schemes is controlled by the Firefighters Pension Scheme (Amendment)(England) Order 2006 (SI 2006/1810) and The Firefighters' Pension Scheme (England) Regulations 2014. Employees' and employers' contributions into the Firefighter Pension Fund are determined by the Secretary of State on the advice of the Government Actuary. Payments of pensions and other retirement benefits are made from the Pension Fund. Government grant is payable to cover any shortfall on the Pension Fund account.

The principal risks to the Fire Authority are statutory change to the scheme and the number of ill health retirements and injury awards. The Authority contributes at the rate prescribed by the Fund's actuary.

The actuarial value of the fund's liabilities as at 31 March 2025, in accordance with International Accounting Standard (IAS) 19, was completed by the Government's Actuary Department on 31 March 2025, and subject to triennial valuation.

Transactions relating to retirement benefits:

- We recognise the cost of retirement benefits in the reported cost of services when they are earned by employees, rather than when the benefits are eventually paid as pensions. However, the charge we are required to make against 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 employer contributions figure includes the relief from Ministry of Housing, Communities and Local Government (MHCLG) (Top-up Grant). The total contributions expected to be made to the Local Government Pension Scheme by the Authority in the year to 31 March 2026 will be £1,684k. Expected contributions to the Firefighters' Pension Scheme in the year to 31 March 2026 are £6,355k.

The following tables show the amount included in the balance sheet arising from the Authority's obligation in respect of its defined benefit plans.

General Fund Transactions

2023/24			Comprehensive Income and Expenditure Statement		2024/25			
LGPS	FF Main Scheme	FF Injury Pensions	Total		LGPS	FF Main Scheme	FF Injury Pensions	Total
£000	£000	£000	£000	(CIES)	£000	£000	£000	£000
Service cost comprising:								
1,373	1,400	300	3,073	Current service cost	1,260	1,400	200	2,860
Financing and Investment Income and Expenditure:								
(392)	10,300	1,000	10,908	Net interest expense	(676)	10,300	1,100	10,724
981	11,700	1,300	13,981	Total charged to Deficit on Provision of Services	584	11,700	1,300	13,584
Other post-employment benefits charged to the CIES								
Re-measurement of the net defined benefit liability comprising:								
(3,352)	-	-	(3,352)	Return on plan assets (excluding the amount included in the net interest expense)	1,775	-	-	1,775
1,451	5,500	400	7,351	Actuarial gains and losses - experience	(425)	(8,500)	(100)	(9,025)
(230)	(100)	-	(330)	Actuarial gains and losses arising on changes in demographic assumptions	(76)	(3,600)	-	(3,676)
(2,892)	(11,100)	(800)	(14,792)	Actuarial gains and losses arising on changes in financial assumptions	(7,857)	(31,900)	(300)	(40,057)
(5,023)	(5,700)	(400)	(11,123)	Total charged to Other CIES	(6,583)	(44,000)	(400)	(50,983)
(4,042)	6,000	900	2,858	Total charged to the CIES	(5,999)	(32,300)	900	(37,399)

2023/24				Movement in Reserves Statement	2024/25			
LGPS	FF Main Scheme	FF Injury Pensions	Total		LGPS	FF Main Scheme	FF Injury Pensions	Total
£000	£000	£000	£000		£000	£000	£000	£000
(981)	(11,700)	(1,300)	(13,981)	Reversal of net charges made to the Deficit on the Provision of Services	(584)	(11,700)	(1,300)	(13,584)
				Actual amount charged against the general fund balance for pensions in the year:				
1,554	8,300	900	10,754	Employers' contributions payable to scheme	1,631	8,400	900	10,931

2023/24				Pensions Assets and Liabilities Recognised in the Balance Sheet	2024/25			
LGPS	FF Main Scheme	FF Injury Pensions	Total		LGPS	FF Main Scheme	FF Injury Pensions	Total
£000	£000	£000	£000		£000	£000	£000	£000
(43,698)	(216,700)	(21,600)	(281,998)	Present value of the defined obligation	(37,899)	(183,300)	(14,300)	(235,499)
57,469	-	-	57,469	Fair value of plan assets	59,300	-	-	59,300
13,771	(216,700)	(21,600)	(224,529)	Net liability arising from the defined benefit obligation	21,401	(183,300)	(14,300)	(176,199)

2023/24				Movement in the Value of Scheme Assets	2024/25			
LGPS	FF Main Scheme	FF Injury Pensions	Total		LGPS	FF Main Scheme	FF Injury Pensions	Total
£000	£000	£000	£000		£000	£000	£000	£000
51,211	-	-	51,211	Opening fair value of scheme assets	57,469	-	-	57,469
2,443	-	-	2,443	Interest income	2,804	-	-	2,804
				Re-measurement gains and losses:				
				The return on plan assets, excluding the amount included in the net interest expense	(1,775)	-	-	(1,775)
1,554	8,300	900	10,754	Contributions from employer	1,631	8,400	900	10,931
456	1,500	-	1,956	Contributions from employees into the scheme	472	1,600	-	2,072
(1,547)	(9,700)	(900)	(12,147)	Benefits / transfers paid	(1,301)	(10,000)	(900)	(12,201)
57,469	100	-	57,569	Closing value of scheme assets	59,300	-	-	59,300

2023/24		Movements in the Fair Value of Scheme Liabilities			2024/25			
LGPS	FF Main Scheme	FF Injury Pensions	Total		LGPS	FF Main Scheme	FF Injury Pensions	Total
£000	£000	£000	£000		£000	£000	£000	£000
(43,036)	(218,900)	(21,700)	(283,636)	Opening balance at 1 April	(43,698)	(216,700)	(21,600)	(281,998)
(1,373)	(1,400)	(300)	(3,073)	Current service cost	(1,260)	(1,400)	(200)	(2,860)
(2,051)	(10,300)	(1,000)	(13,351)	Interest cost	(2,128)	(10,300)	(1,100)	(13,528)
(456)	(1,500)	-	(1,956)	Contributions from scheme participants	(472)	(1,600)	-	(2,072)
Re-measurement gains and losses:								
(1,451)	(5,500)	(400)	(7,351)	Actuarial gains / (losses) - experience	425	8,500	100	9,025
230	100	-	330	Actuarial gains / (losses) from changes in demographic assumptions	76	3,600	-	3,676
2,892	11,100	800	14,792	Actuarial gains / (losses) from changes in financial assumptions	7,857	31,900	300	40,057
-	-	-	-	- Past service cost	-	-	-	-
-	100	-	100	Transfers in/out	-	-	-	-
1,547	9,700	900	12,147	Benefits / transfers paid	1,301	10,000	900	12,201
(43,698)	(216,600)	(21,700)	(281,998)	Balance as at 31 March	(37,899)	(176,000)	(21,600)	(235,499)

LGPS - Pension Scheme - Assets comprised of:

2023/24			2024/25			
Quoted	Unquoted	Total	Fair value of scheme assets	Quoted	Unquoted	Total
£000	£000	£000		£000	£000	£000
684	-	684	Cash and cash equivalents	1,382	-	1,382
Equity Instruments by industry type:						
-	7,076	7,076	Private Equity	-	7,511	7,511
-	24,319	24,319	Investment Funds & Unit Trusts	-	23,250	23,250
-	1,390	1,390	Consumer, Manufacturing and utilities	1,377	-	1,377
600	-	600	Financial Institutions	657	-	657
513	-	513	Health & Care	536	-	536
1,181	-	1,181	Information Technology	1,568	-	1,568
-	3,501	3,501	Real Estate UK Property	-	5,598	5,598
65	-	65	Other	55	-	55
2,359	36,286	38,645	Subtotal Equity Instruments	4,193	36,359	40,552
Bonds by sector:						
-	8,492	8,492	Investment Funds & Unit Trusts	-	7,808	7,808
-	5,252	5,252	UK Government	-	5,260	5,260
-	-	-	Other	-	-1	-1
-	13,744	13,744	Subtotal Bonds	-	13,067	13,067
Investment Funds and Unit Trusts						
-	4,396	4,396	Infrastructure	-	4,299	4,299
-	4,396	4,396	Subtotal Investment Funds and Unit Trusts	-	4,299	4,299
3,043	54,426	57,469	Total Assets	5,575	53,725	59,300

The significant assumptions used by the actuary have been:

2023/24	LGPS	2024/25
Long term expected rate of return on assets:		
4.9%	Equity Instruments	5.8%
4.9%	Bonds	5.8%
4.9%	Investment Funds and Unit Trusts	5.8%
Mortality assumptions:		
Longevity at retirement for current pensioners		
21.6	Men	21.5
24.7	Women	24.6
Longevity at retirement for future pensioners		
22.7	Men	22.6
25.9	Women	25.8
Other assumptions:		
3.1%	Rate of inflation	3.1%
3.3%	Rate of increase in salaries	3.3%
0.0%	Rate of increase in pensions	0.0%
4.9%	Rate for discounting scheme liabilities	5.8%

Impact of assumptions on the obligation:

Increase by 1%	LGPS	Decrease by 1%
£000	Assumption	£000
(73)	Rate of increase in salaries	(23)
(835)	Rate of increase in pensions	(746)
(891)	Rate for discounting scheme liabilities	(748)

The significant assumptions used by the actuary have been:

2023/24	Firefighters Main Scheme	2024/25
Mortality assumptions:		
Longevity at retirement for current pensioners		
25.8	Men	25.6
28.7	Women	28.5
Longevity at retirement for future pensioners		
27.2	Men	27.7
30.0	Women	30.5
Other assumptions:		
3.1%	Rate of inflation	3.2%
3.1%	Rate of increase in salaries	3.2%
2.8%	Rate of increase in pensions	2.8%
4.9%	Rate for discounting scheme liabilities	5.8%

Impact of assumptions on the obligation:

Increase by 1%	Firefighters Main Scheme	Decrease by 1%
£000	Assumption	£000
5,930	Longevity - 1 year increase	(5,930)
380	Rate of increase in salaries	(380)
27,140	Rate of increase in pensions	(27,140)
32,000	Rate for discounting scheme liabilities	(32,000)

Note 30 - Nature and Extent of Risks Arising from Financial Instruments

Disclosure of Nature and Extent of Risk Arising From Financial Instruments

All monies within these institutions are currently subject to the respective administration and policy.

Key Risks

The Fire 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 required to renew a financial instrument on maturity at disadvantageous interest rates or terms.
- Interest rate risk – the possibility that the Authority could pay higher costs on variable rate debt.
- Price risk – the possibility that the Authority could lose money on its investments.

Overall Procedures for Managing Risk

The Fire Authority's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the resources available to fund services. Risk management is carried out by the finance team, under policies approved by the Fire Authority in the Annual Treasury Management Statement. The Fire Authority provides 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.

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 Treasury Management Statement, which requires that deposits are not made with banks and financial institutions unless they meet minimum credit criteria of A, as laid down by Moody, Fitch, Standard & Poor's Rating Services and Credit Default Spread data provided by Link Asset Services. The Fire Authority has a policy of not investing more than £4m with any one group of institutes, unless it is UK Government backed where it is capped at £8m.

The Fire Authority's maximum exposure to credit risk in relation to its investments in banks and building societies of £13,438k 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 recoverability applies to all of the Fire Authority's deposits, but there was no evidence at the 31 March 2025 that this was likely to crystallise.

Liquidity Risk

The Authority has a comprehensive cash flow management system that seeks to ensure that cash is available as needed. If unexpected movements happen, the Fire Authority has ready access to borrowings from the money markets and the Public Works Loans Board. There is no significant risk that it will be unable to raise finance to meet its commitments under financial instruments. Instead, the risk is that the Fire Authority will be bound to replenish a significant proportion of its borrowings at a time of unfavourable interest rates. The Fire Authority sets limits on the proportion of its fixed rate borrowing during specified periods. The strategy is to ensure budget certainty through the use of long term funding secured at low rates of interest. The maturity analysis of financial liabilities is shown in the Liquidity Risk table below.

Time to maturity (years)	Liabilities	
	Interest £000's	Principle £000's
Not over 1	(187)	-
Over 1 but not over 2	(187)	-
Over 2 but not over 5	(562)	-
Over 5 but not over 10	(937)	-
Over 10 but not over 20	(1,522)	-
Over 20 but not over 40	(2,132)	(3,200)
Over 40	(282)	(2,500)
Total	(5,809)	(5,700)

Market Risk

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

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

Borrowings are not carried at fair value on the balance sheet, so nominal gains and losses on fixed rate borrowings would not impact on the 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, subject to influences from Government grants. Movements in the fair value of fixed rate investments that have a quoted market price will be reflected in the Other Comprehensive Income and Expenditure Statement.

The Fire 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 exposure. The central treasury team will monitor market and forecast interest rates within the year to adjust exposures appropriately. For instance during periods of falling interest rates, and where economic circumstances make it favourable, fixed rate investments may be taken for longer periods to secure better long term returns, similarly the drawing of longer term fixed rates borrowing would be postponed.

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

Sensitivity Analysis

According to this assessment strategy, at 31 March 2025, if interest rates had been 1% higher with all other variables held constant, the financial effect would be:

	£000s
Increase in interest receivable on variable rate investments	117
Impact on Surplus or Deficit on the Provision of Services	(117)

Decrease in fair value of fixed rate borrowings liabilities (no impact on the Surplus or Deficit on the provision of Services or Other Comprehensive Income and Expenditure). The impact of a 1% fall in interest rates would be as above, but with the movements being reversed. 1% is not the Fire Authority’s estimate of probable variation, it is used as an example to allow readers to easily work out comparisons using their own estimates.

Fire Fighters Pension Fund Account

This account shows the contributions made to and payments from the Firefighters' Pension Schemes. The schemes are unfunded and consequently since the scheme has no investment assets, the difference between the contributions and payments is now fully financed by the Home Office. The net effect on the Fire Authority will always be nil.

The fund's financial statements do not take into account any liabilities to pay pension and other benefits after the period end.

2023/24		2024/25
£000's		£000's
	Contributions Receivable	
(3,386)	Employers	(4,843)
(119)	Ill-health retirements	(75)
(1,532)	Employees	(1,883)
(5,037)		(6,801)
(58)	Transfers in from other schemes	(18)
	Benefits Payable	
8,695	Pensions	9,496
1,178	Commutation of pension and lump sum retirement benefits	660
109	Other payments in respect to lump sum retirement benefits	51
113	Transfers out to other schemes	-
5,000	Deficit for the year before top up grant receivable from sponsoring department	3,388
(5,000)	Top up grant receivable from sponsoring department	(3,388)
-	Net amount payable/receivable for the year	-

Notes to the Fire Fighters Pension Fund Account

Note F1

Firefighters Pension Fund Statement Notes

- The fund was established under the Firefighters' Pensions Scheme (Amendment) (England) Order 2006. The scheme is an unfunded scheme and has no investment assets. The fund pays all Firefighters' retirement benefits with the exception of injury awards which are paid from the Fire Authority's account and included in the Comprehensive Income and Expenditure Statement.
- The fund displays the contributions receivable and the benefits paid out in respect of pensions and leavers. As there are no investment assets held within the fund the difference between the income, from employee and employer contributions, and expenditure is met by a contribution from / to the Department of Communities and Local Government, thus the fund is balanced to nil each year. The fund is administered by the LGSS (Local Government Shared Service) Pensions Section of Cambridgeshire County Council and managed by Cambridgeshire & Peterborough Fire Authority.
- The accounting policies followed are as stated in the Accounting Policies. The Pension Fund Account only relates to the liabilities incurred during the 2024/25 financial year. All future liabilities are accounted for on an IAS 19 basis and are included within the core financial statements.
- The employees' and employer's contributions are based on percentages of pensionable pay set nationally by the MHCLG and subject to triennial revaluation by the Government Actuary's Department.

Note F2

Net Assets Statement

2023/24		2024/25
£000's		£000's
503	Top-up grant due from/refundable to(-) the Government	(3,480)
(503)	Amount due to (-)/from General Fund	3,480
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-		-

Independent Auditors' Report to the Members of Cambridgeshire and Peterborough Fire Authority

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Glossary

AAA FITCH RATING

Highest credit quality - 'AAA' ratings denote the lowest expectation of credit risk. They are assigned only in case of exceptionally strong capacity for timely payment of financial commitments. This capacity is highly unlikely to be adversely affected by foreseeable events.

AA FITCH RATING

Very high credit quality - 'AA' ratings denote a very low expectation of credit risk. They indicate very strong capacity for timely payment of financial commitments. This capacity is not significantly vulnerable to foreseeable events.

A FITCH RATING

High credit quality - 'A' ratings denote a low expectation of credit risk. The capacity for timely payment of financial commitments is considered strong. This capacity may, nevertheless, be more vulnerable to changes in circumstances or in economic conditions than is the case for higher ratings.

ACCOUNTING PERIOD

The period of time covered by the accounts, normally a period of twelve months commencing on 1 April. The end of the accounting period is the Balance Sheet date.

ACCRUALS

Sums included in the final accounts to recognise revenue and capital income and expenditure earned or incurred in the financial year, but for which actual payment had not been received or made as at 31 March.

ACTUARIAL GAINS AND LOSSES

For a defined benefit pension scheme, the changes in actuarial surpluses or deficits that arise because:

- Events have not coincided with the actuarial assumptions made for the last valuation (experience gains and losses); or
- The actuarial assumptions have changed

ASSET

An item having value to the Authority in monetary terms. Assets are categorised as either current or non-current

- A current asset will be consumed or cease to have material value within the next financial year (e.g. cash and stock);
- A non-current asset provides benefits to the Authority and to the services it provides for a period of more than one year and may be tangible e.g. a community centre, or intangible, e.g. computer software licences.

AUDIT OF ACCOUNTS

An independent examination of the Authority's financial affairs.

BALANCE SHEET

A statement of the recorded assets, liabilities and other balances at the end of the accounting period.

BORROWING

Using cash provided by another party to pay for expenditure, on the basis of an agreement to repay the cash at a future point, usually incurring additional interest charges over and above the original amount.

BUDGET

A statement of the Fire Authority's policy expressed in financial terms.

CAPITAL EXPENDITURE

Expenditure on the acquisition of non-current assets or expenditure, which adds to the value of existing non-current assets, (i.e. over and above maintenance).

CAPITAL FINANCING

Funds raised to pay for capital expenditure. There are various methods of financing capital expenditure including borrowing, leasing, direct revenue financing, usable capital receipts, capital grants, capital contributions, revenue reserves and earmarked reserves.

CAPITAL PROGRAMME

The capital schemes the Fire Authority intends to carry out over a specific period of time.

CAPITAL RECEIPTS

Income from the sale of assets. Such income may only be used to repay loan debt or to finance new capital expenditure.

CHARTERED INSTITUTE OF PUBLIC FINANCE AND ACCOUNTANCY (CIPFA)

The principal accountancy body dealing with local government finance.

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

The account of the Fire Authority that reports the net cost for the year of the functions for which it is responsible and demonstrates how that cost has been financed from precepts, grants and other income.

CONSISTENCY

The concept that the accounting treatment of like items within an accounting period and from one period to the next are the same.

CONTINGENT ASSETS

A possible asset arising from past events, whose existence will only be confirmed by future events not wholly within the Fire Authority's control.

CONTINGENT LIABILITY

A contingent liability is either:

- A possible obligation arising from past events whose existence will be confirmed only by the occurrence of one or more uncertain future events not wholly within the Fire Authority's control; or
- A present obligation arising from past events where it is not probable that a transfer of economic benefits will be required, or the amount of the obligation cannot be measured with sufficient reliability.

CREDITORS

Amounts owed by the Fire Authority for which payment has not been made by the end of the financial year.

CURRENT SERVICE COST (PENSIONS)

The increase in the present value of a defined benefits pension scheme's liabilities, expected to arise from employee service in the current period.

DEBTORS

Amounts due to the Fire Authority but unpaid at the end of the financial year.

DEFINED BENEFIT PENSION SCHEME

Pension schemes in which the benefits received by the participants are independent of the contributions paid and are not directly related to the investments of the scheme.

DEPRECIATION

The measure of the cost of wearing out, consumption or other reduction in the useful economic life of the Fire Authority's non-current assets.

EQUITY

The Fire Authority's value of total assets less total liabilities.

EVENTS AFTER THE BALANCE SHEET DATE

Events after the Balance Sheet date are those events, favourable or unfavourable, that occur between the Balance Sheet date and the date when the Statement of Accounts is authorised for issue.

EXPECTED RETURN ON PENSION ASSETS

For a funded defined benefit scheme, this is the average rate of return, including both income and changes in fair value but net of scheme expenses, which is expected over the remaining life of the related obligation on the actual assets held by the scheme.

FAIR VALUE

The fair value of an asset is the price at which it could be exchanged in an arm's length transaction.

FINANCE LEASE

A lease that transfers substantially all of the risks and rewards of ownership of a fixed asset to the lessee.

GOING CONCERN

The concept that the Statement of Accounts is prepared on the assumption that the Fire Authority will continue in operational existence for the foreseeable future.

GOVERNMENT GRANTS

Grants made by the government towards either revenue or capital expenditure in return for past or future compliance with certain conditions relating to the activities of the Fire Authority. These grants may be specific to a particular scheme or may support the revenue spend of the Fire Authority in general.

IMPAIRMENT

A reduction in the value of a fixed asset to below its recoverable amount, the higher of the asset's fair value less costs to sell and its value in use.

INJURY AWARD

An injury award compensates an individual for the potential loss of earnings for injury sustained whilst on duty that results in some level of disablement which hinders or prevents them from working in the future. An injury award is a life time award.

INTANGIBLE ASSETS

An intangible (non-physical) item may be defined as an asset when access to the future economic benefits it represents is controlled by the reporting entity. This Fire Authority's intangible assets comprise computer software licences.

INTEREST COST (PENSIONS)

For a defined benefit scheme, the expected increase during the period of the present value of the scheme liabilities because the benefits are one period closer to settlement.

LIABILITY

A liability is where the Fire Authority owes payment to an individual or another organisation.

- A current liability is an amount which will become payable or could be called in within the next accounting period, e.g. creditors or cash overdrawn.
- A deferred liability is an amount which by arrangement is payable beyond the next year at some point in the future or to be paid off by an annual sum over a period of time.

LIQUID RESOURCES

Current asset investments that are readily disposable by the Fire 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 raised to finance capital spending which have still to be repaid.

LONG-TERM CONTRACT

A contract entered into for the design, manufacture or construction of a single substantial asset or the provision of a service (or a combination of assets or services which together constitute a single project), where the time taken to substantially complete the contract is such that the contract activity falls into more than one accounting period.

MATERIALITY

The concept that the Statement of Accounts should include all amounts which, if omitted, or mis-stated, could be expected to lead to a distortion of the financial statements and ultimately mislead a user of the accounts.

NET BOOK VALUE

The amount at which fixed assets are included in the Balance Sheet, i.e. their historical costs or current value less the cumulative amounts provided for depreciation.

NET DEBT

The Authority's borrowings less cash and liquid resources.

OPERATING LEASE

A lease where the ownership of the fixed asset remains with the lessor.

PAST SERVICE COST (PENSIONS)

For a defined benefit pension scheme, the increase in the present value of the scheme liabilities related to employee service in prior periods arising in the current period as a result of the introduction of, or improvement to retirement benefits.

PENSION SCHEMES

a) Retirement Benefits

All forms of consideration given by an employer in exchange for services rendered by employees that are payable after the completion of employment. Retirement benefits do not include termination benefits payable as a result of: (i) an employer's decision to terminate an employee's employment before the normal retirement date or (ii) an employee's decision to accept redundancy in exchange for those benefits, because these are not given in exchange for services rendered by employees.

b) Scheme Liabilities

The liabilities of a defined benefit scheme for outgoings due after the valuation date. Scheme liabilities measured using the projected unit method reflects the benefits that the employer is committed to provide for service up to the valuation date.

PRECEPTING

The Fire Authority is deemed a major precepting authority and now has the power to levy a local Council Tax charge on the local taxpayer.

PRIOR YEAR ADJUSTMENT

Material adjustments applicable to previous years arising from changes in accounting policies or from the correction of fundamental errors. This does not include normal recurring corrections or adjustments of accounting estimates made in prior years.

PROPERTY, PLANT AND EQUIPMENT

Tangible assets that yield benefits to the Fire Authority for a period of more than one year.

PROVISION

An amount put aside in the accounts for future liabilities or losses which are certain or very likely to occur but the amounts or dates of when they will arise are uncertain.

PUBLIC WORKS LOAN BOARD (PWLB)

The government body that provides local authority loans.

RELATED PARTIES

There is a detailed definition of related parties in FRS 8. For the Council's purposes related parties are deemed to include the Fire Authority's members, the Chief Executive, its Directors and their close family and household members.

RELATED PARTY TRANSACTIONS

The Statement Of Recommended Practice requires the disclosure of any material transactions between the Authority and related parties to ensure that stakeholders are aware when these transactions occur and the amount and implications of such.

REMUNERATION

All sums paid to or receivable by an employee and sums due by way of expenses allowances (as far as those sums are chargeable to UK income tax) and the money value of any other benefits. Received other than in cash. Pension contributions payable by the employer are excluded.

RESERVES

The accumulation of surpluses, deficits and appropriations over past years. Reserves of a revenue nature are available and can be spent or earmarked at the discretion of the Fire Authority. Some capital reserves such as the fixed asset restatement account cannot be used to meet current expenditure.

RESIDUAL VALUE

The net realisable value of an asset at the end of its useful life.

REVENUE EXPENDITURE AND INCOME

Expenditure and income arising from the day to day operation of the Fire Authority.

REVENUE SUPPORT GRANT

A grant paid by Central Government to authorities, contributing towards the general cost of their services.

ROYAL INSTITUTE OF CHARTERED SURVEYORS (RICS)

The body dealing with property surveys.

STOCKS

Items of raw materials and stores an authority has procured and holds in expectation of future use. Examples are consumable stores, raw materials and products and services in intermediate stages of completion.

USEFUL ECONOMIC LIFE (UEL)

The period over which the Fire Authority will derive benefits from the use of a fixed asset.

TO: Policy and Resources Committee

FROM: Assistant Director Finance/S151 Officer – Ursula Bird

PRESENTING OFFICER(S): Assistant Director Finance/S151 Officer – Ursula Bird

Telephone: 07900 267912
ursula.bird@cambsfire.gov.uk

DATE: 9 July 2025

REVENUE AND CAPITAL BUDGET MONITORING REPORT 2025/26

1. Purpose

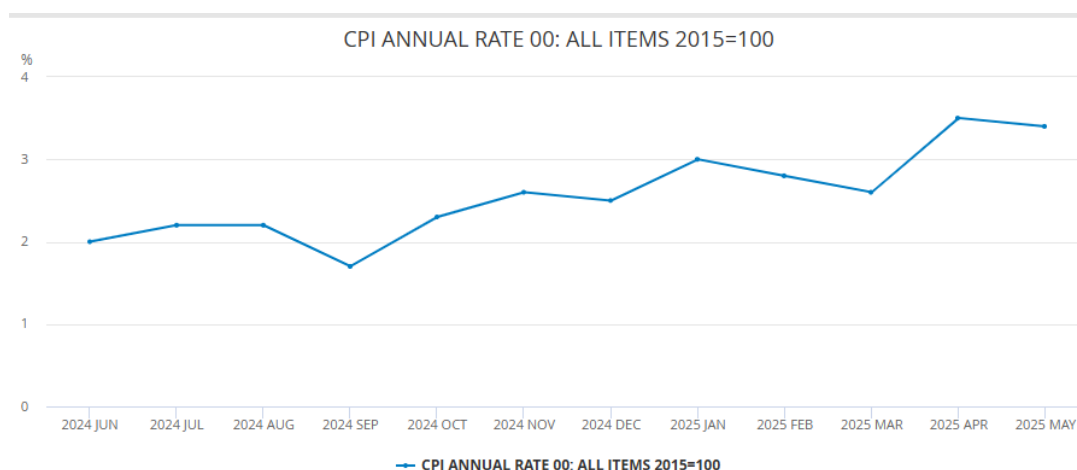
- 1.1 The purpose of this report is to provide the Policy and Resources Committee with an update on revenue and capital spending for 2025/26. This report covers the period 1 April to 31 May 2025.

2. Recommendation

- 2.1 The Committee is asked to note the position on revenue and capital spending.

3. Risk Assessment

- 3.1 **Economic** – in the last 12 months, inflation (Consumer Price Index) has continued to increase steadily, being 2% in June 2024, 2.6% in November 2024, 3% in January 2025, and 3.4% in May 2025.



Source=Office for National Statistics

The Service has accounted, on average, for 2% inflation in the 2025/26 budget. The annual inflationary pay increase for 2025/26, negotiated at national level was recently agreed at 3.2%.

We have received an additional £443,000 Section 31 grant funding which was notified to us May 2025 and therefore was not included in the budget; this will be used to cover the pay gap. We also have our general reserve and business continuity reserve which we can use should we need to elevate any budgetary strain due to inflation.

4. Background

- 4.1 The budget for 2025/26 was approved at the Fire Authority meeting held in February 2025 (Minute 144 refers). The total budget was set at £40.720m with a total precept of £27.083m.
- 4.2 Any revenue carry forward is pending approval from this meeting and is outlined in the Final Revenue Outturn report. The proposal is £0.491m, in addition to the orders carried forward of £0.259m, making a potential revised budget of £41.470m.
- 4.3 A budgetary control summary showing the main variations to 31 May 2025 is attached at Appendix 1. The carry forwards mentioned in Paragraph 4.2 above have not yet been incorporated into the current year budgets.

5. Update – Revenue Expenditure

- 5.1 The budget for full-time firefighters shows a small overspend in these first two months; this is due to budget timing as some annual payments have been made but were budgeted for in July.
- 5.2 The operational On-Call firefighter expenditure is currently slightly underspent. The underspend is because not all firefighters are in the pension scheme. New pay bandings were agreed as part of the Grey Book pay award last year and came into effect in January 2025.
- 5.3 The control pay shows a large overspend but this relates to payments made in relation to 2024/25 as well as temporary over-establishment due to Suffolk Fire and Rescue Service's departure having been pushed back to 24 June 2025. These values are included in the carried forwards which are yet to be processed.
- 5.4 The overspend in operational support relates to payments made in 2024/25, these are included in the carried forwards.
- 5.5 The underspend in support management and administration is due to unfilled vacancies.
- 5.6 Other employee costs cover a large range of employee supplies and services; the underspends relate to timings as well as some elements being reactive services such as occupational health.
- 5.7 The overspend relates to the business rates on the former Huntingdon site as the completion of the sale is still pending. We will use some of the additional grant funding to cover this.
- 5.8 Plant and vehicle costs show an overspend. There has been a bulk buy of some equipment which will be held in store and used throughout the year. Within fleet

maintenance are workshop tools and this is where £28,000 of purchase card transactions are pending processing; much of this will be aligned to travel and subsistence.

- 5.9 The supplies and services budgets are showing an overspend. Much of this is budgetary timing and includes a bulk buy of some community safety equipment which will be held in store and used throughout the year.
- 5.10 The other income is slightly above budget, which again, is due to timings.

6. Update - Capital Expenditure and Financing

- 6.1 The capital programme, together with spending to date, is shown in the table contained within Appendix 2.
- 6.2 This budget covers the purchase of operational and non-operational vehicles. The purchase of new vehicles is in line with the revised fleet and sustainability strategies. Activity this financial year includes the purchase of electric and hybrid cars and new fire appliances.
- 6.3 This property budget covers the enhancement and refurbishment of existing properties across the entire estate with a focus on sustainability, addressing how to deal with contaminants and factors highlighted in condition surveys. The largest project for 2024/25 and going into 2025/26 is the refurbishment of St Neots fire station. St Ives fire station also features in our 2025/26 programme, and we have a project team currently reviewing the details of this.
- 6.4 The IT and communications capital budget covers the purchase of major IT systems, hardware and the upgrade of communications equipment, as well as upgrading some key software.
- 6.5 The equipment expenditure relates to rescue equipment, positive pressure ventilation (PPV) fans, thermal cameras and breathing apparatus washing machines. The respective department is still reviewing options for treating contaminants.
- 6.6 The Authority carries a debt of £5.7m, although there has been no increase in borrowings since June 2021. The Authority is holding £11.6m on deposit, with an increase in outgoing payments expected from October onwards, therefore these funds are held in short term investments. A summary table of this position is shown in Appendix 3.

BIBLIOGRAPHY

Source Documents	Location	Contact Officer
Fire Authority Reports and Minutes – various Revenue and Capital Budget Position 2025/26	Hinchingsbrooke Cottage Brampton Road Huntingdon	Ursula Bird Assistant Director Finance/S151 Officer 07900 267912 ursula.bird@cambsfire.gov.uk

Description	Paragraph	Revised	Budget	Actual	Variance
		Budget	To Date	To Date	
		£'000	£'000	£'000	£'000
EMPLOYEE EXPENDITURE					
Operational Wholetime	5.1	17,463	2,894	2,911	18
Operational On-Call	5.2	4,249	750	744	(6)
Operational Control	5.3	1,852	304	423	119
Operational Other	5.1	940	157	158	1
Support Mechanics	5.4	320	53	55	1
Support Caretakers/Handymen		238	40	38	(2)
Operational Support Other (fleet&equipment,hydants, property, occhealth,H&S, RMU,training,community safety,protection&resilience)	5.4	2,396	411	430	19
Support Mgt & Admin	5.5	6,110	993	985	(8)
Other Employee Costs - PPE&Clothing	5.6	385	64	27	(37)
Other Employee Costs - Health&Safety/Occupational Health	5.6	248	44	15	(29)
Other Employee Costs - Training costs	5.6	538	58	54	(4)
Other Employee Costs - Fire Authority expenses, Peterborough Voluntary FB, Insurance	5.6	389	69	65	(5)
Other Employee Costs - recruitment costs, travel, other	5.6	137	18	14	(3)
		33,570	5,602	5,745	65
PREMISES EXPENDITURE					
Insurance		51	7	7	(0)
Utilities - Gas, Electric, Water, Oil		511	60	57	(3)
Cleaning & Waste Management		33	5	9	4
Business Rates		950	950	1,009	59
Property maintenance (inc. service charges)		586	94	68	(26)
Other - rents, offices furniture & consumables, TV licenses)		67	36	34	(2)
	5.7	2,197	1,153	1,184	30
TRANSPORT AND PLANT EXPENDITURE					
New Operational Equipment & Consumables		101	17	52	35
BA, Operational Equipment Maintenance & Repairs		230	29	23	(6)
Fleet Fuel		358	31	29	(2)
Fleet Maintenance (inc. Tax & MOTs & workshop tools)		321	45	72	26
Fleet Insurance		145	24	23	(2)
	5.8	1,156	146	198	52

Description	Paragraph	Revised	Budget	Actual	Variance
		Budget	To Date	To Date	
		£'000	£'000	£'000	£'000
SUPPLIES AND SERVICES EXPENDITURE					
Finance charges, Audits, Other insurance, Pension admin fees		314	131	117	(14)
Community Safety, Fire Protection & Prevention, Hydrants		129	13	34	21
Hired support, Consultancy & Professional Fees		514	282	285	3
Cross Border Activity Costs		91	0	0	0
Project Programme Costs		61	10	0	(10)
IT hardware and software, inc. maintenance (non-capital)		1,510	487	513	27
Postage, Printing & Copier expenses		74	11	5	(6)
Telecommunications, Airwaves, Mobilising equipment		1,267	156	158	2
Subscriptions		90	18	23	6
Other		40	2	9	7
	5.9	4,090	1,109	1,145	36
CONTROLLABLE EXPENDITURE					
		41,014	8,010	8,271	183
Other Income					
Secondments Income		0	0	0	0
Shared Services & Contributions (Fire Services)		(596)	(90)	(15)	75
Other Services Income		(165)	(18)	(115)	(97)
Non-NNDR Government Grants		(1,427)	(43)	(43)	1
	5.10	(2,188)	(151)	(172)	(21)
NET CONTROLLABLE EXPENDITURE					
		38,826	7,858	8,099	162

Capital Resources Summary							
Capital Expenditure/Funding Type	Para	Original Budget	Carry forwards	Revised Budget	Actual		
					Expenditure	Committed	
Vehicles	6.2	£ 1,701,510	£ 649,160	£ 2,350,670	£ 155,702	£ 541,053	
Property	6.3	£ 1,948,200	£ 580,000	£ 2,528,200	£ 1,341,099	£ 544,207	
ICT	6.4	£ 416,670	£ 244,800	£ 661,470	£ -	£ -	
Equipment	6.5	£ 277,960	£ 88,000	£ 365,960	£ -	£ -	
Total		£ 4,344,340	£ 1,561,960	£ 5,906,300	£ 1,496,801	£ 1,085,260	
Capital Receipts Reserve		£ 218,000	£ 2,300,000	£ 2,518,000		£ -	
Loan/Borrowing		£ 2,726,340	-£ 161,250	£ 1,865,090	£ 1,496,801	£ 1,085,260	
Application of reserves		£ 1,400,000	-£ 576,790	£ 823,210			
Revenue Contribution				£ -			
Capital Grant				£ 700,000			
		£ 4,344,340	£ 1,561,960	£ 5,906,300	£ 1,496,801	£ 1,085,260	

Deposits and Borrowing Summary							
	Start	End	Amount	%	Days	Interest	
Fixed Term Deposits							
Standard Chartered - Sustainable Deposit	22/11/2024	21/11/2025	£1,000,000.00	4.65	364	£46,372.60	
SMBC Bank international Plc	24/04/2025	24/07/2025	£2,000,000.00	4.4	91	£21,939.73	
Lloyds Bank Corporate Markets (NRFB)	24/04/2025	24/07/2025	£1,000,000.00	4.34	91	£10,820.27	
Lloyds Bank - Direct Investment	27/05/2025	27/08/2025	£1,000,000.00	4.2	92	£10,586.30	
SMBC Bank international Plc	23/05/2025	24/11/2025	£1,000,000.00	4.32	185	£21,895.89	
			£6,000,000.00				
Call account							
Bank of Scotland	current account		£ -	2%			
Santander (instant access)			£ 200.78	2.63%			
Bank of Scotland	0 Day treasury call account		£ 3,068,601.03	4.62%			
			£ 3,068,801.81				
Barclays Deposit			£ 2,503,696.67	3.75%			
Total Deposits			£ 11,572,498.48				
Borrowings							
PWLB	08/03/2007	08/03/2053	£1,700,000	4.25%			
PWLB	01/08/2007	01/08/2053	£1,500,000	4.55%			
PWLB	15/06/2021	14/06/2071	£2,500,000	1.89%			
Total Borrowings			£5,700,000				
Net investments/(borrowings)			£5,872,498				

TO: Policy and Resources Committee

FROM: Assistant Director ICT and Occupational Health Unit (OHU) – John Fagg

PRESENTING OFFICER(S): Assistant Director ICT and OHU – John Fagg
email: john.fagg@cambsfire.gov.uk

DATE: 9 July 2025

ANNUAL REVIEW OF THE OPERATION OF THE ICT SHARED SERVICE AGREEMENT

1. Purpose

- 1.1 The purpose of this report is to inform the Policy and Resources Committee of the outcome of the annual review of the operation of the ICT Shared Service Agreement (Schedule 4), for the period 1 April 2024 to 31 March 2025, undertaken by the Assistant Director ICT and OHU for Cambridgeshire Fire and Rescue Service and the ICT Shared Service Delivery Manager.

2. Recommendations

- 2.1 The Committee is asked to;
- 2.1.1 consider the outcomes of the annual review of the operation of the ICT Shared Service Agreement,
- 2.1.2 note the continued achievement of the aims of improved resilience, flexibility, cover, quality and customer focus.

3. Risk Assessment

- 3.1 **Economic** – although taking advantage of more efficient ICT systems and solutions involves an upfront financial outlay, once in place, their proactive and robust management can be linked to many economic benefits. The existence of the ICT Shared Service Agreement is a mechanism through which such benefits can be realised.
- 3.2 **Technological** – new systems and solutions lead to improved services for all stakeholders whilst bringing new challenges and a requirement for a myriad of skill sets to meet them. The ICT Shared Service recognises the need to remain focussed yet flexible and regularly review its structure to meet these challenges.
- 3.3 **Legislative** – the Service recognises the need to retain and embed existing quality standards, using them to drive business change. The Authority must remain legally compliant and make the necessary provisions to meet changes such as the General Data Protection Regulations.

4. Background of the ICT Shared Service

- 4.1 On 22 October 2013 Cambridgeshire and Peterborough Fire Authority authorised an ICT Shared Service Agreement with Bedfordshire Fire and Rescue Authority for a term of five years. This agreement, made on 31 October 2013, included establishing an ICT Shared Service Governance Board to provide oversight and management control of the services delivered to both Cambridgeshire Fire and Rescue Service (CFRS) and Bedfordshire Fire and Rescue Service (BFRS). The agreement has since been extended twice (in five-year periods) and a revised document for a further five-year period was signed by both parties in January 2025 (backdated to October 2023).
- 4.2 The ICT Shared Service Governance Board meets on a quarterly basis to consider and oversee the quality and delivery of services, consider prioritisation and new work streams. The Board consists of the Assistant Chief Fire Officer (CFRS), Deputy Chief Officer (BFRS) and Head of ICT from both services as well as the ICT Shared Service Delivery Manager.

5. ICT Shared Service Agreement and Review

- 5.1 The ICT Shared Service Agreement sets out the scope of the service and includes amongst others the arrangements for accommodation, an asset register, costs and liabilities, insurance, staffing, finance and intellectual property.
- 5.2 The Agreement requires the establishment of an ICT Shared Service Governance Board and Schedule 4 of the Agreement sets out the functions and powers of the Board. A copy of Schedule 4 to the Agreement is shown at Appendix 1.
- 5.3 Schedule 4 also requires that an annual review of the operation of the Agreement be conducted. The review is passed to the ICT Shared Service Governance Board and subsequently reported to the structures in each Authority accordingly.
- 5.4 This report puts forward the summary of the review for the period covering 1 April 2024 to 31 March 2025.
- 5.5 The review covers the following areas as set down in Schedule 4 of the Agreement;
- the quality of the shared service,
 - the effectiveness of budgetary and financial management arrangements,
 - the effectiveness of systems, processes and procedures,
 - development in legislation and policy guidance,
 - planning for the development of the shared services.

6. Executive Summary of the Review of Operations 1 April 2024 to 31 March 2025

- 6.1 Investments in technology have continued throughout this reporting period. This has ensured that technology provision continues to meet the needs of the Service and that we are well placed to adopt new technologies as required.
- 6.2 The ICT Shared Service continues to deliver value for money. The ability to be flexible with resources within it to support large and complex projects across either organisation adds value and customer satisfaction rates remain consistently high for service provision.

6.3 The resigning of the ICT Shared Service Agreement with BFRS has added certainty to the arrangement until October 2028.

7. The Quality of the ICT Shared Service

7.1 The quality of the ICT Shared Service is reviewed throughout the year through the ICT Shared Service Governance Board, including the extent to which the aims and outcomes of it have been met and its effectiveness. The quantitative aspects of the ICT service are a measure of its adherence to Service Level Agreements (SLA's) and Key Performance Indicators (KPI's) as well as customer surveys and monitoring of project delivery.

7.2 **Customer Focus** – one of the key aims has always been to embed customer focus within the ICT Shared Service as this aspect encompasses not only day to day service delivery but also the engagement with customers for both organisations.

7.3 The Service Desk software in use automatically canvasses users for their level of satisfaction with how their incident was handled and any additional comments they may have every time an incident is closed. The results of the analysis are detailed below; BFRS results are included for comparison purposes. A more detailed survey of colleagues is scheduled for the fourth quarter of 2025.

Section	Satisfaction Score %	Average Incident Resolution Time (Hours)	Average Request Resolution Time (Hours)
Cambridgeshire Fire and Rescue Service	100	19.82	15.17
Bedfordshire Fire and Rescue Service	100	12.28	12.28
ICT Shared Service	100	16.05	13.72

7.4 The ICT Shared Service has continued to progress and deliver internal projects and support organisation driven projects during this reporting period.

7.5 The following provides a high-level overview of key works undertaken over the reporting year in CFRS, significant work has also been undertaken for BFRS (not included in the list below);

- Mobile Data Terminal (MDT) rollout,
- upgraded MDT software,
- Microsoft Teams rooms refresh of hardware,
- commenced Windows 11 rollout,
- management of cyber incident,
- creation of new gold image for both services,
- Public Switched Telephone Network (PSTN) migration,
- additional email security implemented,
- integration of firewall logs into Security Incident and Event Management (SIEM) tool (cyber security),
- backup solution upgraded,
- refresh of on-premise data storage,

- St Ives – closure of secondary fire control,
- upgrade of tools to assist with software rollout,
- upgrade of database environment,
- Station End Equipment (SEE) aerial replacements and maintenance,
- migration and upgrade of existing cloud infrastructure,
- Local Area Network (LAN) hardware refresh for both organisations,
- over two tons of WEEE collected from CFRS,
- maintained ISO27001 accreditation in CFRS,
- assistance with ICCS and Mobilisation system projects in CFRS.

8. The Effectiveness of Budgetary and Financial Management Arrangements

8.1 The review included the effectiveness of arrangements to ensure appropriate monitoring of budgets and financial management of the ICT Shared Service. Financial arrangements cover costs associated with;

- staff costs including individual consumption by each respective organisation and joint consumption,
- use of temporary agency staff,
- joint procurement opportunities aimed at reducing costs,
- monitoring, at six monthly periods, the apportionment of staff costs.

8.2 Costs are subject to each organisations own approval process including ICT Shared Service joint projects and temporary agency staff. A framework for accounting for time and costs is in place and end of year procedures for cross charging are undertaken and reviewed by the ICT Shared Service Board. The table below shows the total costs for ICT Shared Service staff; BFRS costs are shown here as a comparison. The increased costs for CFRS this reporting year are explained below.

April 2023 to March 2024	BFRS	CFRS	Total
Total costs of ICT Shared Service staff	£533,654	£525,171	£1,058,825
April 2024 to March 2025	BFRS	CFRS	Total
Total costs of ICT Shared Service staff	£530,353	£593,050	£1,123,403

9. Time split between Services

9.1 The consumption of staff resources by each organisation has a direct impact on annual costs and as such are scrutinised as part of the annual review. The demands placed on ICT compared to capacity show that a lean environment exists. The shared service arrangement effectively provides a method of financial risk mitigation in that, where an organisation consumes less resource it does not pay for it, as a lean environment exists in which demand outstrips supply there is no risk of over-supply of ICT resources.

9.2 Both organisations have traditionally consumed approximately 50% of the resources each. It is pleasing to note that over the duration of the shared service more work is being conducted jointly, resulting in benefits through collaboration and shared learning. This year Page 122 of 230 CFRS usage is primarily due to the additional work implementing the new MDTs and the significant work required

supporting the ICCS and Mobilisation system projects. It is likely that BFRS will consume more resource next year due to their own significant upcoming projects.

Time split of ICT Shared Service activities between CFRS and BFRS (%)												
Year	13/ 14	14/ 15	15/ 16	16/ 17	17/ 18	18/ 19	19/ 20	20/ 21	21/ 22	22/ 23	23/ 24	24/ 25
BFRS	37	36	38	42	33	27	29	30	24	21	15	11
CFRS	45	44	36	30	29	26	24	27	18	19	17	20
Shared	18	20	26	28	38	47	46	43	58	60	68	69

10. Capital Investment

- 10.1 Both partners in the ICT Shared Service have capital replacement programmes which are aligned particularly in respect to infrastructure renewals and contracts.
- 10.2 Opportunities for joint procurement continue to deliver benefits, including price advantages through economies of scale. Procurement is undertaken by CFRS and BFRS procurement teams through their respective controls and systems. Agreements are in place through these teams for one Service to lead and contract on behalf of the other where this is appropriate and beneficial. Traditionally CFRS has undertaken more procurement activities on behalf of the Shared Service than Bedfordshire, but this is slowly being adjusted.

11. The Effectiveness of Systems, Processes and Procedures

- 11.1 Systems, processes and procedures, including KPI's are in place and the ICT Shared Service adopt best practice by aligning to the ITIL (Information Technology Infrastructure Library) framework. KPI's are monitored by ICT Shared Service Management and reported through the ICT Shared Service Governance Board.
- 11.2 Audits of the ICT functions are conducted by the Information Governance Manager in CFRS and by third parties as part of the ISO27001 accreditation. The department is also audited in relation to the Cyber Essentials Plus certification in BFRS. An audit of asset management across the shared service function was conducted by our internal auditors during the reporting period.

12. Project Delivery

- 12.1 The ICT Programme Board continues to manage the project work being undertaken by the ICT Shared Service. The Board comprises the Heads of IT for each organisation, ICT Shared Service Delivery Manager, ICT Shared Service Project Manager, ICT Shared Service Infrastructure Manager and the ICT Shared Service Support Manager.
- 12.2 The role of the Board is to review the progress of projects underway and to agree the scope and schedule of new projects. The Board reports to the ICT Shared

Service Governance Board for agreement and decisions on priority and resourcing.

12.3 The ICT Shared Service continues to be under pressure due to the amount of work that is currently in progress requiring ICT resources. As well as the continued essential upgrades of both Services ICT infrastructures both organisations have large ICT related projects underway.

12.4 There is limited capacity in the ICT Shared Service establishment to proactively maintain the ICT infrastructure and deliver multiple large projects in both organisations. To enable IT projects to be successfully delivered it is essential that additional resources are made available and such costs are included within the initiation process of new projects. This is managed by the ICT Shared Service Programme Board that has been established to monitor project demands and escalate issues to the Governance Board.

13. Development in Legislation and Policy Guidance

13.1 The Heads of ICT work with the ICT Shared Service Manager to identify and address developments in legislation and align policy to guidance. No new legislation has been introduced this year that impacts on ICT service delivery.

14. Planning for the Development of the Shared Service

14.1 **Establishment** – two members of the ICT Shared Service elected to take early retirement during the past year; one member of the server team, the other from the user support team. This enabled a secondment opportunity to be offered in the server team and to offer our apprentice (who had just completed his course) a permanent role. Apprenticeships have proved extremely beneficial to the ICT Shared Service over recent years. In addition, a network engineer resigned to pursue a career in a different field entirely.

14.2 The newly created role of Cyber Security Engineer has proven difficult to recruit to. Cyber security is an extremely competitive market and expectations and criteria for this role may need to be adjusted.

14.3 **Transport** – fleet provision has been reviewed; one car is provided by each organisation and this is meeting current requirements.

14.4 **Terms and Conditions** - the variances in terms and conditions between the two organisations have not had a major impact on staff but have complicated the roles of managers. A pragmatic approach is taken wherever possible to harmonise requirements as much as possible, although no formal agreement has been reached between the organisations to rectify this problem. This is unlikely to change in the foreseeable future.

14.5 **Resilience** – the ICT Team continues to provide 24x7x365 cover for mission and business critical systems. Additionally, the ICT Service Desk operates from 0800 to 2100 hours Monday to Thursday to enable On-Call staff and those on shift patterns to access ICT assistance in a timely manner.

14.6 **Changing Technology** – the 999 over Session Initiation Protocol (SIP) was deployed in CFRS as part of the new mobilising system. This has moved our incoming 999 telephone lines off the soon to be retired PSTN. Further work is required to migrate the secondary bearers for the SEE off the PSTN, but work is

underway to agree an alternative solution. This is the last element of the migration and we are well placed to be fully migrated in advance of switch off. A cloud readiness project was undertaken and has given us direction of our future infrastructure requirements. Further discovery work is due to be undertaken during this year relating to cloud readiness.

- 14.7 **Governance** - the ICT Shared Service is governed through the ICT Shared Service Governance Board. The Board meets on a quarterly basis to monitor progress. Both partners have established organisationally focussed ICT strategies which are underpinned by an ICT Shared Service Technical Response Plan.
- 14.8 A key challenge for the Governance Board is to manage the expectations of each organisation. Demands on resources are sometimes individual to a services business priorities and risk appetite. Therefore, the Board looks to align business priorities, remove conflicts and align work streams and funding availability to maximise the benefits of a shared service.
- 14.9 The KPI reports showing performance against the ICT Shared Service Catalogues are published monthly. The reports detail performance for each organisation on a monthly and rolling six monthly basis. These reports are scrutinised at the Governance Board meetings and progress is monitored.

15. Conclusion

- 15.1 The review of the operation of the ICT Shared Service has demonstrated that progress has continued to be made in developing services and improving technology provision despite the current challenging financial environment.
- 15.2 A number of significant projects have been delivered during this reporting period.
- 15.3 The ICT Shared Service continues to provide a value for money solution in supporting technology provision for both CFRS and BFRS.

BIBLIOGRAPHY

Source Document	Location	Contact Officer
ICT Shared Service Governance Board Schedule 4 Agreement	Hinchingsbrooke Cottage Brampton Road Huntingdon PE29 2NA	John Fagg Assistant Director ICT and OHU john.fagg@cambsfire.gov.uk

Schedule 4

1. ICT Shared Service Governance Board

1.1 Establishment

The Parties shall establish an ICT Shared Service Governance Board with the functions and powers set out in this Schedule. The Board will not be responsible for the day-to-day operation of the shared services, which will remain the responsibility of the ICT Service Delivery Manager.

1.2 Role

The Role of the ICT Shared Service Governance Board shall be to;

- 1.2.1 ensure that the ICT Shared Service is effective, efficient and resilient,
- 1.2.2 agree the Budget for the following financial year in accordance with the budget setting process of each party,
- 1.2.3 identify opportunities for innovation and improvement to the approach taken to delivering the ICT Shared Service in a way that is effective, efficient and provides value for money, whilst maintaining resilience and reviewing reports from the ICT Service Delivery Manager on how this may be achieved,
- 1.2.4 seek further financial benefits which do not compromise the effectiveness and resilience of the ICT Shared Service,
- 1.2.5 to ensure that an annual review of the operation of the Agreement is carried out, using information provided by both parties to assess the delivery of the shared services and the provision of those services within budget.

The Board shall consider and make recommendations, as appropriate, on the following matters;

- i. the quality of the shared services, including the extent to which the aims and outcomes of the Agreement have been met and the effectiveness of the shared services,
- ii. the effectiveness of budgetary and financial management arrangements,
- iii. the effectiveness of systems, processes and procedures,
- iv. any developments in relevant legislation and policy guidance that may impact on the shared services,
- v. forward planning for the development of the shared services.

1.3 Responsibilities

In performing its role, the ICT Shared Service Governance Board shall;

1.3.1 consider further opportunities for partnership working and synergies where this represents opportunities and benefits,

1.3.2 determine and ensure the sharing of the financial benefits relating to the ICT Shared Services on a fair basis between the parties that minimises unnecessary costs,

1.3.3 review requests for change in relation to the Agreement,

1.3.4 receive and consider disputes where escalated to the ICT Shared Service Governance Board.

1.4 Membership

The ICT Shared Service Governance Board shall be comprised of the following representatives;

1.4.1 Principal Officer responsible for ICT from Cambridgeshire Fire and Rescue Service,

1.4.2 Principal Officer responsible for ICT from Bedfordshire Fire and Rescue Service,

1.4.3 Head of ICT from Cambridgeshire Fire and Rescue Service,

1.4.4 Head of ICT from Bedfordshire Fire and Rescue Service,

1.4.5 ICT Shared Service Manager,

1.4.6 Other members who are co-opted as required and agreed by the parties,

1.4.7 Substitutions may be made as necessary.

1.5 Chairmanship

The ICT Shared Service Governance Board shall be chaired by the Principal Officers of both parties, with the Chairmanship being rotated alternately on a meeting-by-meeting basis.

1.6 Frequency of Meetings

The ICT Shared Service Governance Board shall meet at least four times in each financial year. Additional meetings may be organised as necessary with the agreement of both parties.

1.7 Quorum

The ICT Shared Service Governance Board shall be quorate for decisions where the Principal Officers of each party, or their agreed substitutes, are present.

1.8 Decision making

The parties shall ensure that their representatives at the meetings of the ICT Shared Service Governance Board have the necessary delegated authority for decision making. Decisions shall be reached on a unanimous basis and the only voting representatives shall be the Principal Officers of each party.

1.9 Support

The ICT Shared Service Governance Board shall be serviced by the party hosting the meeting.

TO: Policy and Resources Committee

FROM: Head of Commercial and Business Support – Tracey Stradling

PRESENTING OFFICER(S): Head of Commercial and Business Support – Tracey Stradling
Tel: 01480 444500
tracey.stradling@cambsfire.gov.uk

DATE: 9 July 2025

COMMERCIAL AND PROCUREMENT ACTIVITY – ANNUAL UPDATE

1. Purpose

- 1.1 The purpose of this report is to provide the Policy and Resources Committee with an update on the commercial activity of the organisation during financial year 2024/25.
- 1.2 It also provides an update on necessary changes to the Authority's Contract Standing Orders to reflect the requirements of the Public Procurement Act 2023 (PA23).
- 1.3 The last update on commercial activity was presented to the Committee at its meeting on 18 July 2024 (Minute 76 refers).

2. Recommendations

- 2.1 The Committee is asked to;
 - 2.1.1 note the contents of this report and make comment as appropriate,
 - 2.1.2 approve the amended Authority's Contract Standing Orders, attached at Appendix 1,
 - 2.1.3 determine if an awareness session for Members on the implementation and impact(s) of PA23 is required.

3. Risk Assessment

- 3.1 **Economic** - throughout all commercial activity ensuring the management of costs remains a priority as some uncertainty due to current conflicts, scarcity of supplies and increased pricing prevails.
- 3.2 **Ethical** – ensuring fair-trade practices throughout commercial and procurement activity which includes modern slavery issues, increasing demand for conscious business models and ensuring corporate social responsibility is important to the

Authority. Striving for ethical procurement considering risks associated with bribery, fraud and corruption and having plans and mitigations in place to keep the Authority free from risk or perceived risk is also important.

- 3.3 **Political** – considering how government policy, guidance and changes to best practice can impact on commercial activity and the markets we operate within.
- 3.4 **Sociocultural** – ensuring due regard is given to social value and safeguarding in all commercial activity by considering the impact on local communities. We must also ensure our supply chains can support maximising social value for the communities we serve and the economy.
- 3.5 **Legislative** – ensuring all commercial activity is compliant with PA23, the Trade Co-operation Agreement as well as other relevant legislation for example, General Data Protection Regulation and Freedom of Information, ensuring the basic principles of transparency, fairness and equal treatment are always adhered to. The PA23 came into force on 24 February 2025 and the Authority must ensure its commercial activity is fully compliant with its requirements.
- 3.6 **Technical** – ensuring as an authority we are compliant with the requirements for e-sourcing and build appropriate measures into all commercial activity to mitigate risk and cost to the Authority, meeting all compliance requirements in relation to transparency as well as the potential to deliver increased savings. Standardising bidding and opening opportunities to bigger and more diverse markets. This also leads to a reduction in the administrative burden and therefore returns cost savings.
- 3.7 **Environmental** – ensuring as an authority we deliver sustainable procurement. There is a requirement for the Authority to deliver sustainable outputs through all commercial activity and improving social impact through the supply chain (Social Value Act 2012).
- 3.8 **Demographics and people** - changing demographics means we must ensure goods, works and services procured are flexible enough to meet changes within the workforce, our communities and supply chains. We must also ensure, as an authority, we are compliant with sustainability, diversity and inclusion and social justice, reaching out to diverse groups through our procurement activity and providing guidance and support.

4. **Equality Impact Assessment**

- 4.1 A high-level equality impact assessment (EqIA) will be undertaken for all procurement and commercial related policies, strategies and statements. Full EqIA's will be undertaken for those procurements which become full implementation projects or changes to items that have an impact on end users for example, equipment, clothing and training.

5. **Background**

- 5.1 The Commercial Team works closely with managers and stakeholders to raise an awareness of their commercial responsibilities and seeks to drive value for money,

ethical commercial dealings, sustainability, social value and innovation, transparency and equal and fair treatment in all commercial dealings. This continues to remain a high priority at a time of continuing global uncertainty within supply chains and to ensure compliance with legislation.

- 5.2 The team continues to operate and work well under a category management arrangement. Whilst the categories remain the same, in the reporting period, two new category leads have been appointed to fill vacant posts. The current structure of the team is as follows;

Head of Commercial and Business Support

Category Lead	Category Lead	Category Lead (Part Time)
Fleet	Clothing	ICT
Property and Estates	Operational Equipment	Professional Services

A Procurement Assistant post is currently vacant and when filled it will support the category leads, undertaking low value procurements and the additional administrative and reporting requirements demanded by PA23.

- 5.3 This category management approach enables the fostering of good commercial relationships with key suppliers within the market to deliver goods and services in the best way for the Authority. It also means the commercial category lead gains and maintains a good understanding of the supply chain and therefore early identification of risks and opportunities within the market. This approach will further support the requirements of PA23 which provides for closer working relationships with suppliers through premarket engagement, knowledge of the sector and markets and support for local companies and small/medium enterprises.
- 5.4 The category structure also enables the team to build relationships with key stakeholders within the Service to best deliver their requirements whilst ensuring compliant routes to market and therefore reduce the risk of challenge, or perceived risks of fraud or corruption for the Authority.
- 5.5 The category structure is aligned with both the National Fire Chiefs Council (NFCC) and the Blue Light Commercial Organisation's National Procurement Hub. In April 2025, after 10 years in the role of NFCC category lead for professional services, our Head of Commercial and Business Support notified her intention to relinquish it; the process of handover to the new lead is ongoing.

6. Commercial Governance

- 6.1 In April 2025 the Service formed a Commercial Governance Board. The Board is chaired by the Deputy Chief Fire Officer; its core membership is Monitoring Officer, Head of Commercial and Business Support, Assistant Director ICT and Occupational Health, Assistant Director Service Transformation, Assistant Director Finance/Section 151 Officer, Assistant Director Operational Support and the Head of Property and Estates.

- 6.2 The Board meets quarterly and will provide scrutiny and decision making in relation to all commercial activities. It will be forward looking, agreeing future actions as well as reviewing existing commercial arrangements. The Board will also review exemptions and allow for appropriate financial and resource planning for capital and revenue expenditure.
- 6.3 The Contract Standing Orders and Commercial Guidance have been amended to reflect the requirements of PA23 and aim to provide guidance and structure for all commercial activity. These can be found at Appendix 1.
- 6.4 Other key documents have also been drafted or revised to provide structure and guidance, in accordance with PA23, to ensure we remain compliant.

7. Key Priorities for 2025/26

- 7.1 **Delivery of the procurement pipeline** – whilst pipeline planning is a business-as-usual activity, along with the requirement to publish our five-year procurement pipeline, the focus for planning meetings in 2025/26 (and 2026/27) will be;
- determining and sharing a rolling two-year pipeline which will be further broken down into quarterly action plans and reported to the Commercial Governance Board.
 - identifying the procurement opportunities which fall into the spend categories of Red, Amber and Green and determining the route to market as set out within the Contract Standing Orders. For high value procurements and particularly those which fall within the scope of PA23, appropriate procurement strategies will be developed.

The procurement pipeline for 2025/27, will be regularly shared with the Strategic Leadership Team and Heads of Groups to ensure that all planned projects involving a procurement and/or commercial activity are captured, as well as establishing whether those that have been captured from the contract register are still relevant.

As a live document it will be updated as and when changes and/or new requirements come to light through regular meetings with our Community Risk Management Team and key stakeholders as well as information/decisions passed to the Head of Commercial and Business Support following Programme Board.

- 7.2 **Embedding PA23 and Procurement Regulations 2024 (Regulations)** – following a four-month delay, PA23 went 'live' on 24 February 2025. Therefore, the major focus will be ensuring the Act is fully embedded in all commercial activity across the organisation.
- 7.3 **Commercial awareness training** – the Commercial Team will continue with a programme of commercial awareness sessions throughout this financial year to ensure an understanding of the impact of the Act and Regulations on the Authority in all our commercial dealings.

A key priority for the year is to develop a commercial awareness e-learning course for completion by middle managers and budget holders. It will include the key areas

of the Act as well as basic commercial principles, value for money, sustainability, ethics, bribery, fraud and corruption. This training will complement and enhance existing training already being delivered.

- 7.4 **Value for Money** – as this is one of the seven core procurement principles at the heart of the new regulations, a priority for the team will be to further embed value for money into all commercial activity and contract management. To be as efficient as we can in undertaking procurement activity, where possible, the Authority aims to undertake joint procurements and make use of framework agreements and permissible direct awards.
- 7.5 **Embedding ethical procurement into each procurement process** – in addition to the Act, the Public Services (Social Value Act 2012) also places an obligation on public sector organisations to ensure delivery of social impact through public money and PA23 further endorses this. As stated above a key driver within public sector procurement reform is to further embed social value into all procurement activity and our processes, evaluation criteria and guidance will be further revised to ensure this is an integral part of our tenders.
- 7.6 **Sustainability** – this is an integral part of PA23. Sustainability award criteria will be incorporated into all relevant tenders with clear objectives for suppliers and subsequently will be further embedded into contract management.

The Commercial Team will be ensuring that sustainable procurement and the Authority's aims are addressed early with the supply market at premarket engagement stage and that all tender documentation and contract management provides for achieving our targets as well as our supply chain targets and aspirations. The Commercial Sustainability Strategy for 2025/28 will be published in September 2025.

- 7.7 **Modern slavery** – it is a requirement of each public sector organisation to ensure ethical procurement is embedded into all procurement and contract management activity particularly where there is a supply chain. The Commercial Team will actively engage with suppliers to raise their awareness and ensure it is embedded throughout the supply chain and wider contract management.
- 7.8 **Embed EqIA's** – we will continue to ensure EqIA's are carried out for every procurement and policy change within the commercial function.
- 7.9 **Off contract spend** – monitoring the off contract spend will continue to be a high priority for 2025/26 and again particularly in relation to the transparency requirements of the Regulations. Through further engagement, the Commercial Team will work with the stakeholders to implement contractual arrangements, identify opportunities to make potential savings through aggregation of requirements whilst ensuring compliance with legislation.
- 7.10 **Significant projects** – there are some significant projects commencing this year, including PPE, clothing, vehicles and wide area network; engagement is a key

priority, both internally with stakeholders and externally with partner authorities and the supply market.

- 7.11 **Introduction of Procurement Standard** – this year will conclude the introduction of the Commercial Standards. As previously reported, there is nothing of concern for the Authority within the Standards therefore over the coming 12 months the Commercial Team will evidence that they have been adopted and embedded in all our commercial activity.
- 7.12 **Support small or medium sized enterprise (SME) participation** – PA23 introduces several key measures to increase SME participation and as an Authority we are now therefore required to "have regard" for this and actively consider removing barriers to SME entry into procurement opportunities. The Commercial Team will be looking for opportunities to reach out to SME's and local suppliers to share information, raise awareness and ensure inclusion for appropriate opportunities whilst also identifying the value of our spend to SME's and local suppliers.
- 7.13 **Refreshing web and share-point pages** – we will continue to add new guidance documents and templates to the commercial web and share-point pages, including opportunities for suppliers as appropriate.

8. Current Challenges

- 8.1 **Embedding PA23** – whilst the Act and Regulations provide considerably more flexibility with routes to market and greater transparency requirements, their implementation demands a significant transformation of our procurement processes and brings a greater administrative burden, increasing the number of published notices throughout the planning, pre procurement, market engagement, tender, evaluation, award, on boarding and contract management stages of the commercial lifecycle. These additional legislated areas pose opportunities for a greater risk of challenge therefore a further and continued need for early engagement and familiarisation across the wider organisation to ensure we do not fall foul of the requirements.

PA23 also brings in Regulated Below Threshold Procurements and a requirement to publish our procedures for these and the relevant notices which must be published prior to undertaking the procurement. The Contract Standing Orders and Guidance Document sets out how the Authority will undertake procurements which fall into this category.

There is a requirement for tenders commenced prior to 'go live' and contracts let under the previous regime to continue under that regime therefore it will be challenging working across two different sets of rules for the foreseeable future.

- 8.2 **Efficiency savings** – challenges continue to face the Commercial Team in relation to securing the required efficiency savings due to those achieved over previous years leaving little scope for further savings to be realised. We are still seeing price increases particularly in the textile/material markets which affects our PPE and clothing and we continue to work closely with our providers to mitigate these including looking at alternative products and optimum order quantities. These

issues have been impacted by the cost of materials, longer lead times due to global conflicts and financial issues affecting overseas manufacturers.

Across all categories the team will however continue to work with suppliers and stakeholders to understand cost breakdowns and margins within our contracts and where applicable rises are justified negotiate accordingly. The achieved efficiency savings for the year 2024/25 reported via Blue Light Commercial to the Home Office on a quarterly basis are attached at Appendix 2.

- 8.3 **Supply issues** - we continue to experience some supply shortages and whilst impact to date has been minimal, the team will closely monitor this aspect to ensure early mitigation is in place. This may involve alternative products, bringing forward orders or increasing order quantities to avoid the impact of long lead times.
- 8.4 **Supplier engagement** – a challenge for the team over the next 12 months and beyond will be ensuring suppliers are fully aware of our obligations under PA23, particularly around reporting transparency; premarket engagement and contract management were previously outside of the regulations.

A key objective of the Act is to reduce barriers for SME's particularly for Regulated Below Threshold tender opportunities. Reaching out to these entities and local suppliers to provide guidance will be necessary but resource challenging for the team. For in-scope procurements the team will need to identify those contracts in the pipeline which can be broken down into smaller lots suitable for SMEs.

- 8.5 **Technical specifications** – the rules on technical specifications have been amended in the Act. Specifications must not refer to any specific UK standards unless they adopt an internationally recognised equivalent. A significant amount of fire and rescue service specifications contain standards, therefore prior to any re-procurement these will need to be amended which could take some considerable time to work through. The Act also aims to use performance specifications (outputs) as opposed to conformance specifications (inputs) which will be a significant change for the organisation in some areas.
- 8.6 **Ensuring early engagement** – this is now an explicit provision within the Act and for above threshold procurements in some circumstances pre procurement planning notices and premarket engagement notices must be published prior to commencement of engagement and this must be procurement led and documented. If these notices aren't issued there is a requirement on the Authority to explain to the market why this was the case and take steps to remedy this to put all potential bidders on a level playing field. This additional step adds an administrative burden but failure to do so poses a risk of challenge or complaint to the Procurement Review Unit. It is therefore now more important than ever when embarking on a procurement process to understand what the market can deliver and again is something the Act is explicit on.
- 8.7 **Embedding of the Procurement Standard** – as an Authority we must ensure we fully embed the Standard in all commercial activity and be able to evidence this.

9. **Summary of Progress and Review of 2024/25**

- 9.1 Preparing for and embedding PA23 has been significant for the Commercial Team who have undertaken comprehensive training, attended webinars and seminars in readiness for 'go live'. Several documents have been created or revised and processes redesigned to meet the requirements of the Act. Awareness training has been delivered to groups and departments within the organisation,
- 9.2 Two new category leads started in April and May 2024 for Property and Estates, ICT, Professional Services and Fleet, however in October one resigned. This post has now been filled. It was a challenging time for the team as there was no opportunity for a handover from the previous category leads at a time when there was significant workload learning as well as preparation for the new Act. The team completed all PA23 e-learning modules prior to implementation as well as general procurement training and delivering against the pipeline.
- 9.3 Work continues to monitor our supply chains for early awareness of potential issues and record these on the potential risk tracker. This enables the team to put in place mitigation to limit any impact on the organisation.
- 9.4 Negotiations with suppliers on proposed price increases has continued to deliver more realistic uplifts and some savings; discussions have taken place with suppliers in relation to minimum order quantities, lead times, scarcity of products including exploring and introducing alternative products.
- 9.5 The work plan, based on the five-year pipeline information has been revised to produce a two-year pipeline and quarterly action plans in readiness for the Commercial Governance Board.
- 9.6 The team has continued to work with stakeholders to embed the revised exemption form and encourage early engagement to reduce the number of exemptions. There may be times when an exemption is necessary or provides greater value for money for the Authority.
- 9.7 In preparation for PA23 the supplier onboarding checklist and contract management checklist has been trialled. This is to ensure critical supplier checks are undertaken and recorded to provide assurance to the Authority and to meet transparency requirements, value for money, address sustainability, ethical trading, safeguarding and financial due diligence.
- 9.8 Work has continued supporting the national procurement hub and the Fire and Rescue Indemnity Company (FRIC). The Head of Commercial and Business Support and the category lead for clothing have been actively working with the national clothing category team for the next generation of firefighter clothing. The Head of Commercial and Business Support is a member of the National Commercial Board; she has been involved in the preparation of tender documents and will be involved in the evaluation of bids.
- 9.9 The current Contract Register, procurement pipeline/plan 2025/27 and the list of exemptions (waivers) and contracts let during the reporting period are available for closer inspection by Members on request.

BIBLIOGRAPHY

Source Documents	Location	Contact Officer
Public Procurement Act 2023 Procurement Regulations 2024 Cabinet Office Guidance – various Fire Authority and Committee Reports and Minutes - various	Hinchingsbrooke Cottage Brampton Road Huntingdon PE29 2NA	Tracey Stradling Head of Commercial and Business Support tracey.stradling@cambsfire.gov.uk

Cambridgeshire Fire and Rescue Service

Contract Standing Orders

1. Purpose

These Contract Standing Orders (CSOs) are written in the context of the Procurement Regulations 2024, the Procurement Act 2023 and the National Procurement Policy Statement which all public procurement activity must pay due regard to and in accordance with the requirements of Section 135 of the Local Government Act and the Local Government Transparency Act 2015.

The CSOs will form part of the Fire Authority's Constitutional documents, when adopted (anticipated to be taken to December 2025 Fire Authority with other constitutional changes). As such, they form part of the governance assurance framework that all employees must follow.

The purpose of these Contract Standing Orders is to provide a structure within which commercial decisions are made and implemented and which ensures that the Cambridgeshire and Peterborough Fire Authority:

- Meets its legal obligations under Procurement law
- Delivers against Service Objectives
- Uses resources efficiently and effectively
- Procures fit for purpose goods, services and works
- Safeguards its reputation from any implications/perceptions of dishonesty and corruption
- Ensures commercial decisions are fair, equitable and transparent for the taxpayer
- Improves the economic, social, and environmental wellbeing of the taxpayers of Cambridgeshire and Peterborough.

These Contract Standing Orders cover all spend with external suppliers. Please also ensure that the Contract Standing Orders Guidance document is also reviewed.

2. Procurement Thresholds

Summary table of procurement thresholds required with short definition and examples where applicable/required.

Procurement thresholds: --

Title	Value [excluding vat]	Requirements*	Exemption Form (only required if the stated procurement route is not followed)
<p>Out of scope, Below Threshold</p> <p>Local management</p>	Up to £10k excluding VAT	<p>Direct award - Quotes where available</p> <p>Confirm “No conflict of Interest”</p> <p>Confirm “Delivers Value for Money”</p> <p>Input rationale for purchase.</p> <p>Contract to be signed by Head of Group or above for contracts less than 3 years. If Over 3 years Contracts are signed by a director or Sealed by The Monitoring Officer.</p>	Not required
<p>Out of scope, Below Threshold</p>	£10k to £25k excluding VAT	<p>3 quotes required [commercial team are notified but do not have to approve these</p>	<p>Required if 3 quotes are not available.</p> <p>Commercial team review and approve.</p>

<p>Low Value Procurement</p>		<p>requisitions (Requisitions are requests to order within the finance system)]</p> <p>Contracts signed by a director or Sealed by the Monitoring Officer.</p>	<p>Annual reporting to Fire Authority</p> <p>Head of Finance or above to approve.</p>
<p>Out of scope, Below Threshold</p> <p>Medium Value Procurement</p>	<p>Supplies and Services £25k to £75k exclusive of VAT E.g., Software licensing and support contracts</p> <p>Works £25k - £100K excluding VAT Construction e.g., Minor building works.</p>	<p>Submit “Request to Procure” in good time prior to contract start date</p> <p>Commercial team to advise on the best route to market and review supplier terms and conditions.</p> <p>Requisitions (Requisition are a request to order within the finance system) go through Commercial team for authorisation prior to Head of Group authorization.</p> <p>Contracts signed by a director or Sealed by The Monitoring Officer.</p>	<p>Required if procurement route is not followed.</p> <p>Commercial Team review and recommend approval or refusal.</p> <p>S.151 Officer to approve.</p>
<p>Out of Scope, Below Threshold</p>	<p>Supplies & Services £75k to £179k exc. VAT (£214,904 inc. VAT) E.g., Software</p>	<p>Liaise with Commercial team at least 6 months before contract start date.</p>	<p>Required if procurement route is not followed.</p>

<p>High Value Procurement</p>	<p>licensing and support contracts</p> <p>Works £100k - £4,477m exc. VAT (£5,372,609 inc. VAT) Construction e.g., Refurbishment of a Fire Station.</p> <p>Light Touch Contracts £75k £553k exc. VAT (£663,540 inc. VAT). Directly relating to individuals or groups of people, rarely used by The Fire Service e.g., service paying for an individual’s legal or private medical fees.</p>	<p>Submit “Request to Procure”</p> <p>Requisitions (Requisitions are requests to order within the finance system) go through Commercial team for authorisation prior to Section.151 Officer approval.</p> <p>Contracts signed by a director or Sealed by The Monitoring Officer.</p>	<p>Commercial Team review and recommend approval or refusal.</p> <p>S.151 Officer and The Monitoring Officer</p> <p>Any spend above officer delegation limit must be approved by The Fire Authority, unless already approved in a Fire Authority approved capital or revenue budget. Fire Authority approval report and minute must accompany the exemption form.</p>
<p>In scope, Above Threshold</p> <p>(Procurement Act values are inclusive of any VAT, the exclusive of VAT values are based on a UK VAT registered supplier</p>	<p>Supplies & Services above £179k exc. VAT (£214,904 inc. VAT) E.g., Software licensing and support contracts</p> <p>Works above £4,477k exc. VAT (£5,372,609 inc. VAT) Construction e.g.,</p>	<p>Full Commercial process required</p> <p>Liaise with Commercial team at least 12 months before contract start date. Submit “Request to Procure.”</p> <p>Requisitions (Requisitions are</p>	<p>Exemptions will not be granted unless there are exceptional circumstances.</p> <p>The Commercial Team review and recommend approval or refusal and add details of appropriate next steps.</p> <p>Exemptions will require Fire Authority</p>

<p>and are provided as a guide only)</p>	<p>Refurbishment of a Fire Station.</p> <p>Light Touch Contracts above £553k exc. VAT (£663,540 inc. VAT). Directly relating to individuals or groups of people, rarely used by the Fire Service e.g., service paying for an individual’s legal or private medical fees.</p>	<p>requests to order within the finance system) go through Commercial team for authorisation prior to Section.151 Officer approval</p> <p>Contracts signed by a director or Sealed by The Monitoring Officer.</p>	<p>approval, on the recommendation of the s151 Officer, Monitoring Officer and Head of Paid Service.</p> <p>Commercial team to be notified to issue the required Transparency notices.</p>
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NB – For contracts, the costs are those of the life of a contract including any optional extension(s), they are not the annual charge, it is the total cost which is relevant to these thresholds. Utility-related costs are excluded from the above.

3. Breaches

Any breaches of the Contract Standing Orders will be reported to The Section 151 Officer and the Monitoring Officer, which may result in a formal investigation where appropriate.

Any officer who suspects any misconduct or corruption (perceived or otherwise) must report to the s151 Officer or Monitoring Officer.

4. Exclusions

The CSOs do not apply to the following requirements that are governed by separate policies and guidelines:

- Contracts for the purchase or lease of land
- Contracts for permanent or fixed term employment

- For arbitration or conciliation
- For the appointment of expert witnesses in legal proceedings or legal counsel
- Works or orders placed with utility companies (e.g., re-routing pipe work)
- A declared emergency as defined by the Civil Contingencies Act 2004 and authorised by the Chief Executive or a nominated officer in their absence

5. Commercial function

The purpose of the Commercial function is to:

- Assist purchasing managers to comply with the law, and to buy goods services at the best price possible
- Provide a commercial support service that delivers fit for purpose goods and services whilst achieving best value;
- Be part of a national community which works together to promote collaborative opportunities where it makes commercial sense to do so in the public sector;
- Support the local economy and SME's by procuring below threshold procurements locally where possible, with a focus on small and medium enterprises;
- To ensure contractual obligations are being achieved and work with contractors to seek out continuous improvement opportunities and value for money by managing supplier relationships and the quality of contract provision;
- Ensure that public money is spent effectively, meeting legislation and local rules;
- To forward plan procurement activity;
- To maintain an up-to-date contract register;

6. Procuring Manager's Responsibilities

The Procuring Manager must ensure that:

- Commercial Team is informed and involved at the earliest opportunity for all commercial activity over £25k, in particular pre-market engagement and commissioning phase
- any conflict (or potential conflict) of interest is declared, recorded and managed from the outset;
- there is adequate budget to undertake the proposed procurement or commercial activity
- Authority to spend has been obtained

- that adequate funding is in place for the whole life cost where this can be reasonably assessed;
- Where advised by commercial/Director or statutory Officer prepare a business case or strategy for consideration/approval;
- requirements are identified and communicated to the commercial team
- appropriate documentation is produced to support commercial activity, as required (e.g., request to procure, and where appropriate a project plan, risk register, terms of reference, decision logs, specific evaluation criteria, business case, waiver request);
- all activities undertaken by them are compliant with this Standing Order
- user requirements are adequately defined, in accordance with the Procurement Regulations and other associated applicable regulations, identifying minimum standards and desirable elements;
- compliance with relevant legal obligations relating to the goods, services or works to be procured for example but not limited to, environmental / health and safety; sustainability; social value; transparency; data protection
- they support the drafting of the tender specifications and requirements and where appropriate contract terms and conditions
- they contribute to development of the high procurement strategy and risk assessment;
- they be involved throughout the life cycle of the procurement plan, selection and award phase stage, implementation/onboarding, review and on-going supplier and contract management;
- technical expertise is provided and input to tender evaluation fairly and transparently;
- technical recommendations in any tender assessment report are detailed providing evidence if necessary;
- orders are created in a timely and appropriate manner in the Authority's finance system.
- Stakeholders are not dealing directly with bidders or potential bidders before or during the Procurement process without the full involvement of and/or approval by the Category Manager or Head of Commercial and Business Support and ensure that notes of all discussions are taken for transparency requirements.

7. Routes to market

1. For above threshold procurements, a suitable framework or dynamic market will be sourced.
2. Where a framework or dynamic market is not available, a competitive process (formal tender route) will be undertaken.

For routes 1 and 2 above, this will be done in conjunction with the Commercial team.

8. Purchase Orders

Purchases of goods, works and services wherever possible must be accompanied by a purchase order, an exception to this would be in relation to but not limited to ongoing utilities and business rates charges. Purchase Orders are the Requisitions within the finance system once approved.

9. Exemptions (Waivers)

All exemption/waiver requests must be made in accordance with the Procurement threshold table above and submitted using the relevant forms (F11) ([Blank Exemption.docx](#))

The circumstances in which a waiver may be considered for contracts not subject to the Procurement Regulations, include but not limited to:-

- the work, supply or service is required as a matter of urgency and a delay would be likely to lead to financial loss, personal injury or damage to property;
- where the supply is for parts for existing products, or where the terms of supply of equipment require that maintenance must be undertaken by a specified provider;
- where the work is of a specialist nature, the skill of the contractor is of primary importance, and the supply market has been tested and found to be limited;
- where the supply is for maintenance to existing IT equipment or software including enhancements to current software, which can only be performed by the licensed developer or owner of the system; or

All exemption requests must be fully documented and submitted in advance of any purchase or purchase order being made.

10. Calculating the Contract Value

The contract value shall be the genuine pre-estimate of the value of the entire contract excluding Value Added Tax (including proposed extensions and future options)

There must be no artificial splitting of a contract to avoid the application of the provisions of the in-scope procurement or the financial values contained within these Contract Standing Orders.

For all advertised tenders VAT must be included in the calculations but will exclude VAT in the Tender Notices. The VAT to be applied will be calculated at the appropriate rates by the Commercial team with support from the Finance Team during the ITT drafting.

The Authority confirms it is an End User for the purposes of the VAT Act 1994

11. Procurement lifecycle

Plan for any procurement above £25k, where advertised

This is the first stage where the strategy is developed which will include:

- the proposed route to market
- Updating of the pipeline
- Commencing an understanding of the market along with high level requirements
- Request to Procure where applicable and approvals to proceed This is the stage where procurement pipeline notices will be published and any planned procurement notices where relevant, by the Commercial team.

Define

- The need to procure and options will be identified
- Pre procurement activities will be defined such as approach to premarket engagement, proposed route to market, key documents and requirements drafted along with proposed evaluation criteria, panel members. Appropriate sign off to proceed with the identified route to market.

Procure (see further detail below re Tendering and Evaluation)

Finalise procurement documentation and publish relevant notices.

This stage is broken down into the following areas: -

- Pre Market Engagement
- Procurement stages (dependent on route to market)
- valuation /Assessment stages
- Contract Award Notification
- Contract Details Notification or publication of redacted contract.

Manage

This is the final stage of the Commercial Lifecycle and will be proportionate to the value and route to market but will typically include

- Receipt of goods and services
- Issue of payment and
- Management of contracts relevant to value and route to market to ensure successful delivery of contractual obligations
- Undertake permissible contract modifications
- Closure and termination of Contract
- Exit from Contract

Notices in relation to contract management for applicable contracts will be placed which will include: -

- Payment Notices
- Contract Performance Notices
- Performance against KPI's where applicable
- Contract Modification Notices (where applicable)
- Converted Contract Notices where applicable
- Termination Notices

Tendering Stage and Tender Evaluation

All tendering procedures (including obtaining quotes), from planning to contract award and signature, shall be undertaken in a manner to ensure: -

- Sufficient time is given to plan and run the process (including pre procurement activities which may be required)
- Equal opportunity and equal treatment of participants
- Openness and transparency
- Probity
- Outcomes that deliver ethical trading, sustainability and any related targets, efficiency and value for money.

For above threshold (In-scope) procurements, the route to market will be designed according to the goods or services being procured. Where the competitive flexible procedure is considered the most appropriate route to market, the commercial category lead will work with key stakeholders to design the procurement, which must be followed with no variations.

A Conflicts assessment will be conducted at the start of any procurement activity and recorded in the relevant notice (detailed further in this document).

Invitations to quote or tender will be issued electronically through the Authority's eProcurement portal (Delta) in accordance with the requirements of the Invitation to Tender (ITT) and will be published on the Central Digital Platform (for in-scope procurements).

Tenders received shall be kept secure electronically unopened within a sealed mailbox on the e-tendering system until the time and date specified for the opening.

No tenders or quotes received after the time and date specified for its opening shall be accepted or considered by the Authority unless agreed in writing by the Head of Commercial and senior stakeholder for that procurement and only in exceptional circumstances will this be permissible.

Evaluations

For any procurement that has involved the requesting of quotes or tenders, a category lead will lead and chair the evaluation process, in conjunction with the Procuring Manager, to ensure that procurement principles and objectives have been met and decisions fully documented.

Tenders shall be opened electronically by a Commercial Category Lead on the eProcurement system providing a full audit trail of all activity undertaken and checked against conditions of participation (where applicable).

All quotes and tenders shall be evaluated in accordance with evaluation criteria set out in the invitations to tender/quote and always in the presence of a Commercial Category Lead.

Where an evaluation panel is formed, a Commercial Team chair and subject matter expert will lead the panel.

Training on undertaking evaluations and assessment of bids will be provided to all panel members by the Commercial Category Lead prior to evaluations taking place.

A further conflicts assessment undertaken at evaluation stage.

Award

At this stage, all assessments have been undertaken, and a preferred supplier has been identified. There may be approvals required from an internal governance perspective.

Candidates will be advised of the outcome, and the method for this will be determined by the route to market. For above threshold (In-Scope) Procurements Assessment Summaries will be finalised and distributed and Contract Award Notice will be placed on the Central Digital Platform, initiating the mandatory 8 working day standstill period. At the conclusion of the standstill, providing no issues or challenges have been raised, the contract can be formally awarded and a Contract Details Notice or if applicable a redacted contract will be published on the Central Digital Platform.

Contract Management

Our contracts register shows all known contracts let by the Authority, and where available, the estimated contract value.

As contracts are refreshed, relevant data will be published under the Transparency Section on the Authority's website. ([Transparency](#))

At the onboarding stage of the contract / implementation stage relevant due diligence check and contract onboarding documentation will be finalised. Following this, at least annual contract review meetings will be held and documented.

Contract Performance Notices will be published on the Central Digital Platform for relevant contracts along with performance against published Key Performance Indicators where applicable.

Extensions and variations to contracts

An extension to the duration of an existing contract can only be granted if specifically provided for by that contract and for up to the period (or periods) specified. All potential variations or extensions must be discussed with the Commercial team to ensure these are permitted within the scope of the original procurement and contract to ensure compliance with the legislation.

Extensions and other variations to existing contracts such as the inclusion of additional works or services must be notified to the Commercial team and will only be permissible if:

- Made in accordance with any statutory restrictions and any specific terms of the contract;
- Made in accordance with the provisions of the Procurement Act 2024 for In-Scope Procurements.
 - Any extension or other variation must take into account:
 - Probity
 - Value for money principles.
 - For contracts subject to The Procurement Act, any extension or other variation must meet the conditions set out in the Act in addition to the more general requirements set out above.
 - For all contracts which are not subject to the Procurement Act (i.e. those let before 24 February 2025), no variation (nor the cumulative effect of more than one variation) of a contract may artificially modify the subject matter of a contract beyond its original specification nor increase its annual value by more than 20% of the Contractor's original tender bid.
 - Subject to the nature of changes which may be required to the contracts and framework agreements, certain variations may be lawfully sought. Stakeholders

should contact the Commercial team to obtain advice on the lawfulness of the changes required.

Where any permissible modifications/extensions are made to a contract during its term, a Contract Modification Notice will be placed on the Central Digital Platform.

Contract Termination

If at any stage the contract is terminated, including at its natural conclusion, a Contract Termination Notice will be published on the Central Digital Platform.

12. Record keeping

Records of procurement activities will be maintained in line with the Authority's Publication and Retention Scheme and Requirements of Act, including but not limited to Request to Procure, Regulation 98 of the Act (record keeping), and Transparency notices detailed above.

13. Notices

Throughout the lifecycle of the procurement (pre procurement through to termination of contract a number of notices must be placed at each stage of the process these include (where applicable)

Plan Stage

- Pipeline Notice
- Planned Procurement Notice
- Pre Market Engagement Notice

Procurement Stage

- Tender Notice
- Transparency Notice (if applicable)
- Below Threshold Tender Notice (if applicable)
- Tender Modification Notice (if applicable)

Award Stage

- Contract Award Notice or
- Contract Details Notice

- Procurement Termination Notice
- Below Threshold Contract Details Notice

Contract Implementation

- Contract Performance Notice/ KPI (if applicable)
- Contract Change Notice
- Payment Compliance Notice
- Contract Payment Notice

End of Contract

- Contract Termination Notice

Additional Notices (if applicable)

- Dynamic Market Notice
- Evaluation Transparency Notice
- Poor Performance
- Debarment Notices

14. Lists and registers

Before embarking on a procurement activity the *Authority (The Commercial team)* is required to check the Central Digital Platform Debarment Register and should a supplier be registered on this for a mandatory ground they will not be permitted to take part in the tender opportunity until their debarment has been lifted, however if they are on the list for a discretionary ground the authority will maintain the discretion to exclude or disregard.

The Authority must also check the register for excluded and excludable suppliers and in some cases those with a mandatory exclusion ground may be excluded from participation and excludable suppliers may be excluded from participation following an assessment of the grounds for the mandatory or discretionary exclusion.

Prior to undertaking any procurement activity, the Commercial team will undertake a Conflicts Assessment and details recorded on an internal Conflicts Register for each procurement.

15. Frameworks and Collaborations

Where it is considered advantageous to make use of the contracts or framework agreements awarded by other Public Sector Organisations, for example, Crown Commercial Services (CCS),

or other Fire Authorities, the commercial team and key stakeholder must ensure that they offer value for money.

A contract may be awarded to another Contracting Authority (e.g. Local Authority, Fire and Rescue Service) where the contract establishes or implements a co-operation between the participating contracting authorities with the aim of ensuring that the public services they have to perform are provided with a view to achieving objectives they have in common and the implementation of that co-operation is governed solely by considerations relating to the public interest. Advice should be sought from the Head of Commercial and Business Support before using any such contracts or agreements.

Other collaboration routes, such as a s13 or s16 arrangement with another Fire and Rescue Service, or a shared service arrangement under s113 Local Government Act 1972 will not fall within the scope of procurement law. For such arrangements, please seek guidance from the Monitoring Officer.

FOR

Appendix 2

SAVINGS ACHIEVED 1 APRIL 2024 TO 31 MARCH 2025					
Serial No	Category	Contract Title	Frequency	Type of Saving	Value of Saving for Financial Year
1	ICT	Purchase of existing tannoy/speaker equipment	Ongoing	Price reduction	£35,757
2	Professional Services	Data set for fire protection/business intelligence	Ongoing	Price reduction	£6,000
3	Fleet	Purchase of seven caddy maxi vans	One Off	Other	£42,084
4	ICT	Purchase of services	Ongoing	Price reduction	£328.00
5	ICT	Rental of multi-functional devices for CFRS/BFRS	Ongoing	Cost avoidance	Negotiated with supplier to keep the same devices for another 2 years with rental staying the same as previously paid under the previous contract. Savings have also been made on resource time.
6	Clothing (including PPE)	Provision of station wear	One Off	Other	TBC
7	Property	Parapet roofing	One Off	Cost avoidance	£6,195
				TOTAL	£90,364

TO: Policy and Resources Committee

FROM: Assistant Director Service Transformation – Tamsin Mirfin

PRESENTING OFFICER(S): Assistant Director Service Transformation
Tamsin Mirfin
Telephone: 07900 267944
tamsin.mirfin@cambsfire.gov.uk

DATE: 9 July 2025

FIRE AUTHORITY PROGRAMME MANAGEMENT – MONITORING REPORT

1. Purpose

1.1 The purpose of this report is to provide the Policy and Resources Committee with an update against the Service projects.

2. Recommendation

2.1 The Committee is asked to note and review the Programme Status Report, as of May 2025, attached at Appendix 1.

3. Risk Assessment

3.1 **Political/Economic/Legal** – successful achievement of agreed corporate priorities is at risk if the Authority does not have a robust and structured programme and project management governance framework to support the effective prioritising of investment decisions and the allocation, management and control of resources required to achieve them.

4. Background

4.1 To support the Service in its strategic planning process, the Community Risk Management Plan (CRMP) Action Plan for the financial year 2025/26 has been drafted to mitigate the risks posed to the Service achieving its vision and the opportunities that could be pursued to ensure the vision is realised.

4.2 The planning process for this considers the Service's key stakeholders who have been identified as;

- citizens of Cambridgeshire and Peterborough,
- all employees,
- strategic leadership team,
- Fire Authority,
- regional fire and rescue services,

- partners,
- Home Office and other government stakeholders.

4.3 Each year the action plan for the forthcoming financial year is reviewed to take account of changing risks and opportunities posed to the Service and considers external factors.

4.4 Having identified the desired outcomes, potential projects and activities required to achieve these are evaluated and prioritised, taking into account any projects from the current financial year that will need to continue into the next to be completed.

4.5 This identifies the Type 3 and Type 2 projects that will be given priority in the business development programme for the coming financial year. This will be kept under review and consideration will be given by the Programme Board to suspending existing projects and bringing forward the start of other projects, dependent on the prevailing business and strategic priorities. The primary focus of the Programme Board is to ensure resources across the Service are balanced appropriately.

5. Progress Report on Projects 2025/26

5.1 The status of projects linked to delivery of corporate priorities is shown at Appendix 1.

BIBLIOGRAPHY

Source Document	Location	Contact Officer
Programme Status Report	Hinchingsbrooke Cottage Brampton Road Huntingdon	Tamsin Mirfin Assistant Director Service Transformation tamsin.mirfin@cambsfire.gov.uk

Business Development Programme Board Status Report – May 2025

P143	Review of Service Headquarters (SHQ)		Type: 3	Status: Green	
Sponsor:	Tamsin Mirfin	Manager:	Jodie Houseago	Support:	Dave Kaye
Stage	End Date	Budget	Brief description		
Stage 1:	30/10/25	£6,000 (expenses)	Gathering requirements, conducting market research, production of high-level Business Case.		
Stage 2:	tbc				
Stage 3:	tbc				
Successes:					
<p>Population of the requirements document is well underway. At time of writing, the ICT Data Centre and Combined Fire Control requirements are almost ready to go to their respective Head of Group for sign off. Work continues with the Project Team at a meeting on 1 May to review and rank the SHQ baseline requirements identified during the engagement sessions, which will then go for sign off.</p> <p>Ways of working survey has been produced and will shortly be issued across the wider service for completion as part of a project communications update (to include wrap up of engagement sessions, survey introduction, and ways of working guidance next steps).</p> <p>Report produced to summarise key findings from engagement sessions.</p> <p>SHQ building usage reports are being generated. This data will help us understand how SHQ is currently being used, combined with the ways of working survey results and the finalised requirements documentation, these should allow us to formulate answers to two fundamental questions the project needs to answer which are 'what space do we need' and 'what might this space look like'.</p>					
Issues:					
No new issues to report.					
Risks:					
No new risks to report.					
Deviations history:					
Deviation ref:	001	Adjustment to both timeline and scope.			28/01/25
Deviation ref:	002	<Change made>			<Date of Change>

Business Development Programme Board Status Report – May 2025

P146	Service Improvement		Type: 3	Status: Green	
Sponsor:	Stuart Smith	Manager:	Simon Thompson	Support:	n/a
Stage	End Date	Budget	Brief description		
Stage 1:	30/06/25	£400,000	Allocation of Business Rates Grant for trial to cover both On-Call trials.		
Successes:					
<p>The On-Call weekend working trial continues however weekend appliances are not currently going into St.Neots station (B13) due to the ongoing building works.</p> <p>On-Call contract trial – independent chaired review meeting has been completed with some very useful feedback being received. Trial performance reports have been created along with costings of the trial, which are being reviewed.</p> <p>A formal review is due to take place at the nine months point, (April 2025), to understand if the trial needs to be further extended. The results of the trial and any extension period will then be transitioned to the Vision 30 project.</p>					
Issues:					
None.					
Risks:					
None.					
Deviations history:					
Deviation ref:	001	<Change made>			<Date of Change>
Deviation ref:	002	<Change made>			<Date of Change>

Business Development Programme Board Status Report – May 2025

P148	Integrated Workwear and Personal Protective Equipment (PPE)		Type: 3	Status: Green	
Sponsor:	Wayne Swales	Manager:	Stocker Standen	Support:	Jane Ashwell
Stage	End Date	Budget	Brief description		
Stage 1:	30/06/26	1000.00 (Expenses)	National Framework v requirements outcomes		
Stage 2:	Tbc		Workwear contract agreed		
Stage 3:	Tbc		PPE contract agreed		
Stage 4:	Tbc		Handover to business as usual		

Successes:

Work continues locally and nationally with the National Firefighter Framework PPE. The staff engagement survey results have been shared service wide. The Project Team are making steady progress with their objectives. Next steps include:

- a) exploring / trialling out of contract workwear options for Property and Fleet Teams, (High Volume Pump).
- b) exploring future concept ensembles linked to levels of PPE.
- c) exploring / trialling levels of PPE concept with a limited group – Station Commander upwards.
- d) a visit to PPE suppliers with the Commercial Team to explore quick win options and a contract review.
- e) a visit to workwear suppliers with the Commercial Team to explore quick win options and a contract review.
- f) a visit to Mid Wales Fire and Rescue Service to observe their uniform arrangements as they are not using their structural kit for wide response.

We continue to share information between the local and national Equality Impact Assessment (EqIA).

Issues:

The legislative changes in procurement regulations will impact the way forward with this project. However, it is hoped that the lead times for the project will help build knowledge and confidence of the Commercial Team prior to awarding PPE contracts.

Risks: None.

Deviations history:

Deviation ref:	001	<Change made>	<Date of Change>
Deviation ref:	002	<Change made>	<Date of Change>

Business Development Programme Board Status Report – May 2025

P151	Replacement Alerters		Type: 2	Status: Green	
Sponsor:	Simon Thompson	Manager:	Nicky Hoad	Support:	Jack Moseley
Stage	End Date	Budget		Brief description	
Stage 1:	Quarter 1 2026	£60,000 (capital) £1,500 (expenses)		Deliver Replacement Alerters	
Successes:					
<ul style="list-style-type: none"> - requirements submitted to organisations on the framework identified by procurement. - two responses received from framework suggesting they have a suitable product with indicative costs. - costings for both products exceed current capital budget allocated to the project. - Options Appraisal completed and awaiting sign off from Project Board on recommended option. - work continues on reviewing alerter failures and possible solutions. 					
Issues:					
<ul style="list-style-type: none"> - Following information received from two of the key alerter suppliers around their pricing, there is an issue that the costs to replace the current alerts exceeds the capital budget allocated to the project. 					
Risks:					
No new risks.					
Deviations history:					
Deviation ref:	001	P151 Replacement Alerters - Deviation Report for change of scope.docx			27/01/25
Deviation ref:	002	<Change made>			<Date of Change>

Business Development Programme Board Status Report – May 2025

P152	Asset Database Replacement		Type: 3	Status: Green	
Sponsor:	Wayne Swales	Manager:	Ryan Forman	Support:	Dave Kaye
Stage	End Date	Budget	Brief description		
Stage 1:	31/10/25	£1000 (expenses)	Target Stage 1 completion date		
Stage 2:					
Stage 3:					
<p>Successes:</p> <p>Activities have been reviewed and work continues relating to the following work packages;</p> <ul style="list-style-type: none"> - review of current position and requirements gathering, - market research, - reporting requirements, - EqIA. <p>Governance documents were completed and signed off at the first Project Board meeting including the Project Organisation Plan, Risk Management Plan and Stakeholder Engagement and Communication plan.</p> <p>Our business analyst is supporting the work package lead with requirements gathering. Face to face sessions are planned with the fleet and equipment and hydrants teams. The first session with fleet and equipment was due to take place on 22 April but moved back to 28 April, with hydrants planned for 28 May.</p> <p>Meeting held with Leicester Fire and Rescue Service; unfortunately no collaboration opportunities but willing to share knowledge and information.</p> <p>Market research questionnaire developed and tested. Shared with other fire and rescue services by Graham Wiggins - end date of return is late May - reply by Suffolk so far with a requirements document.</p>					
<p>Issues:</p> <p>None.</p>					
<p>Risks:</p> <p>No new risks.</p>					
<p>Deviations history:</p>					
Deviation ref:	001	<Change made>			<Date of Change>
Deviation ref:	002	<Change made>			<Date of Change>

Business Development Programme Board Status Report – May 2025

P149	Training Records and Competency System (TRaCS) Review		Type: 3	Status: Green
Sponsor:	Wayne Swales	Manager: James Ball	Project Support: Dave Kaye	
Stage	End Date	Budget	Brief description	
Stage 1:	February 2025	£1000 (expenses)	Options Appraisal to be approved	
Stage 2:	31/12/25		Completion date	
Successes:				
Options appraisal ratified by the Project Board with the preferred option to stay with the current system provider and continue to develop the system to meet end user needs under the new branding of Learning Hub.				
An End Stage Report has been drafted and following approval the project will move into Stage 2:				
Objective 1	Produce a comprehensive requirement document specification to enable us to procure a new system promptly as/when required.			
Objective 2	Monitor and review the performance, usability, and uptake of CFRS Learning Hub, ensuring it adequately meets the needs of CFRS.			
Objective 3	<u>Workstream 1:</u> Assess competencies based on the current model using skills for justice role maps and, where available, role maps for existing specialist skillsets at levels 1,2,3,4 incident command, including non-operational reliance competencies. <u>Workstream 2:</u> A review of existing skillsets based on National Operational Guidance Training Specifications.			
Objective 4	Continue to develop the Learning Hub system and internal structure following the Learning Hub Development Tracker .			
Objective 5	Training – an initial training roll out of all changes and upgrades to the system and recording expectations to be completed. Additionally training on maximising effective use of time to ensure high quality training is delivered on station and across the Service.			
New reports are being field tested, including show and tell to Strategic Leadership Team (SLT).				
Issues: Capacity, sustainability, and prioritisation - the Learning Hub Development Tracker continues to grow as Stage 2 work packages are developed, but much of the work is falling to a small team, with business as usual product development under pressure. We have significantly reduced training hours, yet demand for new content continues, which may not be sustainable long term within current thresholds. Tough decisions are needed to define minimum essential competencies and remove lower-risk content. Objective 3 remains a major outstanding task requiring specialist skills and cannot be absorbed by existing teams. Without additional resourcing and strategic decisions, the project cannot sustain delivery of both structural improvements and core operational needs. These issues must now be formally acknowledged and escalated.				
Risks: There is a risk that the scale and complexity of the work in Stage 2, combined with limited subject matter expertise, may impact delivery leading to delays.				
Deviations history:				
Deviation ref:	001	Options Appraisal: Change to Schedule		December 2024

Business Development Programme Board Status Report – May 2025

P150 – Community Fire Risk Management Information System (CFRMIS) Move to Cloud Migration			Type: 2	Status: Green
Sponsor:		John Fagg	Manager: Dave Reeson	Support: Jack Moseley
Stage	End Date	Budget	Brief description	
Stage 1:		£37,320	Year 1 licences	
Stage 2:	30/06/25	£19,271	Core migration costs 50% paid	
Stage 3:		£9,900	Civica training	
Successes:				
<ul style="list-style-type: none"> - A deviation report was approved by Project Board to push 'go live' back to 12 May but due to further delays a revised deviation report has been circulated. The suppliers availability doesn't allow for a 'go live' before June, but a date is yet to be fixed. - Application Programme Interface (API) key shared with the supplier. - Addressing and mapping configuration completed by the supplier. - The supplier has written a utility to do the document conversion from file storage to file stream. - User Acceptance Testing (UAT) within Application Support Group (ASG) ongoing and the major issues we had are now fixed. - Further communications have gone out to explain the reasons for the delay. - We anticipate UAT to begin for end users from late April/early May. 				
Issues:				
<ul style="list-style-type: none"> - The supplier has requested that the current live system be frozen until after 'go live'. No new developments to take place such as quick screen changes. The Project Board has been informed of this. - There is an issue where suppliers capacity to resolve UAT issues and provide support is limited due to other projects and their developer, being the single point of failure. This is causing delays to our fixes and in turn, affecting UAT. 				
Risks:				
<ul style="list-style-type: none"> - There is a risk that due to key resources leaving the organisation on 3/05/25, should there be any further delays to UAT this could impact on the capacity of the Development Team to complete any further works. 				
Deviations history:				
Deviation ref:	001	P150 Request to delay Go Live Date by two weeks		28/01/25
Deviation ref:	002	P150 CFRMIS Move To Cloud Migration - 23.04.25 Deviation report for go live extension 2.1.docx		23/04/25

Business Development Programme Board Status Report – May 2025

P153	St Ives Relocation		Type: 3	Status: Green	
Sponsor:	Simon Thompson	Manager:	Jodie Houseago	Support:	Jack Moseley
Stage	End Date	Budget	Brief description		
Stage 1:	June 2025	(Refer to Stage 3 budget)	Scope out requirements of new site		
Stage 2:	April 2025	£550,000	Purchase new site		
Stage 3:	August 2026	£600,000	Complete fit out of new site. Relocate operational contingent. Decommission existing site.		
Successes:					
<p>Project kick off meeting successfully took place on 3 April with a good turnout, generating lots of ideas and discussions.</p> <p>Work package leads are currently being identified with meetings being scheduled with them so we can start populating work package activities.</p> <p>The news release we issued out to the Service via SharePoint on 20 March has been identified as one of the top performing posts, (that wasn't emailed out to all users), between January and April 2025.</p> <p>At time of writing, the purchase of the new unit is ongoing.</p>					
Issues:					
<p>Power supply currently provided to the unit is single phase; we require three phase – this will be upgraded once the unit is purchased.</p> <p>Purchase process is taking a little extra time due to waiting on enquiries back via the solicitor.</p>					
Risks:					
<p>The Board has been made aware of, at time of writing, risks around the following areas:</p> <ul style="list-style-type: none"> - planning permission (potential for delays to the project). - routing for network will have to be via alternative supplier ducting (negotiations may be required). - heavier traffic footfall area. 					
Deviations history:					
Deviation ref:	001	<Change made>			<Date of Change>
Deviation ref:	002	<Change made>			<Date of Change>

Business Development Programme Board Status Report – May 2025

P154	Community and Operational Intelligence (COI)		Type: 3	Status: Green	
Sponsor:	Stuart Smith	Manager:	Nicky Hoad	Support:	Jack Moseley
Stage	End Date	Budget	Brief description		
Stage 1:	October 2025	£1,500 (expenses)	Scoping of requirements and Business Case		
Successes:					
CFRMIS LINK					
<ul style="list-style-type: none"> - Issue of duplicate premises investigated and solution proposed. - Awaiting sign off on solution from the Heads of Groups that are involved. - Workshops help to review data that will be available on mobile data terminals – awaiting sign off by Area Commander's. 					
COI REQUIREMENTS					
<ul style="list-style-type: none"> - Workshops have commenced and currently half way through. - Good input being received from sessions and similar themes are being identified. - Workshops running until Mid-May when requirements will start to be analysed and prioritised. 					
Issues:					
No new issues.					
Risks:					
No new risks.					
Deviations history:					
Deviation ref:	001	Additional workstream for data cleansing Splitting of Project Team and Board Meetings for COI and CFRMIS: P154 Business Case to present Data Quality Issues and request permission to bring into scope of project.docx			22/01/25
Deviation ref:	002	<Change made>			<Date of Change>

Business Development Programme Board Status Report – May 2025

P155	Fulfilling Potential		Type: 3	Status: Green	
Sponsor:	Matthew Warren	Manager:	Simon Newton	Support:	Jack Moseley
Stage	End Date	Budget	Brief description		
Stage 1:	TBC	£1,000	Expenses		
Successes:					
<ul style="list-style-type: none"> - Successful kick off meeting took place on 4 March with a good turnout. - Weekly meetings taking place with Learning and Organisational Development (L&OD) team to plan next steps. - Development Advisory Board (DAB) opportunity has been filled. The individual identified was offered and accepted the role. - Other work package leads being identified. - Deviation report approved at the first Project Board to extend work packages 1 to 5 to allow more time to plan and deliver the focus groups, and so not to clash with COI Project engagement sessions. 					
Issues:					
<ul style="list-style-type: none"> - None identified. 					
Risks:					
<p>A number of risks were identified and shared with the Project Board, including;</p> <ul style="list-style-type: none"> - lack of engagement or willingness to take ownership of new processes, - difficulty in delivering the cultural aspirations of the Service, - colleagues generally struggle to have difficult conversations, - perceived or actual barriers in place which limit development or promotion, - a risk around the On-Call duty system and their limited time available to engage on drill nights. 					
Deviations history:					
Deviation ref:	001	P155 Fulfilling Potential Project - Deviation Report 08.04.25.docx			08/04/25
Deviation ref:	002	<Change made>			<Date of Change>

Business Development Programme Board Status Report – May 2025

P156	Vision 30		Type: 3	Status: Green
Sponsor:	Stuart Smith	Manager:	Simon Thompson	Support: Jane Ashwell
Stage	End Date	Budget	Brief description	
Stage 1:	31/12/29	Implementation: £Unknown. Expenses: £5,000	Indicative costs will not be available until the data and scenario modelling has been completed.	
Stage 2:	tbc			
Stage 3:	tbc			
Successes:				
<u>PROJECT BRIEF TO BE APPROVED</u>				
Group Commander Rob Olivier officially joins the project on 1 May, having undertaken the DAB secondment opportunity for Project Support Officer.				
The Project Brief has been submitted for approval by the Business Development Programme Board. Supporting governance documentation is being drafted for approval by the Project Board, including work packages.				
The data and scenario modelling work package lead is due to provide a demonstration of the new software to the Project Board meeting scheduled in May. An update of intentions will then be shared with the Fire Authority in June.				
Indicative costs will not be available until modelling has been completed and fixed parameters have been agreed with SLT.				
Issues:				
There is an issue with resource capacity to achieve project delivery.				
Risks:				
A meeting has been scheduled for 16 May to review and mitigate risks identified to date.				
Deviations history:				
Deviation ref:	001	<Change made>	<Date of Change>	
Deviation ref:	002	<Change made>	<Date of Change>	

Business Development Programme Board Status Report – May 2025

P157	Control Works			Type: 3	Status: Green
Sponsor:	Wayne Swales	Manager:	Clare Smith		Support: Dave Kaye
Stage	End Date	Budget		Brief description	
Stage 1:	31/10/25	Implementation: Unknown Expenses: £10,000		Project running costs	
<p>Successes:</p> <p style="text-align: center;"><u>PROJECT BRIEF TO BE APPROVED</u></p> <p>The Project Board has been identified. A Project kick-off meeting has been scheduled for 1 May. Work Package leads have been identified and work package development is underway. Project governance, including the Risk Management Plan, Project Organisation Plan and the Project Stakeholder Analysis and Communication Plan have been drafted and will be ready for review at the first Project Board Meeting.</p>					
<p>Issues:</p> <ul style="list-style-type: none"> Nothing to report at this stage. 					
<p>Risks:</p> <ul style="list-style-type: none"> There is a risk that uncertainty surrounding the exact date of Suffolk Fire and Rescue Services departure may impact resource availability to deliver certain project activities, leading to schedule delays. 					
Deviations history:					
Deviation ref:	001	N/A			N/A
Deviation ref:	002	N/A			N/A

TO: Policy and Resources Committee

FROM: Assistant Director Service Transformation – Tamsin Mirfin

PRESENTING OFFICER(S): Assistant Director Service Transformation – Tamsin Mirfin

Telephone: 07900 267944
tamsin.mirfin@cambsfire.gov.uk

DATE: 9 July 2025

STRATEGIC RISK AND OPPORTUNITY MANAGEMENT REGISTER – MONITORING REPORT

1. Purpose

1.1 The purpose of this report is to provide the Policy and Resources Committee with an updated strategic risk report, as of June 2025, highlighting those risks that are considered above the risk appetite of the Authority.

2. Recommendation

2.1 The Committee is asked to review and provide comments on the strategic risk register extract detailed within Paragraph 5 below.

3. Risk Assessment

3.1 The strategic risk report potentially cuts across all the criteria identified in Paragraph 4.1 below as, without effective risk management and appropriate, identified controls in place to manage the risk, any one of the risks may impact on the Authority.

4. Background

- 4.1 Risk management is a key element of corporate governance. It enables the Authority to;
- quantify the Authority's exposure to risk and take action to mitigate the risk, where the level of risk is deemed unacceptable to the Authority or the community it serves,
 - focus on priorities,
 - reinforce good practice,
 - encourage improved planning,
 - challenge poor performance.
- 4.2 It is the role of the Policy and Resources Committee to review the strategic risk report to ensure all perceived **High** and **Very High** strategic risks are included and assessed correctly with associated actions to address the identified risks.
- 4.3 The Authority's strategic risks are continuously reviewed by the Strategic Leadership Team (SLT) against the following risk categories; political, economic, social, technological, legislative and environmental.

4.4 Influencers such as legislation, the changing national focus for the fire and rescue service and suggestions made by Members and Officers are also considered. Risk exposure has then been assessed by forming a view on the probability of the risk occurring together with the impact of an occurrence.

5. Risk Register Extract

5.1 We have risks on our risk register around emerging technologies and particularly electric vehicle (EV), hydrogel fuel and battery energy storage systems. Risk STA-R205 is the highest of these related to guidance and legislation. We continue to work with the National Fire Chief's Council (NFCC) and other partners on our response and prevention activities. These activities are a focus of our community risk management plan (CRMP) for 2024/29. In risk STA-R204 we look specifically at the impacts of a fire involving emerging technologies and STA-R229 considers the accessibility of these technologies and therefore the increased risks in the community and how we can incorporate information in our community safety activities to reduce the risks.

Risk Number	Risk Description	Risk Owner	Impact Type	Pre-mit score	Post-mit score
STA - R205	There is a risk that due to a lack of UK national guidance and legislation for electrical charging points and large battery energy storage sites this may make regulating and enforcement activities challenging, creating a burden of prevention.	V Best	Service Delivery	25	25
Mitigation activities		Target completion		Owner	
1. Engagement with developers, installers, NFCC lead groups for EV. 2. Continued work with local authority planning departments. 3. Enforce Fire Safety Order where we can.		1. Ongoing 2. Ongoing 3. Ongoing		1. S Hedger 2. S Hedger 3. S Hedger	

Risk Number	Risk Description	Risk Owner	Impact Type	Pre-mit score	Post-mit score
STA - R204	There is a risk that a fire involving emerging technology e.g. EV, hydrogel fuel, battery energy storage systems would present a significant challenge to our capacity and capabilities.	W Swales	Service Delivery	20	20
Mitigation activities		Target completion		Owner	
1. Engagement with NFCC lead groups for EV. 2. Emerging technologies group set up internally to gather relevant parties together to consider incidents we have had and look at how to collectively reduce risk across the county in a joined-up manner. 3. Emerging technology focus group created with all key stakeholders.		1. Ongoing 2. Ongoing 3. Complete		1. S Thompson 2. V Best 3. V Best	

5.2 Growth is a new area of risk on the strategic risk register. Growth coupled with the financial uncertainties and the fact that Cambridgeshire Fire and Rescue Service (CFRS) is one of the lowest funded per head of population fire and rescue services in the country, presents CFRS with significant challenges. The Vision 30 project looks to plan how the organisation could evolve the way in which it delivers its services, using innovation to ensure value for money. We are investing in a specialist growth Officer role to work with local authorities to

establish an understanding of the projected growth in the county. We are also seeking to bid for community infrastructure levy (CIL) and Section 106 funding to further assist us to grow to meet the needs of our communities.

Risk Number	Risk Description	Risk Owner	Impact Type	Pre-mit score	Post-mit score
STA – R245	There is a risk that as our county grows and changes the ability of the Service to reach the communities within the response standards diminishes impacting on the service delivered to the public.	S Thompson	Service Delivery	12	8
Mitigation activities		Target completion		Owner	
1. Understand the data to establish impacts and affected areas. 2. Vision 30 project to establish different ways to meet the attendance standards. (including service wide modelling based on demand and risk). 3. Put in place the community growth post to establish the full growth picture to inform the Vision 30 project and future planning. 4. Seek grant funding from new developments to meet new service demands. 5. Increase availability of On-Call through the On-Call Improvement Board. 6. Increasing the wholetime establishment to improve appliance availability.		1. December 2025 2. June 2026 3. December 2025 4. December 2025 5. Ongoing 6. Ongoing		1. S Thompson 2. S Smith 3. V Best 4. V Best 5. S Thompson 6. S Thompson	

Risk Number	Risk Description	Risk Owner	Impact Type	Pre-mit score	Post-mit score
STA – R246	There is a risk that as our funding formula is not linked to growth , the current growth plans outlined by Government could place significant pressures on CFRS and impact the services that it delivers to the public.	S Smith	Service Delivery	25	16
Mitigation activities		Target completion		Owner	
1. Put in place the community growth post to establish the full growth picture to inform the Vision 30 project and future planning. 2. Seek grant funding from new developments to meet new service demands. 3. Understand the data to establish impacts and affected areas. 4. Vision 30 project to establish different ways to deliver the service and utilise the funding gained.		1. July 2025 2. Ongoing 3. December 2025 4. December 2025		1. V Best 2. V Best 3. S Thompson 4. S Smith	

5.3 Devolution is another new risk area to the strategic risk register. These risks consider the impact to CFRS in terms of our currently successful collaborations, decision making and financial uncertainties. At present with little certainty on the future plans, the mitigations are limited to engaging in the ongoing conversations and monitoring the situation.

Risk Number	Risk Description	Risk Owner	Impact Type	Pre-mit score	Post-mit score
STA – R240	There is a risk that devolution could impact on existing and future collaborations as the council organisations change and restructure, impacting CFRS service delivery.	M Warren	Service Delivery	15	15

Mitigation activities	Target completion	Owner
1. Monitor collaborations and identify any impacts caused by the devolution. 2. Maintain a view of the devolution plans for the county and feed these to SLT to disseminate to teams as required.	1. December 2025 2. December 2025	1. Assistant Directors 2. M Warren

Risk Number	Risk Description	Risk Owner	Impact Type	Pre-mit score	Post-mit score
STA – R242	There is a risk that whilst the devolution activities are ongoing it could impact political decision making due to the uncertainties this could delay CFRS activities.	M Warren	Service Delivery	16	16
Mitigation activities		Target completion		Owner	
1. Identify where decisions have been delayed and record the impacts of these to the work and to the CRMP.		1. December 2025		1. Assistant Directors	

Risk Number	Risk Description	Risk Owner	Impact Type	Pre-mit score	Post-mit score
STA – R243	There is a risk that devolution brings about changes to the way that CFRS budget is allocated and managed impacting the future budget allocation and certainties.	M Warren	Financial	15	15
Mitigation activities		Target completion		Owner	
1. Maintain a view of the devolution plans for the county and engage in the conversations to seek to protect the fire service funding position.		1. December 2025		1. M Warren	

5.4 The following risks are around our resourcing; as a lean organisation we must prioritise our resources and ensure that we are focussed on the CRMP as small fluctuations in our resourcing can have huge implications. New mitigations have been introduced relating to the launch of the Fulfilling Potential project, which looks to mitigate this risk through effective succession planning and supporting the development of our people. These remain **high** risks due to our funding and inability to increase our resources.

Risk Number	Risk Description	Risk Owner	Impact Type	Pre-mit score	Post-mit score
STA-R032	There is a risk that owing to resource levels it may take the Service longer to achieve its aims and goals which may become unachievable.	M Warren	Service Delivery	20	12
Mitigation activities		Target completion		Owner	
1. Inform Members of any potential delay. 2. Programme Board applying scrutiny to forward plans to test realism of ambitions. 3. Annual financial planning. 4. Review the draft CRMP action plan to ensure that our resources are prioritised, and we are clear on our realistic expectations within our resource constraints. 5. Review of operational review project that will consider all areas of operational delivery to look for flexibility and efficiency. Trials implemented for On-Call weekend availability		1. Fallback 2. Monthly 3. February 2026 4. Quarterly 5. November 2025 6. Complete 7. Complete		1. M Warren 2. T Mirfin 3. U Bird 4. M Warren 5. S Smith 6. M Warren 7. T Mirfin	

contract variation. 6. Prioritisation of activities in the CRMP and review regularly at SLT level to be clear about what we can and cannot achieve with our resources. 7. Take into consideration when creating the CRMP 2024/29.		
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Risk Number	Risk Description	Risk Owner	Impact Type	Pre-mit score	Post-mit score
STA – R001	There is a risk that reliance on key staff , in the event that key staff leave or are absent this may lead to the Service having challenges in the delivery of core services and/or resilience to support incidents.	M Warren	Service Delivery	16	16
Mitigation activities		Target completion		Owner	
1. Succession planning in place with ongoing reviews. 2. Ensure the other benefits of joining a public sector organisation as part of the job attraction rather than pay. 3. Continue to be open with the organisation about current challenges and offer support where required. 4. Prioritisation of activities in the CRMP to help focus workforce activities. 5. Introduced P155 Fulfilling Potential project to investigate and redevelop processes across the organisation in relation to performance development reviews, career pathways and the promotion process.		1. Ongoing 2. Ongoing 3. Ongoing 4. Quarterly 5. August 2026		1. S Newton 2. C Raaff 3. M Warren 4. T Mirfin 5. S Newton	

Risk Number	Risk Description	Risk Owner	Impact Type	Pre-mit score	Post-mit score
STA – R046	There is a risk that the skills/resources required to deliver the Programme are not available in the right quantities within the Service.	J Anderson	Programme	12	4
Mitigation activities		Target completion		Owner	
1. Talent and succession planning in place with ongoing reviews - key criteria areas identified. 2. Project being prioritised to meet available resources/skill set. 3. Project office review and restructure to meet future demands. 4. Fulfilling Potential project launching to look at talent management and succession planning.		1. April 2026 2. Ongoing 3. Complete 4. December 2025		1. S Newton 2. T Mirfin 3. T Mirfin 4. S Newton	

5.5 This collection of **very high** risks relates to our operational excellence. They cover our reliance on, and the sustainability of, the current On-Call delivery model, changes to our incident types and numbers, impacts on our operational capacity and competency. We have many mitigations in progress for these risks, considering different ways of working, how we record our activities and opportunities to deliver training differently, the Vision 30 project will be looking at long term mitigations for these risks.

Risk Number	Risk Description	Risk Owner	Impact Type	Pre-mit score	Post-mit score
STA – R075	There is a risk that the Service is reliant on the On-Call service to maintain operational cover and with the current retention and recruitment uptake, impact on our operational cover.	S Smith	Service Delivery	20	12

Mitigation activities	Target completion	Owner
1. Review of Operational Resources project launched to look at how we can more effectively utilise our resources to provide operational cover. 2. Review service recognition policy with a focus on On-Call. 3. Looking to bring all stations up to standard to facilitate the roaming pumps considering the long-term impact on the organisation. 4. Considering flexible contract arrangements for On-call with different bandings being trialled. 5. Vision 30 project will also look at flexible fire cover including the On-Call model.	1. Complete 2. Complete 3. July 2026 4. Complete 5. March 2026	1. S Thompson 2. N Burgess 3. M Moore 4. S Thompson 5. S Thompson

Risk Number	Risk Description	Risk Owner	Impact Type	Pre-mit score	Post-mit score
STA-R112	There is a risk that with On-call availability declining our availability is not aligned to incident call demand meaning during the daytime we do not have sufficient On-call fire cover.	S Smith	Service Delivery	20	20

Mitigation activities	Target completion	Owner
1. Operational Response Review project for options. 2. More flexible contracts and rewards being considered to improve attractiveness of the role and retention. 3. Vision 30 project to understand the sustainability and ways of working for the On-Call (On-Call Improvement Board). 4. Further negotiations with Fire Brigades Union (FBU) around annual leave and flexibility within contracts following the success during the trial.	1. Completed 2. Completed 3. March 2026 4. March 2026	1. S Thompson 2. S Thompson 3. S Thompson 4. S Thompson

Risk Number	Risk Description	Risk Owner	Impact Type	Pre-mit score	Post-mit score
STA – R113	There is a risk that with changing incident types and fewer calls than a decade ago operational competence is not sustained, especially on stations with low call demand.	W Swales	Health and Safety	20	20

Mitigation activities	Target completion	Owner
1. Ongoing investment to upgrade training facilities within county focused on Peterborough. 2. Middle manager training and recording of competencies. 3. Focus on command hours for operational commanders to ensure operational competencies. 4. Consider how we provide additional support to On-Call training and Phase 2 recruits; introduced two temporary posts. 5. TRaCS project review taking place and initial phase completed.	1. Ongoing 2. Ongoing 3. Ongoing 4. Completed 5. Completed	1. M Moore 2. V Best 3. V Best 4. V Best 5. J Ball

Risk Number	Risk Description	Risk Owner	Impact Type	Pre-mit score	Post-mit score
STA – R183	There is a risk that the Services priorities e.g. ridership figures and development of staff are in direct conflict and therefore mean that we may struggle to achieve both priorities at the same time.	S Smith	Service delivery	20	16
Mitigation activities		Target completion		Owner	
1. Look to balance development of staff whilst crewing to four. 2. Reviewing of productivity and efficiency. 3. Introduction of Vision 30 project. 4. Review current impact to our current wholtime shift system.		1. March 2026 2. March 2026 3. March 2026 4. Completed		1. S Thompson 2. S Thompson 3. S Thompson 4. S Thompson	

Risk Number	Risk Description	Risk Owner	Impact Type	Pre-mit score	Post-mit score
STA-R217	There is a risk that the representative bodies national picture on employee/employer negotiations could impact their ability to engage in any proposed crewing changes or role maps, causing delays on progress.	S Smith	Service Delivery	16	16
Mitigation activities		Target completion		Owner	
1. Maintaining a watching brief on the current situation and monitoring the impacts of this.		1. Ongoing		1. S Smith	

5.6 One of the most significant risks posed to the Authority is the threat of external cyber-attacks. There is regular penetration testing to identify any vulnerabilities. Our numerous controls are monitored monthly through the ICT (Information and Communication Technology) service improvement plan to stay abreast of current threats and ensure appropriate defences are in place. There are further mitigations in place to enhance protection but it is not appropriate to list them in a public document.

The advances and reliance on technologies as well as the ability to deliver efficiencies through technology, means that our digital teams are constantly in demand. The Service must manage and prioritise digital works effectively to ensure that work is appropriately focused and that systems are appropriately refreshed, updated and maintained.

Risk Number	Risk Description	Risk Owner	Impact Type	Pre-mit score	Post-mit score
STA - R094	There is a risk that the Service is targeted by cyber-attacks and if successful these could cause serious disruption to service delivery.	J Fagg	Service Delivery	20	15
Mitigation activities		Target completion		Owner	
1. Regular ISO audits, to support accreditation. 2. Implement security additional technologies. 3. Implementation of new monitoring tool. 4. Increased patching and monitoring. 5. Receive notifications from Cyber Information Sharing Partnership and have signed up to the early warning service.		1. Annual process 2. Complete 3. Complete 4. Ongoing 5. Ongoing 6. Complete		1. B Thacker 2. J Fagg 3. J Fagg 4. J Fagg 5. J Fagg 6. J Fagg	

6. CAF assessment carried out under direction of Home Office. All recommendations in process of being implemented.

Risk Number	Risk Description	Risk Owner	Impact Type	Pre-mit score	Post-mit score
STA-R218	There is a risk that we do not have the digital capacity to meet our digital demands leading to breaches in our digital strategy and or impacting upon the service delivery.	J Fagg	Service Delivery	20	12
Mitigation activities		Target completion		Owner	
1. Regular reviews of capacity at Digital Strategy Board. 2. Project brief required to include any digital requirements so the planning can take place. 3. Digital works request process is in place to monitor demand and prioritise work. 4. Review of digital teams to ensure sufficient capacity in areas of bottlenecks.		1. Ongoing 2. Ongoing 3. Complete 4. Complete		1. J Fagg/T Mirfin 2. J Fagg/T Mirfin 3. N Smith/D Reeson 4. J Fagg/T Mirfin	

Risk Number	Risk Description	Risk Owner	Impact Type	Pre-mit score	Post-mit score
STA – R141	There is a risk that the support for the key systems collapses through either 'out of support' or due to 'business failure' which would leave us in a vulnerable position.	S Smith	Service Delivery	15	15
Mitigation activities		Target completion		Owner	
1. Replacement ICCS and mobilisation system in progress. 2. HR system - move to cloud. 3. Asset database project launched. 4. Review of way forward for hydrant information. 5. Review of TRaCS and consider how we improve our data gathering and recording. 6. Introduction of phase two of the TRaCS project. 7. CFRMIS move to cloud project.		1. Completed 2. Completed 3. January 2026 4. January 2026 5. Complete 6. July 2026 7. Completed		1. M Warren 2. L Hutchcraft 3. W Swales 4. V Best (TBC) 5. W Swales 6. W Swales 7. J Fagg	

5.7 To deliver changes in how the Service operates and looks after its people we continually review and update our policies and procedures. To do this we must also engage with our representative bodies. A significant risk has been identified with our local representative bodies capacity to engage in this process, potentially slowing down the changes that are required and impacting on the service delivery and our people.

Risk Number	Risk Description	Risk Owner	Impact Type	Pre-mit score	Post-mit score
STA – R251	There is a risk that the representative bodies do not have the resource or the capacity to work with the Service to deliver changes required to policies, procedures and changes to how the Service delivers its functions, leading to delays in the changes being made, inhibiting improvements to the operational delivery of the Service.	S Smith	Service delivery	20	20
Mitigation activities		Target completion		Owner	

1. Meeting with the representative bodies to discuss. 2. Write to the regional representative bodies with regards to the capacity of local representative bodies.	1. Completed 2. September 2025	1. S Smith 2. S Smith
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5.8 The next risks focus on our changing population profiles, impacts of the cost of living and the community safety activities that we deliver. We continue to focus on effective data sharing and usage to allow us to target our activities as well as looking for opportunities to collaborate. Our recent CRMP community engagement activities provided us with evidence that our communities do not fully understand our activities. The mitigation of this risk is further community engagement activities.

Risk Number	Risk Description	Risk Owner	Impact Type	Pre-mit score	Post-mit score
STA – R117	There is a risk that the aging population results in more vulnerable and isolated older people of which impacts negatively on fire deaths and injuries.	V Best	Service Delivery	16	9
Mitigation activities		Target completion		Owner	
1. Continue to review data sets to ensure targeting is as effective as possible. 2. Assess the value of using the online home fire safety visit tool (Safe Lincs) with third parties to improve reach of prevention activity. 3. Continue to improve data sharing with partners. 4. Develop further working arrangements with partners to increase reach and capacity to identify and meet needs of vulnerable people. 5. Currently working with Application Support Group to create a master dataset which incorporates and categorises risks and information from all sources.		1. Ongoing 2. October 2025 3. October 2025 4. October 2025 5. October 2025		1. J Ball 2. S Fretwell 3. J Ball 4. J Ball 5. J Ball	

Risk Number	Risk Description	Risk Owner	Impact Type	Pre-mit score	Post-mit score
STA – R118	There is a risk that with the continued growth in the county and changes in legislation, with our limited capacity to conduct risk visits this may increase risk to the most vulnerable in the county, impacting our prevention, protection and response resources.	V Best	Service Delivery	16	16
Mitigation activities		Target completion		Owner	
1. Succession planning and increasing capacity of protection team considering future uplift grants; has to be reviewed annually as linked to funding. 2. Target tall premises through county risk analysis group (along with CA and LA for LRAP). Additional MHCLG funding for CA will assist management of this action, following development of post. 3. Target medium buildings (under 11/18m) to understand additional cladding risks. 4. Use uplift funding to change fire protection team structure to remove administrative burden from inspecting officers. Also increase use of IT to improve efficiency and capacity.		1. Ongoing 2. Ongoing 3. Ongoing 4. Complete		1. S Hedger 2. S Hedger 3. S Hedger 4. S Hedger	

Risk Number	Risk Description	Risk Owner	Impact Type	Pre-mit score	Post-mit score
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STA-R207	There is a risk that without actively engaged partners in road safety initiatives we will not be able to achieve our objectives in driving down avoidable road traffic collisions and killed and seriously injured.	V Best	Service Delivery	16	12
Mitigation activities		Target completion		Owner	
1. Loss of Road Safety Partnership Officer and no guaranteed funding moving forwards. Will impact on ability to work alongside the partnership and Vision Zero. 2. Supporting initiatives with available resources and exploring opportunities with community champions. 3. Whilst value was added with role, the post is currently vacant with questions over funding moving forward.		1. Closed 2. Ongoing 3. Closed		1. P Clarke 2. R Olivier 3. P Clarke	

Risk Number	Risk Description	Risk Owner	Impact Type	Pre-mit score	Post-mit score
STA-R208	There is a risk that we have limited resources for community activities in rural areas, meaning that we can struggle to reach our vulnerable individuals.	V Best	Service Delivery	16	12
Mitigation activities		Target completion		Owner	
1. Prevention to work with the business, intelligence and performance team and service groups to clearly understand rural vulnerability. 2. Working at community safety partnerships, data sharing groups to share data and effectively target. 3. Support wider service change to focus our resources in areas of need. Work with partners to source additional resources/funding to increase delivery. 4. Support CRMP work and ensure actions reflect findings of changing community risk profile. 5. Review community welfare Officers success in reaching vulnerable individuals. 6. On-Call weekend appliances will deliver home fire safety visits from July 2025 increasing access to vulnerable people in more rural areas.		1. October 2025 2. October 2025 3. October 2025 4. October 2025 5. December 2025 6. December 2025		1. J Ball 2. J Ball 3. J Ball 4. J Ball 5. J Ball 6. J Ball	

Risk Number	Risk Description	Risk Owner	Impact Type	Pre-mit score	Post-mit score
STA-R228	There is a risk that the communities that we serve do not understand the range of activities and services that we offer and therefore are missing out on important prevention and protection information and opportunities.	S Newton	Service Delivery	15	15
Mitigation activities		Target completion		Owner	
1. Our recent community engagement activities identified that people are not aware of our activities. Consideration to be given to our community communication strategy for the next CRMP period. 2. Consider the languages that we publish information in and how this needs to be reflective of our communities. 3. Consideration to be given to how we can ensure maximum productivity of our resources appropriate to the		1. Complete 2. October 2025 3. October 2025 4. October 2025		1. H Douglas/ R Olivier 2. H Douglas/J Ball 3. J Ball 4. J Ball	

presented. 4. Develop productive relationships with community groups, partners and NGOs to help raise awareness of our activities.		
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5.9 Fire protection is a highly skilled and specialist department within CFRS. This team is under significant pressure to deliver business as usual activities as well as tall buildings work and the Local Remediation Plan. Key mitigations are engagement with key stakeholders, detailed planning of activities and prioritisation.

Risk Number	Risk Description	Risk Owner	Impact Type	Pre-mit score	Post-mit score
STA-R202	There is a risk that the government funding is either not extended or not renewed after the Uplift Grant project ends, impacting on the fire protection team's ability to deliver against the new legislation.	V Best	Service Delivery	12	6
Mitigation activities		Target completion		Owner	
1. Using the Uplift Grant funding to build capacity and capability within our fire protection team (2024/25) to support the planned increase in work demand from the Building Safety Act and the Fire Safety Act. 2. Continue to seek opportunities to regionally collaborate fire safety skill sets.		1. Ongoing 2. Ongoing		1. S Hedger 2. S Hedger	

Risk Number	Risk Description	Risk Owner	Impact Type	Pre-mit score	Post-mit score
STA-R239	There is a risk that the requirements from the MHCLG Local Remediation Acceleration Plan will place greater demand on fire protection Officers considering the outlined timescales and the inclusion of all 11+metre buildings. This is likely to have an impact on the ability for fire protection to deliver other business critical work.	V Best	Community Safety	16	16
Mitigation activities		Target completion		Owner	
1. Engagement with Combined Authority and MHCLG around workload/capacity. 2. Understanding the scale of the impact on business as usual within fire protection. 3. Funding requirements to meet targets to support additional post within fire protection - exploring option for Combined Authority to fund additional post through MHCLG grant.		1. Completed 2. Completed 3. October 2025		1. V Best 2. V Best 3. V Best	

Risk Number	Risk Description	Risk Owner	Impact Type	Pre-mit score	Post-mit score
STA-R247	There is a risk that due to our resourcing and other critical activities we are unable to meet the MHCLG deadlines set for the remediation leading to criticism from MHCLG and wider government bodies.	V Best	Service Delivery	12	12
Mitigation activities		Target completion		Owner	
1. Put in place plans for delivery of the work. 2. Monitor and report achievement against the plan keeping SLT fully informed.		1. Complete 2. Ongoing		1. V Best 2. V Best	

5.10 We have plans in place for operating in periods of extreme weather conditions and therefore increased incidents. We liaise with partners to ensure we are prepared to manage incidents in Cambridgeshire but to also request and deliver aid from/to other counties if required.

Risk Number	Risk Description	Risk Owner	Impact Type	Pre-mit score	Post-mit score
STA-R214	There is a risk that if we experience periods of extreme weather conditions there is an increase in the potential for wildfires, flooding or events that will create an increase demand and/or spate conditions that will significantly increase demand on our resources and lead to increases in major incidents.	J Anderson	Service Delivery	16	16
Mitigation activities		Target completion		Owner	
1. Weather warnings monitored and communicated. 2. Severe weather TCG are operated in advance of situations arising. 3 Vision 30 project will look at future resilience and resourcing.		1. Ongoing 2. Ongoing 3. December 2025		1. B Fawcett 2. B Fawcett 3. S Thompson	

Risk Number	Risk Description	Risk Owner	Impact Type	Pre-mit score	Post-mit score
STA-R215	There is a risk that if we experience periods of extreme weather conditions that there is an increase in the potential for wildfires, flooding or events will create increase demand and/or spate conditions meaning that resources and support from and to other counties for mutual aid is limited or non-existent meaning we and they are unable to call for assistance in these times.	J Anderson	Service Delivery	12	12
Mitigation activities		Target completion		Owner	
1. Weather warnings monitored and communicated. 2. Severe weather TCG are operated in advance of situations arising. 3 Vision 30 project will look at future resilience and resourcing.		1. Ongoing 2. Ongoing 3. December 2025		1. B Fawcett 2. B Fawcett 3. S Thompson	

5.11 STA-R225 is a risk related to the impact of the negative cultural findings in other services nationally and directly to CFRS. CFRS actively works to continually evolve its culture. We monitor the ongoing national picture and action recommendations as required. Our engagement survey towards the end of 2024 has enabled us to understand from our people the current perceptions and focus for future work. Talent identification and succession planning is a key focus of the CRMP. The Fulfilling Potential project has now been launched to mitigate this risk. STA-R161 is about our workforce diversity with the focus of mitigations aiming to help move towards improved diversity to reflect the communities that we serve.

Risk Number	Risk Description	Risk Owner	Impact Type	Pre-mit score	Post-mit score
STA-R225	There is a risk that the focus on culture driven by HMO/HMI/NFCC in 2023/25 following the London Fire Brigade report could have a detrimental impact on the employees in our service as we already have a baseline of a good culture (HMI/engagement survey etc)	M Warren	People	16	9

Mitigation activities	Target completion	Owner
1. Culture measurement on plan - to keep taking temperature checks of engagement/morale. 2. Close working with NFCC and implementation team to understand spotlight report actions that are being closed and understanding how other fire and rescue services are approaching the actions. 3. Prioritisation of our employee engagement and this is how we measure ourselves; this needs to be communicated to our people.	1. Completed 2. Ongoing 3. Ongoing	1. L Hutchcraft 2. L Hutchcraft 3. H Douglas

Risk Number	Risk Description	Risk Owner	Impact Type	Pre-mit score	Post-mit score
STA-R230	There is a risk that we do not have effective development, talent and succession management strategies in place and delivering them we will not have the next generation of leaders to progress through the Service, impacting on the quality of our service.	S Newton	Service Delivery	16	12
Mitigation activities		Target completion		Owner	
1. Put in place Fulfilling Potential project which will provide more focus and structure to talent management and progression.		1. March 2026		1. S Newton	

Risk Number	Risk Description	Risk Owner	Impact Type	Pre-mit score	Post-mit score
STA – R161	There is a risk that we do not have a workforce that reflects our community's diversity and therefore we may lack the diversity of thought and approach, which would impact on our ability to improve the quality of the services we deliver to our community and attract and recruit, whilst also damaging our performance in these areas which are monitored by HMICFRS.	J Anderson	Service Delivery	20	12
Mitigation activities		Target completion		Owner	
1. Deliver people group actions in People Excellence 2023/29, which includes implementation of; 1.1 HMI inspection actions, 1.2 HMI Spotlight Report on Culture, 1.3 NFCC culture action plan, 1.4 London Fire Brigade gap analysis etc, 1.5 Learning and organisational development work plan. 1.6 Focus on recruitment activities and community engagement. 2. Fulfilling Potential project will look at how we diversify our future leaders in the promotion process.		1. March 2029 1.1 March 2027 1.2 - 1.6 March 2026 2. December 2025		1.1 -1.5 L Hutchcraft/S Newton/H Douglas 1.6 C Raaff/L Hutchcraft 2. S Newton	

5.12 Work continues to prepare should risk STA-R007 materialise with financial business continuity planning and budget sensitivity modelling. STA-R027 relates to the outcomes of national pay discussions and the risk of strike action.

Risk Number	Risk Description	Risk Owner	Impact Type	Pre-mit score	Post-mit score
STA - R007	There is a risk that government funding is insufficient to meet the new demands meaning	M Warren	Financial	12	12

	that performance improvements are not sustained, new initiatives cannot be taken forward.				
Mitigation activities		Target completion		Owner	
1. Financial business continuity planning done annually. 2. Budget sensitivity modelling work to prepare scenarios for differing funding amounts. 3. Risk to be fully assessed once we know future funding from government. 4. Review consistent over and underspends to identify better budget management or removal of excess budgets, budget preparation includes a two year look back. 5. Deep dive review of under and overspends.		1. October 2025 2. December 2025 3. December 2025 4. Annual cycle 5. December 2025		1. T Mirfin 2. U Bird 3. U Bird 4. U Bird 5. U Bird	

Risk Number	Risk Description	Risk Owner	Impact Type	Pre-mit score	Post-mit score
STA - R027	There is a risk that the outcome of the national pay discussions may be strike action which will disrupt our service both internally and externally.	S Smith	Service Delivery	15	10
Mitigation activities		Target completion		Owner	
1. Ongoing monitoring of the situation to enable timely activation of business continuity plans as required. 2. Review and testing of the business continuity industrial action plan.		1. Ongoing 2. August 2025		1. S Smith 2. V Best	

5.13 Financial crime is an ever-present risk, mitigations for this are in place, ongoing and constant reminders to our people to be vigilant and have an attention to detail.

Risk Number	Risk Description	Risk Owner	Impact Type	Pre-mit score	Post-mit score
STA - R017	There is a risk that the Service fails to protect itself against becoming the victim of financial crime from an external source leading to budgetary shortfalls, loss of reserves, a reduction in service delivery and a negative impact upon the reputation of the Service.	U Bird	Financial	15	1
Mitigation activities		Target completion		Owner	
1. Programme for more pro-active training for budget holders to be implemented early 2021. 2. Programme of workshops to train on general finance (finance for non-finance managers). Relevant guidance around the risk to be included. Training undertaken to senior managers as part of leadership days will be ongoing process. 3. Internal ICT raising awareness of phishing emails. 4. Ensuring checking of bank details of the supplier supported by company letter head and/or bank statement. 5. Checking of bank details and process for changing these with payroll for peoples' payments to prevent fraudulent changes to payment details.		1. Complete 2. Complete 3. Ongoing 4. Ongoing 5. Ongoing		1. U Bird 2. U Bird 3. ICT Service Desk 4. Finance Team 5. Payroll	

5.14 As a data driven organisation data quality is important to ensure that good decisions are made. Through the Community and Operational Intelligence project potential data quality risks have been identified. The project has put in place work to identify and prioritise cleansing activities as well as seeking ways to improve the speed of data transmission through various systems within CFRS.

Risk Number	Risk Description	Risk Owner	Impact Type	Pre-mit score	Post-mit score
STA - R249	There is a risk that data quality issues identified as part of the Community Operational Intelligence (COI) project may impact the data quality provided to crews.	S Smith	Service Delivery	12	8
Mitigation activities		Target completion		Owner	
1. Put in place work strand within the COI project to create and deliver a plan for data cleansing activities. 2. Data activities to be prioritised for cleansing.		1. Completed 2. September 2025		1. N Hoad 2. N Hoad	

Risk Number	Risk Description	Risk Owner	Impact Type	Pre-mit score	Post-mit score
STA - R250	There is a risk that delays in information processing may have a negative impact to those reliant on those data sets impacting service delivery.	W Swales	Service Delivery	15	9
Mitigation activities		Target completion		Owner	
1. Plan to be put in place to streamline and provide resilience to the process.		1. July 2025		1. K Andrews	

5.15 STA-R011 is a health and safety risk due to negligence.

Risk Number	Risk Description	Risk Owner	Impact Type	Pre-mit score	Post-mit score
STA - R011	There is a risk that due to negligence within the organisation, legislations i.e., health and safety /asbestos exposure/legionella/operational may be breached with the potential for prosecution, injury/death to employees/others, exposure to compensation claims/ reputation damage.	J Anderson	Health and Safety	10	10
Mitigation activities		Target completion		Owner	
1. The representative bodies have launched their decontamination campaign; they are encouraging firefighters to sign up to a national register which may well lead to links being made between cancers and employment as a firefighter. The Service will monitor this and engage in conversations with NFCC. 2. We continue to monitor this and update and review our internal policy and guidance that we have in place. 3. Decontamination working group in place. 4. Concept appliance being trialled at A27 to reduce contaminants.		1. Ongoing 2. Ongoing 3. Ongoing 4. Ongoing		1. M Hodges 2. K Andrews 3. M Hodges 4. W Swales	

5.16 We have a risk around the maintenance of our operational equipment, the main impact identified is the PPE and workwear, both of which are covered under a project within the business development programme to consider new contracts.

Risk Number	Risk Description	Risk Owner	Impact Type	Pre-mit score	Post-mit score
STA-R227	There is a risk that if we do not maintain our operational equipment to the required standards, we may not be in the best position to manage the risks at emergencies and other situations.	W Swales	Service Delivery	10	10
Mitigation activities		Target completion		Owner	
<p>1. PPE project - contract up for renewal - engaging with national procurement so extending existing contract and awaiting new standards to come into place before issuing our new contract.</p> <p>2. PPE project - working with existing supplier to ensure current provision is fit for purpose until the new contract can be placed.</p> <p>3. Workwear project - contract up for renewal - existing contract to be extended in line with the PPE so that the uniforms can be purchased at the same time to ensure that they are compatible.</p> <p>4. Workwear project - working with the existing supplier to ensure the current provision is fit for purpose until the replacement contract can be put in place.</p>		<p>1. December 2028</p> <p>2. June 2025</p> <p>3. December 2028</p> <p>4. June 2025</p>		<p>1. S Standen</p> <p>2. S Standen</p> <p>3. S Standen</p> <p>4. S Standen</p>	

5.17 The final risk is regarding our external safeguarding. Mitigations are in progress to complete DBS checks and to implement the actions required as part of our recent audit.

Risk Number	Risk Description	Risk Owner	Impact Type	Pre-mit score	Post-mit score
STA-R231	There is a risk that if we do not have effective and followed safeguarding processes in place for when working with the public the Service is at risk from legal challenge and missed opportunities for intervention by appropriate agencies.	J Anderson	Service Delivery	10	10
Mitigation activities		Target completion		Owner	
<p>1. DBS vetting processes to be implemented across the Service.</p> <p>2. Audit conducted on CFRS current status regarding safeguarding and an action plan is in place to address areas of concerns.</p> <p>3. New audit on CFRS current status regarding safeguarding and an action plan is in place to address areas of concerns.</p>		<p>1. In progress</p> <p>2. Complete</p> <p>3. September 2025</p>		<p>1. L Hutchcraft</p> <p>2. S Newton</p> <p>3. Simon Newton</p>	

BIBLIOGRAPHY

Source Document	Location	Contact Officer
Strategic Risk Register	Hinchingbrooke Cottage Brampton Road Huntingdon	Tamsin Mirfin Assistant Director Service Transformation 07900 267944 tamsin.mirfin@cambsfire.gov.uk

TO: Policy and Resources Committee

FROM: Station Commander John Tyrrell, Vice Chair Local Pension Board

PRESENTING OFFICER(S): Chief Fire Officer/Chief Executive Officer
Matthew Warren

01480 444619

email: matthew.warren@cambsfire.gov.uk

DATE: 9 July 2025

LOCAL PENSION BOARD ANNUAL REPORT 2024/25

1. Purpose

1.1 The purpose of this report is to provide the Policy and Resources Committee with an annual update from the Local Pension Board for the year 2024/25.

2. Recommendation

2.1 The Committee is asked to note the updates provided at Paragraphs 5 and 6 and comment as appropriate on the attached annual report at Appendix 1.

3. Risk Assessment

3.1 **Legal** – It is a legal requirement for the Authority, as part of its governance arrangements, to have a functioning Local Pension Board.

4. Background

4.1 The Government introduced legislation in 2015 that required all fire and rescue services to implement a Local Pension Board. The Local Pension Board for Cambridgeshire Fire and Rescue Service went live on 1 April 2015.

4.2 The primary role of the Board is to review the governance and administration arrangements for the Firefighters' pension and compensation schemes. Attached at Appendix 1 is the annual report of the Local Pension Board for 2024/25.

5. Update on Sargeant/McCloud

5.1 The legislation on this was for all Remedial Service Statements (RSS) and all Immediate Detriment cases to be completed by the 31 March 2025. This was unable to be achieved due to an offsetting tax issue and issues with the CIVICA software, which was reported to the Pension Regulator as a breach. All those

currently retiring are doing so with the correct pension being paid on time as per the legislation. The Service is working with the administrator (West Yorkshire Pension Fund) to ensure remedy is completed as soon as practicable.

6. Update on Matthews

- 6.1 Implementation of the Matthews remedy continues. A first tracing exercise was completed but did not manage to find all eligible ex-employees. A second tracing exercise is now taking place to ensure we have made every effort to contact everyone. Those who have received figures and have not replied are being contacted again to make sure they have every opportunity to respond. This will ensure the Service can both demonstrate and evidence it has done everything possible to implement remedy on the Matthews case.

BIBLIOGRAPHY

Source Documents	Location	Contact Officer
<p>The Firefighters Pension Scheme (England) (Amendment) Order 2023</p> <p>Fire Authority Reports and Minutes - various</p>	<p>Hinchingbrooke Cottage</p> <p>Brampton Road</p> <p>Huntingdon</p>	<p>Matthew Warren</p> <p>Chief Fire Officer/Chief Executive Officer</p> <p>01480 444619</p> <p>matthew.warren@cambsfire.gov.uk</p>

FIREFIGHTER PENSION SCHEMES LOCAL PENSION BOARD ANNUAL REPORT 2024/25

Annual Report

This is the Annual Report of the Cambridgeshire and Peterborough Fire Authority Local Pension Board (the Board), covering the period 2024/25.

Roles and Functions

The Board has been established as the Local Pension Board for Cambridgeshire and Peterborough Fire Authority in accordance with Section 5 of the Public Service Pension Act 2013 and the Firefighters' Pension Scheme (Amendment) (Governance) Regulations 2015.

The remit of the Board includes assisting, the Fire Authority, as Scheme Manager:

- to secure compliance with the Firefighter Pension Schemes (the schemes) regulations and any other legislation relating to governance and administration of the schemes;
- to secure compliance with requirements imposed in relation to the schemes by the Pension Regulator.

The establishment of the Board was approved in 2015. The papers detailing the establishment of the Board (including the full Terms of Reference) can be found in the meeting papers of the Cambridgeshire and Peterborough Fire Authority.

Membership of the Board

The Board's membership was increased during the year to six, with three employer representatives and three member representatives. This was to provide resilience to the Board and allow decisions to be made even if a member was not available.

The Board's membership as of 31 March 2025 was as follows:-

Employer Representatives:

Steve Beaton (Chair)
Stuart Smith (Assistant Chief Fire Officer)
Rob Olivier (Group Commander)

Member Representatives:

John Tyrrell (Vice Chair)
Jo Shippey
Nick Foster (Pensioner)

Conflicts of Interest

The Public Service Pensions Act 2013 requires that a member of a pension board does not have a conflict of interest. A conflict is defined as "a financial or other interest which is

likely to prejudice a person's exercise of functions as a member of the pension board." The Act is clear that actual membership of one of the Firefighter Pension Schemes is not in itself a conflict of interest, so would not preclude a scheme member from serving on the Board.

The Board has a policy for the management of potential conflicts to ensure that they do not become actual conflicts and all members of the Board are familiar with this policy. In addition, conflicts of interest is a standing item on all board agendas and any interests noted by members are recorded so that action can be taken to exclude the conflicted individual from proceedings where necessary.

Confidentiality Agreement

Due to the sensitive nature of pensions all pension board members have signed a confidentiality agreement. This is to ensure that personal information is not disclosed.

Local Pension Board Member Training

The Public Service Pensions Act 2013 requires that members of Local Pension Boards have an appropriate level of knowledge and understanding to carry out their role. Any individual appointed to a Local Pension Board must be conversant with:

- the regulations of the Firefighter Pension Schemes, including historical regulations and transitional provisions, to the extent that they still affect members;
- and any document recording policy about the administration of the Firefighter Pension Schemes.

Board members must also have knowledge and understanding of:

- the law relating to pensions;
- and such other matters as may be prescribed in other legislation.

The degree of knowledge and understanding required by Local Pension Board members is that appropriate for the purposes of enabling the individual properly to exercise the functions of a member of the Local Pension Board.

Degree of Knowledge and Understanding

Members of the Local Pension Board are expected to be conversant with the rules and policies of the Firefighter Pension Schemes. "Being conversant with" implies a working knowledge of what is relevant to the subject under discussion. A Board member should understand what is relevant to their role and be able to identify and challenge a failure to comply with:

- the Firefighter Pension Scheme regulations;
- other legislation relating to the governance and administration of the scheme;
- requirements imposed by the Pensions Regulator;
- and any failure to meet the standards and expectations set out in any relevant code of practice issued by the Pensions Regulator.

Areas of Knowledge and Understanding

The areas in which the Board would be expected to be conversant include, but are not limited to:

- Scheme approved policies (e.g. managing conflicts of interest, reporting breaches of the law or record keeping);
- Risk assessment and management;
- Scheme booklets and other members communications;
- The role of Local Pension Board Members and the scheme manager;
- Policies in relation to the exercise of discretions;
- Communications with scheme members and employers;
- Key policy documents on administration.

Training Strategy and Policy

The Pension Board has a Knowledge and Understanding policy, which sets out how members of the Local Pension Board will acquire the knowledge and skills necessary to carry out their functions.

The approach of the training strategy is summarised below:

- Credits are awarded for attendance at Board meetings and formally arranged training sessions and other relevant events which increase knowledge of the Firefighter Pension Schemes;
- Board members are expected to complete the Pension Regulator's on-line toolkit designed to provide a sound understanding of the roles and responsibilities of public service pension board members;
- Assessments of member's knowledge and skills may be used to determine areas for further training. Officers will maintain a record of the credits obtained by each individual member;
- The approach to training will be flexible, to recognise the ever-changing landscape of Firefighters Pension Schemes;
- Training will be delivered in a way that complements the current activities or projects undertaken by the Scheme Manager and/or Pensions Administrators.

This year the Board have received the following training:

Date	Event/Training
18 September 2024	Pension Board Training
19 September 2024	Fire Pension Annual Conference (Chair & Vice Chair)
02 April 2025	Internal Dispute Resolution Procedure (IDRP) training (Chair & Vice Chair)

Five of the members passed all seven modules of the Pensions Regulator's online Public Service toolkit. The final member is currently finishing three of the topics.

The topics are:-

- Conflicts of Interest
- Managing Risk and Internal Controls
- Maintaining Accurate Member Data
- Maintaining Member Contributions
- Providing Information to members and others
- Resolving Internal Disputes
- Reporting Breaches of the law

Outcomes and Recommendations

Decisions about the running of the Pension Schemes are made by Chief Fire Officer who is delegated to carry out that function by the Fire Authority in its capacity as the Scheme Manager for the Firefighter Pension Schemes.

The role of the Board is to assist the Scheme Manager to ensure compliance and to make recommendations to improve the efficient and effective administration and governance of the pensions function.

This year the Board has fulfilled its role in the following ways:

Area	Action
Monitor implementation of Sargeant /McCloud	The pension board has continued to monitor and ask question around the implementation of Sargeant/McCloud remedy to ensure the service is doing all it can to complete according to the legislation.
Monitor implementation of Matthews	The pension board has continued to monitor and ask question around the implementation of Matthews remedy to ensure the service is doing all it can to complete according to the legislation.
Risk Register	This has been reviewed at each meeting and includes the risk of changing the pension administrator.
Issues Log	Reviewed the issues log identifying areas for a watching brief that are not direct risks to the LPB or the scheme (therefore are not appropriate for the Risk Register). This is reviewed at each meeting.
Annual Benefits Statements	Annual Benefit Statements for all those who were employed and not affect by pension remedy went out on time. All statements for those awaiting an RSS (Remedial Service Statement) were deferred due to a delay in legislation and subsequent issues with the administrator's software provider building and facilitating the calculations required. This has

	been reported as a breach to the TPR (The Pension Regulator) by both the administrator and the Service.
Pensionable Pay	The board has reviewed all the different types of pay and identified a payment it felt had not been classified as non-pensionable when it should have been. The Chief Fire Officer agreed with the board and adjusted the payment to pensionable. Pensionable Pay decisions on what payments should be pensionable in line with guidance and training will continue to take place annually.
Pension Administrator	The Board continues to monitor the pension administrator and receives monthly reports from them.

Future Dates of Meetings

The Board agreed to the following meeting dates for the next year:

14 May 2025

13 August 2025

12 November 2025

TO: Policy and Resources Committee

FROM: Assistant Director Service Transformation – Tamsin Mirfin

PRESENTING OFFICER(S): Assistant Director Service Transformation –
Tamsin Mirfin
Telephone: 07900267944
tamsin.mirfin@cambsfire.gov.uk

DATE: 9 July 2025

PROPOSED CHANGES TO CAMBRIDGESHIRE AND PETERBOROUGH FIRE AUTHORITY SCHEME OF DELEGTION

1. Purpose

- 1.1 The national landscape for the governance of fire and rescue services is changing and developing and in this national context, it is important to keep the Fire Authority's own governance documents updated.
- 1.2 There have been recent changes to the Public Procurement Legislations therefore, the Scheme of Delegation has been reviewed and amended to reflect these changes.

2. Recommendations

- 2.1 The Committee is asked to;
 - 2.1.1 consider and approve the wording changes to the Scheme of Delegation (Appendix 1),
 - 2.1.2 subject to approval of recommendation 2.1.1 authorise the publication of the amended Scheme of Delegation.
- 2.2 A further review of the Scheme of Delegation is to be conducted and returned to the Fire Authority as part of the annual review of the constitutional document suite in December 2025.

3. Risk Assessment

- 3.1 **Political** - the proposed changes to the documents bring them up to date and complete a review process in the interests of transparency and clarity.

4. Background

- 4.1 In line with the changes to procurement regulations, namely the Procurement Regulations 2024, the Procurement Act 2023 and the National Procurement

Policy Statement, the Service has reviewed and updated the Contract Standing Orders to ensure compliance with these changes.

- 4.2 These changes revise the previous thresholds for regulated procurement activities. Therefore, it is proposed that the Scheme of Delegation is updated to reflect these changes and align with the Contract Standing Orders.

5. Proposed Changes

- 5.1 New delegations have been added at Paragraphs 3.4.17, 3.4.18 and 3.4.19 for the Chief Fire Officer/Chief Executive Officer to make clearer reference to the Contract Standing Orders and the ability of the Chief Fire Officer/Chief Executive Officer to enter into contracts on behalf of the Authority.
- 5.2 These delegations have been reflected for the Deputy Chief Fire Officer and the Assistant Chief Fire Officer in the absence of the Chief Fire Officer/Chief Executive Officer, at Paragraphs 4.3.16, 4.3.17, 5.3.18 and 5.3.19.
- 5.3 Delegations to the Section 151 Officer have been removed as these no longer align to the Contract Standing Orders.
- 5.4 The table at Paragraph 9 has been updated to refer to the values listed in the Contract Standing Orders.

6. Conclusion

- 6.1 The changes highlighted at Paragraph 5 above and within the attached appendix are recommended to ensure the Fire Authority's governance framework reflects the recent changes to both procurement regulation and legislation.

BIBLIOGRAPHY

Source Documents	Location	Contact Officer
Scheme of Delegation	Hinchingbrooke Cottage Brampton Road Huntingdon	Tamsin Mirfin Assistant Director Service Transformation 07900 267944 tamsin.mirfin@cambsfire.gov.uk



CAMBRIDGESHIRE & PETERBOROUGH **FIRE AUTHORITY**

Working together to improve community safety

SCHEME OF DELEGATION

The Authority has agreed the following delegation of its powers and duties to Committees and Officers. The exercise of any power or duty referred to in the Scheme of Delegation is to be subject to compliance with the law, the provisions of this Constitution, sufficient budgetary provision having been made and to any decision of the Authority.

Version History

Version	Date	Comments
1	October 2004	Appointment of Treasurer and amendment of scheme
2	February 2007	Organisational structure amendments
3	August 2016	Financial limit updates
4	September 2018	Terminology updates
5	November 2021	
6	December 2024	Annual review (deferred from June 2024)
7	July 2025	Finance updates and realignment of delegations

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1. GENERAL ARRANGEMENTS

- 1.1 The Cambridgeshire and Peterborough Fire Authority has legal responsibility to ensure that an efficient and effective fire and rescue service is provided for the residents of Cambridgeshire and Peterborough.
- 1.2 The Authority has agreed the following delegation of its powers and duties to its Officers. The exercise of any power or duty referred to in the Scheme of Delegation is to be subject to compliance with the law, the provisions of this Constitution, sufficient budgetary provision having been made and to any decision of the Authority.
- 1.3 The Chief Fire Officer and other named Officers in this Scheme of Delegation are authorised to discharge the functions of the Fire Authority in relation to the services and activities for which they are responsible, in accordance with this Scheme of Delegation, subject to the requirements in paragraph 1.4.
- 1.4 Any decision or action shall comply with;
 - 1.4.1 legal requirements,
 - 1.4.2 the Fire Authority's Financial Regulations,
 - 1.4.3 the Fire Authority's Standing Orders; all relevant resolutions, orders and directions of the Fire Authority and of any operational Committee.
- 1.5 Named Officers shall not discharge any function, the exercise of which is by law expressly vested in the Fire Authority or a Committee.
- 1.6 Without derogating from the discharge of functions under these arrangements;

- 1.6.1 the Chief Fire Officer and other named Officers shall maintain close liaison with Members representing the political groups in relation to any matter, which in their opinion may be regarded as sensitive or contentious by any such group,
- 1.6.2 where a Member has made known to the Chief Fire Officer or other named Officer their legitimate interest, the Chief Fire Officer or other named Officer shall keep the Member informed of significant developments relating to the matter.
- 1.7 The existence of a delegation to the Chief Fire Officer or other named Officer shall not require them to take a decision on that issue and they may refer the matter for guidance or decision by Members if they consider it is appropriate to do so. In so doing the Chief Fire Officer or other named Officer shall advise the Member(s) concerned of the extent of their delegated powers relating to the matter.
- 1.8 The Authority conferred upon the Chief Fire Officer or other named Officer may be exercised in their absence or at other times by an Officer authorised by the Chief Fire Officer or other named Officer in accordance with any directions of the Chief Fire Officer or other named Officer.
- 1.9 The Chief Fire Officer in consultation with the Chair of the Authority shall determine any case in which there is uncertainty whether a named Officer is authorised to act under these arrangements.
- 1.10 Reference in these arrangements to the discharge of functions of the Fire Authority include references to the doing of anything which is calculated to facilitate or is conducive or incidental to the discharge of any of those functions and the Chief Fire Officer or other named Officer is authorised to act accordingly.

2. URGENCY POWERS OF CHAIR OF AUTHORITY

- 2.1 When a decision which requires Member approval needs to be made urgently, the Chair or Vice-Chair of the Authority may make such decision, in consultation with the Chief Fire Officer (or a chief officer in his/her absence) and or Monitoring Officer.

- 2.2 A decision under urgency powers shall only be made if it is not reasonably practicable to call a special meeting of the Authority or relevant Committee at which to take the decision.
- 2.3 A decision made under urgency powers shall be communicated to the Members of the Authority as soon as practicable and in any event will be reported to the next scheduled meeting of the Authority or one of its Committees, setting out the full rationale for the decision.

3. DELEGATIONS TO THE CHIEF FIRE OFFICER

Role of Chief Fire Officer/Chief Executive Officer/Head of Paid Service

- 3.1 The Chief Fire Officer has overall responsibility to ensure the fire and rescue service meets its legal obligations under legislation and the Fire and Rescue National Framework. The Chief Fire Officer also has overall responsibility for securing economy, efficiency and effectiveness. The Chief Fire Officer acts as Head of Paid Service under the provisions of the Local Government and Housing Act 1989.
- 3.2 **As Chief Fire Officer;**
 - 3.2.1 the senior leader in the Service, providing strategic leadership and management of all staff,
 - 3.2.2 responsible for the development and implementation of the Service Community Risk Management Plan,
 - 3.2.3 effective joint working with partners,
 - 3.2.4 the senior operational commander in the Service.
- 3.3 **As Chief Executive Officer and Head of Paid Service;**
 - 3.3.1 responsible for advising the Fire Authority and for ensuring, along with the Authority's Monitoring Officer and Section 151 Officer/Chief Financial

Officer, that the Authority can effectively discharge all responsibilities imposed upon it by statute and guidance,

- 3.3.2 overall management responsibility for risk and financial control for the Service.

Specific Delegations

- 3.4 The Chief Fire Officer has authority over all other Officers so far as this is necessary for the efficient management and execution of the Fire Authority's functions. The Chief Fire Officer's duties include;
 - 3.4.1 advising the Fire Authority on matters of general policy,
 - 3.4.2 being responsible for the efficient and effective implementation of the Fire Authority's programmes and policies,
 - 3.4.3 reviewing the organisation and administration of the Service,
 - 3.4.4 the development and implementation of effective and equitable staffing practices and policies,
 - 3.4.5 the maintenance of good internal and external relations,
 - 3.4.6 being responsible for the efficient and effective implementation of health and safety legislation,
 - 3.4.7 to act as controller in war and be empowered to exercise all the powers of the Fire Authority in the event of circumstances arising in which the Fire Authority is unable to act,
 - 3.4.8 to determine any case where there is uncertainty as to which Officer is authorised to act under the Fire Authority's general Scheme of Delegation to Officers,
 - 3.4.9 to determine, in consultation with the relevant Members, the Fire Authority's response to any future industrial action affecting the Fire Authority's services,

- 3.4.10 to make all personnel appointments up to and including the level of Principal Officer and to determine the remuneration and conditions of service of each post. The appointment of a Principal Officer will be subject to ratification by the Fire Authority,
- 3.4.11 authority to discipline, (including termination of employment and determine appeals against dismissal) of all uniformed and local government employees and to determine appeals against any decision in which they did not participate in accordance with the relevant disciplinary procedures where applicable and otherwise in accordance with the Fire Authority's disciplinary scheme,
- 3.4.12 authority to agree on behalf of the Fire Authority local conditions of service to supplement the National Joint Council for Local Authorities' Fire Brigades Scheme of Conditions of Service, (the 'Grey Book'), and the National Joint Council for Local Government Services, National Agreement on Pay and Conditions of Service, (the 'Green' book),
- 3.4.13 authority to exercise on behalf of the Fire Authority any discretion afforded to the employer (but not exercised by the Fire Authority) by the Grey Book, Green Book and Gold Book,
- 3.4.14 authority to exercise discretion on payments due to the estates of deceased employees within the confines of the Firefighters' Pension Scheme and the Local Government Pension Scheme/Local Pension Board,
- 3.4.15 authority to consider and authorise an extension to full sick pay in exceptional circumstances subject to the merits of each individual case,
- 3.4.16 to direct effective public relations and media services to promote the Fire Authority within the community,
- 3.4.17 to incur expenditure as detailed, and approved by Fire Authority, in the annual revenue estimates and estimates of capital expenditure,
- 3.4.18 to approve Contract Standing Order Exemptions as outlined in the Contract Standing Orders,

- 3.4.19 to take all operational decisions necessary to secure provision of services and discharge of statutory functions, including the power to enter into contracts,
- 3.4.20 to follow the appropriate procedures for the invitation and acceptance of tenders/quotations as set out in Contract Standing Orders,
- 3.4.21 in times of operational urgency, to suspend Contract Standing Orders in consultation with the Section 151/Chief Financial Officer. These decisions will be reported to the Chair at the earliest opportunity and formally to the next available Fire Authority meeting,
- 3.4.22 to be responsible for the control of personnel and the security, custody and control of all other resources including plant, buildings, materials, cash and stores appertaining to the Service,
- 3.4.23 to declare land surplus to requirements provided that the capital value does not exceed a fixed sum (A1 paragraph 9),
- 3.4.24 to authorise and approve, in conjunction with the appropriate Officers, the acquisition of land and the taking or variation in taking, of leases, licences, applications and easement of or over any land, (including buildings), where the capital payment does not exceed a fixed sum (A1 in paragraph 9),
- 3.4.25 to dispose of land, (and the granting of leases, licences, applications and easements in relation to the same), irrespective of its value provided that the land has been declared surplus to requirements by the Fire Authority,
- 3.4.26 to exercise corresponding powers and duties delegated to Officers of the Fire Authority where these or similar powers and duties are included in revised Acts, Orders or Regulations.

4. DELEGATIONS TO THE DEPUTY CHIEF FIRE OFFICER

Role of Deputy Chief Fire Officer

- 4.1 The Deputy Chief Fire Officer has responsibility for;

- 4.1.1 providing strategic leadership to all staff and overall co-ordination of the fire and rescue service,
- 4.1.2 development of organisational strategy, best practice, effective joint working with partners and delivering efficiency and effectiveness,
- 4.1.3 provide strategic advice and guidance to the Fire Authority,
- 4.1.4 ensure robust financial governance.

Specific Delegations as Deputy Chief Fire Officer

- 4.2 To deputise for the Chief Fire Officer in his absence, with day to day management decision making powers.
- 4.3 The Deputy Chief Fire Officer is responsible for;
 - 4.3.1 positively promoting a culture of probity and sound financial discipline and control as requirements of the organisation,
 - 4.3.2 ensuring all applicable personnel have seen and understand the need to comply with standing orders, financial regulations and central standards and other financial standards, rules and protocols,
 - 4.3.3 to be responsible for ensuring proper standards of financial management within the Service,
 - 4.3.4 to be responsible for budgetary control and the monitoring of expenditure and income,
 - 4.3.5 to co-ordinate, in consultation with the appropriate Members and trade unions, the Fire Authority's response to retention/recruitment problems within the agreed financial and policy framework,
 - 4.3.6 to be responsible for the efficient and effective training of all service personnel in accordance with relevant legislative requirements and Home Office recommended standards,
 - 4.3.7 to be responsible for the effective implementation of all people policies of the Fire Authority,

- 4.3.8 to direct the provision of an efficient communications and mobilising system to ensure that the Service meets its statutory functions,
- 4.3.9 to direct the operational support functions of the Service in respect of operational equipment and work with the Assistant Chief Fire Officer to direct the functions of fire ground intelligence and other associated responsibilities,
- 4.3.10 to be responsible for the effective implementation of all strategies and policies relating to the Service sustainability ambitions,
- 4.3.11 to be responsible for the control of Service activities that may have environmental impact(s) ensuring policies and procedures are in place to mitigate and minimise said impact(s),
- 4.3.12 to ensure the Service is compliant with all aspects of safeguarding as laid down in law and best practice,
- 4.3.13 to be responsible for the efficient and effective implementation of measures to counter cyber attacks on the Service infrastructure,
- 4.3.14 to ensure the Service is compliant with all aspects of General Data Protection Regulation or GDPR,
- 4.3.15 to maintain the list of politically restricted posts under the Local Government and Housing Act 1989,
- 4.3.16 In the absence of the Chief Fire Officer, to approve Contract Standing Order Exemptions as outlined in the Contract Standing Orders,
- 4.3.17 In the absence of the Chief Fire Officer, to take all operational decisions necessary to secure provision of services and discharge of statutory functions, including the power to enter into contracts.

5. DELEGATIONS TO THE ASSISTANT CHIEF FIRE OFFICER

Role of Assistant Chief Fire Officer

- 5.1 The Assistant Chief Fire Officer has responsibility for;

- 5.1.1 providing strategic leadership to all employees and overall co-ordination of the fire and rescue service,
- 5.1.2 development of organisational strategy, best practice, effective joint working with partners and delivering efficiency and effectiveness,
- 5.1.3 provide strategic advice and guidance to the Fire Authority,
- 5.1.4 ensure compliance with responsibilities and duties outlined within the Fire Service Act and Fire Safety Order.

Specific Delegations

- 5.2 To deputise for the Chief Fire Officer in his absence on operational decision making.
- 5.3 The Assistant Chief Fire Officer is responsible for;
 - 5.3.1 positively promoting a culture of probity and sound financial discipline and control as requirements of the organisation,
 - 5.3.2 understanding the nature of the reporting needed for their services under Sections 112 and 114 of the Local Government Finance Act 1988,
 - 5.3.3 establishing an effective monitoring and reporting framework to ensure a proper awareness of significant issues,
 - 5.3.4 obtaining the necessary information about their services to enable them to report (including receiving reports from the appropriate Accountants),
 - 5.3.5 initiating exception and routine reports, as necessary, to the Deputy Chief Fire Officer,
 - 5.3.6 to exercise the functions of the Fire Authority in relation to the means of escape in case of fire, fire precautions in any premises, licensed premises, factories, offices, shops and railway premises,
 - 5.3.7 to undertake the powers and functions relating to the Regulatory Reform (Fire Safety) Order 2005 and associated regulations,

- 5.3.8 to exercise control over the operational delivery and performance of the Service,
- 5.3.9 to deliver the operational aspects of the Service within recommended Home Office guidelines,
- 5.3.10 to direct a performance monitoring system to ensure the Service is performing to the expectations of the community and to the requirements of the Home Office and other national organisations,
- 5.3.11 to ensure an optimal number of appropriately trained operational staff are available within the Service area to meet operational requirements at all times,
- 5.3.12 to provide an effective recruitment and retention system relating to operational firefighter posts,
- 5.3.13 to be responsible for the effective implementation of all legislative requirements relating to equal opportunities and fairness in employment policies,
- 5.3.14 to direct the operational support functions of the Service in respect of water supplies and work with the Deputy Chief Fire Officer to direct the functions of fire ground intelligence and other associated responsibilities,
- 5.3.15 to be responsible for the strategic planning of the Fire Authority and to make applications for planning permission under the appropriate Town and Country Planning Regulations,
- 5.3.16 to appoint architects and other consultants for Fire Authority projects and to inform the appropriate Members of all appointments and review performance,
- 5.3.17 to carry out the functions of the Senior Information Risk Owner (SIRO).
- 5.3.18 In the absence of the Chief Fire Officer, to approve Contract Standing Order Exemptions as outlined in the Contract Standing Orders,

5.3.19 In the absence of the Chief Fire Officer, to take all operational decisions necessary to secure provision of services and discharge of statutory functions, including the power to enter into contracts.

6. DELEGATIONS TO THE SECTION 151/CHIEF FINANCIAL OFFICER OF THE FIRE AUTHORITY

Role of Section 151/Chief Financial Officer to the Fire Authority

6.1 The Section 151/Chief Financial Officer to the Fire Authority shall discharge the responsibilities identified in Financial Regulation 1.2 under Section 112 and 114 of the Local Government Finance Act 1988;

6.1.1 proper administration of the Fire Authority's financial affairs,

6.1.2 identification of potential unlawful, unbudgeted expenditure.

6.2 The Section 151/Chief Financial Officer may and in consultation with the Fire Authority, discharge some of these duties through other appropriate Officers. However ultimate responsibility will be retained for;

6.2.1 reporting as appropriate to the Chief Fire Officer and/or the Fire Authority,

6.2.2 establishing an effective monitoring and reporting framework to ensure a proper awareness of significant issues and raising issues of underperformance with the Chief Fire Officer,

6.2.3 establishing a robust monitoring and reporting framework to ensure the proper discharge of Section 112 and 114 functions, including advising the Chief Fire Officer and other Officers on issues and circumstances in which action under these sections is required,

6.2.4 ensuring the maintenance of an adequate and effective internal audit service,

6.2.5 receiving reports from the Chief Fire Officer and any other Officer delegated to produce such reports,

- 6.2.6 positively promoting a culture of probity and sound financial discipline and control as requirements of the organisation.
- 6.3 The Section 151/Chief Financial Officer will also discharge the following responsibilities;
 - 6.3.1 provision of strategic financial advice to the Fire Authority, including the establishment of budget strategy/guidelines relating expenditure to likely resources and the charges to the constituent financing authorities,
 - 6.3.2 setting the financial framework including adequate standards, protocols and procedures for budgeting, accounting, systems and reporting and for establishing a framework of monitoring to ensure these requirements are met,
 - 6.3.3 maintaining the Fire Authority's accounts,
 - 6.3.4 preparing reports and accounts, together with their submission, to the Fire Authority,
 - 6.3.5 review and approval of all financial information formally provided to the Fire Authority and its Members (including budgetary control reports),
 - 6.3.6 the review and approval of schemes of financial delegation,
 - 6.3.7 managing the procurement and monitoring of bought-in financial services,
 - 6.3.8 ensuring all applicable personnel have seen and understand the need to comply with standing orders, financial regulations and central standards and other financial standards, rules and protocols,
 - 6.3.9 to be responsible for budgetary control and the monitoring of expenditure and income,
 - 6.3.10 to make arrangements and be responsible for the payment of salaries and wages to all employees and pensioners including: making deductions of trade unions subscriptions from pay on behalf of recognised trade unions on request, implementing schemes which permit voluntary deductions from pay for charities and other benevolent

organisations where practicable and determining, in consultation with the Chief Fire Officer, future applications for the early payment of deferred pension rights and implementing national salary and wage awards to employees,

- 6.3.11 to implement the insurance and risk management policies and report annually to the Fire Authority on the arrangements that are in place,
- 6.3.12 to be authorised to visit all establishments of the Fire Authority, to have access to all Fire Authority and Service documents, other records, computers systems and property and to require relevant information or explanation from any Officer,
- 6.3.17 to select and manage schemes for internal and external insurance risks,
- 6.3.18 to fix, waive or vary charges in appropriate circumstance where no statutory fee is prescribed, in consultation with the Chief Fire Officer,
- 6.3.19 to be responsible for the effective delivery of support services to the Fire Authority (legal, numerical services, insurance claims, management, payroll, pensions, audit, etc),
- 6.3.20 to ensure that any issue of concern in the financial management of the Fire Authority is drawn to the attention of the Chief Fire Officer.

7. ROLE OF THE MONITORING OFFICER AND LEGAL ADVISER TO THE FIRE AUTHORITY

- 7.1 To operate as the Fire Authority's Monitoring Officer under the provisions of the Local Government and Housing Act 1989.
- 7.2 To act as Proper Officer for the Local Government, (Committees and political groups), Regulations 1990 and to be authorised to give effect to the wishes of political groups in relation to their membership of the Fire Authority and its Committees.
- 7.3 To affix the common seal to all documents necessary to bring into effect decisions of the Fire Authority or any of its Committees, sub Committees or Officers acting in pursuance of powers delegated.

- 7.4 To serve statutory notices to ascertain the legal interest of any person in the land.
- 7.5 To give legal advice to the Fire Authority, its Officers and Members and to commission specialist legal advice and representation as required.
- 7.6 To authorise the institution or defence of legal proceedings at common law or under any enactment, statutory instrument, order or byelaw conferring functions on the Fire Authority or in respect of functions undertaken by the Fire Authority.
- 7.7 to update the Scheme of Delegation to reflect revised Acts, Orders and regulations and new or revised constitutional documents approved by the Fire Authority,
- 7.8 To authorise Officers for the purposes of Sections 44, 45 and 46 of the Fire and Rescue Services Act 2004 to exercise the powers contained therein and to appoint Officers as inspectors under Part 3, Article 26, of the Regulatory Reform (Fire Safety) Order 2005, to exercise the powers of inspection under Article 27 contained in the Regulatory Reform (Fire Safety) Order 2005 and regulations made there under and to exercise the powers contained in the Licensing Act 2003.
- 7.9 To decide upon a Members “need to know” and decline inspection of any document which is privileged due to legal proceedings. The Member may appeal against this decision to the Fire Authority.

8. ROLE OF THE FIRE AUTHORITY’S INTERNAL AUDITOR

- 8.1 The Fire Authority’s Internal Auditor is responsible for the independent audit of control systems within the Authority to assess their adequacy to ensure;
 - 8.1.1 reliable financial and other management information and reporting,
 - 8.1.2 compliance with laws, regulations, policies, rules, etc,
 - 8.1.3 properly safeguarded assets and interests,
 - 8.1.4 efficient and effective operations,

- 8.1.5 recommending and gaining acceptance of improvements to systems of internal control identified as necessary during the course of audits; reporting all findings and issues transparently through the prevailing democratic processes,
- 8.1.6 initiating on an exception basis such reports that are necessary for the Section 151/Chief Financial Officer and /or Chief Fire Officer,
- 8.1.7 positively promoting a culture of risk management, probity and sound financial discipline and control as requirements of the organisation,
- 8.1.8 providing advice on the nature of internal control, the potential consequences of poor control and the control options available to reduce or limit risk,
- 8.1.9 assist as required in the investigation of potential fraud and corruption within the Service.

9. FINANCIAL LIMITS OF DELEGATED POWERS

Purchasing or sale of land - Land Transactions		
A1	Capital Sum	£250,000
Entering into a contract - Contract Value		
A2	Chief Fire Officer in consultation with the Section 151/Chief Financial Officer to the Fire Authority	Government Procurement Agreement Threshold as per the relevant procurement categories detailed within the Contract Standing Orders
A3	Chief Fire Officer and Section 151/Chief Financial Officer to the Fire Authority in consultation with the Chair of the Fire Authority, to be reported on annually to the Fire Authority	Above Government Procurement Agreement Threshold as per the relevant procurement categories detailed within the Contract Standing Orders

Cambridgeshire and Peterborough Fire Authority

Minutes of the Overview and Scrutiny Committee Meeting

Date: 15 January 2025

Time: 2.00 p.m. – 3.22 p.m.

Venue: Fire Service HQ

Present: Councillors C Rae (Chair), S Taylor (Vice-Chair), A Bond, I Gardener, J Gowing and R Hathorn.

105. Apologies for Absence and Declarations of Interest

Apologies were received from Councillors Fitzgerald and Dew.

There were no declarations of interest.

106. Minutes – 9 October 2024 and Action Log

The minutes of the meeting held on 9 October 2024 were agreed as a correct record and signed by the Chair.

The Action Log was noted.

107. Community Risk Management Plan 2024-29 Performance Measures

The Committee received a report on the Service's performance against the Community Risk Management Plan (CRMP) performance measures.

Individual Members raised the following points in relation to the report:

- questioned if arson was a concern to the Service as there had been three incidents in the Member's division recently. Members learnt that when the cause of a fire was uncertain the necessary work was undertaken to find the cause. Officers agreed to discuss this with the community safety team to ensure the causes of fires were understood as well as possible – **action required.**
- asked if new cars decreased the number of people killed in road traffic collisions (RTCs). Members learnt that education regarding road safety contributed to the numbers decreasing along with the reduction in speed limits. There was no data from which any conclusions could be drawn as to the impact on safety of newer vehicles. Officers agreed to ask Vision Zero for further information – **action required.**
- questioned if there was further information regarding traffic accidents between Ellington and the county boundary on the A14. Members noted that the Service had

not seen a trend, however that did not mean accidents had not been attended by other emergency services. Members learnt there was a desire to create a heat map to try and identify hotspots on major roads, but the information would be provided by Vision Zero.

- queried if on-call fire fighters being moved to other sites at the weekends had increased availability to attend fires. Officers agreed to review the data and inform Members, however there had been a positive uptake from the on-call team – **action required.**
- questioned what approaches had been taken to increase House Fire Safety Visits (HFSV). Members learnt that colleagues worked with families and care providers to help provide support. Referrals could be made to MASH so the right support could be provided. Members noted that letters were sent to houses to notify residents that the visit would take place.
- learnt that when a DBS check does not come back clear, risk assessments would be undertaken which would consider factors such as the age when offended and any offending trends. There would then be a discussion with the individual and further options would be discussed. This would all be verified by the Head of Safeguarding. The Deputy Chief Executive stated that there had been very few issues so far.
- questioned how crews could refill their water bottles when out. Members learnt there were a few options being considered and highlighted that, although there would always some need for plastic, these would help reduce the use of single use plastic.
- noted that there were concerns from the unions when the crews of three were first introduced and questioned if there had been any feedback or concerns. Members learnt that there had been positive responses from crew members. There had been no feedback or comments from unions or other representative bodies. The ambition was to have crews of four in the future. Having looked at the data, there were benefits of crews of three and this had been adopted by other fire services.
- learnt that the control room was using the Systel system. The project team were preparing for the split from Suffolk Fire and Rescue Service (SFRS). The Deputy Chief Executive stated they were recruiting temporary positions in the control room. It was noted that SFRS stated they would have their own standalone fire control centre in April 2025.

It was resolved unanimously to:

Note the contents of the performance report in Appendix 1 which covered the first two quarters of the year 2024/25 (1 April to 30 September 2024).

108. Cambridgeshire and Peterborough Fire Authority Internal Audit Progress Report

The Committee received an internal audit report which provided an update on the progress against the audit plan. One final report had been issued for Key Financial Controls – Treasury Management and had received substantial assurance. The

Management of IT Assets report was in draft which was a joint review with Bedfordshire Fire and Rescue Service (BFRS). The Follow Up report was in progress which looked at the implementation of previous actions.

It was resolved unanimously to note the contents of the report.

109. Cambridgeshire and Peterborough Fire Authority Internal Audit Strategy 2025/26

The Committee received the proposed audit strategy for 2025/26. The presenting officer stated that there was an error on page 33 of the agenda pack; the total audit fee should state £41,054.

Individual Members raised the following points in relation to the report:

- learnt that every year a different area of key financial controls was audited.
- confirmed that Asset and Fleet Management would be audited this financial year, 2024/25.
- sought clarification on the new management checks listed on page 41 of the agenda pack. Members were informed that these were risk areas and therefore would be included in audits.
- questioned if the reorganisation of Local Government should be included as an audit area. Members learnt that the auditors were already aware of this, and the audit plan could be changed if there were signs of progress which should be considered.

It was resolved unanimously to note the contents of the report.

110. Update on Culture Related Work at Cambridgeshire Fire and Rescue Service (CFRS)

The Committee received an update report on culture related work at CFRS following His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) report titled 'Standards of Behaviour – The Handling of Misconduct in Fire and Rescue Services' which made 15 recommendations to all Fire and Rescue Services. Attention was drawn to the establishment of the Professional Standards Board.

Individual Members raised the following points in relation to the report:

- questioned Recommendation 13b 'Fire and Rescue Authorities and Chief Fire Officers should make sure all Service Managers and Members of Fire and Rescue Authorities who hear appeals receive appropriate training. Chief Fire Officers should make sure services have a consistent approach to hearing appeals.' What training would be given to Members and how frequently. Members learnt that this was a generic recommendation but would not apply in CFRS as appeals were heard by the Chief Fire Officer. Training was due to be delivered to relevant staff involved in investigation and hearings within the next year.

- queried Recommendation 2 'Chief Fire Officers should make sure a policy for probationary staff is in place. The policy should make clear that services can immediately dismiss probationers who fail to meet the required standards of behaviours set out in the Core Code of Ethics and the Code of Ethics Fire Standard.' CFRS already had a policy, and work was being undertaken with the Monitoring Officer to update and streamline the process. The Monitoring Officer informed Members that the recommendations were sent to all fire and rescue services so some recommendations would be more relevant than others and CFRS already had a probation policy.
- learnt that the Professional Standards Board would meet on a six-weekly basis.
- sought further clarification on Recommendation 3b 'Chief Fire Officers should also make sure firefighters who are promoted are posted to a different watch or station, including when the promotion is temporary for two months or more. If this isn't possible, Chief Fire Officers should show how the risks of reinforcing a negative culture have been addressed.' Members learnt that this could negatively impact the culture and could deter people from promotion opportunities. The Service believe it was better to resolve any negative cultural issues on a Watch, rather than move individuals. Members learnt there was already a transfer process in place which would ensure that appropriate moves to different stations occurred.

Having scrutinised and noted the Service's approach to issues of culture, it was resolved unanimously to:

- 1) Agree to receive a six-monthly report (to this Committee) reporting on issues of misconduct with analysis of any trends, outcomes and learning opportunities. This would supplement the annual culture report and would provide Member level oversight and scrutiny as recommended by HMICFRS.
- 2) Agree that Councillor Taylor would be the culture lead Member from the Overview and Scrutiny Committee who the Professional Standards Board would liaise with relating to culture.

111. Member-Led Review – TRiM Replacement (Trauma Welfare Support Provision)

The Committee received a report which presented the findings of a Member-led review into the provision of trauma welfare and support within CFRS.

Members learnt that the previous TRiM system was introduced in 2016 as a result of the introduction of co-responding. Following feedback in July 2022, there was a lack of engagement with TRiM. There were a number of shortfalls with the process which meant it was no longer fit for purpose.

The new process was peer support supplied by Professor Stephen Regel who provided training. The new process meant that after a critical incident, the officer in charge would have a debrief meeting with those involved. If necessary, a second meeting would take

place a few days later facilitated by a trained person, called a diffuser, who understood the trauma process. Attention was drawn to the importance of training and education for trauma response. An app had been introduced which enabled people to register when they had been involved in an incident. The app would allow the person to say when and where they could be contacted regarding the incident.

The Service recognised the concern that this option was delivered by a single person, therefore there was a single point of failure. Professor Regel was undertaking work to establish the Centre for Trauma, Resilience and Growth.

Individual Members raised the following points in relation to the report:

- were grateful for the update as TRiM was previously thought to be an effective system so welcomed the scrutiny.
- highlighted the importance of the debrief meeting.

Having reviewed and commented on the overall review, attached at Appendix 1, it was agreed unanimously to:

Agree the conclusions at paragraph 8.2 to 8.4 inclusive and agree that a follow up review would be undertaken by Members, commencing in December 2025, to evaluate the new provision.

112. Member-Led Reviews Update

The Committee received a verbal update on 'Employee Recruitment and Retention (On-Call)'.

Members had already had a meeting with relevant officers and had scheduled a subsequent meeting. A report would be brought to the March meeting.

It was unanimously resolved to note the update.

113. Overview and Scrutiny Work Programme

Members learnt that the EY external audit report, which was due to be presented at the meeting, would be presented at the February Fire Authority meeting.

The Committee noted its work programme.

Chair

Cambridgeshire and Peterborough Fire Authority

Minutes of the Overview and Scrutiny Committee Meeting

Date: 26 March 2025

Time: 2.00 p.m. – 2.55 p.m.

Venue: Fire Service HQ

Present: Councillors S Taylor (Vice-Chair), A Bond, W Fitzgerald, I Gardener, and R Hathorn.

114. Apologies for Absence and Declarations of Interest

Apologies were received from Councillors Rae, Gowing and Dew.

There were no declarations of interest.

115. Minutes – 15 January 2025 and Action Log

The minutes of the meeting held on 15 January 2025 were agreed as a correct record and signed by the Chair.

While noting the Action Log, Members:

- learnt that whilst availability figures were still awaited, the On-Call trial had received positive feedback from the crews and anecdotally availability had increased by two additional appliances at the weekend. Once availability figures were available, they would be circulated with Members – **action required.**

116. Community Risk Management Plan Performance Measures

The Committee received a report on the Service's performance against the Community Risk Management Plan (CRMP) performance measures.

While discussing the report, individual Members:

- noted that battery fires in e-scooters were increasing and queried if the recent vehicle fires were from electric cars. Officers agreed to provide the information in future reports but informed Members that they could not report historic data – **action required.**
- suggested that officers attend Parish Council Annual General Meetings to inform residents on fire safety in their homes. Officers agreed to review – **action required.**

- queried the aim of the safeguarding training. Members learnt that there would be an increase in reporting due to increased awareness. This would allow MASH referrals, where necessary, to provide the assistance required.
- requested additional information regarding the safety audits. Officers agreed to include the target audience in the next report and would share a document with Members to explain who was audited and why – **action required**.
- questioned what happened to used tyres. Officers believed that information regarding used tyres was included in the contract but would check this – **action required**.
- established that there was an increase in sickness in Quarter 3, with the highest increase in the Combined Fire Control due to the stress and uncertainty of the future arrangements. Members were informed that work was being undertaken to calculate the number of staff needed in the control room following Suffolk Fire and Rescue Service's (SFRS) departure. Staff had been hired on fixed term contracts in the control room to avoid the need to make permanent staff redundant. Officers were offering assurances to staff, but understood it was an uncertain time.
- queried the number of associated deaths and injuries from fires in non-domestic properties, boarding houses for homeless people or asylum seekers. Members were informed that they were involved in the Local Resilience Forum (LRF) for fire protection. The buildings would become higher risk premises due to any language barriers and risk assessments would be undertaken. The Vice-Chair stated that following the election, new Members may be interested in hearing about the partnership work.

It was resolved unanimously to:

note the contents of the performance report in Appendix 1 which covered the first three quarters of the year (1 April to 31 December 2024).

117. Cambridgeshire Fire and Rescue Service Community Safety Activities Update

The Committee received an update on the breadth of community safety activities currently being undertaken by the Service, outlined future activities and requested Member support of one collaboration in particular.

While discussing the report, individual Members:

- sought further information on the older driver workshops and asked how residents were informed. Members learnt that they were advertised on social media, but officers would review magazines and other mediums to ensure the right target audience were aware of the workshops. A Member suggested contacting village magazines or parish councils; officers agreed to review this – **action required**.

- asked for guidance on how to instigate conversations with older drivers regarding when to stop driving. Officers agreed to ask the relevant officers and would circulate information – **action required**.
- welcomed the Biker Down course and hoped to see positive outcomes.
- learnt that the East of England Ambulance Service (NHS) Trust (EEAST) community wellbeing officer trial was extended for a further 18 months with the cost divided 60/40 (EEAST/CFRS).
- queried potential partnership work regarding mental health needs. Members learnt that this had been discussed between the police, ambulance service and fire service. There was the Right Care, Right Person (RCRP) model which aimed to ensure the most appropriate agency attended where necessary.

Having provided views and comments on the current and future community safety activities detailed at Paragraphs 4 and 5, it was resolved unanimously to:

acknowledge the success to date of the trial with East of England Ambulance Service (NHS) Trust (EEAST) and support the extension of the provision for a further 18 months as detailed at Paragraphs 5.7 and 5.8.

118. Cambridgeshire and Peterborough Fire Authority Internal Audit Progress Report

The Committee received the internal audit progress report. The presenting officer stated that one report had been issued in the area for IT Asset Management with partial assurance. Two pieces of work were currently in progress. The Control System review had been postponed until June 2025 as the new system went live in September 2024 and the postponement would allow the embedding work for the new system to be completed before being audited.

It was resolved unanimously to note the contents of the report.

119. Cambridgeshire and Peterborough Fire Authority Auditor's Annual Report

The Committee received the Fire Authority Auditor's annual report. No significant weaknesses were identified. The certificate could not be issued until National Audit Office (NAO) had confirmed no further assurances would be required.

It was resolved unanimously to note the contents of the report.

120. Member-Led Review

The Committee received a verbal update on the Member-Led reviews.

'TRiM Replacement' had been delivered at a previous meeting.

'Employee Recruitment and Retention (On-Call)' the final report would be presented at the July meeting.

'Impacts of Planning and Growth on the Service' had been paused and would reassessed once the proposed Growth and Planning Officer had been appointed.

It was resolved unanimously to note the update.

121. Overview and Scrutiny Work Programme

The Committee noted its work programme.

Chair

POLICY & RESOURCES COMMITTEE WORK PROGRAMME

MEETINGS 2025/26

Date	Time	Venue
2025		
Wednesday 9 July	1400 hours	SHQ
Wednesday 22 October	1400 hours	SHQ
2026		
Wednesday 21 January	1400 hours	SHQ
Thursday 16 April	1400 hours	SHQ
Wednesday 8 July	1400 hours	SHQ

WORK PROGRAMME 2025/26

2025			
Wednesday 9 July			
Time	Agenda Item	Member/Officer	
1400	Minutes of Policy and Resources Committee Meeting 22 January 2025	Democratic Services Officer	Meeting on 3 April 2025 cancelled
	Minutes of Overview and Scrutiny Committee Meeting 15 January and 26 March 2025	Democratic Services Officer	
	Action Log	Democratic Services Officer	
	Decision Final Revenue and Capital Budget Position 2024/25 and Draft Statement of Accounts 2024/25	Assistant Director Finance	
	Proposed Changes to CPFA Scheme of Delegation	Assistant Director Service Transformation	
	Commercial and Procurement Activity – Annual Update	Head of Commercial and Business Support	Annual; deferred from cancelled April 2025 meeting
	Audit Reports None		
	Information and Monitoring Revenue and Capital Budget Monitoring Report 2025/26	Assistant Director Finance	
	Annual Review of the Operation of	Assistant Director ICT and	Annual after end of

	the ICT Shared Service Agreement	OHU	previous financial year
	Fire Authority Programme Management - Monitoring Report	Assistant Director Service Transformation	Deferred from cancelled April 2025 meeting
	Local Pension Board – Annual Report 2024/25	Chief Fire Officer/Chief Executive Officer	
	Strategic Risk and Opportunity Management Register – Monitoring Report	Assistant Director Service Transformation	
	Work Programme 2025/26	Chair	
Wednesday 22 October			
Time	Agenda Item	Member/Officer	
1400	Minutes of Policy and Resources Committee Meeting 9 July 2025	Democratic Services Officer	
	Minutes of Overview and Scrutiny Committee Meeting 2 July 2025	Democratic Services Officer	
	Action Log	Democratic Services Officer	
	Decision Digital Strategy 2025/28	Assistant Director ICT and OHU	Digital Strategy 2022/25 approved at 31 October 2023 meeting
	Audit Reports TBC		
	Information and Monitoring Revenue and Capital Budget Monitoring Report 2025/26	Assistant Director Finance	
	Fire Authority Programme Management - Monitoring Report	Assistant Director Service Transformation	
	Cyber Security Report (to include risk of artificial intelligence)	Assistant Director ICT and OHU	Minute 100 of 22 January 2025 meeting refers
	Work Programme 2025/26	Chair	
2026			
Wednesday 21 January			
Time	Agenda Item	Member/Officer	
1400	Minutes of Policy and Resources Committee Meeting 22 October 2025	Democratic Services Officer	
	Minutes of Overview and Scrutiny Committee Meeting 8 October 2025	Democratic Services Officer	
	Action Log	Democratic Services Officer	
	Decision TBC		
	Audit TBC		
	Information and Monitoring Revenue and Capital Budget	Assistant Director Finance	

	Monitoring Report 2025/26 (including a mid-year Treasury Management Update)		
	Strategic Risk and Opportunity Management Register - Monitoring Report	Assistant Director Service Transformation	
	Work Programme 2025/26	Chair	
Thursday 16 April			
Time	Agenda Item	Member/Officer	
1400	Minutes of Policy and Resources Committee Meeting 21 January 2026	Democratic Services Officer	
	Minutes of Overview and Scrutiny Committee Meeting 25 March 2026	Democratic Services Officer	
	Action Log	Democratic Services Officer	
	<u>Decision</u> TBC		
	<u>Audit</u> TBC		
	<u>Information and Monitoring</u> Revenue and Capital Budget Monitoring Report 2026/27	Assistant Director Finance	
	Annual Review of the Operation of the ICT Shared Service Agreement	Assistant Director ICT and OHU	Annual after end of previous financial year
	Commercial and Procurement Activity – Annual Update	Deputy Chief Fire Officer/Head of Commercial and Business Support	Annual
	Strategic Risk and Opportunity Management Register - Monitoring Report	Assistant Director Service Transformation	
	Work Programme 2026/27	Chair	
Wednesday 8 July			
Time	Agenda Item	Member/Officer	
1400	Minutes of Policy and Resources Committee Meeting 16 April 2026	Democratic Services Officer	
	Minutes of Overview and Scrutiny Committee Meeting 1 July 2026	Democratic Services Officer	If available
	Action Log	Democratic Services Officer	
	<u>Decision</u> Annual Treasury Management Review	Assistant Director Finance	
	<u>Audit Reports</u> TBC		
	<u>Information and Monitoring</u> Revenue and Capital Budget Monitoring Report 2026/27	Assistant Director Finance	
	Annual Review of the Operation of the ICT Shared Service Agreement	Assistant Director ICT and OHU	Annual after end of previous financial year (if not available for

			April 2026 meeting)
	Fire Authority Programme Management - Monitoring Report	Assistant Director Service Transformation	
	Work Programme 2026/27	Chair	