Mae'r ddogfen hon ar gael yn Gymraeg

AWDURDOD TÂN AC ACHUB GOGLEDD CYMRU

NORTH WALES FIRE AND RESCUE AUTHORITY

A meeting of the **NORTH WALES FIRE AND RESCUE AUTHORITY** will be held on **MONDAY 20 JULY 2026** virtually **via Zoom** at **09:30**.

Yours faithfully,
Gareth Owens, Clerk

AGENDA

1. Apologies

2. Declarations of Interest

3. Notice of Urgent Matters
(Notice of items which, in the opinion of the Chair, should be considered at the meeting as a matter of urgency pursuant to Section 100B (4) of the Local Government Act, 1972)

4. Minutes of the Fire Authority Meeting held on 20 April 2026

Standing Agenda Items

5. Chair's Report

6. Hwb Awen Training Centre Update, for information

Items for Consideration

7. Biodiversity Annual Update, for assurance

8. Estate Strategy, for awareness

9. Welsh Language Annual Report 2025/26, for approval

10. Equality, Diversity and Inclusion Performance Assessment Progress Report 2025/26, for approval

11. Pensions Arrangements, for approval

12. Social Partnership Duty Report 2026/27, for approval

13. Annual Performance Monitoring Report 2025/26, for approval

Reports Previously Considered by Audit Committee, Executive Panel and Local Pension Board

14. Internal Audit Annual Report 2025/26, for assurance

15. Draft Annual Governance Statement 2025/26 for approval

16. Final Annual Statement of Accounts 2025/26, for approval

17. Treasury Management Update 2025/26, for approval

Standards Committee Items

18. Standards Committee Annual Report, for approval

19. Proposed updates to the Members Code of Conduct and Local Resolution Procedure, for adoption to the Constitution, for approval

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

    - Draft Supplementary Remuneration Report – Fire and Rescue Authorities (verbal report)

PART II

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

21. None

NORTH WALES FIRE AND RESCUE AUTHORITY

Minutes of the meeting of **North Wales Fire and Rescue Authority** held on **Monday 20 April 2026** virtually via **Teams**. Meeting commenced at **09.00**.

Councillor	**Representing**
Dylan Rees (Chair)	Anglesey County Council
Mark Young (Deputy Chair)	Denbighshire County Council
Carol Beard	Conwy County Borough Council
Tina Claydon	Flintshire County Council
Paul Cunningham	Flintshire County Council
Ann Davies	Denbighshire County Council
Jeff Evans	Anglesey County Council
Ian Hodge	Flintshire County Council
Alan Hughes	Denbighshire County Council
Chris Hughes	Conwy County Borough Council
John Brynmor Hughes	Gwynedd Council
Gareth R Jones	Conwy County Borough Council
Charlie McCoubrey	Conwy County Borough Council
Gwynfor Owen	Gwynedd Council
Arwyn Herald Roberts	Gwynedd Council
Austin Roberts	Conwy County Borough Council
Gareth A Roberts	Gwynedd Council
Rondo Roberts	Wrexham County Borough Council
Paul Rogers	Wrexham County Borough Council
Gareth Sandilands	Denbighshire County Council
Gareth Williams	Gwynedd Council
Antony Wren	Flintshire County Council

Also present:

Dawn Docx	Chief Fire Officer (CFO)
Helen MacArthur	Assistant Chief Fire Officer (ACFO)
Justin Evans	Assistant Chief Fire Officer (ACFO)
Anthony Jones	Assistant Chief Fire Officer (ACFO)
Dafydd Edwards	Treasurer
Gareth Owens	Clerk and Monitoring Officer
Matt Powell	Deputy Clerk and Monitoring Officer
Elgan Roberts	Head of Finance and Procurement
Steve Morris	Head of ICT
Llinos Evans	Head of Corporate Communications
Paul Kay	Head of Fire Safety
Elin Hughes	Culture Champion
Heledd Davies	Atebol Translation Services
Lisa Allington	Members' Services
Ffion Evans	Executive Assistant

The meeting commenced at 09:00 with a training session around Prevention and work with young people.

1 **APOLOGIES**

Councillor	**Representing**
Bryan Apsley	Wrexham County Borough Council
Chrissy Gee	Flintshire County Council
John Ifan Jones	Anglesey County Council

ABSENT

Councillor	**Representing**
Marc Jones	Wrexham County Borough Council
Beverley Parry-Jones	Wrexham County Borough Council
Dale Selvester	Flintshire County Council

The above apologies were offered and accepted.

2 DECLARATIONS OF INTEREST

2.1. The Treasurer declared an interest in Item 19, the Role of the Treasurer (section 151 Officer).

3 NOTICE OF URGENT MATTERS

3.1 There were no notices of urgent matters.

4 MINUTES OF THE NORTH WALES FIRE AND RESCUE AUTHORITY MEETING HELD ON 19 JANUARY 2026

4.1 The minutes of the North Wales Fire and Rescue Authority (the Authority) meeting held on 19 January 2026 were submitted for approval.

4.2 The minutes were proposed as an accurate reflection of the proceedings of the meeting. This was seconded with all in favour.

4.3 The Chair noted that in relation to paragraph 4.3, the proposed changes to the governance of fire and rescue authorities in Wales, the legislation to implement this had been passed by the Welsh Government at the end of March 2026.

4.4 **RESOLVED to:**

i) Approve the FRA minutes from 19 January 2026 as a true and correct record of the meeting held.

5 CHAIR'S REPORT

5.1 It was noted that a written paper had been provided to Members to inform them on the meetings and events attended by the Chair and Deputy Chair of the Authority in their official capacities between January and March 2026.

5.2 The Chair reminded Members that the 30-year celebration of the creation of North Wales Fire and Rescue Service (the Service) would be taking place between 12:00 and 14:00 in Rhyl Community Fire Station on Wednesday 22 April 2026 and all were encouraged to attend this important event.

5.3 **RESOLVED to:**

i) Note the information provided within the paper.

6 CULTURAL CHAMPIONS UPDATE REPORT

6.1 CFO Docx delivered the Cultural Champions update report which provided Members with an overview of recent activity and workstreams led by the Culture Champions. Elin Hughes, one of the Culture Champion, was welcomed to the meeting.

6.2 It was asked how the systems and processes for improving culture were being embedded long term to ensure continued improvement. The CFO responded that the development of the Key Performance Indicators (KPIs) was key as part of this embedding. They were currently being consulted on, and work was taking place with Representative Bodies to ensure that they were meaningful for all. The KPIs would then be taken to the Culture Improvement Board at their next meeting in May 2026 where they would be formally adopted and would be reported on as part of the standard performance reports to Members.

6.3 **RESOLVED to:**

i) Note the ongoing programme of improvements led by the Culture Champions.

7 EMERGENCY COVER REVIEW

7.1 ACFO Anthony Jones presented the Emergency Cover Review paper which provided Members of the Authority with an update on the work of the Emergency Cover Review (ECR) in response to the recommendation from the 20 January 2025 meeting for officers to continue to devise and test alternative solutions with representative bodies, within the agreed budget, to address emergency cover in rural locations.

7.2 A Member asked if the reported overtime reduction was sustainable in the long term, and ACFO Jones responded that it was. The first full three months of the pilot had now been completed and although a full 12-to-24-month period would be required to fully assess the impact, the trajectory for the improvements to be sustained looked positive.

7.3 It was asked if the pilot might be affected by any increase in call outs as wildfire season approached, and if there were there any turn out figures that could be provided to Members for the nucleus stations.

7.4 ACFO Jones responded that daily availability planning ensured that the 18-pump daytime availability was maintained, and that this had been achieved on 100% of occasions since reporting had commenced. The Service was able to carry out some prediction of wildfire incidents and that the pilot provided a better starting position as it put wholetime staff in rural areas where there had previously not been cover.

7.5 ACFO Jones further confirmed that turn out figures for Dolgellau and Porthmadog, were available but not currently to hand and so these would be sent out to Members outside of the meeting.

7.6 A Member noted that the main purpose of the work around the Emergency Cover Review was to improve cover in rural areas and asked if the Service was satisfied that the improvement was getting closer to the targets set and asked how it was progressing.

7.7 ACFO Jones responded that the Authority had previously set a standard of 18 pump daytime availability and whilst this had always been maintained, it had previously been at a higher cost. The ECR had been tasked with maintaining that 18 pump standard, but in a more efficient and effective way. Officers were pleased that this was now happening and availability was operating within existing budgets and utilising staff more efficiently and effectively. There was also added social value as wholetime posts were now available in areas where they previously had not been, and this was also providing opportunities for on call staff in those areas to move through to wholetime positions.

7.8 It was asked what lessons had been learned as part of the ECR process and how these were being embedded. ACFO Jones acknowledged that the Service had been on this journey since 2023 and had learnt a lot throughout that time, particularly were working with Representative Bodies was concerned. This working relationship had improved, in no small way due to the implementation of the Collective Agreement, and more professional and effective working practices with Unions were now in place. The recent implementation of the Social Partnership Duty had also served to formalise that improvement in working practices.

7.9 The CFO further advised that this improvement had been mutual and the relationship between the Service and Representative Bodies was now based on a mutual respect which had resulted in a much more positive approach.

7.10 A Member queried if the reduction in overtime because of the implementation of the ECR had been received well by affected staff, and ACFO Jones responded that the benefits of the pilot appeared to outweigh any negative effects.

7.11 **RESOLVED to:**

i) Note that officers have continued to work with representative bodies in social partnership to develop a way forward with the ECR;
ii) Note that progress has been made in the launch of the full pilot scheme of the Collective Agreement on 1 January 2026; and
iii) Appreciate the continued efforts of all parties to regularly monitor and review the pilot to ensure that it remains fit for purpose

8 HWB AWEN TRAINING CENTRE PROJECT UPDATE

8.1 ACFO Justin Evans summarised the Hwb Awen Training Centre Project update which gave an update on progress with the Hwb Awen Training Centre Project, including governance activity, site status, communications and engagement planning, and emerging external considerations.

8.2 The Training Centre Member Champion acknowledged the team's hard work and asked if an update around funding could be provided. ACFO Evans confirmed that the project was currently working towards RIBA stage 2 which would put the Service in a better position to have those necessary funding conversations. It was anticipated that RIBA stage 3 whereby the project would achieve design maturity would be reached in late 2026 with the associated gateway 3 decision expected around September 2026. At this stage the risk positions and certainty around cost would be reached and if external funding had not been secured, the position would be clearly set out to Members with available options, implications and the risks associated with not continuing with the project.

8.3 The CFO confirmed that an awareness package was being developed to encourage support from the new Members of the Senedd following the Welsh Government elections on 7 May 2026. The Chair further advised that a meeting had already taken place prior to the pre-election period with Rhun ap Iorwerth, the Leader of Plaid Cymru, to explain the risks facing the Service and the importance of funding for this project.

8.4 ACFO MacArthur noted that a training centre funding group had been established and the workstreams within that group included working with Welsh Government officials, identifying which politicians to engage with and communication with other public sector partners.

8.5 Members were advised that as no lobbying could take place during the pre-election period, this had limited the amount of detail that could be shared at this time.

8.6 A Member asked for clarification as to what options would be available if full funding for the project was not secured. ACFO MacArthur confirmed that these options would be put before Members as part of the next iteration of the project.

8.7 **RESOLVED to:**

I) Note the progress being made with the Hwb Awen Training Centre Project.

9 FINANCIAL STRATEGIES AND STATEMENTS FOR 2026/27

9.1 Elgan Roberts, Head of Finance, delivered the Financial Strategies and Statements for 2026/27, the purpose of which was to present the Authority with the statutory financial strategies and statements for 2026/27: the Capital Strategy, the Treasury Management Strategy, and the Minimum Revenue Provision (MRP) Statement. These documents set the framework for capital investment, borrowing, and repayment of debt.

9.2 **RESOLVED to:**

i) Approve the Capital Strategy;
ii) Approve the Treasury Management Strategy including prudential indicators; and
iii) Approve the Annual MRP Statement 2026/27.

10 MEDIUM-TERM RESOURCE STRATEGY 2026-30

10.1 ACFO MacArthur presented the Medium-Term Resource Strategy 2026-30 providing Members with the financial framework to support delivery of the Community Risk Management Plan (CRMP) 2024–2029 and set out the Authority’s medium-term financial outlook, risks and planning assumptions.

10.2 **RESOLVED to:**

i) Approve the Medium-Term Resource Strategy 2026–2030.

11 PAY POLICY STATEMENT 2026/27

11.1 ACFO MacArthur summarised the content of the Pay Policy Statement 2026/27 which informed Members of the Authority of their responsibilities arising from the Localism Act 2011 (the Act).

11.2 It was noted that the Act requires the Authority to prepare an annual Pay Policy Statement for approval before the commencement of the financial year to which it relates.

11.3 ACFO MacArthur advised that there had been no tangible indication of settlement of the pay award. The Green Book (corporate staff) offer had been rejected by Unions and remained in negotiation. Any resulting agreement would be backdated to 1 April 2026. The Grey Book (operational staff) pay award would be effective from 1 July and negotiations remained ongoing based on pay modernisation as well as in-year cost of living.

11.4 The amount included within the budget had been set on expectations across the fire sector and was aligned to the local authorities. If the settlement resulted in a figure above that within the budget setting, there was some resilience in reserves to cover this increase for one year only. The current expectation was for 3.8%.

11.5 **RESOLVED to:**

- **i) Note the requirements of the Localism Act 2011; and**
- **ii) Approve the Pay Policy Statement for the 2026/27 financial year**

12 COMMUNITY RISK MANAGEMENT IMPLEMENTATION PLAN 2026/27

12.1 ACFO Jones presented the Community Risk Management Implementation Plan 2026/27 which provided an overview of the feedback received from the public consultation on the Community Risk Management Implementation Plan (CRMIP) 2026-2027 and the associated Equality Impact Assessment (EqIA), and to seek approval of the final version of the aforementioned documents.

12.2 **RESOLVED to:**

- **i) Note the content of the Consultation report; and**
- **ii) Approve the attached CRMIP 2026-27 and associated EqIA for publication.**

13 FIREFIGHTERS PENSION SCHEMES DISCRETIONARY POLICY STATEMENT

13.1 ACFO MacArthur delivered the Firefighters Pension Schemes Discretionary Policy Statement paper which informed Members of the requirement for the Scheme Manager, the Authority, to produce and keep under review a Firefighters Pension Discretionary Policy Statement.

13.2 Members were reminded of the previous approval of the resolutions within the Firefighters Pension Scheme Discretionary Policy Statement including the proposal that, on behalf of the scheme manager, decisions will be delegated on a day-to-day basis to officers of North Wales Fire and Rescue Service (the Service).

13.3 Whilst the Service had taken forward a Discretions Policy Statement for approval in July 2025, in order to correctly reflect the minor changes to the reinstatement of survivor benefits, under Rule C9 - Reinstatement of Widow's pension the Service was now seeking approval for the below addition to be included in this previously approved policy.

13.4 **RESOLVED to:**

i) Approve the minor changes being introduced for the reinstatement of survivor benefits, under Rule C9.

14 FIREFIGHTERS PENSION SCHEMES LOCAL PENSION BOARD – ANNUAL REPORT 2025/26 AND TERMS OF REFERENCE

14.1 The Treasurer presented to Members of the Authority the Local Pension Board annual report detailing the work undertaken during the 2025/25 financial year, along with the Terms of Reference for the Local Pension Board for 2026/27.

14.2 The Treasurer was thanked for his work as Chair over the last two years, and in turn gave thanks to the Pensions Team for their support.

14.3 **RESOLVED to:**

i) Approve the Local Pension Board 2025/26 Annual Report; and
ii) Approve the Terms of Reference of the Local Pension Board for 2026/27.

15 DEMOCRACY AND BOUNDARY COMMISSION CYMRU ANNUAL REMUNERATION REPORT 2026/27

15.1 Gareth Owens, Monitoring Officer and Clerk to the Authority, summarised the Democracy and Boundary Commission Cymru Annual Remuneration Report for 2026/27 which informed Members about the proposed rates of member remuneration for the financial year 2026/27.

15.2 **RESOLVED to:**

- **i) Note the DBCC's determinations in relation to members' allowances and remuneration with effect from 1 April 2026; and**
- **ii) Give delegated authority to the Clerk to update the schedule of member remuneration within the Authority's constitution and to make any necessary amendments to the 2026/27 schedule from time to time during the municipal year, to reflect any changes in membership of the Authority, or because of any supplementary reports issued by the DBCC.**

16 APPOINTMENT OF INDEPENDENT MEMBER TO SERVE ON THE AUTHORITY'S STANDARDS COMMITTEE

16.1 Gareth Owens gave his recommendation to Members that they appoint David Davies to the Authority's Standards Committee, and a background of the appointments process was provided.

16.2 A Member noted that it was difficult to recommend someone to a post when there had been no background information provided. Assurances were given as to his experience and skills, and it was noted that Cllr Dylan Rees and Cllr Gareth Sandilands had been part of the appointment panel and gave their recommendation for the appointment.

16.3 Members were advised that another recruitment process would be commenced to fill the second vacancy on the Standards Committee, and that there would be two further vacancies arising in September 2027.

16.4 **RESOLVED to:**

- **i) Appoint David Davies for a period of four years from 20 April 2026; and**
- **ii) Thank Julia Hughes and Sally Ellis for their hard work and commitment.**

17 PROVISIONAL OUTTURN 2025-26

17.1 Elgan Roberts presented the Provisional Outturn 2025-26 to Members which provided an update on the revenue and capital expenditure forecast for 2025/26, as of 31 March 2026.

17.2 In response to an earlier question from a Member around the effect that the increase in fuel costs was having on the budget and how that was being managed, Mr. Roberts confirmed that gas and electricity prices had been fixed for the next five and two and a half years respectively providing a certainty of cost. The Service was currently in the process of decarbonising its fleet by moving away from diesel to electric and implementing Hydrogenated Vegetable Oil (HVO) fuel for station appliances so reducing the reliance on the movement of the market and any resulting increase in fuel costs.

17.3 It was further asked how the increase was being managed in real time. And ACFO MacArthur advised that inflationary increases were being covered within the existing budget but should costs continue to rise, it may be necessary to request the use of reserves. The current economic climate was also impacting on borrowing rates which would have to be factored in. the current availability of fuel was not impacting the Service operationally and was being managed internally. It was confirmed that if supply ever became an issue, emergency service personnel and vehicles would be prioritised.

17.4 **RESOLVED to:**

- **i) Note the projected revenue outturn position and the projected capital slippage for the 2025/26 financial year, as detailed within the report;**
- **ii) Note the risks associated with the provisional outturn and recognise that the figures forecasted in this report are prudent; and**
- **iii) Approve the movement to/from earmarked and general fund reserves.**

18 URGENT MATTERS

18.1 There were no urgent matters to consider.

It was proposed that the meeting move to Part II to discuss the paper in relation to the Role of the Treasurer (Section 151 Officer). This motion was seconded with all in favour. All those with an interest in this item left the meeting.

PART II meeting commenced 11:14

19 THE ROLE OF THE TREASURER (SECTION 151 OFFICER)

19.1 The Treasurer gave an overview of the background to this proposal and advised Members that he gave his full support. At this juncture, the Treasurer left the meeting.

19.2 The Chief Fire Officer delivered the paper on the Role of the Treasurer (Section 151 Officer) and confirmed that this would be a move to a model like that of South Wales Fire and Rescue Service, and one that Mid and West Wales Fire and Rescue Service also planned to adopt.

19.3 The CFO further advised that contracts of employment would be amended accordingly.

19.4 **RESOLVED to:**

i) Support the proposed arrangements for internalising the statutory Section 151 Officer role and recommend approval of the appointments by the full Authority on 20 April 2026; and

ii) Authorise the Clerk to update references to the Treasurer within the Constitution accordingly.

Part II Meeting concluded 11:20

Members and Officers were thanked for their participation.

Mae'r ddogfen yma ar gael yn Gymraeg **Agenda Item 5**

Report to	**North Wales Fire and Rescue Authority**
Date	**20 July 2026**
Lead Officer	**Not applicable**
Contact Officer	**Members Services** (members.services@northwalesfire.gov.wales)
Subject	**Chair's Report**

PURPOSE OF REPORT

1 This quarterly report provides Members with information on the meetings and events attended by the Chair and Deputy Chair of the Authority in their official capacities between April and June 2026.

EXECUTIVE SUMMARY

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

RECOMMENDATION

3 It is recommended that Members:

i) Note the information provided.

OBSERVATIONS FROM EXECUTIVE PANEL/AUDIT COMMITTEE

4 This report has not previously been considered.

INFORMATION

5 In addition to the Authority related meetings, the Chair and Deputy Chair have met with the Chief Fire Officer (CFO) on a regular basis.

6 On the 16 April the Chair and the Deputy Chair met with representatives from the Fire Brigades Union (F.B.U) to discuss the agenda and papers for the F.R.A. meeting on the 20 April.

7 On the 22 April the Chair and the Deputy Chair attended a commemorative event at Rhyl Fire Station to celebrate 30 years since the formation of North Wales Fire and Rescue Service (NWFRS).

8 On the 6 May the Chair attended a webinar hosted by the Welsh Government to provide an update on the Building Safety Bill. Later the same day the Chair and the C.F.O. attended an online meeting with WLGA officers plus representatives from Mid and West Wales FRS to discuss workforce issues.

9 On the 8 May the Chair visited Llandudno Fire Station and met with the Watch Manager.

10 On the 11 May the Chair attended a hybrid meeting of the National Joint Council (NJC) to discuss pay awards. This meeting was also attended by ACFO Helen MacArthur.

11 On the 22 May the Deputy Chair attended the Phoenix Awards Ceremony held at Abergele Fire Station for pupils from Ysgol Tir Morfa, Rhyl. The course was delivered in partnership with Denbighshire Youth Service's SKITTLES programme and provided students with an opportunity learn about the importance of communication, teamwork and respect. Also, on the same day the Chair attended an online meeting of the W.L.G.A. Executive.

12 On the 4 June the Chair and the Deputy Chair attended at Headquarters to review the Corporate Risk Register. Afterwards they met with the F.B.U. Chair and Secretary at Rhyl Fire Station.

13 On the 8 June the Chair attended an online meeting of the Fire Commission.

IMPLICATIONS

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

Mae'r ddogfen hon ar gael yn Gymraeg **Agenda Item 6**

Report to	**North Wales Fire and Rescue Authority**
Date	**20 July 2026**
Lead Officer	**Justin Evans, Assistant Chief Fire Officer**
Contact Officer	**Lee Bourne, Head of Training and Development**
Subject	**Risks and Mitigations around the Hwb Awen Training Centre Project**

PURPOSE OF REPORT

1 To update Members on the key risks associated with the Hwb Awen Training Centre project, the mitigations in place, and the actions underway to secure funding and maintain appropriate programme control.

EXECUTIVE SUMMARY

2 The Hwb Awen Training Centre remains a critical element of North Wales Fire and Rescue Service's (the Service) long-term operational, workforce and wellbeing strategy. Approval has been granted to progress the project to RIBA Stage 4; however, the absence of secured capital funding represents a significant and ongoing risk which requires careful management.

3 In response, the Project Team is continuing to seek external funding opportunities, re-engaging with Welsh Government and key stakeholders, and strengthening the Outline Business Case to maximise alignment with national priorities and wider social value.

4 To mitigate the risk of prematurely locking in design and cost commitments, the Project Board has proposed a short, controlled slowdown of the programme to allow further stakeholder engagement and funding activity. Members are not being asked to commit to funding decisions at this stage but should anticipate that options involving local authority support may be brought forward for consideration in future if all the funding cannot be secured from external sources.

OBSERVATIONS FROM EXECUTIVE PANEL

5 The Executive Panel recognised the strategic importance of the Hwb Awen Training Centre to firefighter safety, while noting concerns regarding funding pressures and potential impacts. Members emphasised the need for ongoing monitoring and careful consideration of future funding options and implications

RECOMMENDATION

6 It is recommended that Members:

i) Note the current risks and mitigations associated with the Hwb Awen Training Centre project;
ii) Note the proposed adjustment to the programme to allow additional time for funding and stakeholder engagement; and
iii) Note that no funding commitment is sought at this stage, but that future proposals may be brought for Members consideration if external funding routes cannot be secured.

BACKGROUND

7 The Hwb Awen Training Centre project was initiated to address long-standing critical issues in the Service's training estate and to provide a modern, safe and sustainable facility capable of meeting current and future operational requirements. The project supports the Service's strategic objectives in relation to operational competence, firefighter health and wellbeing, and organisational resilience, and has been developed through established governance arrangements.

8 An Outline Business Case (OBC) has been developed and remains live. This sets out the strategic need for investment, the preferred option for delivery and the anticipated benefits to the Service and wider partners. The OBC continues to be refined as further opportunities for partnership working, shared use and social value are identified.

INFORMATION

9 The Hwb Awen Training Centre project remains a strategically important investment for the Service, supporting operational capability, firefighter health and wellbeing, and longer-term organisational resilience. North Wales Fire and Rescue Authority (the Authority) approval has previously been granted to progress the project to RIBA Stage 4. Members will be aware that this stage represents a significant point of commitment, as it effectively locks in design solutions and associated cost parameters. In the absence of secured capital funding for the development of the site, this position is now being actively reviewed through the Project Board and established governance arrangements to manage exposure and maintain appropriate programme control. This position reflects the current risk of progressing design without confirmed funding.

10 Work to explore funding options is active and ongoing. The Service is pursuing opportunities across a number of domains, recognising that the scale and complexity of the project is unlikely to be supported by a single funding source. Initial conversations have taken place with Welsh Government and briefing letters have been issued to key stakeholders with an interest in capital investment, skills, resilience and firefighter health, outlining the Service's organisational direction and plans for the development. These discussions will now be refreshed with the new Welsh Government administration, with a clearer focus on alignment to current and emerging policy priorities.

11 Firefighter health, including risks associated with contaminant exposure, continues to receive increasing national attention, including recent political commitments in this area. The proposed design and function of Hwb Awen would directly support this agenda through improved training environments, modern facilities and enhanced controls to reduce exposure risks. This strengthens the strategic case for the project and will be reflected more explicitly in future engagement and business case updates.

12 The OBC for the Training Centre remains live and will continue to be developed. It will be updated to reflect any agreed changes in use or design, as well as opportunities for shared use and the demonstration of wider social value. Discussions have taken place with other Category 1 responders to explore how the site could be used jointly. This work remains at an early stage but is considered important in strengthening the overall case for investment and long-term sustainability, without diluting the Service's core training requirements.

13 Alongside this, the Service is exploring how the Hwb Awen site could contribute more fully to community resilience during a period of increasing uncertainty. This includes engagement with voluntary, faith and community leaders, together with the Local Resilience Forum, to consider how the site could function as a resilience-building asset for communities across North Wales. Learning from other developments with strong community value has highlighted opportunities that could materially enhance the impact of the project. These ideas are now being captured and will be incorporated into revised plans and supporting documentation where appropriate.

14 The Project Board has reviewed the current risk profile and key milestones for the programme. In light of funding uncertainty, the Project Delivery Team has proposed a controlled slowdown of the programme by approximately four months. This is intended to provide additional time for stakeholder engagement, funding discussions and refinement of the OBC, while avoiding unnecessary commitment to design and cost decisions at this stage. This approach is considered a prudent and proportionate mitigation to the risks currently faced by the project.

15 While the OBC continues to present a compelling case for change, it is recognised that it may not, in isolation, be sufficient to secure funding from a single source. The Service is therefore considering how a blended approach could be developed, potentially combining low-interest loans, direct capital funding and capital support from partners. Although the Service has previously stated that it would not seek to self-fund the project, the risks previously identified remain. As taking no action is not an option, some level of direct investment from local authorities now appears more likely. This remains an area of active exploration, and Members will be kept informed as options develop.

16 At this stage, no commitment is being sought from Members in relation to funding from local authorities. However, Members should reasonably expect that evidence-based and proportionate proposals may be brought forward for consideration through budget setting workstreams if alternative funding routes cannot be secured. Throughout this period, the Service remains committed to the overall scale and ambition of the project, and there is currently no compelling argument to value-engineer or materially reduce the proposed designs. A draft Estates Strategy is in development and will align with the objectives of the Hwb Awen build, further supporting the strategic case for change and investment.

IMPLICATIONS

Well-being Objectives	The project supports firefighter health, workforce wellbeing and community resilience, aligning with the Well-being of Future Generations (Wales) Act 2015.
Budget	No capital funding has yet been secured. Funding uncertainty remains a significant risk, managed through phased decision-making and the active exploration of multiple funding routes.
Legal	Progression to RIBA Stage 4 without funding certainty, mitigated through active programme review and a controlled slowdown agreed through Project Board governance.
Staffing	No direct staffing implications at this stage. The project supports long-term workforce capability and safety.
Equalities/ Human Rights/ Welsh Language	The design and operation of the Training Centre will continue to support inclusive access and Welsh language provision, consistent with Service commitments.

Mae'r ddogfen hon ar gael yn Gymraeg **Agenda Item 7**

Report to	**North Wales Fire and Rescue Authority**
Date	**20 July 2026**
Lead Officer	**Helen MacArthur, Assistant Chief Fire Officer**
Contact Officer	**Tim Christensen, Environment and Climate Change Manager**
Subject	**Biodiversity Action Plan Progress Update**

PURPOSE OF REPORT

1 To update Members on progress towards achieving the Authority's goals set out in the Biodiversity Action Plan (2025-2028) (the Plan).

EXECUTIVE SUMMARY

2 The 2025-2028 Biodiversity Action Plan set ambitious targets for the Service to improve protect and enhance biodiversity within its own estate, and to help do so across the wider Service area. Flagship initiatives include a "Greening Our Stations" programme to convert at least 15% of suitable mown grassland to wildflower meadows, a robust two for one tree replacement policy, and the adoption of the Biodiversity Net Gain (BNG) principle for all new capital projects.

3 Significant progress has been achieved during the initial reporting period, with 50% of the core objectives now successfully completed and the remaining five actions currently ongoing. Key milestones include the formal implementation of the Biodiversity Net Gain principle for capital projects, the total phase-out of long-chain fluorosurfactant firefighting foams, and the rollout of service leadership training alongside a staff-led "Biodiversity Champions" network.

4 Practical estate enhancements are also underway, demonstrated by the conversion of mown grass areas to wildflower meadows at Rhyl and Llanfairfechan, and the installation of initial nesting features across several stations.

OBSERVATIONS FROM EXECUTIVE PANEL/AUDIT COMMITTEE

5 This progress report has not previously been considered at Executive Panel or Audit Committee.

RECOMMENDATION

6 It is recommended that Members:

i) **Note the progress made towards the Authority's biodiversity goals**

BACKGROUND

7 The Authority approved the Biodiversity Action Plan (2025-28) on 20 October 2025.

8 The Authority has a statutory duty under Section 6 of the Environment (Wales) Act 2016 to "maintain and enhance biodiversity" and promote ecosystem resilience. This is reinforced by the Well-being of Future Generations (Wales) Act 2015, with the Plan directly contributing to the "A Resilient Wales" national goal. The legislative landscape is intensifying following the Senedd's declaration of a nature emergency, and recent legislation expanding the duty of public authorities in Wales to protect and enhance the nation's natural habitats.

INFORMATION

9 The Service has made significant progress towards the goals approved by the Authority, with five of the ten goals complete and the remainder ongoing:

Action	Status	Notes
Develop and roll out a mandatory environmental awareness e-learning module for senior staff.	Complete	Biodiversity training session delivered to Service Leadership Team by Environment and Climate Change Manager on 5th May 2026.
Launch a staff-led "Biodiversity Champions" network.	Complete	Station Biodiversity champions appointed and have been actively involved in the 'Greening our Stations' programme.
Implement the Ash Die-back Management Plan. –	Complete	Management Plan is active and in-force. No trees found on the estate with ash die back since current Plan adopted.
Formalise policy for ecological surveys at sensitive sites.	Ongoing	Policy under active development

Action	Status	Notes
Launch a "Greening Our Stations" programme	Ongoing	Llangollen, Colwyn Bay and Bala all currently undertaking Biodiversity enhancement projects. Former mown-grass areas at Rhyl and Llanfairfechan converted to wildflower meadows.
Install new biodiversity features across the estate.	Ongoing	48 Swift nesting spaces installed at HQ, Llanfairfechan, Colwyn Bay and Rhyl, Owl box installed at Bala
Complete the phase-out of long-chain fluorosurfactant firefighting foams.	Complete	Long-chain fluorosurfactant firefighting foams no longer in use.
Enhance partnership work on wildfire prevention.	Ongoing	Local authority collaboration with our education team. Actively engaging with landowners to educate on controlled burns and land management.
Conduct an estate-wide survey for Invasive Non-Native Species (INNS).	Ongoing	Invasive, non-native species being recorded at all sites.
Adopt a "Biodiversity Net Gain" (BNG) principle for all new capital projects.	Complete	Implemented as policy for all new capital projects. For example: each new HVO tank will have BNG aspect -: bird box, bee hotel, wildflower planting etc.

IMPLICATIONS

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

Mae'r ddogfen hon ar gael yn Gymraeg **Agenda Item 8**

Report to	**North Wales Fire and Rescue Authority**
Date	**20 July 2026**
Lead Officer	**Helen MacArthur, Assistant Chief Fire Officer**
Contact Officer	**Elgan Roberts, Head of Finance and Procurement**
Subject	**Estate Strategy 2026-36**

PURPOSE OF REPORT

1 The purpose of this report is to present Members of the North Wales Fire and Rescue Authority (the Authority) with the Estates Strategy covering 2026–2036 for awareness.

EXECUTIVE SUMMARY

2 The Estates Strategy sets out a ten-year framework to modernise and invest in North Wales Fire and Rescue Service's (the Service) estate to ensure it is safe, inclusive, operationally effective and environmentally responsible.

3 A comprehensive condition survey across 49 properties provides a strong evidence base for targeted investment, identifying opportunities to enhance a significant proportion of the estate, with priority works focused on the areas of greatest impact over the short to medium term.

4 The strategy reflects detailed feedback from staff and directly addresses key priorities, including strengthening contamination control arrangements, improving welfare standards, enhancing inclusivity and supporting operational effectiveness.

5 It establishes a structured and deliverable programme to refurbish stations, reduce the maintenance backlog, decarbonise the estate and develop a modern training facility. It also affirms important strategic decisions, including retaining existing station locations and bringing estates management in-house by 2027 to strengthen control and delivery.

6 Delivery is set out in clearly defined phases through to 2036, supported by measurable objectives to ensure progress is transparently monitored and reported annually to the Authority.

OBSERVATIONS FROM THE AUDIT COMMITTEE / EXECUTIVE PANEL

7 This paper has not previously been considered.

RECOMMENDATIONS

8 It is recommended that Members:

i) Endorse the Estates Strategy for 2026-2036.

IMPLICATIONS

Wellbeing Objectives	The Estates Strategy supports safer, healthier communities, improves workforce wellbeing and aligns with the Well-being of Future Generations (Wales) Act through long-term, sustainable investment decisions.
Budget	The Estates Strategy will require significant capital investment over the ten-year period, alongside funding to address the identified maintenance backlog. Detailed financial implications will be considered through individual business cases and the annual capital programme.
Legal	The Estates Strategy supports compliance with statutory requirements relating to health and safety, building standards and environmental obligations.
Staffing	An in-house Facilities Management function will be established by April 2027 to oversee delivery and ongoing estate management.
Equalities/Human Rights/Welsh Language	The Estates Strategy addresses identified shortcomings in inclusivity by committing to improved facilities, including appropriate changing and welfare arrangements, ensuring dignity and accessibility for all staff.
Risks	Key risks include affordability, delivery capacity and potential delays in securing funding for major projects. These risks will be managed through governance arrangements, phased delivery and ongoing monitoring through annual reporting.

Gwasanaeth Tân ac Achub
Fire and Rescue Service

Our Estates Strategy 2026–2036

Safe · Inclusive · Operationally Effective · Financially Sustainable · Future Ready

Summary

This document summarises the key themes, priorities and commitments within the Estates Strategy. It is supported by a detailed technical Estates Strategy, which contains the full evidence base, condition assessment, investment prioritisation methodology, delivery programme and governance arrangements.

Contents

An introduction from our Chief Fire Officer, Dawn Docx

The North Wales Fire and Rescue Service estate is a critical operational asset. It supports emergency response, prevention, protection, resilience and community engagement across North Wales. Our buildings are where our people work, train, prepare, respond and recover. They are also places where we welcome partners, engage with communities and deliver services that help keep people safe.

This strategy sets out how our estate will develop between 2026 and 2036. It recognises that many of our buildings have served the Service and local communities well for decades. It also recognises that the way we work has changed. Our buildings now need to support modern emergency response and provide safe, healthy, and welcoming places for people to work and our communities. They also need to make use of digital system, help reduce carbon emissions, and improve asset management.

The full technical strategy has been developed through detailed reviews of our buildings, digital systems and carbon emissions as well as feedback from staff and partners. This document summarises that work. It explains our plans, why investment is needed, and how we will make sure decisions are evidence-based, transparent and fair.

The challenges are significant. We need to address a backlog of maintenance, improve contamination management, modernise welfare and training facilities, support a more diverse workforce and reduce carbon emissions. Some of this important work is already under way. This includes, planning for priority stations and the Hwb Awen Training and Development Centre. In addition to improved asset data and a review of how facilities are managed in the future. This strategy is about more than buildings. It is about how our estate helps us create a safe, inclusive, sustainable and effective Fire and Rescue Service for future generations.

Dawn Docx,
Chief Fire Officer

1. Why our estate matters

Our estate is the physical foundation that supports North Wales Fire and Rescue Service. It includes full-time fire stations, day crewed stations, nucleus stations on-call stations, headquarters, training facilities, workshops, storage and other operational support buildings. Each facility has a role in helping our people prepare for incidents, maintain equipment, deliver training, support prevention and protection work, and provide emergency response across the region.

Investment in the estate cannot be based on building age alone. The full strategy makes clear that decisions must be linked to operational demand, community risk, staff wellbeing, legal duties, environmental responsibilities, and long-term value for money. A building may require attention because of condition, but it may also require investment because its layout no longer supports modern firefighting, because welfare areas are not suitable, because contamination controls are difficult, or because the site is critical to resilience.

This link between evidence, priorities and investment is described in the technical strategy as the “golden thread”. It means that every major estate decision should be traceable back to a clear reason. For example, a project may reduce operational risk, improve statutory compliance, support inclusive facilities, reduce carbon emissions, or address urgent deterioration in building fabric or mechanical systems.

The estate also has a public value. Fire stations are visible community assets. They support local identity, operational readiness and public confidence. The strategy therefore focuses on making the existing estate the best version of itself, while keeping future opportunities under review where circumstances change.

2. North Wales and the communities we serve

North Wales Fire and Rescue Service operates across Ynys Môn, Gwynedd, Conwy, Sir Ddinbych, Sir y Fflint, and Wrecsam. The area includes major towns, rural and agricultural communities, coastal settlements, industrial and commercial areas, transport links and the upland environments of Eryri. This geography shapes every estate decision.

In rural areas, travel distances and local coverage are important. In coastal areas, stations may face seasonal population changes, tourism pressures, flooding risk and exposure to weather. In urban and industrial areas, stations must support different incident patterns, prevention activity and partnership working. The estate must therefore be flexible enough to support varied local needs while still meeting consistent service-wide standards.

The full strategy identifies a number of demand drivers that influence estate planning. These include population trends, incident trends, the Community Risk Management Plan risk profile, climate change, tourism and seasonal population changes, appliance utilisation, workforce expectations, prevention and protection activity, and future operational requirements.

These drivers show why our estate must be planned strategically. Fire and rescue services now respond to a broad range of incidents beyond traditional fires, including road traffic collisions, flooding, wildfire and specialist rescue activity. Buildings must provide the right space, systems and infrastructure to support that wider role.

3. What our estate includes

The NWFRS estate is broad and diverse. The stock condition assessment considered 49 sites. The operational fire station network includes 44 fire stations, made up of 3 full time stations, 5 day crewed station, 2 nucleus station and approximately 34 on-call or community stations. The estate also includes headquarters at St Asaph, the designated backup headquarters and secondary control room at Rhyl Community Fire Station, principal training sites, fleet workshop, shared facilities, storage and ancillary buildings.

Each part of the estate supports a different function. Full time stations require facilities that support continuous operational use, welfare, rest areas, training, fitness, equipment storage, contamination control and administration. On-call and community stations need safe, practical and proportionate facilities that support local response, training, welfare, storage and community engagement.

Headquarters at St Asaph performs a central organisational role, including command and control functions. Rhyl Community Fire Station has particular strategic importance because it supports command and communications resilience as the designated backup control. This means its condition, digital infrastructure and resilience need to be considered as a standing priority, not only through its physical condition score.

The fleet workshop is also important because fleet and estate planning are increasingly connected. As the Service progresses fleet decarbonisation, workshop facilities and electrical capacity will need to support future vehicle technology and changing maintenance requirements.

4. The current condition of our estate

Between 2025 and 2026, the estate was subject to the most comprehensive recent stock condition assessment in the Service's history. Sites were assessed across three core areas: electrical condition, building fabric and mechanical services. This provided a clearer picture of where urgent work is needed and where planned investment can be sequenced over time.

The findings show a mixed estate. Around 38.7% of the estate is in good condition and can be managed through planned preventive maintenance. Around 28.5% requires coordinated work within the next three to five years. Around 32.6% has a condition rating indicating urgent repairs or replacement works.

The indicative backlog maintenance liability is estimated at between £3 million and £4 million at 2026 prices. This backlog relates to works that are already overdue or needed within approximately two years to bring properties up to an acceptable operational standard. It is separate from the wider programme of transformation, decarbonisation and long-term improvement.

Key estate facts

49 sites surveyed; 44 operational fire stations; 32.6% require urgent works; indicative backlog £3m–£4m.

The backlog is concentrated across several areas: building fabric such as roofs, windows, external envelope, drainage and forecourts; mechanical and electrical infrastructure such as boilers, heating, ventilation, rewiring and switchgear; operational infrastructure such as bay doors, storage, signage and security; welfare facilities such as showers, changing rooms, kitchens, rest areas and lockers; and statutory compliance catch-up such as electrical certification, asbestos, fire alarms and Legionella controls.

The new digital asset management system will allow this backlog to be formally quantified and monitored more accurately. That is important because better information will support better decisions, clearer reporting and more effective use of public money.

5. Priority buildings and early focus

The condition assessment identifies a number of priority sites. These sites are not the only buildings that need investment, but they help shape the early programme because their condition, operational role or planned service change creates a stronger need for intervention.

Dolgellau Fire Station is identified as the highest-priority site. It has aged electrical and building fabric infrastructure and is converting to nucleus crewing status, which means it requires major refurbishment. Porthmadog is also converting to nucleus crewing status and requires significant internal changes to support modern welfare, operational, administrative, training and inclusive facilities.

Bangor Fire Station is another priority pilot modernisation project. The strategy identifies the need for welfare, contamination management and equality, diversity and inclusion improvements. Bangor, Dolgellau and Porthmadog will therefore be important learning projects. The standards, layouts and lessons from these schemes will help shape future refurbishment across the estate.

Other priority sites include Y Waun, Abersoch, Amlwch, Caernarfon, Caergybi, Llandudno and Treffynnon. These sites present different combinations of ageing fabric, mechanical and electrical issues, welfare limitations, coastal exposure, operational requirements or lifecycle needs. Abergele and Benllech are also highlighted because of elevated fabric condition concerns which will need close monitoring and prioritised intervention if risks increase.

The strategy does not treat priority scoring as a one-off exercise. As more accurate asset information becomes available, and as building condition and operational requirements change, priorities will be kept under review through the formal governance structure.

Early project learning

Bangor, Dolgellau and Porthmadog will help shape future design standards across the estate.

The delivery of the early estate programme will also be supported by changes to facilities management arrangements. The collaborative Facilities Management Service Level Agreement with North Wales Police has been in place for over 20 years and has played an important role in maintaining and developing the Service's estate.

As the Service seeks to address a number of emerging estate challenges, including backlog repairs and maintenance, contamination management, equality, diversity and inclusion requirements, and the delivery of carbon reduction commitments, a review of future arrangements has been undertaken.

Following this review, the Service and North Wales Police have jointly agreed that the Service Level Agreement will conclude in March 2027. The transition provides an opportunity to build on the strong foundations established through the partnership while developing an operating model that is aligned to the future ambitions and priorities of this Estates Strategy.

6. What needs to change

The strategy identifies ten connected estate priorities. Together, these priorities explain what needs to change across our buildings and how future investment will support a safer, more inclusive, operationally effective and sustainable estate.

1	**Backlog maintenance and building condition**: We will address urgent and overdue building works in a planned way, focusing first on the sites and issues that present the greatest operational, safety or financial risk. This will help move the estate away from reactive repairs and towards long-term planned maintenance.
2	**Statutory compliance**: Every building must be safe, legally compliant and properly managed. We will strengthen how we monitor, evidence and report compliance across the estate.
3	**Operational functionality and standardisation**: Our stations must support modern emergency response, with layouts, storage, appliance bays and welfare areas that help crews work safely and efficiently. Refurbished stations will be designed around clear and consistent standards, while still reflecting local needs.
4	**Contamination management**: We will improve how our buildings help reduce firefighter exposure to contaminants. This includes better clean and dirty zoning, safer movement through stations and facilities that support national contamination guidance.
5	**Workforce wellbeing**: Our estate should support the health, comfort and wellbeing of everyone who works in it. This means improving facilities such as showers, changing areas, rest spaces, kitchens, quiet areas and fitness provision where appropriate.
6	**Equality, diversity and inclusion**: Our buildings must be welcoming, accessible and dignified for all members of our workforce and visitors. We will improve inclusive facilities, including accessible, gender-neutral and appropriate changing and welfare provision.

7 **Training infrastructure**: Modern training needs modern facilities. We will pursue the proposed Hwb Awen Training and Development Centre as the preferred long-term solution for training infrastructure. Where this cannot be delivered as planned, we will explore alternative delivery models and targeted investment to ensure firefighters and staff continue to have access to safe, effective and realistic training environments.

8 **Community engagement and collaboration**: Fire stations are important community assets. We will look for opportunities for our estate to better support prevention, protection, partnership working and local community engagement.

9 **Digitalisation and asset intelligence**: Better estate decisions need better information. We will introduce improved digital asset management so that condition, compliance, maintenance and investment decisions are based on reliable data.

10 **Decarbonisation and sustainability**: We will reduce the environmental impact of our buildings and support the Service's net zero commitments. This includes improving building fabric, reducing fossil fuel use, increasing renewable energy and improving energy monitoring.

7. Our vision, mission and principles

Our Vision

To provide a modern, sustainable and inclusive estate that empowers our people, enables excellent operational delivery and supports safer, stronger communities across North Wales.

Our Mission

To strategically manage and develop our estate to ensure it is safe, efficient, environmentally responsible and aligned with the evolving needs of our service, our people and our communities.

Our Principles

Principle	**What it means for the estate**
Safe and Compliant	Every facility meets all statutory requirements. Contamination management is embedded in design. Compliance is proactively managed.
Operationally Effective	Station design actively supports emergency response, efficient workflow and safe mobilisation. The estate enables excellence.
Fit for Modern Service Delivery	Facilities support modern firefighting, contamination management, training, community engagement and evolving operational demands.
Financially Sustainable	Investment is planned, prioritised and evidence-led. Whole-life cost is central to all decisions. The backlog liability is progressively eliminated.
Environmentally Responsible	The estate delivers against Welsh Government net zero obligations. Fossil-fuel heating is phased out. Renewable energy is maximised.
Inclusive and Supportive of Workforce Wellbeing	Every person who works in or visits an NWFRS building finds facilities that are welcoming, dignified, accessible and reflective of their needs.
Digitally Enabled	Every significant estate decision is underpinned by reliable asset, condition and performance data, and every facility is built to support the connectivity the modern Service requires.

8. Station locations and estate rationalisation

The full strategy sits alongside the Emergency Cover Review. That review assessed the geographical configuration of the station estate against current and projected community risk patterns. The conclusion is that the current distribution of fire stations across North Wales has been validated as appropriate to support effective emergency response.

This means the Estates Strategy is not seeking to redraw the station map. Instead, its role is to ensure that the right stations, in the right places, are fit for purpose. The focus is therefore on improvement, modernisation, resilience and suitability rather than a programme of station closure or consolidation.

A separate assessment considered potential estate rationalisation opportunities. This included whether some facilities could be amalgamated, disposed of or reconfigured. The strategy concludes that, while marginal benefits may theoretically exist in some cases, the operational, geographical, community, cultural and financial factors do not currently support an active consolidation programme.

This does not mean the estate will never change. Future opportunities will be considered on a case-by-case basis through the Land and Property Committee if circumstances change. However, the current strategic direction is to invest in making each existing station the best it can be for the community it serves.

9. Training and Hwb Awen

Training is a major strategic priority because the Service needs facilities that support realistic, safe and modern operational learning. Current training facilities are spread across several sites and some assets are ageing. The strategy recognises that training infrastructure must improve so that firefighters and staff have the facilities needed to maintain operational competence, support health and wellbeing, and prepare for current and future risks.

The preferred option remains the proposed Hwb Awen Training and Development Centre at St Asaph. The project continues to be a strategically important investment for the Service, supporting operational capability, firefighter health and wellbeing, and longer-term organisational resilience. If delivered, Hwb Awen would provide modern, purpose-built training facilities and support the Service’s wider ambitions for safer, more realistic and more sustainable training.

The strategy also considers the Outline Business Case for Hwb Awen alongside alternative options if full funding is not secured within the early years. In that scenario, significant investment would still be required in the existing training estate, including urgent works to training towers, welfare improvements and training technology, so that facilities remain safe and capable while longer-term options are reviewed.

This approach provides a balanced position. Hwb Awen remains the preferred transformational route for training infrastructure, but the Service is managing the financial and programme risks carefully while continuing to strengthen the case for investment. If the preferred route cannot proceed as planned, the wider Estates Strategy will still need to ensure that the existing training estate remains safe, capable and aligned with operational requirements. This may require the Service to consider alternative delivery models, including phased development, partnership arrangements, shared facilities, increased use of regional or national training assets. Such options would be assessed against operational requirements, value for money, resilience and long-term strategic fit.

hwb awen

10. Sustainability, carbon and climate resilience

Decarbonisation is a legal, environmental and operational priority. NWFRS has committed to achieving net zero carbon emissions across the whole service by 2030. The strategy confirms that no new hydrocarbon-fuelled heating system will be installed or significantly refurbished anywhere in the estate beyond the end of financial year 2024/25.

The estate currently consumes approximately 2,639,751 kWh of natural gas, 96,520 kWh of LPG and 1,374,357 kWh of electricity each year. This equates to baseline Scope 1 emissions of 502.7 tCO_2e and Scope 2 emissions of 240.4 tCO_2e. These figures show the scale of the challenge and the need for a structured pathway.

The strategy supports a fabric-first approach. This means improving the building itself, such as insulation, air tightness and building fabric, before or alongside changes to heating systems. This reduces energy demand and helps new low-carbon technologies work more effectively.

The strategy also addresses renewable energy, solar PV, air source heat pumps, smart metering and electrical capacity planning. These are practical steps needed to reduce carbon emissions and prepare for future fleet and building requirements.

Climate resilience is equally important. North Wales faces risks linked to flooding, coastal exposure, severe weather and wildfire. Future building investment must therefore consider not only carbon reduction but also the ability of operational facilities to withstand changing climate conditions and continue supporting emergency response.

Carbon focus

The strategy supports a fabric-first decarbonisation pathway, renewable technologies and better energy information.

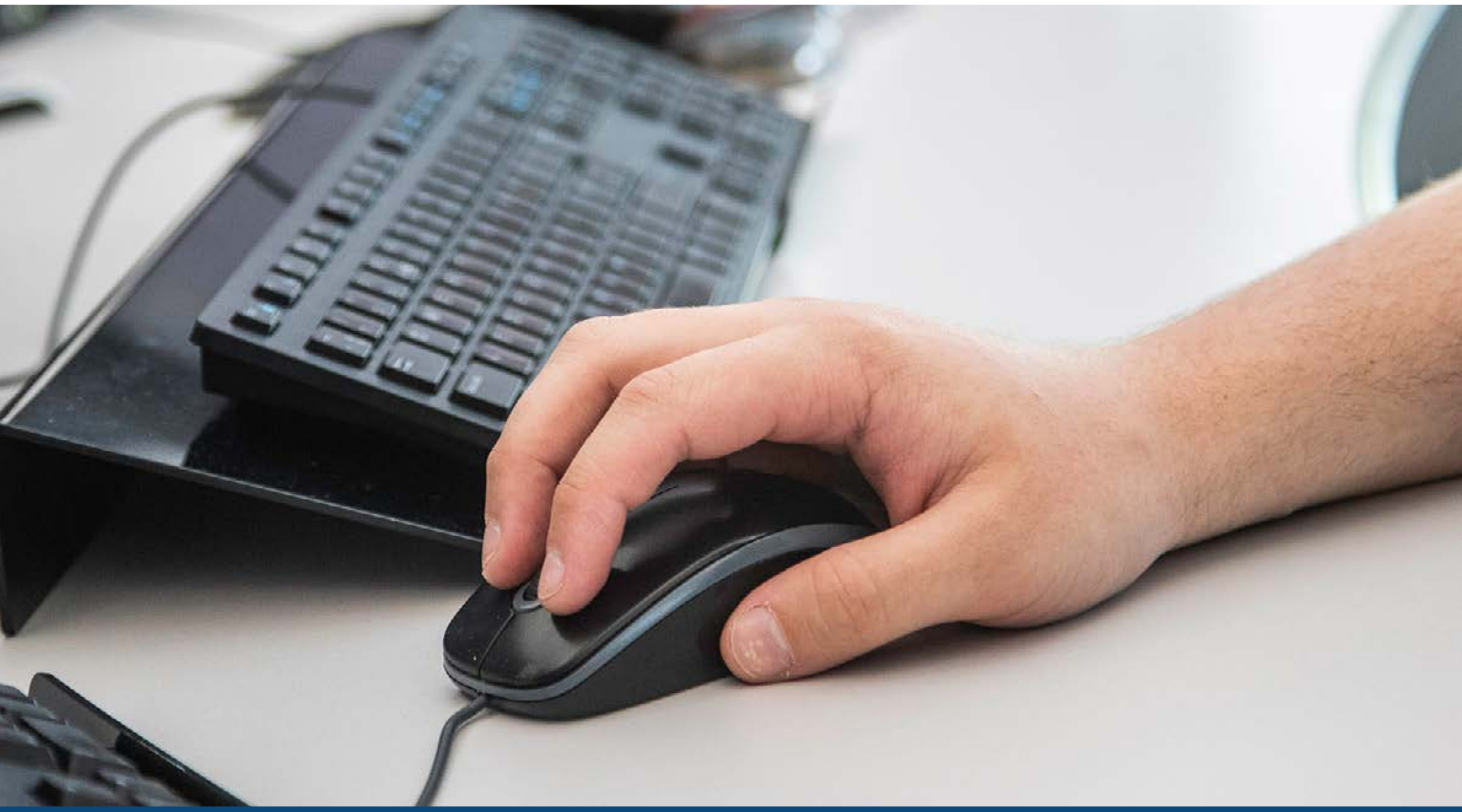
11. Digital infrastructure and asset intelligence

A modern estate needs reliable information. The full strategy identifies the procurement and implementation of a Computer-Aided Facilities Management (CAFM) platform as one of the most important enabling investments in the programme. This system will create a single source of truth for asset condition, compliance, maintenance, backlog, planned works and capital programme information.

At present, some estate information relies on separate records, historical knowledge and condition snapshots. The new system will allow the Service to move towards more consistent, data-led estate management. This is essential for managing statutory compliance, prioritising repairs, planning lifecycle investment and reporting progress to members and the public.

Digital infrastructure also matters within buildings themselves. Modern stations need reliable connectivity, systems that support training and operations, and the capacity to incorporate smart building technologies over time. As the estate is refurbished, digital standards should be built into design rather than added later.

Better asset intelligence will also support transparency. It will help show why one project is prioritised ahead of another, how backlog is reducing, whether compliance is being maintained, and whether investment is delivering the intended outcomes. This is particularly important in a public service environment where decisions must be accountable and evidence based.



12. Investment prioritisation and delivery plan

The strategy introduces a formal Estate Assessment Framework and Investment Prioritisation Matrix. These tools are designed to make investment decisions consistent, transparent and evidence based.

Projects are assessed against the factors shown below. The highest weighting is given to **operational risk** and **building condition**, reflecting the importance of safe and effective emergency response. Compliance is also given significant weight because statutory duties must be met.

Criterion	Weighting
Operational Risk	25%
Building Condition	20%
Compliance Risk	15%
Contamination	10%
Equality, Diversity and Inclusion	10%
Carbon Reduction	10%
Financial Benefit	10%

This approach provides a clear and evidence-based way to decide how estate funding should be used over the life of the Strategy. It does not remove judgement, but gives a structured basis for decision-making, ensuring that urgent safety, compliance and operational resilience issues are given appropriate weight, while also recognising longer-term value, firefighter health, inclusion, sustainability, workforce benefits and value for money.

Delivery is structured in three phases.

Phase 1 focuses on immediate priorities and foundations. This includes Bangor, Dolgellau and Porthmadog, urgent repair and compliance works, interim contamination measures, CAFM implementation, smart metering, the planned transition from the Facilities Management Service Level Agreement with North Wales Police (NWP), Hwb Awen business case progression and early decarbonisation work.

Phase 2 focuses on programme acceleration between 2028 and 2032. It includes further station refurbishments, continued lifecycle investment, decarbonisation works, inclusive design improvements, contamination management improvements and progress on Hwb Awen. The strategy refers to a target of approximately two station refurbishments per year, subject to funding, capacity and governance decisions.

Phase 3 focuses on estate transformation and completion between 2032 and 2036. This includes remaining station improvements, estate-wide inclusion and accessibility, fleet workshop readiness, continued decarbonisation and preparation for the next strategy period.

Delivery approach

The programme is phased, evidence-led and subject to annual reporting and formal governance review.

Delivery risks and affordability

Delivery of this Strategy will depend on the availability of funding, internal capacity, market conditions, statutory approvals and the successful delivery of supporting programmes such as facilities management transition, digital asset management and decarbonisation. Individual projects will remain subject to business case approval, funding availability and annual budget-setting decisions. These risks will be monitored through the governance arrangements set out in this document and reflected in annual reporting.

13. Governance, accountability and measuring success

Delivery will be overseen through clear governance arrangements. The Land and Property Committee and Land and Property Working Group will provide scrutiny of estate decisions, delivery progress, scoring, priorities and performance. The Service Leadership Team and the Authority will receive regular reporting.

The Land and Property Working Group brings together representation from Operations, Finance, People and Estates, with trade union representation. Its role includes reviewing disposals, acquisitions, lease matters, major projects, the delivery roadmap, the Estate Assessment Framework and the KPI performance dashboard.

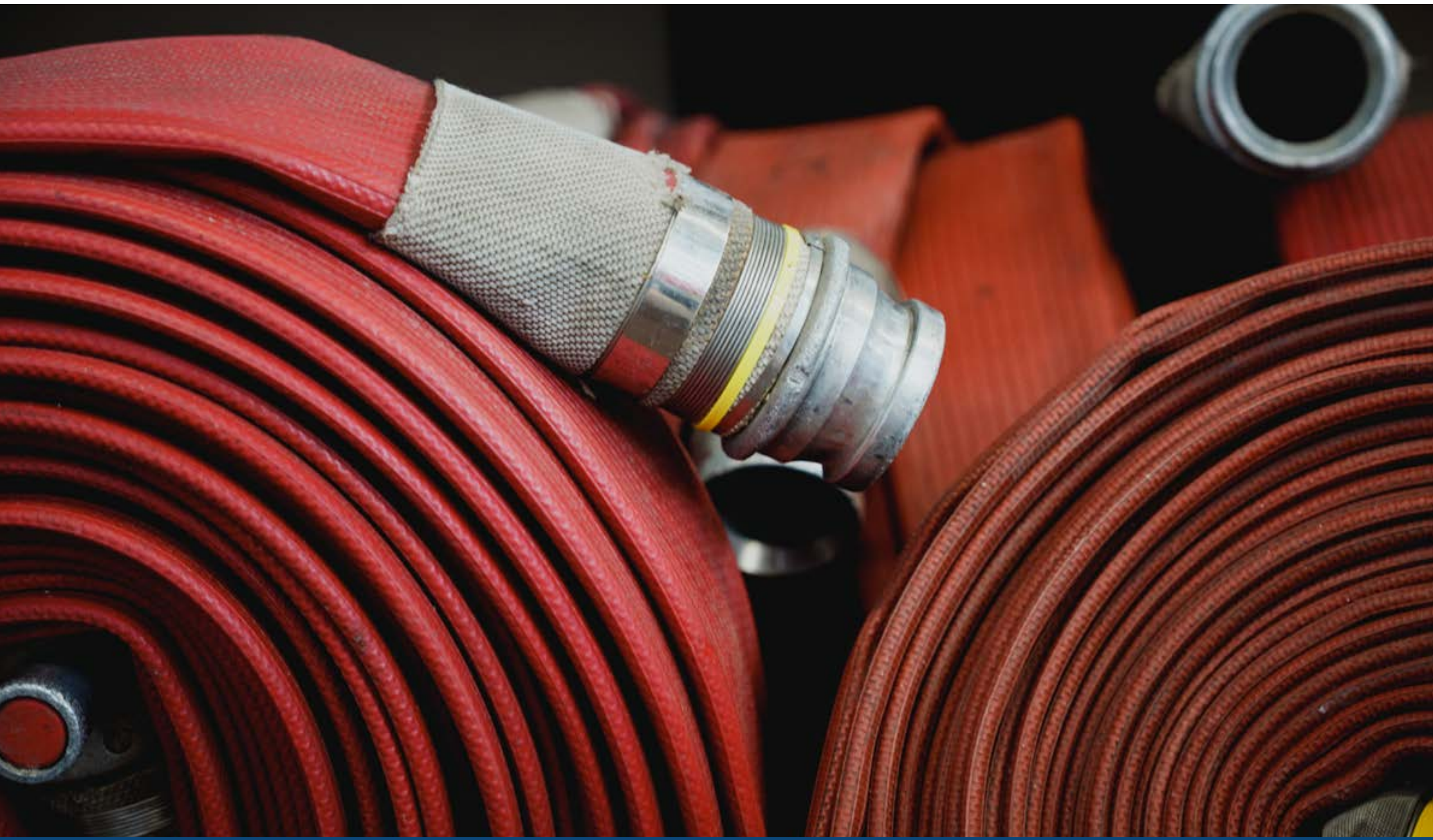
Progress will be reported through an annual Estate Performance Report. The strategy will also be formally reviewed at the 2031 midpoint. This ensures the plan remains live, responsive and accountable, rather than becoming a static document.

Success will be measured through progress against the strategic priorities seen below:

Priority	Key Performance Indicator(s)
P1 - Ageing Estate and Lifecycle Risk	Estate condition grade profile (% Condition Rating 1/2/3); reactive maintenance as % of total maintenance spend.
P2 - Backlog Maintenance and Building Condition	% backlog liability resolved annually; % compliance items cleared within timescale; backlog cost per square metre against portfolio average.
P3 - Operational Functionality, Standardisation and Workforce Wellbeing	% appliance bays meeting dimensional standard; operational workflow score; stations completed per annum against Design Reference Standard; % full time stations meeting minimum welfare standard.
P4 - Contamination Management and Firefighter Health	% full time stations with NFCC-compliant zoning; % personnel with access to compliant decontamination facilities; annual contamination audit score.
P5 - Equality, Diversity and Inclusion	% stations with gender-neutral welfare; % stations meeting full Inclusive Design Standard; EDI audit score; accessibility compliance %.
P6 - Training Infrastructure	Hwb Awen Full Business Case and delivery milestone status; training tower condition profile; training facility capability score; % sites meeting operational training standard.

P7 - Decarbonisation and Sustainability	% reduction in estate and fleet carbon emissions from the 2025/26 baseline (743.1 tCO_2e Scope 1 and 2); % estate with heat pump; % suitable roof with solar PV; % white fleet zero/ultra-low emission; progress to 2030 net zero target.
P8 - Digital Infrastructure and Asset Intelligence	% properties with smart metering; % full time stations with BMS; CAFM coverage and data completeness; Digital Infrastructure Standard compliance; control room resilience review status.
P9 - Facilities Management Transition and Governance Capability	In-house FM team operational by April 2027; LPWG scrutiny meetings held; Estate Performance Reports on time; capital programme outturn vs budget.
P10 - Financial Constraint and Investment Discipline	Capital programme variance to approved budget; % of capital allocated in line with Investment Prioritisation Matrix ranking; funding secured from non-Fire-Authority sources (Welsh Government grants, UK Shared Prosperity Fund, partnership investment).

Our commitment is clear. By 2036, every station and support facility should have been improved, assessed or planned in line with this strategy. The aim is an estate that is safer, more inclusive, more sustainable, more resilient and better able to support the communities of North Wales for the next generation.



14. Conclusion

This Estates Strategy for 2026–2036 is both a statement of ambition and a practical programme of action. It is grounded in evidence from the stock condition assessment, decarbonisation and digital infrastructure surveys, operational suitability work, the Emergency Cover Review, the Hwb Awen business case process and the facilities management transition. It also reflects the views of those who work in, manage and rely on NWFRS facilities every day.

The challenges are significant. The Service faces an estimated backlog maintenance liability, contamination management requirements, facilities that need to better reflect a modern and inclusive workforce, and a legal obligation to decarbonise the estate and fleet by 2030. These issues directly affect the health, dignity, safety and operational effectiveness of NWFRS personnel.

However, strong foundations are already in place. The Outline Business Case for Hwb Awen has progressed through governance; Bangor, Dolgellau and Porthmadog are in active planning; comprehensive condition, decarbonisation and digital surveys have been completed; and the Emergency Cover Review has validated the current station estate. These achievements provide a clear platform for long-term estate improvement.

The strength of this strategy is its clear golden thread. Strategic demand drivers lead to defined priorities, priorities lead to options, options are assessed through the Estate Assessment Framework and Investment Prioritisation Matrix, and projects are then placed within the delivery plan and monitored through performance indicators.

The decisions made through this strategy will shape the NWFRS estate for a generation. They will determine the quality, sustainability and inclusivity of the facilities provided to firefighters, staff and communities across North Wales.

The strategy will be reviewed formally at the five-year midpoint in 2031 and renewed for 2036–2046. Progress will be reported annually to the Fire Authority Resources Committee and scrutinised quarterly by the Land and Property Committee and the Land and Property Working Group.

Gwasanaeth Tân ac Achub
Fire and Rescue Service

Mae'r ddogfen hon ar gael yn Gymraeg **Agenda Item 9**

Report to	**North Wales Fire and Rescue Authority**
Date	**20 July 2026**
Lead Officer	**Dawn Docx – Chief Fire Officer**
Contact Officer	**Natalie Jones – Welsh Language Officer**
Subject	**Annual Welsh Language Monitoring Report 2025-26**

Purpose of Report

1. To present for Members' approval the Welsh Language Standards Annual Monitoring Report for 2025/26 in relation to;

   • Compliance with Welsh Language Standards 155,161,167, that details that the Authority must produce a monitoring report each financial year.

Executive Summary

2. The Report attached outlines the Service's compliance with the Welsh Language Standards.
3. The Monitoring Report highlights how we have monitored, promoted, and developed the Welsh language within the Service throughout the year. The Report also gives information on Welsh Language Development within the Service as well as the future opportunities that have been identified for improvement.

Recommendation

4. It is recommended that Members:

i. **approve the Welsh Language Standards Annual Monitoring Report for 2025/26 for publication on the Authority's website; and**

ii. **note the Service's intention to publicise the document as noted in Standards 155,161,167. Publication will be on the Service website and corporate social media accounts (namely Facebook and Instagram)**

Background

5. Since 30 March 2017, North Wales Fire and Rescue Service is required to comply with the Welsh Language Standards which are regulated by the Welsh Language Commissioner and replace the previous system of Welsh language schemes. The Service must produce an annual report which deals with the way it has complied with the standards.

   North Wales Fire and Rescue Service (NWFRS) is subject to the Welsh Language Standards Regulations (No.5) which include:

   - **Service delivery standards** – how we deliver Services in order to promote or facilitate the use of Welsh, or to ensure that Welsh is treated no less favourably than English;
   - **Policy-making standards** – that require us to consider what effect our policy decisions will have on the use of Welsh and on the principle of treating Welsh no less favourably than English;
   - **Operational standards** - that deal with our use of Welsh internally;
   - **Record-keeping standards** – that make it necessary to keep records about some of the other standards, and about any Welsh language-related complaints that we receive. These records support the Commissioner's regulatory role; and additional standards that deal with Supplementary matters generally how we publicise and report on our compliance, complaints procedure, oversight arrangements, promotion, etc. and how we report to the Commissioner.

   The Standards explain how bodies should treat/use Welsh in different scenarios, e.g. sending correspondence, dealing with telephone calls, providing face-to-face Services, formulating policies, and providing Services internally to staff. They also set out what must and what may be done in relation to ensuring and monitoring the Welsh language skills of the workforce.

Information

6. The Monitoring Report attached outlines how the Service has complied with the standards mentioned above, mainly the Service Delivery Standards and the Operational Standards.

7. It also highlights how we have monitored, promoted and developed the Welsh language within the service throughout the year. The Report also gives information on Welsh Language Development within the Service as well as the future opportunities that have been identified for improvement.

8. **Welsh Language Monitoring Report 2025-2026 Summary**

- Demand for Welsh-language services has grown, especially when looking at calls handled in Welsh during 2025/26 as the Service handled 1,364 calls in Welsh, including emergency calls and controlled burning reports. ~The report shows this has increased by 150% over the past five years, reflecting the success of actively promoting Welsh-language services and encouraging members of the public to engage with the Service in Welsh.
- Use of Welsh within Prevention remains strong and has increased with a total of 1,927 Safe and Well Checks completed in households where Welsh was recorded as the preferred language. This is an increase from 1,817 in the previous year. Improvements have also been made to recording systems to strengthen data quality and better understand the language used during visits, with the addition of an extra question to note not only if the preferred language is Welsh but if the check was carried out in Welsh too.
- On 31 March 2026, 810 staff (90.9%) reported Welsh language skills at Level 1 or above, with 362 staff (40.4%) classed as fluent Welsh speakers. This represents an increase on the previous year.
- There were no formal complaints regarding Welsh language provision during the year.
- A range of initiatives including Welsh language refresher training for fluent speakers, monthly Paned a Sgwrs sessions and Tanio Sgwrs were help. The workshops were attended by 40 staff in total across both sessions and received positive feedback.

9. Future Opportunities

- Welsh language learning opportunities for Wholetime and On-Call staff, ensuring equal access to training and development opportunities across the workforce.

- Continue to expand internal initiatives that increase confidence and encourage the day-to-day use of Welsh in the workplace.

- Develop further external Welsh language promotion activities, including engagement events at fire stations, to encourage greater public use of Welsh when interacting with the Service.

IMPLICATIONS

Well-being Objectives	
Budget	Non identified
Legal	The document discharges the Authority's duties under the Welsh Language (Wales) Measure 2011.
Staffing	None identified
Equalities/Human Rights/ Welsh Language	Implications for the Welsh language are contained within this document.
Risks	None identified

Welsh Language Standards

Annual Report 2025-2026

How the standards are met, and how opportunities to use Welsh in the workplace and throughout the Service are promoted and facilitated.

Publication date: July 2026

Mae'r cyhoeddiad hwn ar gael yn Gymraeg | This publication is available in Welsh

Annual Report on the Welsh Language in North Wales Fire and Rescue Service

Overview

This is North Wales Fire and Rescue Authority's (NWFRA) annual report on Welsh language Standards for 2025 - 2026. It evaluates our compliance with the Standards, and the ways in which opportunities to use Welsh have been promoted and facilitated, ensuring that the language was treated no less favourably than the English language during the year. It was prepared in accordance with Schedule 4 of the Welsh Language Standards (No. 5) Regulations 2016, to meet the requirements of standards 158, 164 a 170.

Further information

This publication is available on the North Wales Fire and Rescue Service (NWFRS) website at www.northwalesfire.gov.wales. If you require it in another format and/or language, or have any questions about its contents, please contact us using the details below.

Welsh Language Officer,
North Wales Fire and Rescue Service Headquarters
Ffordd Salesbury
St Asaph Business Park
St Asaph
Denbighshire
LL17 0JJ

Calls and correspondence in Welsh and English are welcomed. Using Welsh will not lead to a delay in responding.

Related documents

Our compliance notice under Section 44 of the Welsh Language (Wales) Measure 2011 is available on our website.

Contents

Introduction

North Wales Fire and Rescue Authority (NWFRA) recognises and values the diversity of our Service area and the cultural and linguistic diversity within our communities. We are committed to our legal and moral duty to ensure that the Welsh language is treated with parity to the English language when conducting our business.

The Welsh Language (Wales) Measure 2011 sets out a legal framework which imposes a legal duty on NWFRA to comply with Standards relating to the promoting, raising awareness, and facilitating the Welsh language within our fire and rescue service.

The Welsh language is an integral part of our core values and is essential to our People, Prevention, and Protection principles, which form part of our Community Risk Management Plan 2024 – 2029.

Our People principle commits to recruiting and developing a bilingual workforce to represent the demographic of our area. Our Prevention principle focuses on reducing risks to our communities by engaging with all people in North Wales and actively offering language choice. Additionally, our Protection principle involves engaging with North Wales businesses, many of whom communicate with us in Welsh.

Accountability and Governance

Within North Wales Fire and Rescue Service (NWFRS), the Welsh language is governed as part of our organisational structure through the Welsh Language Governance Group, chaired by our Welsh Language Officer and has members that sit on the group from various parts of the Service. The Welsh Language Officer, a member of the Corporate Communications department, has responsibility for implementing the Welsh Language Standards and promoting the Welsh language within the Service. The Welsh Language Governance Group reports to our Equality, Diversity, and Inclusion Steering Committee chaired by the Chief Fire Officer (CFO). The CFO takes the executive lead on the Welsh language and has line management responsibility for the Corporate Communications department.

During 2025/2026, NWFRA has continued with efforts to implement the Welsh Language Standards and their requirements. This report details our compliance with the Welsh Language Standards; how we monitor, promote and develop the Welsh language within the Service; and the opportunities for future improvements. This report has been approved by the Equality, Diversity, and Inclusion Steering Committee and subsequently approved by the Fire and Rescue Authority at its meeting in October 2026.

Background

The Welsh Language (Wales) Measure 2011 replaced the Welsh Language Act 1993, requiring North Wales Fire and Rescue Authority to comply with a set of Welsh Language Standards which ensure the Welsh language is not treated less favourably than the English language.

The Welsh Language Commissioner issued fire and rescue authorities with their compliance duties on 30 September 2016. This document lists which of the Standards, as listed in full in the Welsh Language Standards Regulations (No.5) 2016, the Authority must comply with, along with any exemptions and their implementation dates.

The Authority is required to publish an annual Welsh Language Standards Monitoring report and to publicise it appropriately.

The Authority is committed to ensuring that in conducting public business in Wales, the English and Welsh language are treated equally. We recognise and value the rich diversity of our communities and the significant natural and cultural heritage.

The Authority also acknowledges its duty towards its staff, most of whom are residents of North Wales and reflect the linguistic and cultural make-up of their own communities.

By acknowledging our moral and legal duties to protect the cultural heritage of the area and meet the expectations of the local community, the Authority continues to work towards ensuring that we conduct our public business in both languages.

The Authority's Implementation Plan is available to view using the link below;

The Welsh Language Standards

The Welsh Language Standards

During 2025/26, the Authority complied with the set of Welsh Language Standards issued in the Compliance Notice of 30 September 2016. We also worked collaboratively with external language groups via the Welsh Language Officer, in addition to managing internal Welsh language governance via the Welsh Language Governance Group. This group has representation from throughout our fire and rescue and serves the purpose of;

- Co-ordinating between departments on Welsh language issues
- Scrutinising and offering guidance to improve any aspect of the bilingual provision of the Service
- Collaborating on how to resolve any challenges or complaints
- Ensuring that the Welsh language is being treated as favourably as the English language within the Service.

Welsh translation matters are contracted to an external company to help fulfil all obligations set by the Welsh Language Standards.

The Authority also continues to collaborate with colleagues at the other two Welsh fire and rescue services and the National Fire Chiefs Council (NFCC) to share information on best practices and ensure a standardised approach.

Compliance with the Welsh Language Standards

Service Delivery Standards:

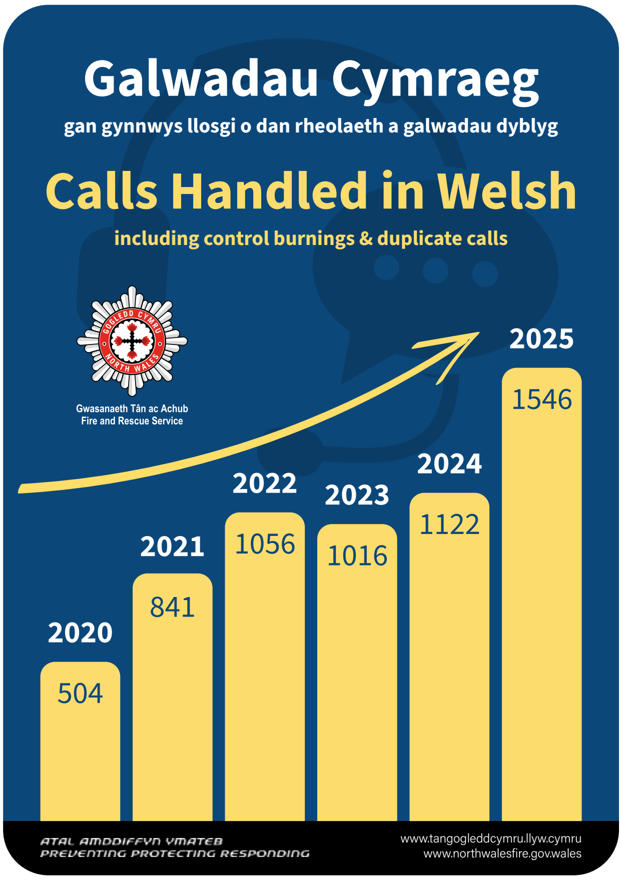
The Compliance Notice which lists these Standards can be seen on the North Wales Fire and Rescue Service website. These Standards relate to our public facing activities and how we deal with our service users, whether in person, over the phone, or online, as well as any printed or online publications.

Arrangements have been made to meet the Service Delivery Standards that have come into force including the following:

Job vacancies in the Joint Communications Centre, where external calls are directed to, are advertised with a requirement for fluency in spoken Welsh, this requirement is to ensure a proactive language choice is offered to any caller wishing to speak Welsh. During 2025/26 we welcomed six new members of staff into the Control room, all of whom possessed the required Welsh language skills upon appointment.

Data is collected on how many service users contact us in Welsh, for monitoring and evaluation purposes. As of 31 March 2026, **1,364** calls were handled in Welsh. These include 999 calls and reports of controlled burnings. Monitoring these calls has allowed us to recognise the stark rise in the number of Welsh calls received, seeing a 150% growth over the past five years. We attribute this to the active promotion of our Welsh language service, in accordance with the Welsh Language Commissioner's advice that Welsh services should not only be available, but actively promoted and advertised to encourage use.

This is one of our main methods of communication with the public and service users. The availability of this service is regularly promoted on the Service's social media accounts and at public events attended to raise external awareness.



Data showing the increase in calls handled in Welsh from 2020-2025

Standards 62 - 64

Service policy notes that staff with front-facing positions must be fluent in the Welsh language , these include any posts that involve direct contact with the public. As of 31 March 2026, there are 96 members of staff occupying designated 'front facing' posts within the Service. Of these posts, 19 have not achieved the required level for their post. Of these roles, two are positions that may have direct contact with the public whereas the other 17 aren't.

Operational Standards:

The Compliance Notice which lists these standards can be seen on the Service's website. These standards relate to our internal use of Welsh. They place a duty on us to encourage the use of Welsh in our administration and to support our officers and councillors to use the language in their work.

Arrangements have been made to meet these Operational Standards, including the following:

Standards 125 – 132

Relating to the development of our staff's Welsh language skills the provisions made are discussed below.

During 2025/26 one level 2 Welsh Language course was provided to staff through partnership with Coleg Cambria.

Staff can also access the self-learning materials available on our Hwb Tân intranet Welsh language page as well as receive support from the Welsh Language Officer or a Welsh language champion. Conversation sessions are offered, including 1-to-1 sessions, to promote and support staff to develop their Welsh language skills. Staff can also access paid for subscriptions to Welsh self-learning app 'Say Something in Welsh' to help with their learning.

Our new initiative this year has been to hold monthly 'Paned a Sgwrs' sessions held in different areas of the Service each month. This has facilitated attendance as we understand not all staff can leave their place of work to attend sessions elsewhere in the Service.

During 2025/26, eight members of staff completed a Welsh writing refresher course, to facilitate their use of Welsh in their working day. This course was facilitated by an external company and included guidance on writing letters and e-mails to the public.

Language Awareness training continues to be offered in two ways; first face-to-face, usually for operational staff joining in groups. Secondly, an online module is provided through our LearnPro platform on language awareness.

The requirement to include the Welsh language on e-mail signatures and 'out of office' messages is promoted internally. Examples are available on our Hwb Tân intranet Welsh Language page along with relevant logos. Staff are also provided with lanyards noting whether they are fluent Welsh speakers or new Welsh speakers.

Standard 143

Complaints are monitored and dealt with by the Human Resources Department and Business Support Unit. Complaints and letters of appreciation are reported annually to the Fire and Rescue Authority. North Wales Fire and Rescue Service has published a complaints procedure on our website and has an internal policy for staff on how to raise a concern or complaint.

During 2025/26 we did not receive any formal complaints regarding our Welsh language compliance and provision.

Standards 147, 150, 151

As of 31 March 2026, there were 810 of our staff (90.92%) who were able to demonstrate that they had Welsh language skills (Level 1 and above), 362 (40.41%) of whom were classed as fluent speakers (Level 4 and 5 skills). This is an increase of around 2% on the previous year which shows our commitment to promoting job posts with Welsh speakers.

In all, 880 (98.3%) of our staff had either a formal or self-assessment record for their Welsh skills.

Staff who have been employed for less than 12 months may not yet have been assessed, as Service policy allows until the end of their probationary period to achieve the minimum required Welsh skill level for their post. However, as of 31 March 2025, 86 members of our staff with less than 12 months service have had their Welsh language skills assessed, and one has not.

The Welsh language skills of each new member of staff are assessed either at an early stage where Welsh fluency is a part of their role, or later during their employment. Staff who do not possess Welsh language skills of a minimum Level 2 are required to develop these skills within a year of employment.

Recent appointments and promotions

The Welsh language skills of our staff during promotion and recruitment are tracked to identify the need for skills development.

During 2025-2026 all staff involved in our promotion boards processes already possessed the required Welsh skills for their posts and therefore will not need any further monitoring or assessments.

Monitoring, promoting and developing the Welsh language within the service

Monitoring and promoting initiatives of the Welsh language among staff are delivered internally in a variety of different ways. The services available in Welsh for the public are also promoted and highlighted through external campaigns

Welsh language monitoring happens through the Service assurance structure that sees a Welsh language governance group meet quarterly to discuss matters relating to the Welsh language. The group reports to the Equality, Diversity and Inclusion committee with an update on data and annual overview of all key performance indicators of the Welsh. The group also reports to the Organisational Resourcing Committee on matters relating to Welsh language skills of staff and/or recruitment information.

The Welsh Language Champions scheme continues to offer an allowance to members of staff who are part of the scheme to reward their commitment to promoting the Welsh language within their departments or fire stations.

Welsh Language Champions are located across the Service area and across functions. They help to promote the use of Welsh at work, to support staff with Welsh language assessments, and to promote Welsh language activities to other staff. The Welsh Language Champions are required to submit a quarterly task form noting their achievements to receive their allowance and this provides an insight of the promotional work conducted between staff.

Work is ongoing to improve the collaboration among these members of staff and we plan to introduce biannual meetings to share good practice.

The ‘Welsh Wednesday’ monthly bulletin shares information about the Welsh language to staff, including opportunities to learn Welsh and how to increase the use of Welsh on a day-to-day basis.

Also included within is a section reminding staff of key Welsh Language Standards and ways they can ensure compliance e.g. bilingual e-mail signatures and out of office messages. The analytics from the recent year show that this bulletin receives an average of 87 unique openings in Welsh and 194 in English per month.

Engagement with staff during Welsh national events is a key part of promoting our commitment to language choice.

Our staff from Holyhead fire station joined the Welsh Language Officer and attended St. David’s Day celebrations in the town as part of Menter Môn’s wider celebrations.

We also had a quiz for staff on St David’s Day which included the opportunity to win a Welsh produce hamper.

Staff members at Holyhead St David’s Day parade

Staff member at Rhyl Fire Station with the St David’s Day quiz prize

These opportunities initiate engagement with staff throughout the Service and it also results in greater engagement with Welsh language pages of internal communications.

A member of staff from Rhyl Fire Station won the prize for St David's Day 2026 which was a hamper of local goods.

As part of the Welsh language – internal use policy introduced during in 2025, it has been included that in all internal communications, station names will be referred to using their Welsh-language forms only where appropriate.

This has been promoted and encouraged throughout 2025-2026 through our Welsh bulletins, Welsh newsletters and in our internal comms weekly update.

A poster has also been shared reminding staff which of our stations, that had Welsh and English names,

Two of our annual 'Tanio Sgwrs' Welsh promotional workshops, which aim to promote the Welsh language amongst staff, were held during 2025-2026. These are opportunities for staff to engage with each other through Welsh, as well as hearing from guest speakers in Welsh speaking about a range of different themes. The aim of these workshops is to encourage and normalise the use of Welsh in the workplace among staff, and to bring speakers of all abilities together with a goal of encouraging new Welsh speakers to practice and gain confidence.

Joseff Roberts, Tirlun, speaking at our 'Tanio Sgwrs' events

As part of wider celebrations for St David's Day, two workshops in our fire stations in Mold and Dolgellau were held and attended by 40 members of staff. These 'Tanio Sgwrs' workshops were accessible to staff throughout the Service providing an opportunity to find out more about the Welsh language as a modern and thriving language in places beyond the workplace.

Guest speakers this year included Ywain Myfyr, one of the directors and founders of Sesiwn Fawr Dolgellau; Kris Hughes, founder and head of the Anglesey Druid Order, he is an award winning author; Joseff Roberts, who runs the company Tirlun and is a social media content creator who explores the history, mythology, language and landscape of Wales; Lowri a Shop owner from Oswestry who has opened a Welsh shop over the border; and the chief officer from Menter iaith sir y Fflint a Wrecsam came by to tell us more about what's on offer for residents of both counties to support the Welsh language. Thank you to all speakers for attending this year, feedback was very positive and once again staff have appreciated the opportunity to be able to listen and speak in Welsh.

Staff members attending 'Tanio Sgwrs' in Mold Fire Station

A ‘Contribution to the Welsh Language’ award is presented as part of the organisation’s annual Community Awards Ceremony to recognise individuals who have demonstrated a strong commitment to promoting and supporting the Welsh language in the workplace.

Tina Griffiths accepting the ‘Contribution to the Welsh language’ award from Councillor Dylan Rees, Chair of the Fire and Rescue Authority

In 2025, Tina Griffiths who was a staff member in the business support unit at the time, was presented with the award in recognition of her contribution to supporting colleagues with their Welsh language learning and encouraging the day-to-day use of Welsh within the workplace. While working as a team leader, administrator for the on-call duty system as well as the Operations Department in Rhyl, Tina provided ongoing informal support to staff undertaking Welsh language training, including assisting with coursework, conversational practice, and maintaining learners’ confidence during interruptions to formal provision.

Her initiative-taking encouragement of the use of Welsh in everyday interactions contributed positively to the development of Welsh language skills amongst colleagues. Following her appointment as a full-time firefighter, Tina has also undertaken the role of Welsh Language Champion at Rhyl Fire Station.

One of our primary means of engaging with the community is through conducting Safe and Well Checks (SAWCs) in their homes. In 2025-2026 1,927 Safe and Well Checks were conducted where Welsh was noted as the preferred language in the home, compared to 1,817 in the previous year.

To improve reporting on Welsh SAWC data, the data inputting form has been amended so that Welsh appears first when staff are prompted about the language of the Service user and is a mandatory question. We have also added in a further question to help establish the main language used during the visit, as we are aware that bilinguals may prefer to have some information in their other language too.

Promoting the use of Welsh internally through monthly ‘Paned a Sgwrs’ sessions has been a success this year with six events having been held across our Service areas to ensure staff from all stations and departments are given the same opportunities to attend. We have had staff from all abilities of Welsh attending to help improve and receive support and resources with their Welsh journey. Staff of Welsh fluency have expressed that they appreciate the opportunity to be able to use Welsh with new colleagues in an informal setting.

Welsh Language Development

The Training and Development Department maintains a record of the Welsh courses attended by our staff and all the assessments they have undertaken and keeps records of the results on an internal recording system.

Following a Welsh language assessment, the ability of staff is subsequently recorded onto the iTrent system used to record internal staff information such as leave requests and timesheets.

Welsh courses happen internally through collaboration with Coleg Cambria and are available on request with work ongoing to further facilitate these courses for Operational On-Call staff members.

During 2025-2026 the Welsh learning take-up included the following;

- Two staff members attending and passing a level 2 Welsh course
- Eight new staff members were also improving their Welsh by using the Say Something in Welsh App which is facilitated by the Service for 12 months.

Staff members with fluency in spoken Welsh also attended a Welsh writing refresher course aiming to help with common grammar refreshing, formal letter writing and how to differ in writing an informal message or e-mail to more formal correspondence. An external company facilitated this course.

Future Opportunities for Improvement

The following priorities have been identified to support continued progress and address areas requiring further development in 2026-2027:

- Facilitate Welsh courses and learning opportunities for our Wholetime and On Call staff members to ensure that they have the same opportunities as other staff members.
- Continue working to facilitate Welsh language use and build confidence with internal initiatives.
- External initiatives for Welsh language promotion, and to encourage the use of Welsh with us as a Service. This will include public events at our fire stations.

Gogledd Cymru North Wales
Gwasanaeth Tân ac Achub
Fire and Rescue Service

Mae'r ddogfen hon ar gael yn Gymraeg **Agenda Item 10**

Report to	**Full Fire Authority**
Date	**20 July 2026**
Lead Officer	**Dawn Docx, Chief Fire Officer**
Contact Officer	**Chris Dinwoodie, Organisational Development Manager**
Subject	**Annual Equality, Diversity and Inclusion Performance Assessment Report 2025/26**

PURPOSE OF REPORT

1 To present the Annual Equality, Diversity and Inclusion (EDI) Performance Assessment Report for 2025/26 and seek approval for its publication in line with statutory and organisational commitments.

EXECUTIVE SUMMARY

2 The Annual EDI Report for 2025/26 provides an overview of progress against North Wales Fire and Rescue Service's (the Service) five-year Equality, Diversity and Inclusion Strategy. It demonstrates how the Service has continued to embed inclusivity into its organisational culture, improve workforce diversity, and deliver inclusive services to communities.

3 The report also highlights partnership work and actions taken in response to the Independent Culture Review, reinforcing our commitment to creating a workplace where everyone can thrive.

OBSERVATIONS FROM THE EXECUTIVE PANEL

4 It was noted that the gender pay gap was narrowing and compared well to the national average, supported by encouraging progress as staff are increasingly supported to pursue promotion opportunities within the organisation.

5 It was noted that the report highlighted partnership work and actions taken in response to the Independent Culture Review, reinforcing the Service's commitment to creating a workplace where everyone can thrive.

RECOMMENDATION

6 It is recommended that Members:

i) Approve the publication of the Annual EDI Report 2025/26 on the Service's website.

BACKGROUND

7 In 2024, the Service launched a five year EDI Strategy to support delivery of the Community Risk Management Plan (CRMP), fulfil legal obligations, and uphold organisational values. The strategy focuses on four key aims: embedding inclusivity into organisational culture; attracting, recruiting and retaining talented people; delivering inclusive services to communities; and developing effective partnerships.

8 This annual report summarises progress made during 2025/26 and should be read alongside the Equality Monitoring and Gender Pay Gap reports.

INFORMATION

9 The 2025/26 Equality, Diversity and Inclusion Performance Assessment Report demonstrates that the Service has continued to make measurable progress in embedding equality, diversity and inclusion across the organisation. The report demonstrates continued improvement in embedding inclusive practices across the organisation, supported by strengthened leadership oversight, workforce development and ongoing monitoring of equality outcomes.

10 During the year, the Service has made positive progress in attracting, developing and supporting a more diverse workforce. This included targeted lawful positive action activity to encourage applications from under-represented groups, particularly women seeking firefighter roles, together with modest improvements in workforce representation. The report also highlights a significant reduction in the mean gender pay gap, from 8.29% to 5.27%, representing an encouraging improvement and placing the Service below the current UK average.

11 The report further outlines action taken to improve the accessibility and inclusivity of service delivery to communities across North Wales. This includes additional staff training, increased engagement with under-represented groups, and partnership working to support prevention, consultation and community trust. The report concludes by identifying priorities for 2026/27, including further leadership development, continued positive action activity, strengthened workforce data monitoring, and the expansion of staff support networks.

IMPLICATIONS

Well-being Objectives	Supports a more equal, inclusive workforce aligned with the Well-being of Future Generations (Wales) Act.
Budget	No direct financial implications beyond existing EDI commitments.
Legal	Compliance with Equality Act 2010 and associated regulations.
Staffing	Reinforces commitment to fair recruitment, progression, and retention practices.
Equalities/Human Rights/ Welsh Language	Promotes equality and inclusion; report available bilingually.
Risks	Failure to publish would result in reputational risk and non-compliance with transparency commitments.

Gwasanaeth Tân ac Achub
Fire and Rescue Service

North Wales Fire and Rescue Service

Annual Equality, Diversity, and Inclusion Performance Assessment Report 2025/2026

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Contents

Chief Fire Officer Foreword

I am pleased to present North Wales Fire and Rescue Service's Equality, Diversity and Inclusion (EDI) Performance Assessment Report for 2025/26. This year reflects continued progress in embedding equality, diversity and inclusion into how we lead, how we work, and how we serve our communities.

We have seen meaningful improvements in workforce inclusion, targeted engagement with communities whose voices are less often heard, and increased confidence among staff to deliver inclusive, person centred services. This progress has been achieved through the commitment of our people, the leadership of our managers and the support of our staff networks and partners.

While there is further work ahead, I am confident that the actions set out in this report demonstrate our ongoing commitment to learning, improvement and accountability.

Dawn Docx
Chief Fire Officer
North Wales Fire and Rescue Service

Introduction

In 2024, North Wales Fire and Rescue Service (NWFRS) published its five year Equality, Diversity and Inclusion (EDI) Strategy for 2024–2029. The strategy supports delivery of the Community Risk Management Plan, reflects the Service's Core Values, and helps ensure compliance with the Wellbeing of Future Generations Act 2015, the Equality Act 2010 and the Public Sector Equality Duty.

This report sets out the progress made during 2025/26 against the EDI Strategy. It should be read alongside the Annual Equality Monitoring Report and the Gender Pay Gap Report for the same period. Rather than repeating detailed statistics, this report focuses on what has been delivered, what has improved, and what we have learned during the year. In parts, this reports demonstrates how it has progressed its work towards different government directives and objectives from their Anti-Racism Wales Action Plan and LGBTQ+ Action Plan for Wales and consideration given for the new Disabled People's Rights Plan 2025-2030.

How we measure progress

Progress is monitored through workforce equality data, regular equality monitoring reports, staff engagement and feedback, and formal oversight through the Service's EDI Committee.

What has changed this year

During 2025/26, the Service has made a number of important improvements, including:

- expanded positive action activity to support recruitment, particularly into firefighter roles;
- increased staff engagement through the Staff EDI Network Groups;
- more targeted consultation with under represented communities; and
- stronger partnerships that support inclusive service delivery.

Theme 1 – Embedding inclusivity into our organisational culture

Connected to: leading inclusively; openness and transparency; accessibility

Throughout 2025/26, the Service continued to strengthen an inclusive and respectful organisational culture, supported by visible leadership, workforce development and consistent equality analysis.

The Chief Fire Officer continued to chair the EDI Committee, reinforcing senior accountability. Inclusive behaviours were also recognised through initiatives such as the annual Contribution to Diversity Award.

Further progress was made in building staff capability. An additional 19 colleagues completed Equality Impact Assessment training, representing a 23% increase, and completion of mandatory EDI training rose to 87%, an improvement of 6% compared with the previous year. Face to face sessions covering unconscious bias, autism awareness and inclusive behaviours helped staff apply learning more confidently in their everyday roles.

EDI considerations were also reflected in estate planning, including the modernisation of various fire stations and design of the new training centre, helping to improve accessibility and create more inclusive learning environments.

One of our Group Manager's receiving his Contribution to Diversity Award from our Chief Fire Officer.

Theme 2 – Attracting, recruiting and retaining talented people

Connected to: attraction; empowerment; education

During the year, NWFRS continued to focus on building a diverse and inclusive workforce through data led recruitment and retention activity.

Workforce monitoring showed steady improvement, including increased ethnic minority representation (+0.4%), a rise in disability declaration (+0.6%), and improved female representation across operational, control and corporate roles (+1.2% overall). It was positive to see several males join the service in new specialist roles and other roles that would have historically been filled by females. These measures help develop a diverse workforce that bring different talents, experiences and skills.

Reducing the gender pay gap

As at 31 March 2026, the Service's gender pay gap was 7.3% (mean) and 11.7% (median), both lower than the UK average (approximately 13% mean and 12.8% median, based on Office for National Statistics data for all employees).

This reflects progress in workforce representation and distribution. A gap remains, largely due to the higher proportion of men in operational roles, and work will continue to address this.

Targeted recruitment and positive action

The Service took lawful positive action to encourage applications from under represented groups, particularly women applying for firefighter roles.

This included promoting opportunities at local park run events, engaging with sports clubs and community groups, delivering taster sessions, and attending Disability Confident recruitment and Pride events across North Wales. This activity helped challenge perceptions of the firefighter role, clarify entry requirements and reduce perceived barriers to applying. As a result, the Service has seen a slight increase (+0.3%) in the number of wholetime firefighter filled by women.

Positive action explained

Positive action refers to lawful steps under the Equality Act 2010 to encourage applications from under represented groups into the workforce. All recruitment and promotion decisions continue to be made on merit.

Staff delivering Positive Action events in a Disability Confident Recruitment Event in Llangefni, Ynys Mon, and Flint High School Pride Event.

Building understanding and awareness of equality, diversity and inclusion

In addition to recruitment activity, the Service invested in building awareness and understanding of EDI issues across the workforce. This work was led by the EDI Officer in partnership with the four Staff EDI Network Groups.

During the year, the networks coordinated campaigns, guidance and events recognising key equality, religious and cultural observances, including International Women's Day, LGBT+ History Month, Neurodiversity Celebration Week, Gypsy, Roma and Traveller History Month, Black History Month, Ramadan, and faith based observances such as Lunar New Year, Ramadan, Diwali, Hanukkah, Easter, Vaisakhi and Passover.

Guest Speaker Captain Sheridan Lucas MBE inspiring our Women in the Fire Service network members of her journey in the British Army on International Women's Day

Learning activity also included staff led reflections on religion and belief, external speakers on issues such as honour based violence, and participation in national learning through organisations such as the Asian Fire Service Association, Women in the Fire Service Cymru and the National LGBT+ Fire and Rescue Service Conference. Learning from this activity was shared across the Service and used to inform guidance and everyday practice.

NWFRS staff attending the AFSA Summer Conference, National LGBTQI+ Fire and Rescue Service Conference, and Inspirational Women in the Fire Service Cymru weekend

Theme 3 – Delivering inclusive services to our community

Connected to: engagement; trust and confidence; keeping people safe

Delivering skilled and trauma informed services

Our Prevention teams continued to develop and maintain their professional skills through Deaf Awareness, Autism Awareness and Misogyny Awareness training. This learning supported their trauma informed practice in the delivery of extensive school fire safety, and road safety programmes with young people across North Wales. Maintaining person centred and trauma informed approaches also enabled the team to continue delivering our Safe and Well Check programme, proactively reducing risks to those affected by age, disability, health needs or social isolation.

Staff attending Deaf Awareness training

The Prevention team also worked collaboratively with Station teams to deliver Phoenix activities, ensuring that a consistent, person-centred approach underpinned this preventative work with young people. This joined-up approach has supported the ongoing success of the Phoenix Project, helping young people who may be experiencing social, behavioural or educational challenges to build confidence, develop skills and work towards qualifications. In parallel, Fire Cadet schemes in Bala, Y Trallwng, Amlwch and Cerrigydrudion have encouraged inclusive participation and positive engagement with the Service.

Students from Ysgol Bryn Elian take part in Phoenix course at Llanfairfechan Fire Station

Consulting with under represented communities

The Service took a proactive approach to consultation, informing service planning including the Community Risk Management Implementation Plan 2026/27. Targeted engagement through community groups, places of worship, colleges and universities ensured an increase in participation from disabled people, younger residents, and people whose preferred or primary language is not English or Welsh, helping to reduce barriers and broaden representation in the feedback received by the service.

Building visibility and trust

NWFRS engaged directly with a wide range of communities through events such as International Older Persons Day, Wrecsam Carers Week, the Gwynedd Dementia Super Group annual event, Vale of Clwyd Mind sessions, and Unique Transgender events. This engagement supported a targeted approach and helped to build trust and confidence with communities who may be at increased risk and are traditionally less likely to engage with emergency services.

Staff supporting the 2025 Prestatyn and Bala Pride Day.

Partnership working with agencies at the Wrecsam Carers Week event, and in Dinbych Fire Station during International Day of Older Persons

Theme 4 – Developing effective partnerships

Connected to: connection; collaboration; maximising impact

During 2025/26, partnership activity focused on learning, delivery and shared improvement. This included involvement in the North Wales Diverse Together Conference, presentations at Learning Disability Wales's Annual Conference, and participation in the Holocaust Memorial Day service at Bangor University.

The Service strengthened workforce capability through accredited Autism Awareness training and progressed to Disability Confident Level 2 ('Employer') status. Work also continued with partners including the Department for Work and Pensions, Careers Wales and Cyngor Sir Ynys Môn to establish the North Wales Disability Confident Forum, alongside ongoing participation in All Wales and national EDI networks.

The Service is also represented at national and regional networks and forums, including National Fire Chiefs Council working groups, The Asian Fire Service Association, The North Wales Interfaith Forum, North Wales Equality Leads Network and The Welsh Local Government Association Equality Officers Network. These networks and forums enable our Service to stay informed about developments and common trends with EDI in the workplace, but to understand common challenges with funding, recruitment and service delivery.

Our EDI Officer in the North Wales Interfaith Forum, and our Home Safety Support Worker presenting at the Learning Disability Wales Annual Conference

Looking ahead

In 2026/27 the Service will:

- complete a review of Equality Impact Assessment practices;
- introduce leadership training on neurodiversity and reasonable adjustments;
- continue to promote Autism Awareness training for frontline staff;
- publish and monitor the Gender Pay Gap Action Plan;
- report and monitor quarterly workforce equality data to the EDI Committee;
- quality check staff disability and ethnicity data to prepare for additional pay gap reporting requirements;
- continue positive action recruitment activity; and
- support the Staff EDI Network Groups and establish a Carers and Parents Network.

Further information

If you require this report in large print, Welsh language or an alternative format, please contact:

- **Telephone**: 01745 535 250
- **Email**: enquiries@northwalesfire.gov.wales
- North Wales Fire and Rescue Service Headquarters
  Ffordd Salesbury
  Parc Busnes Llanelwy
  Denbighshire
  LL17 0JJ

Mae'r ddogfen yma ar gael yn Gymraeg **Agenda item 11**

Report to	**Fire and Rescue Authority**
Date	**20 July 2026**
Lead Officer	**Helen MacArthur, Assistant Chief Fire Officer**
Contact Officer	**Helen MacArthur, Assistant Chief Fire Officer**
Subject	**Firefighters' Pension Scheme – future arrangements**

PURPOSE OF REPORT

1 This report considers the current operating model for firefighter pensions across Wales and highlights opportunities for collaboration to improve the effectiveness and resilience of the arrangements.

OBSERVATIONS FROM THE LOCAL PENSION BOARD

2 The Local Pension Board (LPB) met on the 3 July 2026 to consider the current arrangements and opportunities for further collaboration. The LPB recognised the current challenges being faced and endorsed the proposals to establish a tri-service workstream to consider further collaboration.

RECOMMENDATIONS

Members are asked to:

i) Approve the Local Pension Board endorsement of the proposal to establish a tri-service workstream for collaboration across Wales to consider opportunities to improve effectiveness and resilience of pension functions.

REGULATORY BACKGROUND

3 New governance requirements were introduced as a result of the Public Service Pensions Act 2013.

4 The Act sets out the primary legislation for public service pension schemes. For the Firefighters' Pension Scheme, the key elements and responsibilities are set out below:

- The Welsh Government is the responsible authority and is responsible for creating the underpinning regulations. The regulations provide the statutory elements of the scheme and effectively establishes the scheme rules.
- The Act creates the need for a Scheme Advisory Board whose primary focus is on overarching policy, scheme-wide design, strategic direction, providing advice to the responsible authority, effective administration and overall best practice.
- The Scheme Manager is responsible for implementing the scheme regulations, managing and administering the scheme locally.

- The Local Pension Board assists the scheme manager advising on matters of administration and governance.

ROLE OF THE SCHEME MANGER

5 The Scheme Manager is the body responsible for implementing the scheme, ensuring adherence to the scheme regulations and compliance with the good practice set by the Pensions Regulator. For the Firefighters' Pension Scheme, the Scheme Manager is the Fire and Rescue Authority.

6 The day-to-day operational management is delegated to North Wales Fire and Rescue Service (the Service) as part of the scheme of delegation to the Chief Fire Officer.

ROLE OF THE LOCAL PENSION BOARD

7 The Local Pension Board for each Fire and Rescue Authority provides advice and guidance to the Scheme Manager (the Fire and Rescue Authority). This covers all areas including compliance with the scheme regulations, matters of governance and administration, legal issues and scrutiny of Service policies and procedures.

8 The Local Pension Board is made up of an equal number of employee and employer representatives and meets on four occasions each year. Whilst the Local Pension Board does not have decision making powers it provides significant support to the Scheme Manager. All members of the Local Pension Board are required to complete training provided by the Pensions Regulator and undertake further scheme specific local training.

9 The burden on the Local Pension Board has become apparent and it is increasingly difficult for members to develop and maintain the level of knowledge required.

RECENT LEGAL CHALLENGES

10 Across the public sector there have been a number of national legal challenges that have placed a significant burden on local pension teams and the pension fund administrator, Dyfed Pension Fund. The age-discrimination legal challenge has been well documented across the public sector. Whilst largely concluded for the majority of staff a smaller number of residual issues remain. Since April 2022 all firefighters are members of the career average scheme which has heightened the need for pensions literacy amongst the membership and increased the technical queries being raised.

11 The second legal challenge remains in the early stages of resolution and relates the buyback of pension entitlement for colleagues who are retained firefighters dating back to the start of their contracts. The legal challenges require a case-by-case review and involve highly technical and complex calculations. This requirement is not only impactful for the pension teams and administrators but also for members both current and retired.

12 The legal challenges are ongoing and more recently further rulings have been made in relation to the treatment of male survivors in opposite sex marriage and civil partnership.

THE CHALLENGES AND AMBITION

13 The legal challenges outlined above have placed an almost intolerable burden on relatively small teams both within individual services but also within the administrators. The technical nature of the work has limited the ability to increase resource capacity. Since 2023, a collaborative arrangement with South Wales Fire and Rescue Service has been in place through the sharing of a Technical Lead to provide the teams with advice and guidance on technical matters. This has worked well and resulted in a closer working relationship and consistency (e.g. a jointly developed discretionary policy applicable to each scheme).

14 The legal challenges have also been impactful on the Local Pension Board members who are required to navigate through technical issues.

15 The ambition is to seek opportunities for further joint working to maximise the effectiveness of each team, build consistency for members, promote communication and to develop resilience in the event of staff absence or turnover. The ambition may also be extended to the work of the Local Pension Board to build further knowledge and understanding.

16 The opportunities range from joint working between pension teams through to the formal delegation by the Scheme Manager to a single person or board to facilitate a single Local Pension Board for Wales. Initial advice has been obtained from the Welsh Government and broad support has been confirmed.

17 It should be noted that any changes would not cut across or dilute the role of the Scheme Advisory Board whose role is to provide advice, in response to requests from Welsh Ministers, on changes to the scheme and any other matters relevant to the effective and efficient administration of the Scheme. This piece of work should not be underestimated and will potentially require a review and alignment of discretions and ways of working.

INFORMATION

18 Traditionally the administration of the firefighters' pension scheme was relatively straight forward with only one scheme, which was based upon final salary. However, over the last five years it has now become very complicated and labour intensive with over four separate pension schemes and revisions and recalculations required as a result of legal challenges such as McCloud and Matthews. It is unlikely that the workloads will diminish in the future as pension legislation in both England and Wales continues to be revised.

19 These pressures have coincided with many pension professionals retiring from the industry and a reluctance for people to enter this profession. This has been evidenced in a survey which was compiled in 2025 by the Local Government Association (LGA) evaluating the pension resources in Fire and Rescue Services and the appetite for the "Need for Change".

20 As a result of these findings the National Fire Chiefs Council (NFCC) endorsed further work to explore the concept of a shared service, single scheme manager model, reflecting the sector's strong appetite for change.

21 Significantly all three Fire and Rescue Services in Wales expressed a desire for change in their replies to the LGA survey. With the move to a new governance model and the approval of Welsh Government officials, we now have the opportunity in Wales to move to this model more rapidly than England.

22 In addition to the efficiencies, it would bring in Wales, it would showcase the benefits to Fire and Rescue Authorities in England, many of whom are facing their own reorganisation of governance arrangements.

IMPLICATIONS

Well-being Objectives	The effective operation of the Firefighters Pension Scheme supports the Well-being objectives by enabling staff to make long term plans over their career. The effective collaboration will seek to maximise effectiveness which supports this objective.
Budget	All proposals will be subject to budget scrutiny to demonstrate value for money
Legal	All options will be assessed to ensure that they fully achieve the regulatory requirements of the Scheme Manager
Staffing	No proposals have been made but any impact will be subject to appropriate engagement and consultation.
Equalities/ Human Rights/ Welsh Language	All proposals will be subject to equality assessment and ensure that the Welsh Language Standards are maintained.
Risks	The establishment of a tri-Service collaboration seeks to address the inherent risks within the current arrangements.

Mae'r ddogfen hon ar gael yn Gymraeg **Agenda Item 12**

Report to	**North Wales Fire and Rescue Authority**
Date	**20 July 2026**
Lead Officer	**Anthony Jones, Assistant Chief Fire Officer**
Contact Officer	**Jonathan Blyde, Corporate Planning and Performance Manager**
Subject	**The Social Partnership Duty – Annual Report.**

PURPOSE OF REPORT

1. To seek approval for the submission of the Annual Social Partnership Duty Report to the Social Partnership Council for scrutiny and to publish the report on the Fire and Rescue Authority's website.

EXECUTIVE SUMMARY

2. The Social Partnership and Public Procurement (Wales) Act 2023 ("SPPP Act") fulfils a Programme for Government commitment placing social partnership on a statutory footing in Wales.

3. On 1 April 2024 the Social Partnership Duty ("the Duty") on public bodies came into force in Wales.

4. The Duty requires the Authority to produce an annual report to evidence how they have complied with The Social Partnership Duty created by the SPPP Act.

5. The Social Partnership Duty requires North Wales Fire and Rescue Authority to seek consensus or compromise with their recognised trade unions, when;

    - setting their well-being objectives; and
    - making decisions of a strategic nature about the reasonable steps they intend to take to deliver those objectives.

6. The Duty also requires that the annual report must be agreed with the Authority's recognised trade unions or contain a statement explaining why it was not agreed.

7. All of the requirements of the SPPP Act have been discharged through the Joint Consultation and Negotiation Committee, including agreement upon the annual report itself.

RECOMMENDATION

8. That Members:

   i) **Approve the Annual Social Partnership Duty Report for submission to the Social Partnership Council for scrutiny and publication on the Authority's website.**

BACKGROUND

9. This requirement is linked to the setting of well-being objectives, upon which the FRA already consult the public and members of staff by virtue of the requirement to publicly consult upon improvement objectives, as required by the Local Government (Wales) Measure 2009.

INFORMATION

10. The Social Partnership Council have not provided a template for the report. The approach to the Social Partnership Duty report 2025-26, has therefore been based on the same approach that the authority used for the first Social Partnership Duty report (2024-25).

IMPLICATIONS

Well-being Objectives	The Social Partnership Duty relates to the consultation and involvement of trade unions when setting well-being objectives. In addition, the FRA has consulted the public and staff on its proposed objectives for 2026-27.
Budget	No implications
Legal	The publication of the Social Partnership Duty Report will ensure the FRA discharges the Social Partnership Duty.
Staffing	No implications
Equalities/Human Rights/ Welsh Language	A separate Equality Impact Assessment has been developed by the Equality Diversity and Inclusion Officer in respect of the FRA's Improvement and Well-being objectives.
Risks	No implications

Draft Social Partnership Duty

2025-26

Gwasanaeth Tân ac Achub
Fire and Rescue Service

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Introduction

The Social Partnership and Public Procurement (Wales) Act 2023, (SPPP Act), which came into force on 01 April 2024, requires public bodies, including North Wales Fire and Rescue Authority, (NWFRA), to produce an annual report to evidence how they have complied with The Social Partnership Duty created by the SPPP Act.

The Social Partnership Duty requires North Wales Fire and Rescue Authority to seek consensus or compromise with their recognised trade unions, when

i. setting their well-being objectives; and
ii. making decisions of a strategic nature about the reasonable steps they intend to take to deliver those objectives.

Section 16(2) of the Act sets out several specific requirements relating to the Duty, with which NWFRA must comply when 'seeking consensus or compromise'.

In order to seek consensus or compromise a public body must include its recognised trade unions or other representatives of its staff in the process of setting objectives or making decisions, by (in particular)—

a) consulting them at a formative stage of the process, and
b) otherwise involving them throughout the process by;
    i. providing sufficient information to enable them to properly consider what is proposed, and
    ii. providing sufficient time to enable them to adequately consider what is proposed and respond.

Section 18 of the SPPP Act states:

1. A public body must prepare, in respect of each financial year, a report of what it has done to comply with the duty.
2. The report must be agreed with the public body's recognised trade unions or contain a statement explaining why it was not agreed.

3. The public body must publish the report, and submit it to the Social Partnership Council, as soon as reasonably practicable after the end of the financial year.

Background

North Wales Fire and Rescue Authority delegates responsibility for certain functions to the Chief Executive/Chief Fire Officer of North Wales Fire and Rescue Service (NWFRS).

In addition to the requirement of the [Well-being of Future Generations (Wales) Act 2015] to set well-being objectives, there is a separate statutory duty for Fire and Rescue Services in Wales to consult with the public annually on improvement objectives, as required by the [Local Government (Wales) Measure 2009].

Welsh Government Fire Circular ([W-FRSC(2024)06], dated 6th April 2024) provides that the "duties under the 2009 Measure and the Wellbeing of Future Generation Act 2015 can be discharged through the publication of a single report."

NWFRA approved the first [Social Partnership Duty Annual report 2024-25] for publication on the 28 April 2025.

How we complied with the Social Partnership Duty

NWFRS has established a Governance Assurance Framework to discharge its responsibilities on behalf of NWFRA. Part of that Framework includes a Joint Consultation and Negotiation Committee (JCNC), chaired by a Principal Officer, and whose membership includes representatives from each of the recognised trade unions. Relevant officers from across the Service attend with the Head of Operational Response and Head of Human Resources attending each meeting.

North Wales Fire and Rescue Authority's recognised trade unions are;

- The Fire Brigade Union,
- Fire & Rescue Service Association,
- Fire Officers Association,
- Fire Leaders Association,
- UNISON,
- Unite.

The Committee meets six weekly, and the Social Partnership Duty has been incorporated into the objectives of the Committee and is included as a standing item on the agenda for each meeting.

Throughout 2025-26 the JCNC meetings took place on the following dates:

- 4th April 2025
- 9th May 2025
- 19th June 2025
- 6th August 2025
- 18th September 2025
- 7th November 2025
- 27th January 2026
- 24th February 2026

The Committee's focus is on fostering good working relationships with all representative bodies and discussing matters of relevance to all staff.

Although the Committee is strategic, a broad range of issues are discussed at each meeting; these can include forward looking matters of strategic importance through to more tactical issues.

Notably all policies and procedures are highlighted for consultation prior to approval by the Service Leadership Team, ensuring that matters of note or concern are addressed at the relevant time.

During the course of the year the following matters have been considered and recorded under the social partnership duty:

- **Emergency Cover Review** – a staff led working group to consider future options for improving rural availability
- **Development of a new Training Centre** – regular consultation and updates relating to the development of new training facilities, critical to operational firefighters
- **Improving our culture** – updates and engagement on the action plan and progress made, following the Crest review recommendations
- **Collective agreement implementation** – meaningful engagement with Trade Union representatives in decision-making and implementation of the Collective Agreement
- **Policies** – updates on policy development and publication
- **Retained Duty System Pilot leave** – consulting and providing updates on an initiative to address recommendations following an earlier review of Retained Duty System leave
- **Pensions** – Updates and discussion on pension-related matters
- **Procurement of new Turntable Ladder Platform** – engagement with representative bodies, giving particular consideration to the procurement process, decision making processes, timelines and training.
- **Replacement of Technical Rescue Units** – consultation with Trade Union representatives on the build specification, procurement process,

decision making process and timelines, aligned to the new Turntable Ladder Platform.

- **Budget for 2026-27** – the budget was developed, shared and explained in detail with Trade Union representatives, ensuring transparency and ongoing engagement in key financial decisions.
- **All-Wales Retained Duty System Project** - working collaboratively with Welsh Government, trade unions and partners to shape improvements and share best practice whilst strengthening on-call policies and procedures.

Following Fire and Rescue Authority approval of the Community Risk Management Plan for 2024-2029, throughout 2025-26, work focussed on the development of the 2026-27 improvement and well-being objectives, which were developed in consultation with Trade Unions and following a separate public consultation process, and were approved for publication in the Community Risk Management Implementation Plan 2026-27.

In addition to the above, in order to strengthen the Authority's commitment to Social Partnership, at the Joint Consultation and Negotiation Committee meeting held on 6th April 2025, the Chair led the Committee through the Social Partnership The Welsh Way handbook, and outlined the importance of the request from Welsh Government for Social partnership Champions, to discuss and promote the effectiveness of Social Partnership. Trade Union representatives supported this, and nominated champions.

Conclusion

This report reflects a year of positive and constructive partnership between North Wales Fire and Rescue Authority and recognised Trade Unions.

The Authority remain committed to fostering good working relationships with Trade Unions and will continue to maintain regular and transparent communication.

Mae'r ddogfen hon ar gael in Gymraeg **Agenda Item 13**

Report to	**North Wales Fire & Rescue Authority**
Date	**20 July 2026**
Lead Officer	**Anthony Jones, Assistant Chief Fire Officer**
Contact Officer	**Jonathan Blyde, Corporate Planning and Performance Manager**
Subject	**Performance Monitoring, April 2025 to March 2026**

PURPOSE OF REPORT

1. To provide members with an update on performance for the period 1 April 2025 – 30 March 2026 (financial year 2025/26). The performance measures reflect the five key principles outlined in the Community Risk Management Implementation Plan (CRMIP) for the 2025/26 financial-year and include commentary on emerging trends and future actions.

EXECUTIVE SUMMARY

2. **Improved Workforce Attendance Amid Growing Workforce**
   i. Overall sickness absence reduced from 5.13% to 4.98% in 2025–26, while total staffing increased by a net 30 employees to 979.
   ii. Both short-term (1.09%) and long-term (3.89%) absence reduced year-on-year, indicating sustained improvement in absence management.

3. **Rising Incident Demand, with Fires a Key Driver**
   i. A total of 6,611 incidents were attended (+1.8% year on year; +8.1% above the three-year average).
   ii. Fire incidents increased by 13.1%, driven primarily by higher activity in Q1 and Q2, while False Alarms and Special Service Calls both decreased, marking the first annual reductions in several years.

4. **Lowest number of Accidental Dwelling Fires, but Increased number of Casualties**
   i. Accidental Dwelling Fires fell to 322, the lowest level since 2017–18 (4.7%).
   ii. However, injuries rose by 24% and there were two fatalities, highlighting a continuing need to prioritise vulnerability focused prevention, particularly around cooking safety and smoke exposure.

5. **Prevention Activity Shifted Strongly Toward Risk Based Targeting**
   i. 19,376 Safe and Well Checks were delivered, exceeding the target by 1,876.
   ii. Importantly, high risk checks increased to 28.4% of all activity (up from 25.4%), reflecting a strategic shift away from volume toward risk-based impact, supported by NHS Exeter data and revised referral management.

OBSERVATIONS FROM SERVICE LEADERSHIP TEAM

6. The Service Leadership Team requested an analysis of the number of occasions on which the Service achieved, or did not achieve, the minimum daytime level of available appliances, taking into account any changes to the minimum threshold over time. To enable a consistent comparison, historic data have been assessed against the current minimum daytime availability of 18 appliances.

7. The analysis indicates that in 2021/22, when measured against the current minimum threshold, there was only one occasion where daytime appliance availability fell below this level. This increased in subsequent years, with a peak of 11 occasions recorded in 2023/24 where availability fell below the current minimum. Since that point, the number of such occurrences has reduced year-on-year.

8. In addition, the average number of appliances available during the daytime has shown a steady increase across the period from 2021/22 onwards, indicating an overall improvement in appliance availability during core hours.

9. The Service Leadership Team also requested clarification on the impact of changes to the parameters communicated by the National Fire Chiefs Council (NFCC) in relation to the definition and recording of wildfires since 2018; to support consistent and meaningful comparison, figures have been retrospectively calculated in line with the current definition, with additional narrative provided to aid interpretation.

RECOMMENDATION

It is recommended that Members:

i) Note the content of the Performance Monitoring Report.

BACKGROUND

10. The Authority is required to work to reduce risk and address the safety of its communities and to do so in a sustainable manner. The CRMIP outlines the principles against which the Authority measures its performance. Focussing on five key principles the performance is reported on a quarterly basis, with a focus on key risks and emerging trends.

INFORMATION

11. The Performance Report is a quarterly report, assessing performance for the period 1 April 2025 – 31 March 2026, with comparisons made to the previous financial-year (2024/25).

IMPLICATIONS

Well-being Objectives	Demonstrates the Authority's performance against the improvement and well-being objectives in the Community Risk Management Implementation Plan (CRMIP) 2025-26.
Budget	Allows activity and key risks to be considered at part of the budget setting process.
Legal	Supports the Authority, as required by the Well-being of Future Generations (Wales) Act 2015, to demonstrate how it is taking all reasonable steps, in exercising its functions, to meet its well-being objectives.
Staffing	Reporting is aligned to the CRMIP 25/26 and includes an update on staffing matters.
Equalities/Human Rights/ Welsh Language	No implication identified.
Risks	Demonstrates how the Authority is managing its delivery against community risks.

Gwasanaeth Tân ac Achub
Fire and Rescue Service

North Wales Fire and Rescue Service

Performance Monitoring Report:
April 2025 – March 2026

Our five principles for keeping communities safe

PEOPLE PREVENTION PROTECTION RESPONSE ENVIRONMENT

Contents

Our People Principle

1 Sickness Absence

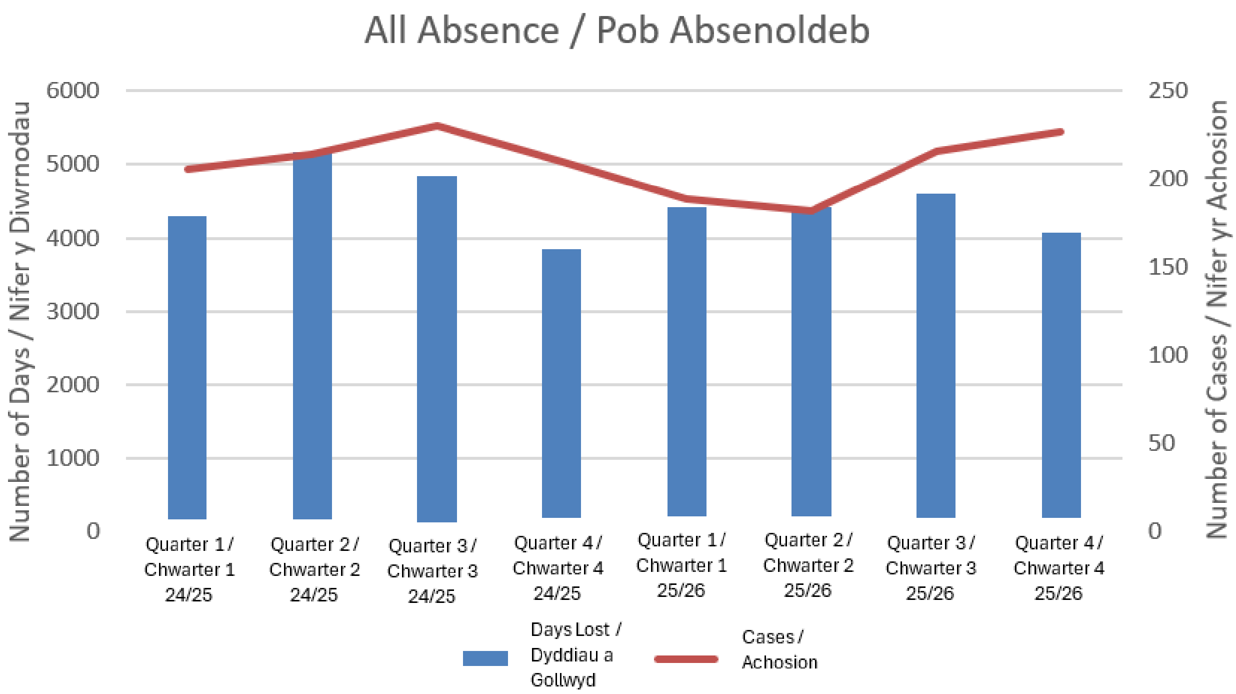
The Service encourages all its employees to maximise their attendance at work while recognising that employees will, from time to time, be unable to come to work because of ill health.

Total time lost to sickness absence in 2025/26 was 4.98%. This is a reduction compared with the previous year of 5.13%, indicating an overall improvement in attendance.

979 individuals were employed by NWFRS as at 31/03/2026, which is an increase of 30 people from the same period in 2024/25.

Please note that throughout the report, the number of cases in the year to date (YTD) will not be a sum of the quarters as some individuals' absences will span across quarters. There may also be fluctuations in the numbers reported from quarter to quarter because of changes to employee data.

a. All Sickness Absence



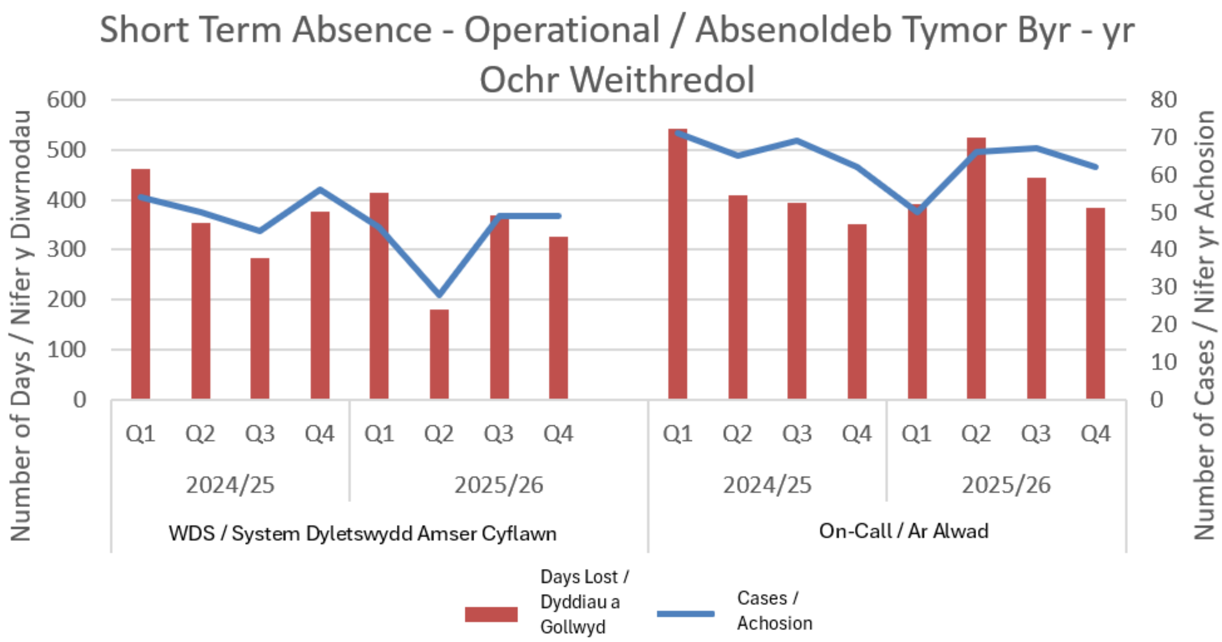
Overall, days lost due to sickness absence has remained at a relatively similar level during quarter 1 to 3 of 2025/26, with the number of days lost during quarter 4 being at its lowest for this year, and at a similar level to quarter 4 of

2024/25. However, in contrast, the number of absence cases has increased during quarter 3 and 4. Although both days lost and cases increased slightly during Quarter 3 2025/26, they remained below the levels recorded in Quarter 3 of the previous year. This improvement has occurred alongside an increase in overall staff numbers, indicating a continued positive trend in managing sickness absence across the Service.
Short term means individual periods of sickness of 27 calendar days or less.
Long term means individual periods of 28 calendar days or more.

1.2 Short Term Sickness

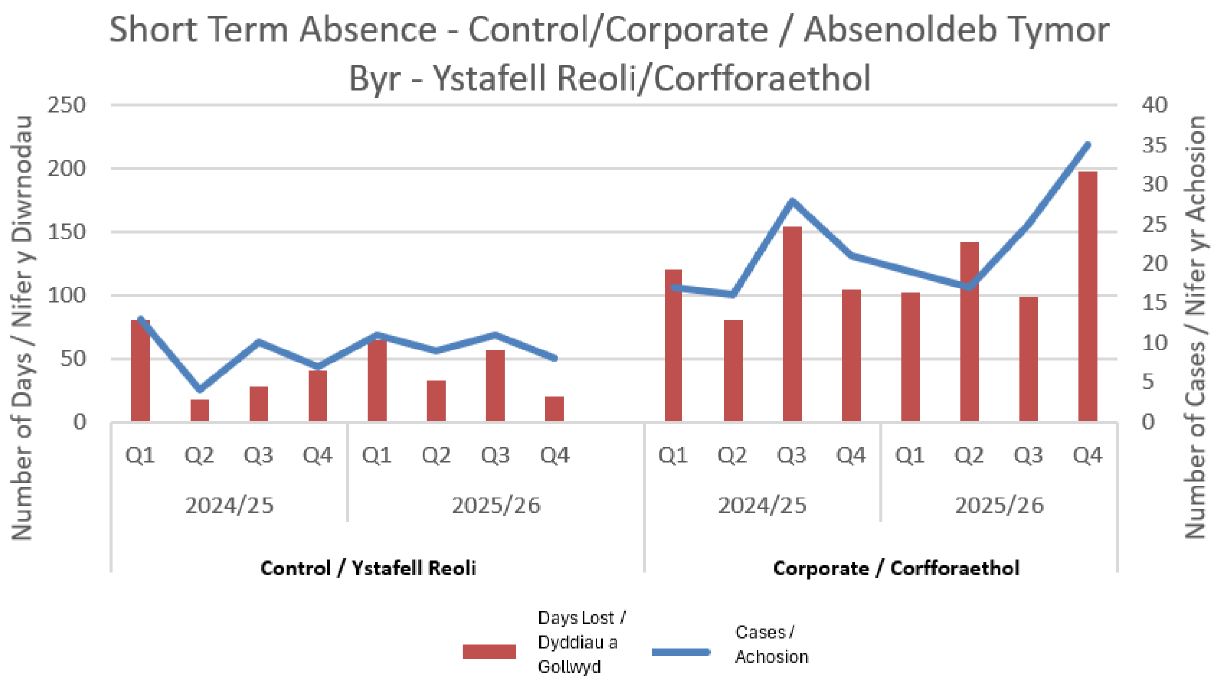
Short term absence accounted for 1.09% of total time lost across all duty types during 2025/26, which is a reduction from 1.12% during 2024/25.

Overall, the number of days lost due to short term sickness remained relatively consistent throughout 2025/26. Quarter 1 recorded the highest number of days lost at 973, while quarter 2 saw the lowest at 880 days. Short term sickness cases were lower in quarters 1 and 2, increasing in quarters 3 and 4 to an average of 153 cases.



(WDS - includes all wholetime operational staff, such as station based, rural and flexi duty officers.

SLT have been split so operational members of SLT are included within wholetime figures, and Heads of Departments are included within Corporate Departments).



Short-term sickness cases and days lost reduced in quarter 4 across wholetime, on-call and control duty systems, with the exception of corporate staff, where both cases and days lost increased. Across 2025/26, short term absence levels fluctuated across all duty types, with no consistent upward or downward trend.

Wholetime staff accounted for 34% of total days lost due to short term sickness across the year, with an average absence duration of 7.5 calendar days per employee.

On-call staff, who make up 51.3% of the workforce, accounted for an average of 46% of short-term absence cases. Case numbers remained broadly similar across quarters 2, 3 and 4; however average duration of absence increased to 7.13 calendar days, up from 6.3 calendar days in 2024/25.

Corporate staff accounted for 21.3% of short-term absence cases during quarter 4, with increases in both cases and days lost compared with previous quarters. Across 2025/26, Corporate staff represented 14.4% of all short-term absence, with an average absence duration of 5.6 days.

Top 3 Short Term Sickness Absence Reasons (by cases)

	Absence Reason	Cases	Lost time %
1	Cold/Flu	30	13.04%
2	Musculoskeletal - Upper Limb	7	8.73%
3	Musculoskeletal – Lower Limb	2	3.56%

Lost time % is based upon the days lost rather than the case numbers

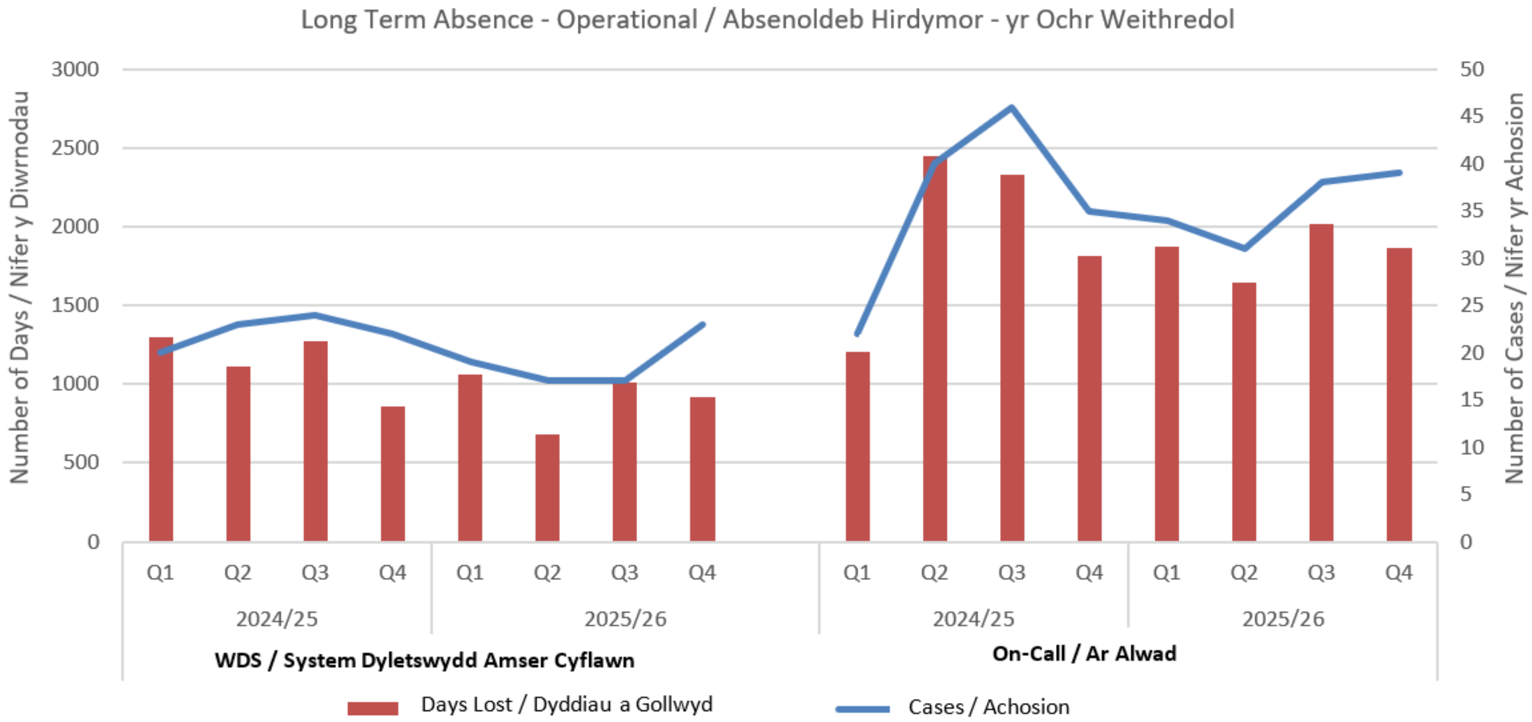
Cold/flu continued to be the most common cause of short-term sickness absence in quarters 3 and 4, accounting for 22.1% and 13.04% of time lost respectively. This was a significant increase from quarters 1 and 2, where cold/flu accounted for 3.4% and 8.4% of time lost. Regardless of the increase in cases in quarter 3 and 4, absences related to cold/flu lasted on average 4.4 days.

This trend aligns with information published by NHS England, which reported in October 2025 that the flu season had affected the NHS more than a month earlier than usual, with case levels three times higher than previous years.

All Musculoskeletal conditions accounted for 24.9% of short-term absence cases during 2025/26, with an average duration of 9 days, with upper limb cases the most reported from this category (9.44%) followed by lower limb (8.37%) and back and spinal (7.09%). Service funded physiotherapy and alternative physical therapies continue to be widely used, particularly for lower limb, shoulder, neck and back conditions, supporting early intervention and absence prevention.

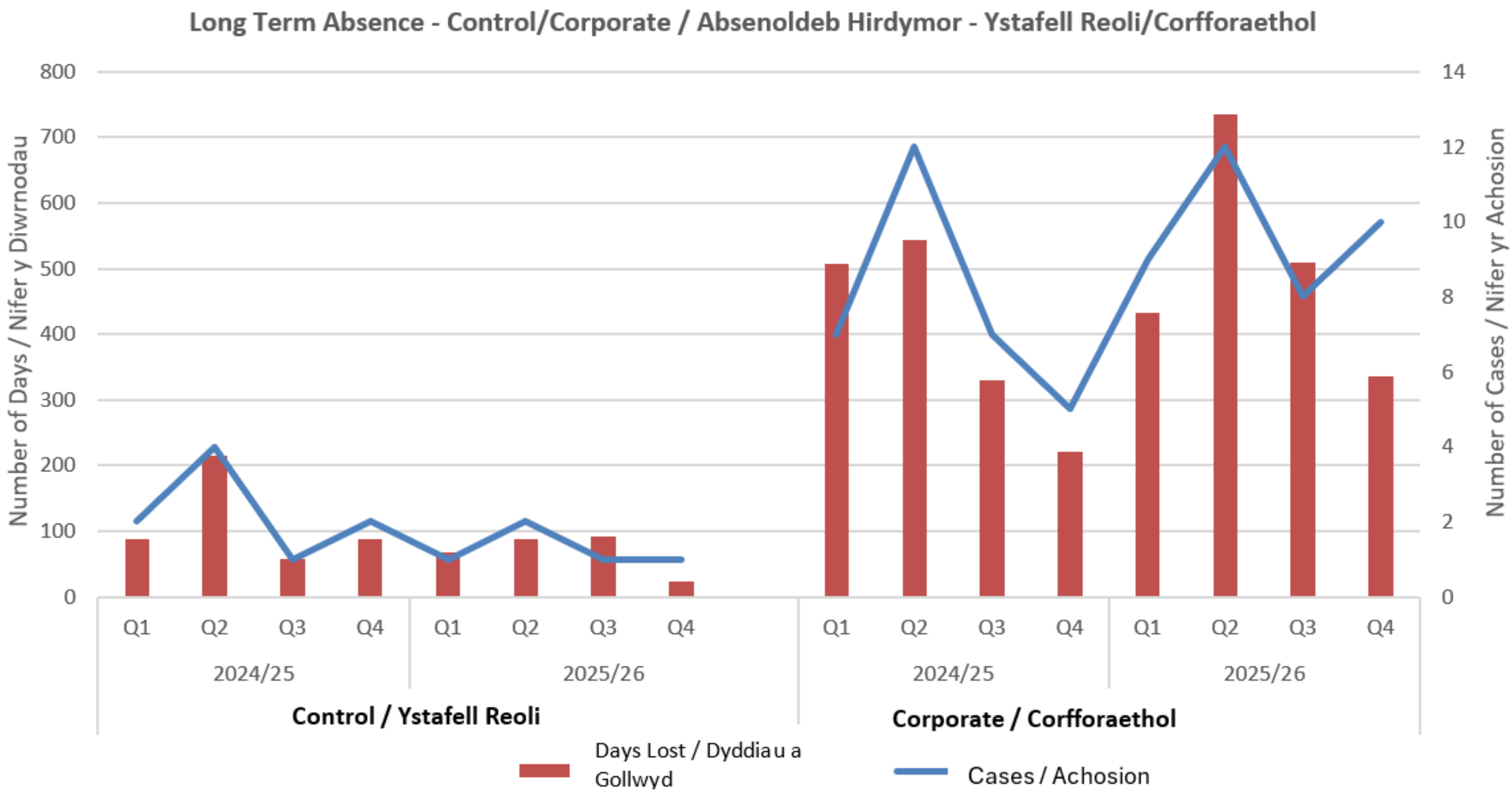
1.3 Long Term Sickness

Long term absence accounted for 3.89% of total time lost across all duty types during 2025/26, which is a reduction from 4.06% during 2024/25. While quarter 3 recorded the highest number of days absent due to long term sickness during the past year, quarter 4 saw an overall reduction in days lost but an increase in the number of cases.



Long-term absence days for wholetime staff fluctuated throughout the year; quarter 4 saw reduction of 100 days compared with quarter 3, however it also recorded the highest number of wholetime cases since quarter 3 of 2024/25. Across 2025/26, the average duration of long-term sickness absence for wholetime staff was 44 days.

There was a reduction in the days lost due to long term sickness for on-call staff during quarter 4, however the number of cases stayed at the same level as quarter 3. On-call absence accounted for 54% of all long-term absence, with average absences lasting 52 days.



Long-term absence cases and days lost for Control staff remained stable across quarters 1, 2 and 3 before reducing in quarter 4.

Long term sickness absence for corporate staff, in terms of number of cases and days lost, increased significantly in quarter 2 before reducing again in quarter 3. Although the number of days lost continued to decrease in quarter 4, the number of long-term sickness cases among corporate staff rose again during this period.

Overall, corporate roles account for 15.2% of the Service’s establishment and represented 13.2% of all long-term sickness absence cases during 2025/26. The average duration of long-term sickness absence for corporate staff was 51.5 days.

Top 3 Long Term Sickness Absence Reasons (by cases)

	Absence Reason	Cases	Lost Time %
1	Mental Health – Stress	11	16.29%
2	Musculoskeletal - Upper Limb	7	12.15%
3	Musculoskeletal - Lower Limb	7	11.13%

Lost time % is based upon the days lost rather than the case numbers.

Mental Health – stress and Musculoskeletal – lower limb continues to be within the top 3 reasons for long term sickness during quarter 4, with absence due to musculoskeletal – upper limb exceeding absences due to failed medical/fitness test for the first time in the current year. Whilst absences due to musculoskeletal – upper limb reasons haven't increased during quarter 4, the number of employees who been absent long term due to failed medical/fitness testing has reduced from 7 cases each in quarters 1, 2 and 3 to 4 cases in quarter 4, which demonstrates an overall improvement with employee fitness levels.

Mental health due to stress has remained the most common cause of long-term sickness absence, accounting for 15.6% of long-term absence during 2025/26. The average duration of absence of this nature was 54 days.

Additional mental health and wellbeing support continued to be rolled out throughout 2025/26, complementing existing occupational health, employee assistance and physiotherapy services that have been in place for several years. This includes training in Mental Health First Aid, bystander intervention training, suicide awareness and critical incident debriefing as well as increased resources and signposting information for staff.

During 2025/26, there were 68 long term sickness cases relating to musculoskeletal upper and lower limb conditions, resulting in a total of 3,159 days lost. These absences often relate to recovery following surgery and the requirement for employees to regain full fitness, strength and range of movement before returning to an operational role. Where appropriate, modified duties and phased returns continue to be used to support earlier and safer returns to work.

All Wales Comparison

The average shift days lost per person for all absence (short and long term) on an All-Wales basis was 13.17 shift days per person for wholetime uniformed staff, 20.5 shift days per person for Control staff, and 14.58 shift days per person for Corporate staff.

In comparison with the other Welsh Fire and Rescue Services, North Wales had the lowest shift days lost per person due to both long- and short-term absences across the three duty types reported out of all three services.

Number of shifts/days lost due to sickness	**SWFRS**	**MAWWFRS**	**NWFRS**
Wholetime uniformed staff	14.96	10.48	11.66
Fire control staff	22.83	32.08	8.19
Corporate staff	19.32	12.93	8.5

Note, the All Wales data is for the period April 2024 to March 2025 with the most recent update published in October 2025. The data set only reports on absence data for wholetime, control and corporate staff and doesn't include on-call or retained data.

Our Prevention Principle

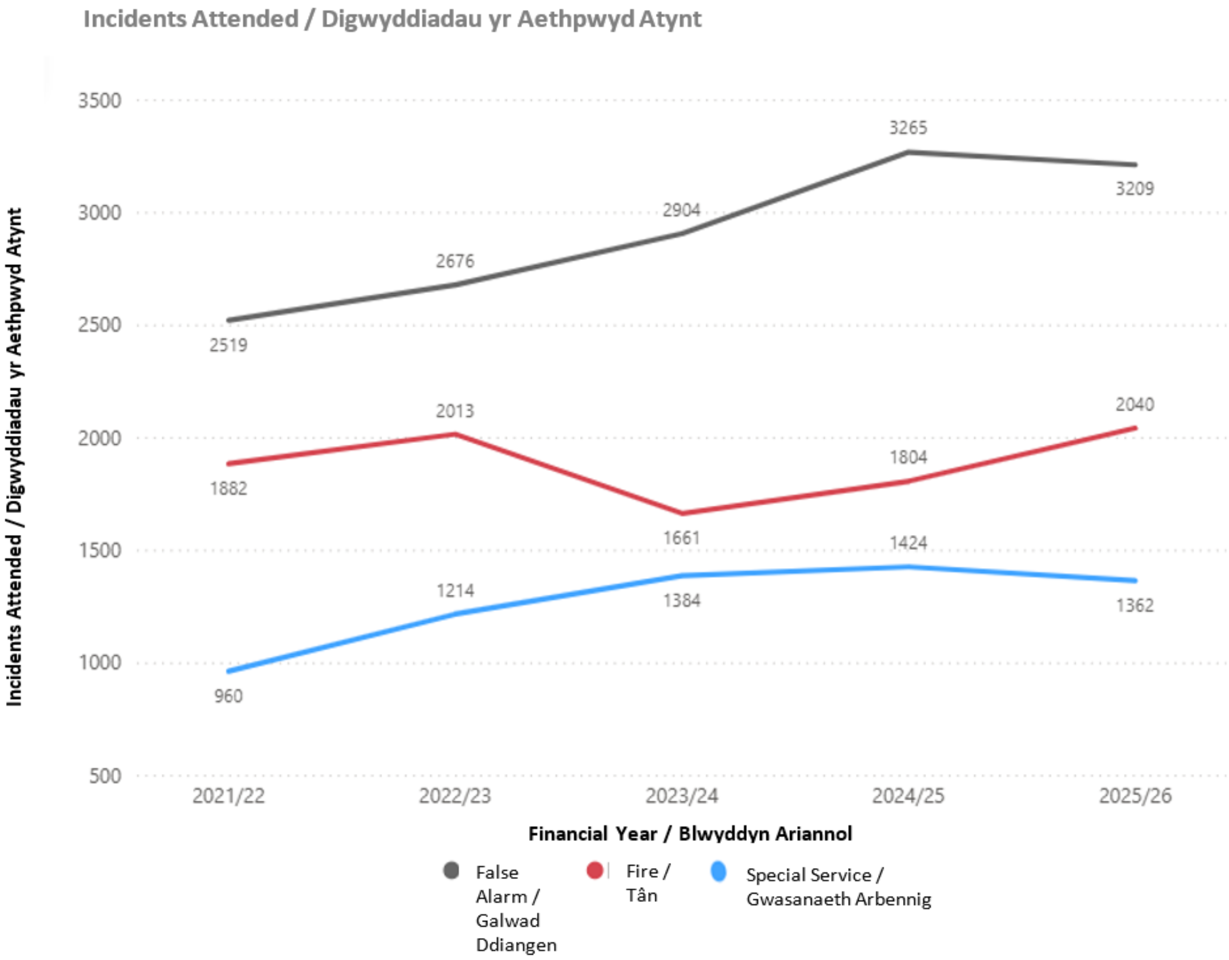
2 All Incidents

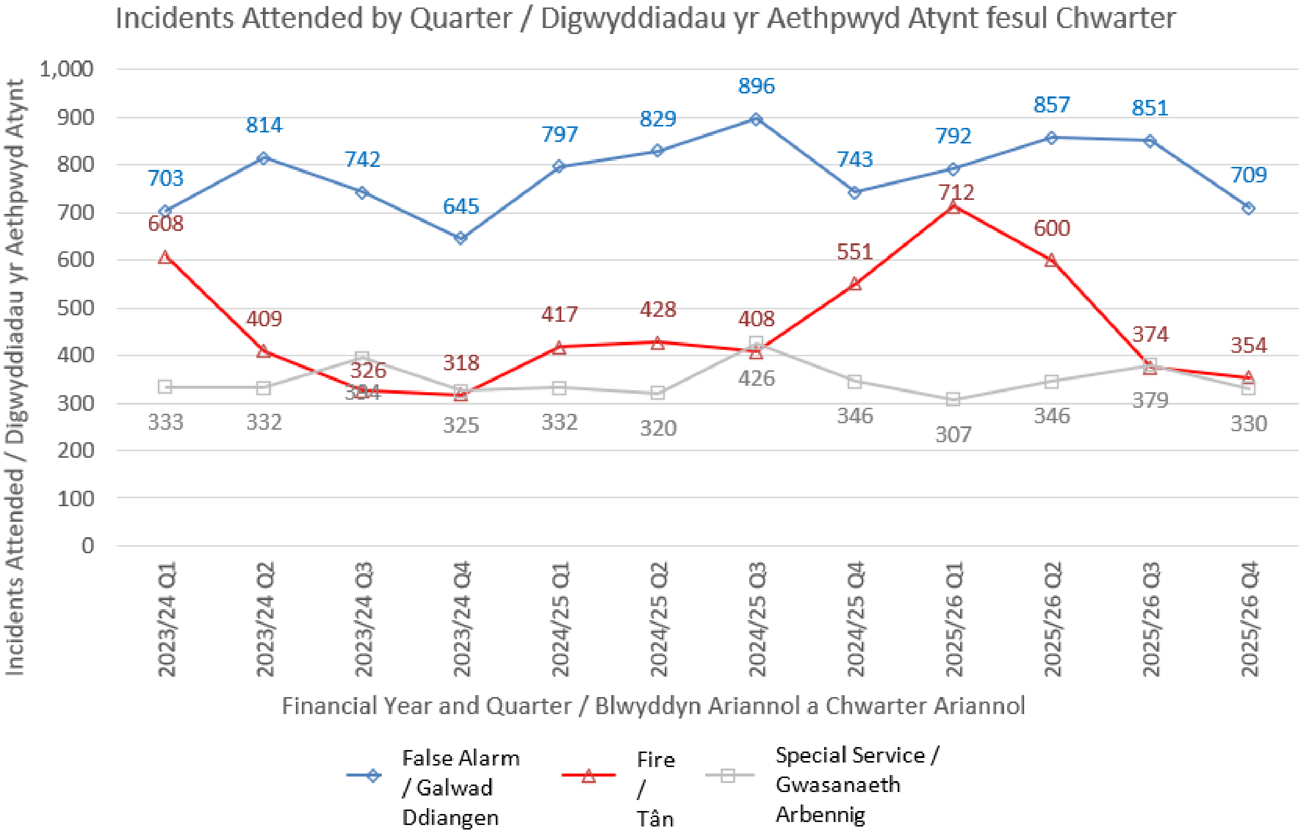
All Incidents – 6,611 incidents were attended during the financial year 2025-26, which is a 1.8% increase from the 6,493 incidents attended during 2024-25. This is also 8.1% higher than the 3-year average of 6,115.

Fires – 2,040 fires were attended during 2025-26, which is an increase of 13.1% from 1,804 attended during 2025-26, and 11.7% higher than the three-year average of 1,826. This is due to the number of fires attended in Q1 & Q2 being close to the upper limit of what the service would normally expect. Levels then returned to a similar rate to previous years, throughout Q3 and Q4.

False Alarms – 3,209, a decrease of 1.7% from 3,265 reported during 2024-25, but 8.9% higher than the three-year average of 2,948. Whilst the levels of False alarms have steadily increased over previous years, 2025-26 has shown the first annual decrease since 2017-18.

SSCs – 1,362, Special Service Call incidents were attended in 2025-26, a decrease of 4.4% from the 1,424 attended in 2024-25. The number of special service call incidents attended has shown annual increases over previous years, however, 2025-26 has shown the first decrease since 2020-21.

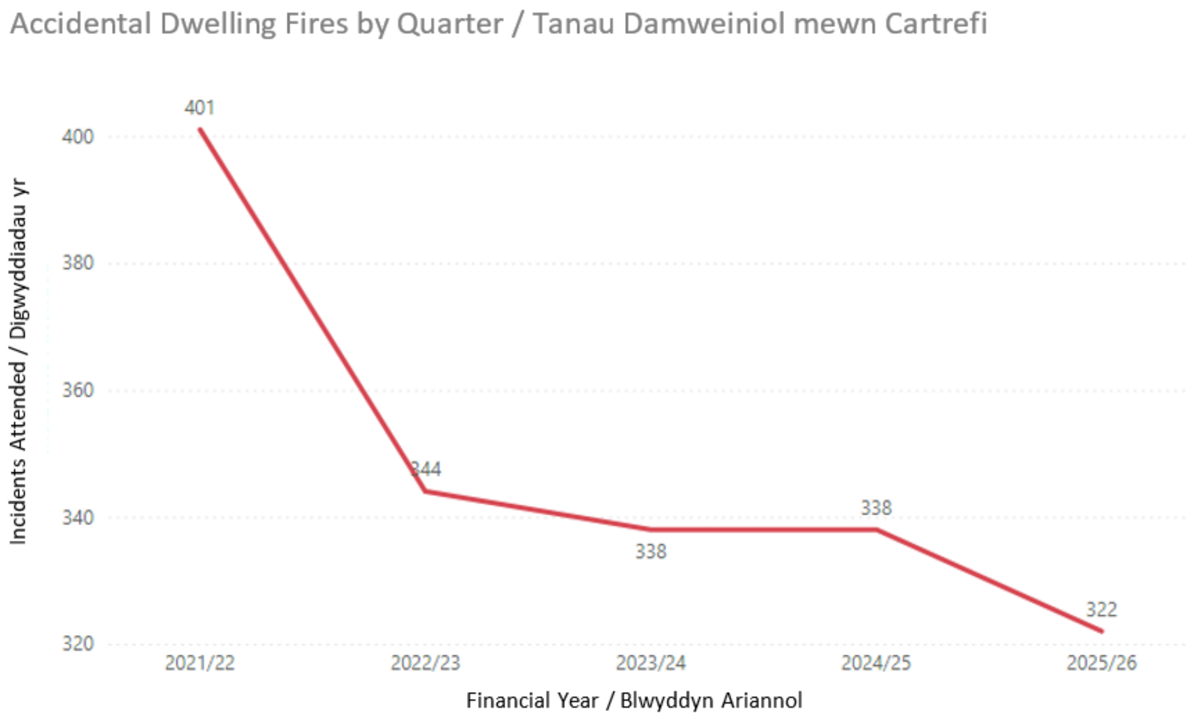


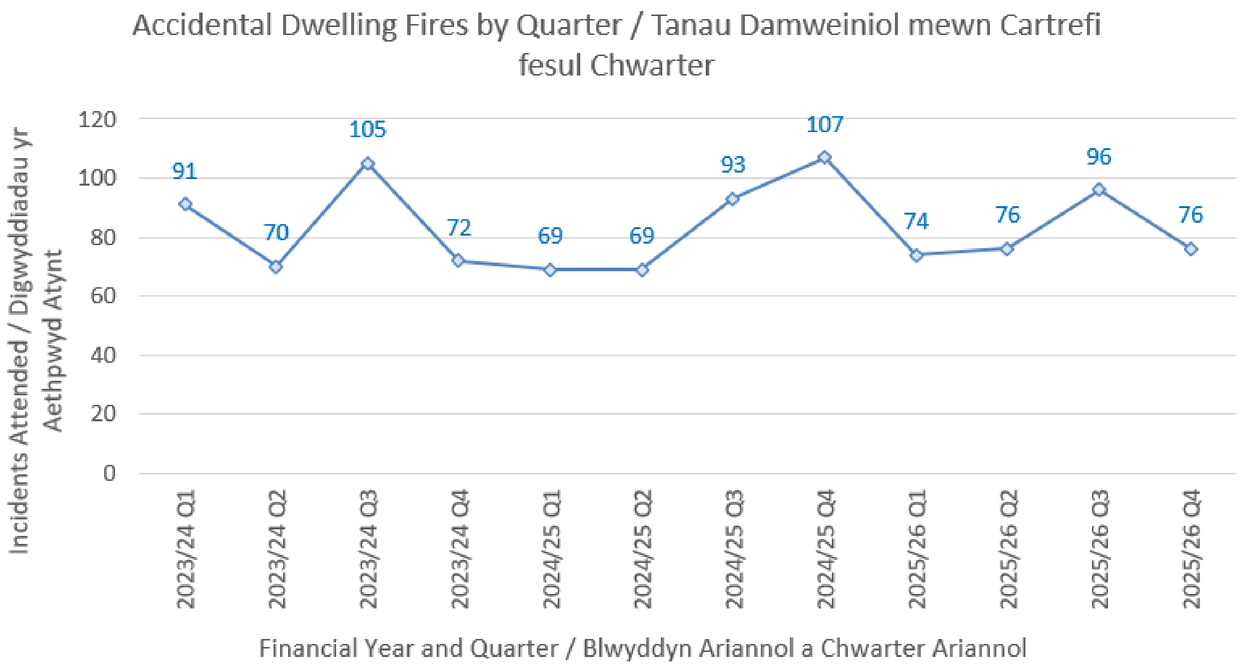


3 Accidental Fires in Dwellings (ADFs)

322 accidental dwelling fires were attended in 2025-26, which is a 4.7% decrease from 338 in 2024-25.

Although an increase in the number of ADFs attended was seen in 2025-26 Q3, during Q4 the number returned in line with the earlier half of the year, resulting in the overall annual number of accidental dwelling fires continuing to decrease, and 2025-26 having the lowest number that the service has recorded for any year since 2017/18.


Accidental Dwelling Fires by Quarter / Tanau Damweiniol mewn Cartrefi
Incidents Attended / Digwyddiadau yr
Financial Year / Blwyddyn Ariannol
2021/22
2022/23
2023/24
2024/25
2025/26
401
344
338
338
322


Accidental Dwelling Fires by Quarter / Tanau Damweiniol mewn Cartrefi fesul Chwarter
Incidents Attended / Digwyddiadau yr Aethpwyd Atynt
Financial Year and Quarter / Blwyddyn Ariannol a Chwarter Ariannol
2023/24 Q1: 91
2023/24 Q2: 70
2023/24 Q3: 105
2023/24 Q4: 72
2024/25 Q1: 69
2024/25 Q2: 69
2024/25 Q3: 93
2024/25 Q4: 107
2025/26 Q1: 74
2025/26 Q2: 76
2025/26 Q3: 96
2025/26 Q4: 76

The average response time of the Service during 2025-26 (excluding Late Fire Calls) was 13 minutes. This is based on the time of call to the arrival of the first appliance.

Whilst the average response times in Ynys Môn (Anglesey) and Gwynedd appear slower than other areas, this is in line with the patterns we would expect, due to the infrastructure and geography in these areas, when compared to Conmy, Sir Ddinbych (Denbighshire), Sir y Fflint (Flintshire) and Wrecsam (Wrexham), where there are multiple wholetime stations, denser road networks, shorter distances and more urban demand.

County / Sir	ADFs / Tanau Damweiniol mewn Cartrefi	Year on Year / Blwyddyn ar ôl Blwyddyn	Average Response Time / Amser Ymateb ar Gyfartaledd
Anglesey / Ynys Môn	40	↑ 3	00:16
Conwy / Conwy	55	↓ -6	00:11
Denbighshire / Sir Ddinbych	53	↑ 6	00:12
Flintshire / Sir y Fflint	64	↓ -1	00:12
Gwynedd / Gwynedd	48	↓ -12	00:17
Wrexham / Wrecsam	55	↓ -3	00:11
Total / Cyfanswm	**315**	**-13**	**00:13**

Throughout 2025-26 quarter 4, a reduction in response times was seen across all unitary authority areas in North Wales, other than Flintshire.

County / Sir	ADFs / Tanau Damweiniol mewn Cartrefi	Year on Year / Blwyddyn ar ôl Blwyddyn	Average Response Time / Amser Ymateb ar Gyfartaledd
Anglesey / Ynys Môn	12	↓ -1	00:13
Conwy / Conwy	10	↓ -14	00:15
Denbighshire / Sir Ddinbych	12	↓ -2	00:14
Flintshire / Sir y Fflint	16	↑ 2	00:14
Gwynedd / Gwynedd	17	↓ -1	00:18
Wrexham / Wrecsam	7	↓ -13	00:09
Total / Cyfanswm	**74**	**-29**	**00:14**

4 Leading Causes of Accidental Dwelling Fires

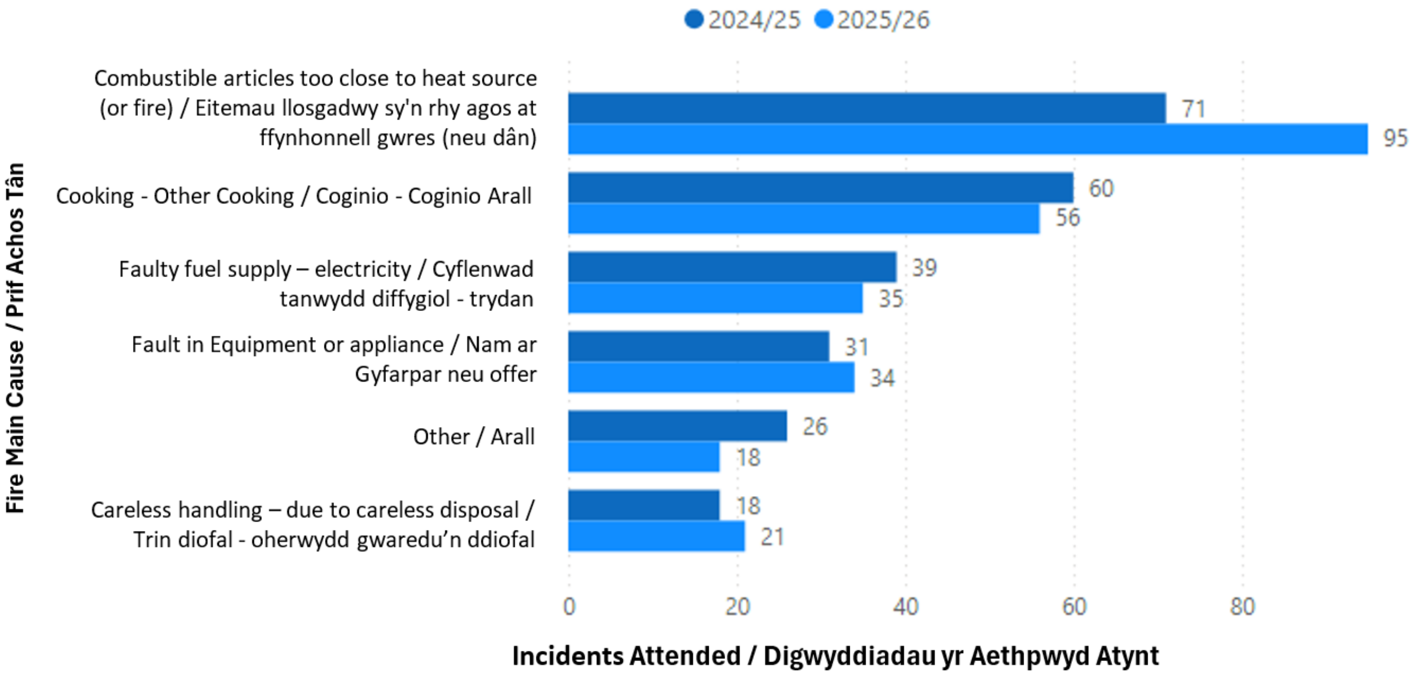
During 2025-26 the most common cause of ADFs was '**Combustible articles too close to heat source (or fire)**', which was responsible for 30%, or almost 1 in 3 ADFs attended in the year. This represents an increase in both the number and proportion of ADFs with this cause, from 2024-25. Out of the last 10 years, 2025-26 had the highest number of ADFs (95) caused by this.

Other causes of ADFs which showed an increase in 2025-26 included:

- 'Fault in Equipment or appliance', which increased from 31 (9% of all ADFs) in 2024-25, to **34** (**11%** of all ADFs)**.**
- 'Careless handling – due to careless disposal', which increased from 18 (5% of all ADFs) in 2024-25, to **21** (**7%** of all ADFs)**.**

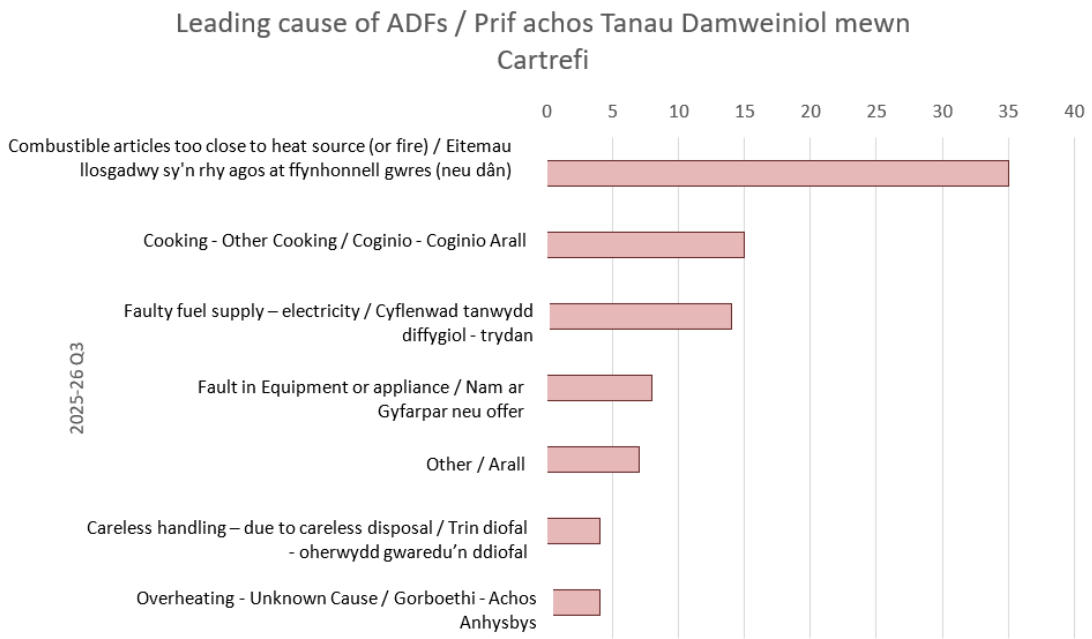
Despite this, a few main causes saw a decrease in the year. These included:

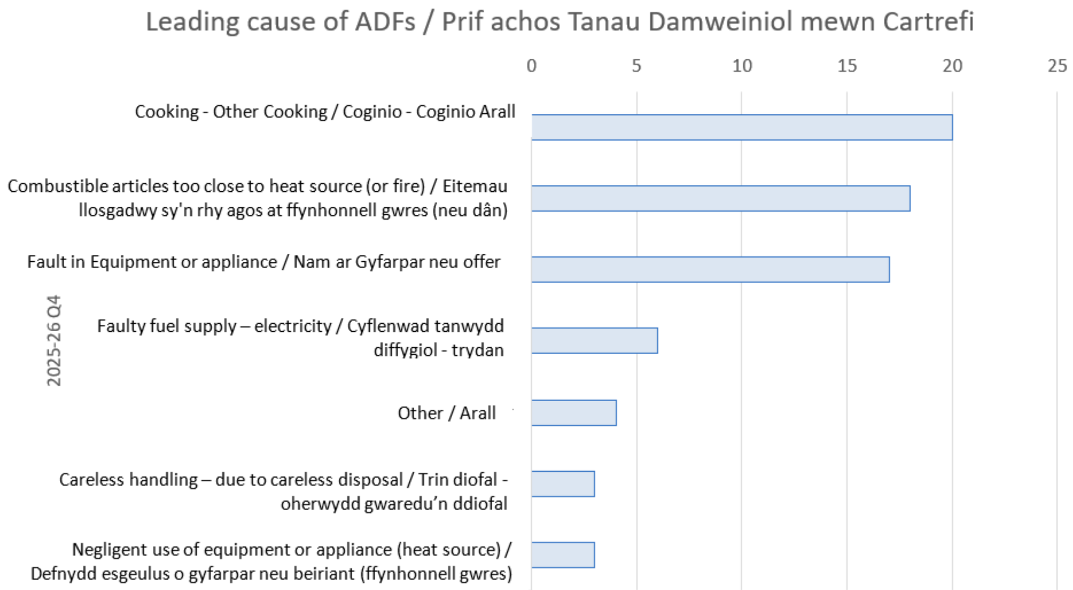
- 'Faulty fuel supply – electricity', which decreased from 39 (12% of all ADFs) in 2024-25 to **35** (**11%** of all ADFs)**.**
- 'Other', which decreased from 26 (8% of all ADFs) in 2024-25 to **18** (**6%** of all ADFs)**.**



When reviewing the leading causes of Accidental Dwelling fires in each quarter throughout 2025-26, **Combustible articles too close to heat source (or fire)** showed as the cause for 35 ADFs in Q3, which is an unusually high volume. During Q4, however, this reduced to **18** which is within the range normally seen in any quarter.

Cooking – other cooking was the leading cause of ADFs in Q4 2025-26, responsible for **20** (26%) of the ADFs attended in this period.





Action taken to date:

The Prevention Team and Campaign Steering Group have been proactive in their approach to dealing with the leading causes of accidental dwelling fires. Several social media messages, such as "Fire Kills" and videos on the danger of leaving cooking unattended, have been shared across all platforms.

NWFRS Prevention Team have encourage multi-agency carers and support workers across the region to subscribe to receive targeted prevention advice and literature direct their email addresses via 'Gov Delivery'. This has enabled the Prevention Team to share important cooking/kitchen safety information and share our referral information in order to generate referrals for those most at risk.

Fire crews continue to use Exeter data when carrying out SAWCs, to target those over the age of 65, who statistically are at a higher risk of being involved in a kitchen Fire.

Further Actions:

International Day of Older Persons – with the prevention team, partner agencies and various support staff from across the Service conducting Safe and Well Checks, targeting those most vulnerable and highlighting the importance of not leaving cooking unattended and keeping combustible items away from a heat source and cooking appliance.

The Prevention Team are currently trialling an innovative cooker safety product called 'Pippa'. The small detection unit, which is located above a cooker, uses AI to detect the early signs of heat and fire, alerting the occupier of a sudden rise in temperature. The unit also has the ability to alert a family member or carer through a mobile phone app.

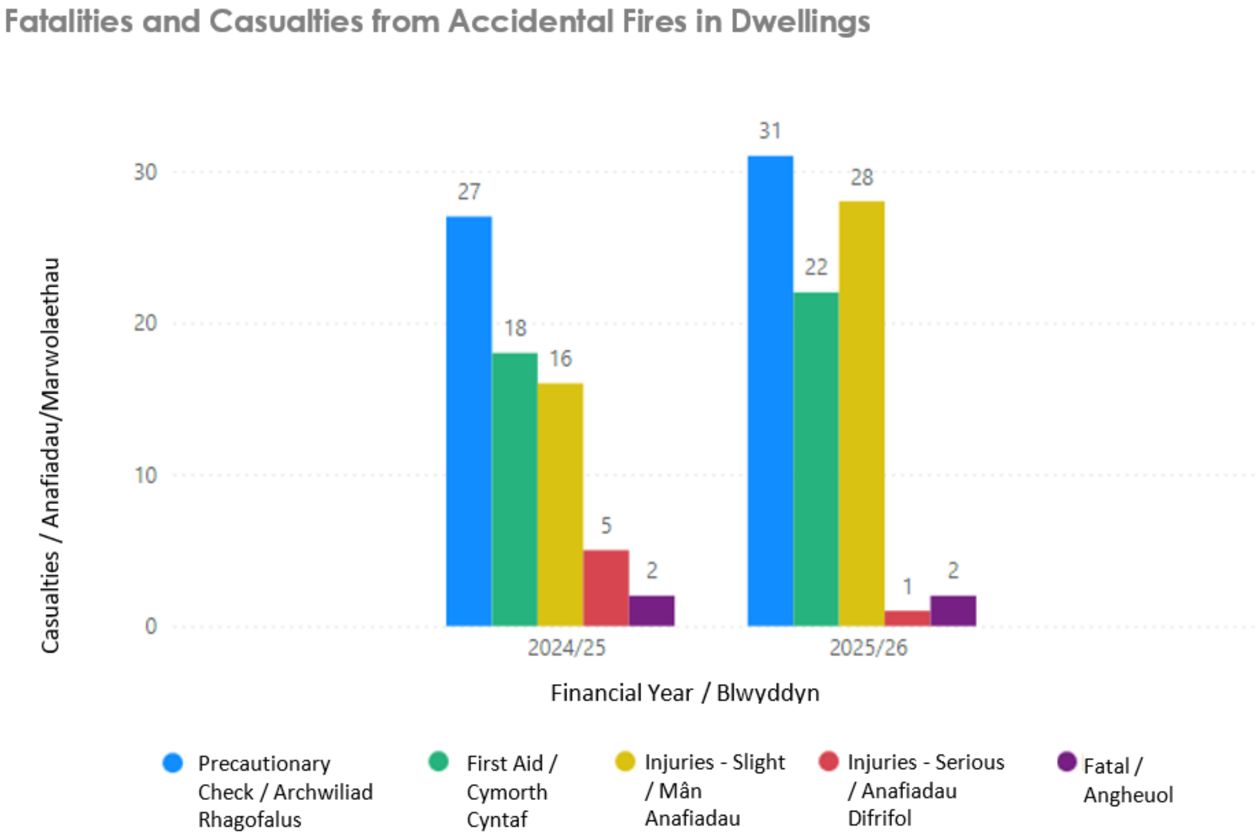
5 Fatalities and Casualties from Accidental Fires in Dwellings

84 people sustained injuries at **57** ADFs during 2025-26. Sadly, **two** people were recorded as fatalities as a result of ADFs.

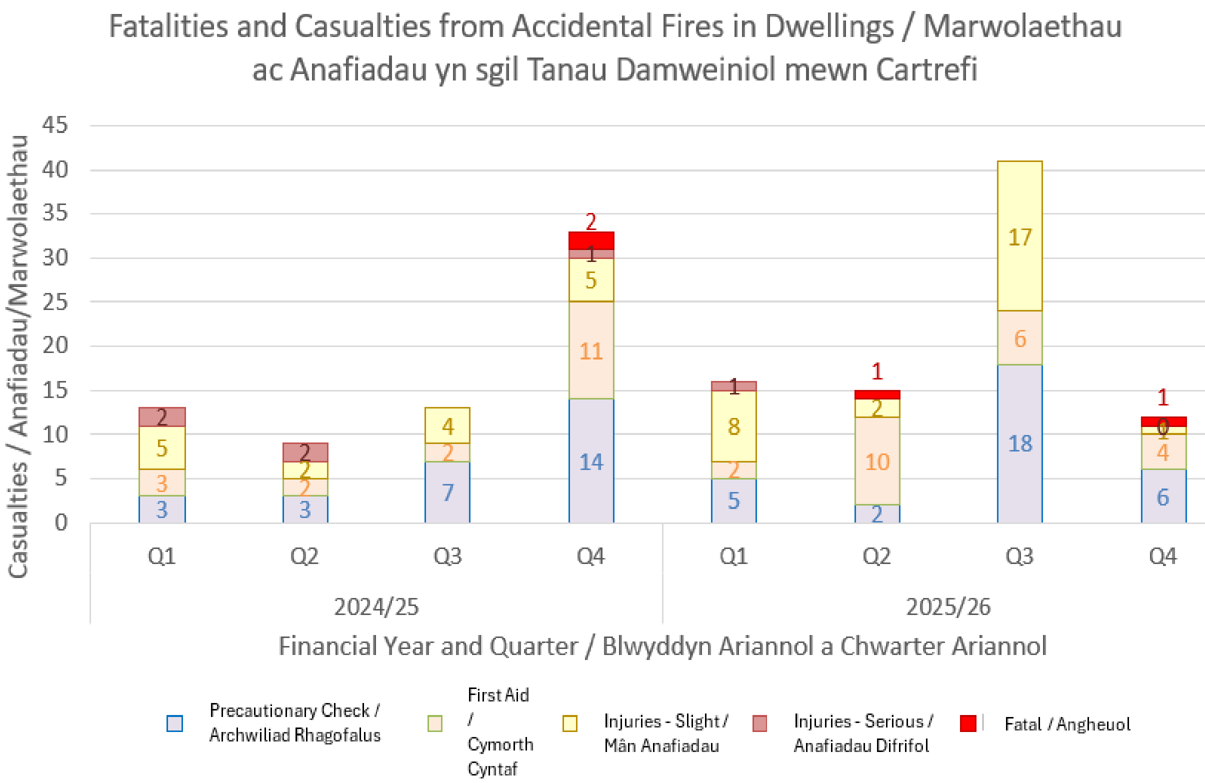
The number of people injured as a consequence of an ADF increased in 2025-26 by 24% from 68 in 2024-25, and the number of ADFs which caused injuries increased by 7.5% from 53 in 2024-25.

The most common injury type was 'Overcome by gas, smoke or toxic fumes; asphyxiation', which was responsible for 39 of the casualties (46%). 'Breathing difficulties (other than Overcome by gas, smoke or toxic fumes; asphyxiation)' was the second most common injury type, responsible for a further 18 (21%) of the casualties.

During 2025-26, a larger proportion of the casualties sustained Slight injuries (rising from 24% in 2024-25 to 33% of all casualties reported in the year). In contrast, serious injuries became less frequent, falling from five cases in 2024-25 to one in 2025-26.



Throughout 2025-26, the largest proportion of casualties from ADFs was recorded during Q3. This the period when the largest number of ADFs were attended, however the number of casualties recorded in Q3 was far higher than the amount typically seen in proportion to the number of ADFs.
In Q4, the volume of ADFs attended reduced, resulting in less than half of the number of ADFs with casualties as seen in the previous quarter (from 21 in Q3, to 10 in Q4), with 12 casualties.



6 Smoke Detectors – Accidental Dwelling Fires

Detectors: smoke/heat detectors were present at **280** (87%) of the accidental dwelling fires attended during 2025-26.

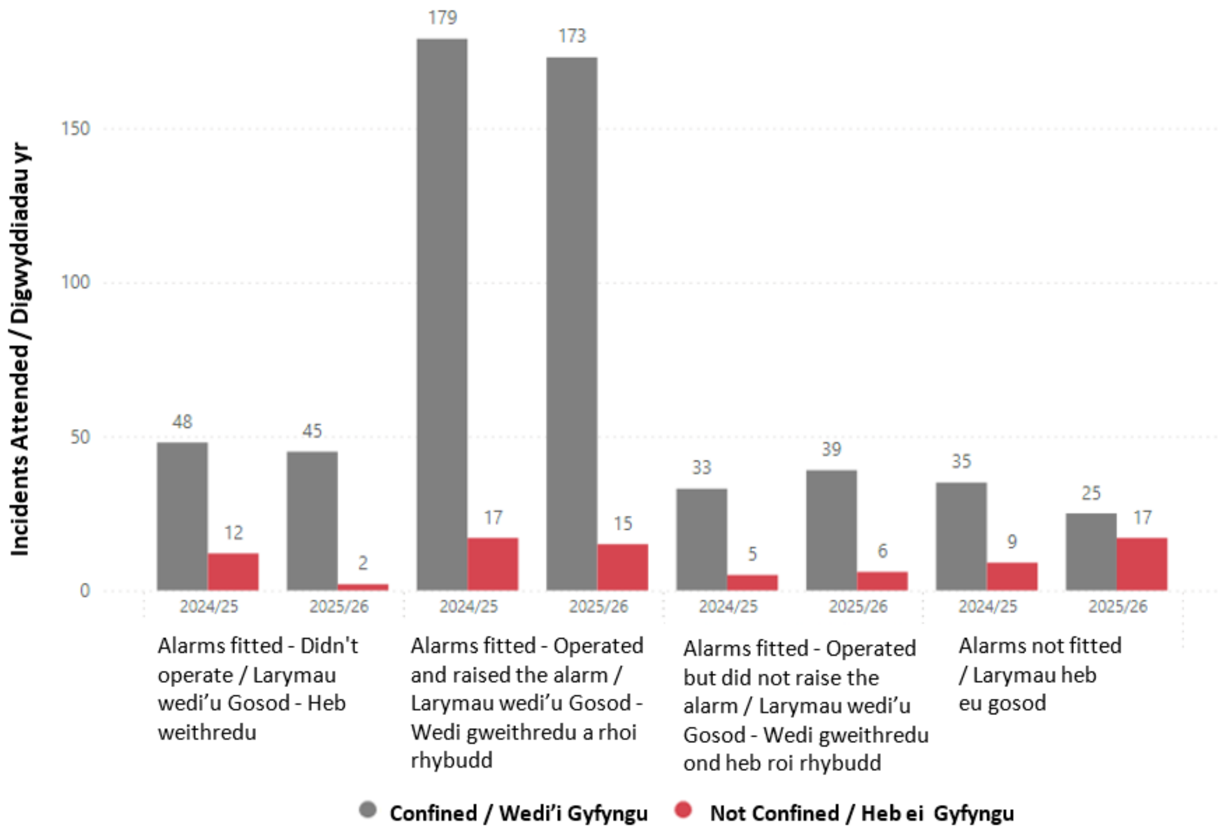
Alarms operated and raised the alarm at **188** (58%)of the ADFs attended during the year. Of these 188 ADFs, the fire was confined to the room of origin for **173** (92%).

Alarms were not fitted at **42** (13%) of the ADFs attended.

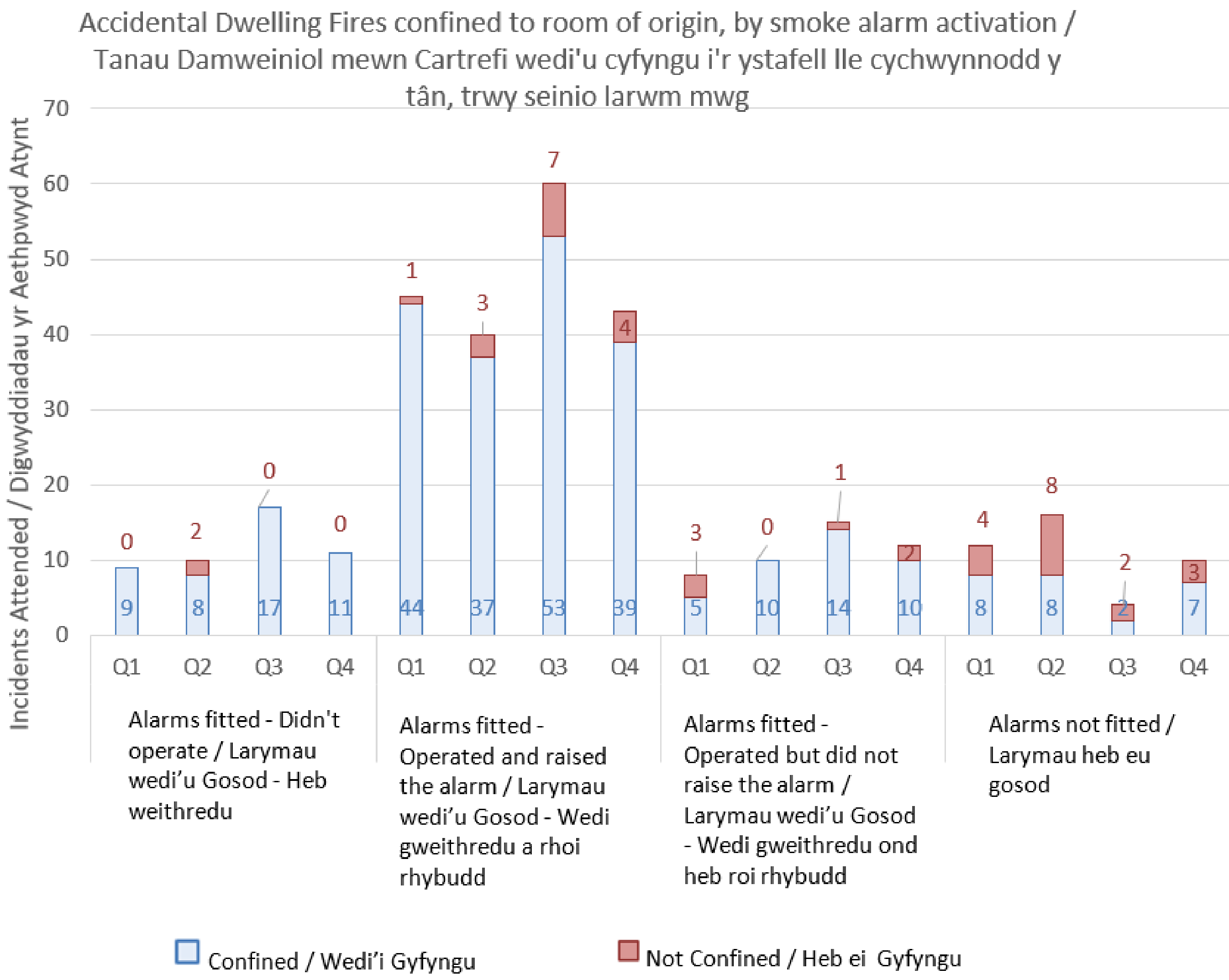
Of the 322 ADFs attended, **282** were confined to the room of origin, and **40** were not confined.

Out of the 282 ADFs which were confined to the room of origin, **173** (**61%**) were incidents where alarms had been fitted, and raised the alarm.

Accidental Dwelling Fires confined to room of origin, by smoke alarm activation / Tanau Damweiniol mewn Cartrefi wedi'u cyfyngu i'r ystafell lle cychwynnodd y tân, trwy seinio larwm mwg



Throughout 2025-26, although Q3 saw the largest number of ADFs attended, it is worth noting that Q3 showed the largest number of ADFs which were confined to room of origin, and where an alarm was fitted and raised the alarm, whilst also showing the lowest number of incidents where alarms were not fitted.
In Q4 the number of ADFs returned to a level more consistent with the first half of the year, and with more similar proportions relating to fire containment and alarm activation.



Actions taken to support the most vulnerable to fires in their homes:

During the 2025/26 financial year, North Wales Fire and Rescue Service (NWFRS) completed 19,376 Safe and Well Checks (SAWCs), exceeding the annual target of 17,500 by 1,876 checks. Of those completed, 5,493 SAWCs were assessed as high risk, representing 28.4% of total SAWC activity.

Recognising the need to increase the proportion of high-risk interventions, a number of measures have been implemented. These include requiring operational crews to prioritise high-risk referrals, alongside NWFRS involvement in the development of an All-Wales risk stratification and scoring approach to support more consistent and targeted identification of vulnerability.

Targeted, Data-Led Prevention Activity

During Quarter 3, Wholetime (WT) and Day Crewed (DC) stations undertook targeted prevention activity using Exeter data shared by the NHS. This dataset identifies households with residents aged 65 years and over, with additional stratification at 75+ and 80+. This approach enabled crews to proactively target SAWCs towards age groups that are statistically at greater risk of harm from fire.

Referral Waiting List Arrangements
During Quarter 3, SAWCs were temporarily removed from the referral waiting list as a method of allocation. During this period:

- High- and medium-risk referrals were completed by High Safety Support Workers (HSSWs); and
- Low-risk referrals were completed by Wholetime Day Safe Response (WDSR) staff.

In Quarter 4, this approach was revised. Crews are now required to use the referral waiting list as the primary source for SAWC activity, with Exeter data retained as a secondary or contingency option.

This change was introduced in response to the increasing volume of referrals on the waiting list, including a number that had become overdue. The revised approach ensures that operational activity is focused on those assessed as most at risk within the community, rather than prioritising lower-risk SAWCs to achieve numerical targets. This addresses concerns that previous arrangements had resulted in activity volume being prioritised over risk-based impact and quality.

Ongoing Prevention Oversight
Hot-spotting activity continues to be undertaken following incidents, with post-incident prevention responses proportionate to the level of identified risk.
The Prevention Team continues to maintain oversight of SAWC delivery through weekly monitoring meetings, enabling active management of performance and emerging risks.

The Campaign Steering Group (CSG) continues to work in partnership with Corporate Communications to proactively promote fire, road, and water safety messaging across all appropriate media platforms, supporting wider prevention and public safety objectives.

Engagement with Children and Young People:

Phoenix

	Q1	Q2	Q3	Q4
Number of courses run	4	4	6	6
Number of CYP	33	29	55	55
% behaviour improvement reported	80%	78%	66%	73%
% positive feedback	100%	100%	100%	100%
% Agored Cymru	70%	70%	62%	92%
% CYP completed course	88%	86%	67%	92%

Work is progressing on an all-Wales basis, to enable the Phoenix programme to support delivery of the NFCC Early Interventions Framework, in line with national prevention and early-intervention priorities.

Kings Trust

All required policies and procedures relating to the King's Trust Award are now in place, and the Service has achieved accredited centre status.

Q4 Educational visits to schools

Schools Visited = 9
Pupils = 810

TRM training completed in Q4.

Fire cadets

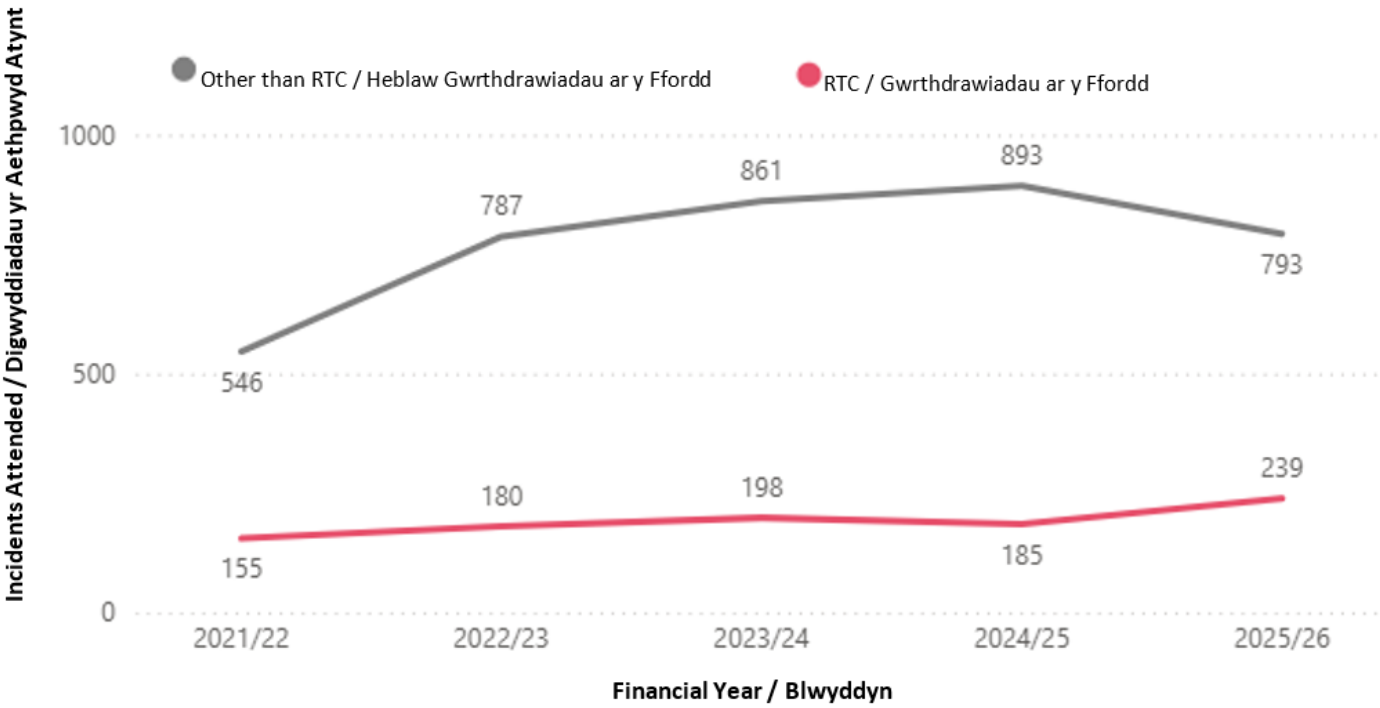
Fire Cadet provision continues to operate at units based in Amlwch, Bala, Chirk, and Tywyn.

The Menai Bridge Fire Cadet Unit is currently temporarily closed following the departure of the unit lead from the Service. Expressions of interest have been received from other operational staff, and options to re-establish the unit are being actively explored.

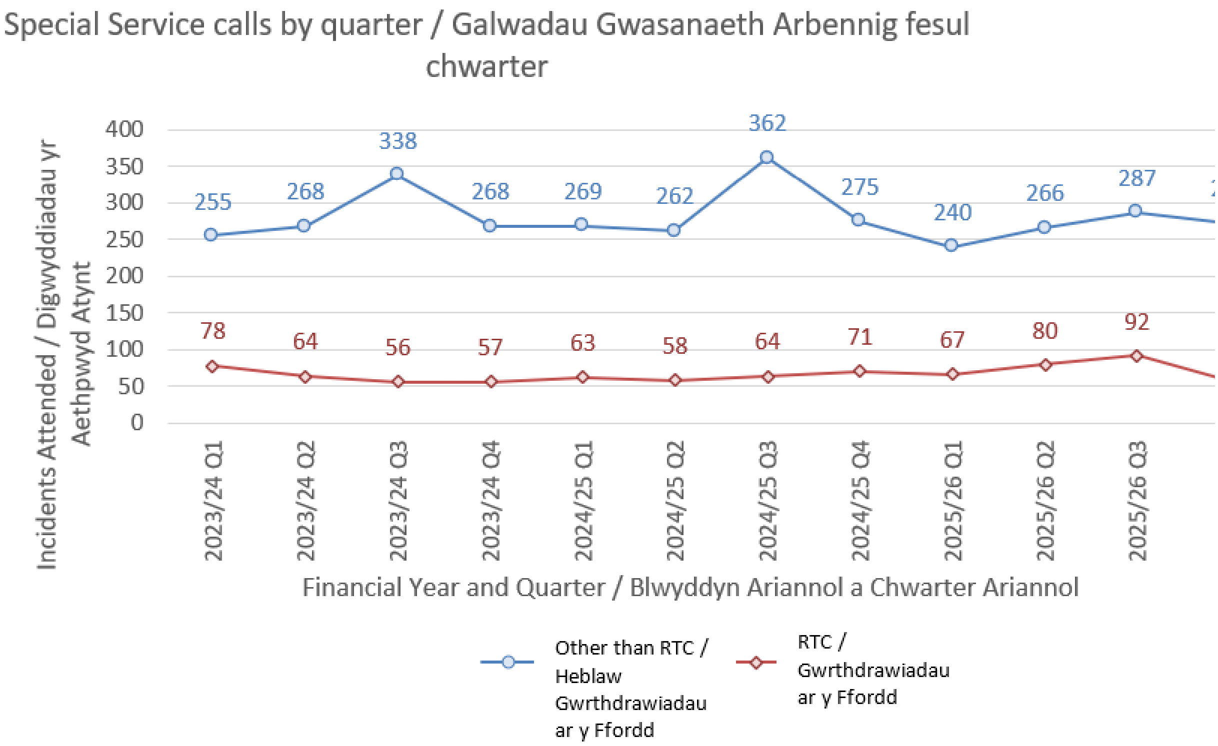
7 Special Service Calls (SSCs)

A total of **1,362** special service calls (including Road Traffic Collisions (RTCs)) were attended in 2025-26, which is 4.4% lower than the 1,424 attended in 2024-25.

Whilst the number of 'Other than RTC' incidents have decreased by 8.8% with **1,065** incidents attended, there has been increased attendance at RTCs, which saw a 16% increase with **297** incidents attended in 2025-26 compared to 249 during 2024-25.



During 2025-26, the numbers of SSC incidents attended did not follow the same trend as observed in previous years. In both 2023-24 and 2024-25, a large increase in non-RTC SSCs attended was seen during Q3, however, in 2025-26, whilst there was still an increase during Q3 in the number of non-RTC SSC incidents attended, this was a smaller increase than previous years showed.
In contrast, however, the number of RTC SSCs attended, showed an increase in Q3, to 92, which is beyond the levels that would normally be expected in a quarter. In Q4, this reduced to 58, which is within the range that might normally be expected.



Leading SSC categories for the duration of 2025-26 (other than RTC) included:

- **545** 'Assist other agencies' incidents – an increase of 2.4% from 532 recorded during 2024-25.
- **103** 'Effecting entry/exit' incidents – an increase of 33.8% from 77 recorded during 2024-25.
- **79** 'Other rescue/release of persons' incidents – a decrease of 14.1% from 92 recorded during 2024-25.
- **71** 'Lift Release' incidents – a decrease of 9% from 78 recorded during 2024-25

Leading SSC categories recorded during 2025-26 Q4 (other than RTC) included:

- **149** 'Assist other agencies' incidents – a 2.6% decrease from 153 recorded during Q3.

- **30** ‘Effecting entry/exit’ incidents – a 15.4% increase from 26 recorded during Q3.

Both of these categories remained in the top leading causes of SSC incidents attended, throughout each quarter of 2025-26.

Actions taken to date:

Road Safety

Olivia's story
During Quarter 4, the Olivia's Story road safety intervention was delivered to 970 college students, supporting targeted engagement with young people around the risks associated with road use and driver behaviour.

Op Atal Team
The Operation Atal team continues to work in partnership with North Wales Police (NWP) to educate drivers on the Fatal Five causes of serious road traffic collisions. During Quarter 4:

- 1,640 roadside presentations were delivered; and
- 79 drivers were issued with driving-related prosecutions following enforcement activity.

BikerDown
One Biker Down session was delivered during Quarter 4, resulting in engagement with 17 participants. The programme continues to provide specialist safety advice aimed at reducing motorcycle-related casualties.

Other Ongoing Road Safety Activity
In addition to the above, NWFRS continues to undertake a range of road safety initiatives, including:

- Working in partnership with North Wales Police on the launch of Operation Apex, which includes the introduction of new PRIME road markings on two roads in North Wales to assist motorcyclists in safely negotiating bends; and
- Developing targeted engagement resources to support older drivers, recognising changing risk profiles within this group.

Water Safety – Quarter 4 Update

Water Safety Pilot Scheme
The NWFRS / Swim Wales / Ffit Cymru Water Safety Pilot was launched on 12 February 2026. The launch event was well attended, with 30 pupils participating in the Swim Safe initiative.

The session comprised a full programme of dry-side and pool-based activity, delivering key water safety principles to Year 3 and Year 4 pupils, including:

- Stop and think
- Stay together
- Float
- Calling 999 in an emergency

Since launch, the pilot has engaged with a total of 93 pupils.

The initial focus is on establishing a strong delivery model within Conwy County, before wider rollout across North Wales.

Plans are currently in place to deliver a Swim Safe event in Anglesey as part of Be Water Aware Week at the end of April. This will support future collaborative work with Anglesey schools to further embed the *Find Your Float* message.

An internal communication has been issued to recruit additional staff to support the pilot, with over 10 members of staff expressing interest to date. Training for participating staff is scheduled to commence in early May.

Be Water Aware Campaign
As part of Be Water Aware Week, the following activity is planned:

- Local crew engagement at Betws-y-Coed, Llangollen, Llanberis, and Rhyl on 2 May;
- School-based engagement in Anglesey during the same week; and
- A week-long social media campaign focused on water safety awareness messages.

ROSPA Conference
An abstract has been submitted jointly with Swim Wales in response to a request to present at the ROSPA Conference in Birmingham in October. The submission reflects partnership working and shared learning in relation to water safety and prevention activity.

DangerPoint
Work is underway to enhance the DangerPoint water awareness section. NWFRS is funding the purchase of a water safety demonstration tank, similar to that currently used by the Service.

A meeting with DangerPoint has been arranged for 14 April 2026 to support collaboration and development of the dedicated water safety space.

River and Sea Sense
A joint River and Sea Sense event is planned for 25 July 2026 to coincide with World Drowning Prevention Day. Activity will take place at local inland water sites, including:

- Bala Lake
- Llyn Padarn
- Llangollen

This event will support coordinated, place-based water safety messaging in partnership with relevant stakeholders.

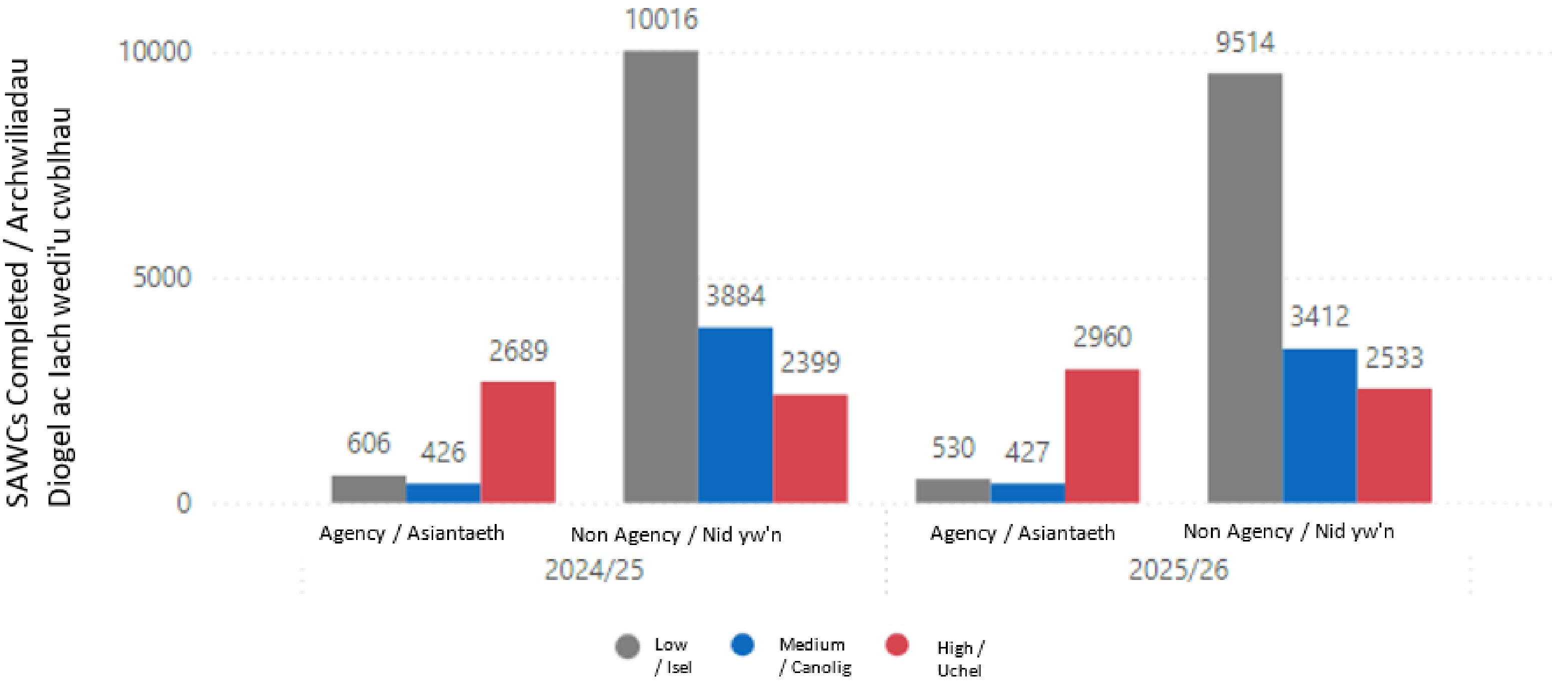
8 Safe and Well Checks

A total of **19,376** SAWCs have been completed throughout 2025-26, of which:

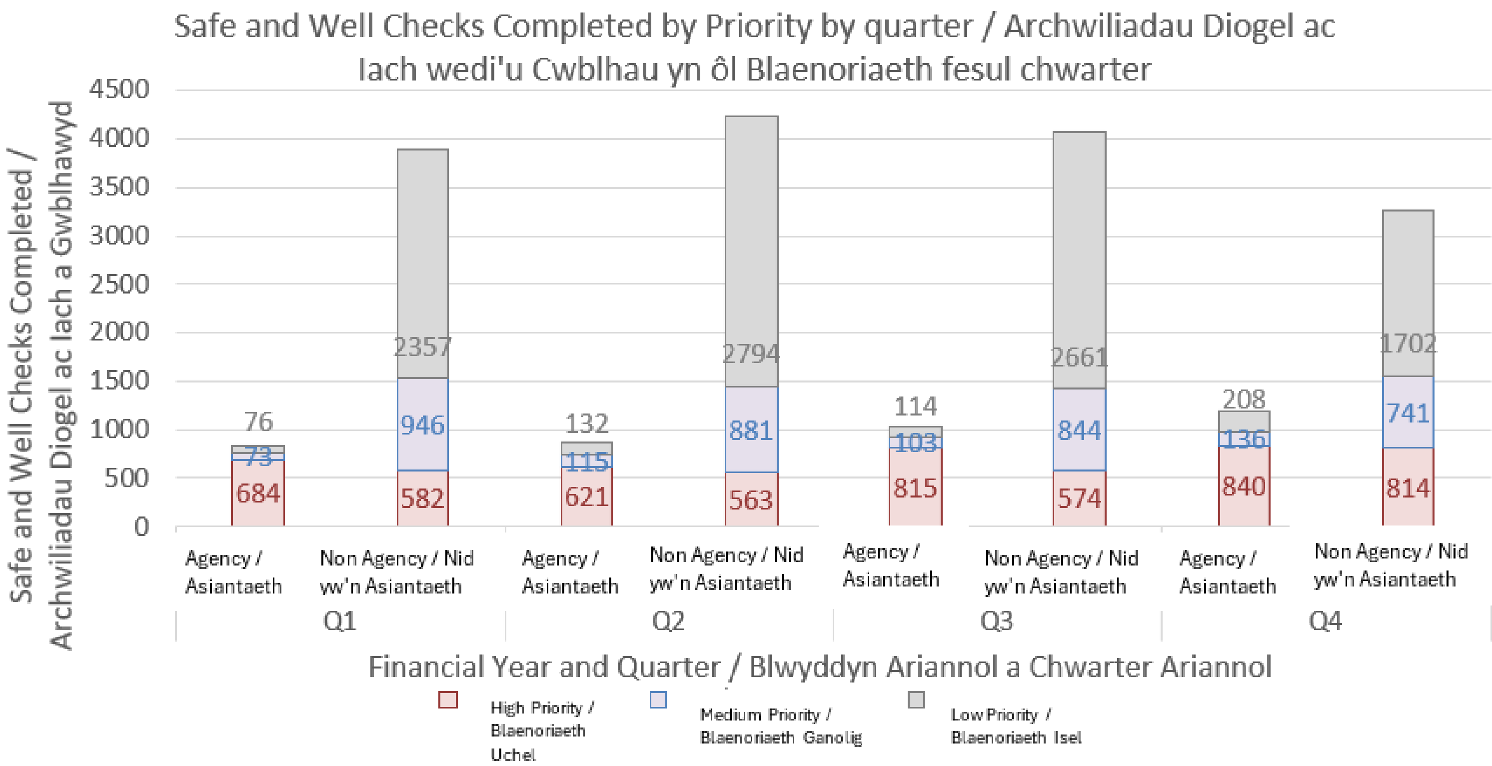
- **5,493** (28.3%) were High priority, with **2,960** (53.9% of high priority checks completed) coming from a partner agency.
- **3,839** (19.8%) were Medium priority, with **427** (11.1% of medium priority checks completed) coming from a partner agency.
- **10,004** (51.6%) were Low priority, with **530** (5.3% of low priority checks completed) coming from a partner agency.

A total of **3,917** SAWCs completed during this year were referred to the Service from an Agency – this equates to 20.2% of SAWCs completed.

Although there has been a **3.2%** decrease in the total number of SAWCs completed in 2025-26 when compared to 20,020 completed during 2024-25, there has been an increase in the number (5,493 in 2025-26 compared to 5,088 in 2024-25) and proportion (28.3% of all SAWCs completed in 2025-26, compared to 25.4% of all SAWCs completed in 2024-25) of **high priority** SAWCs completed.



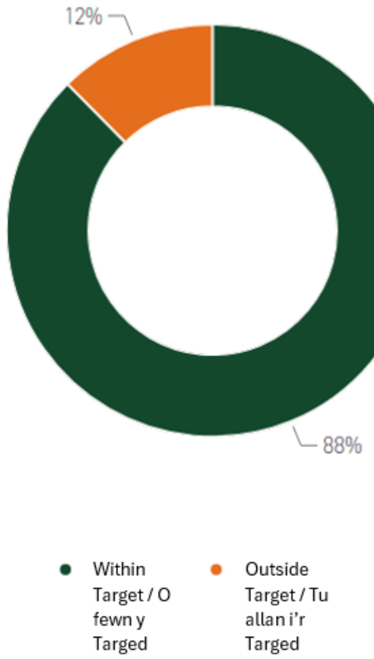
During 2025-26 Q4, a total of **4,441** Safe and Well checks were completed, which is lower than the 5,111 completed during the previous quarter (2025-26 Q3), however, **37.2%** (1,654 out of 4,441) of these were recorded as High priority checks, which is an increase from 27.2% (1,389 out of 5,111) high priority checks completed in 2025-26 Q3.



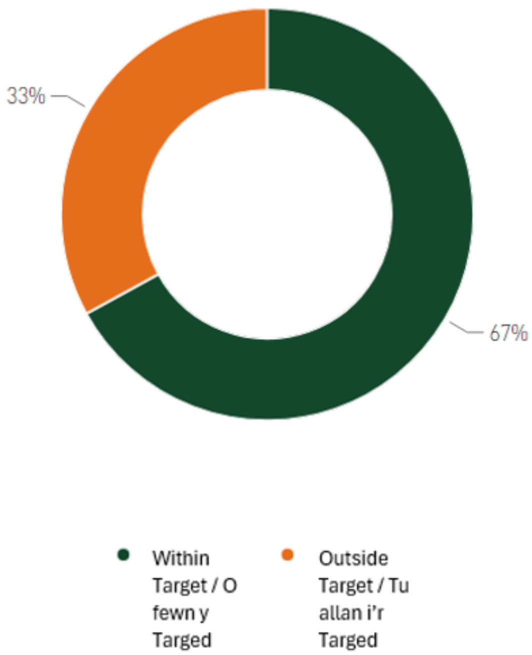
A total of 1,192 (8.0%) SAWCs were conducted in Welsh during quarters 1 – 3.

88% of all SAWCs completed during 2025-26, were completed within their target completion time.
Of the SAWCs completed during 2025-26 which were High priority, 67% were completed within their target completion time.

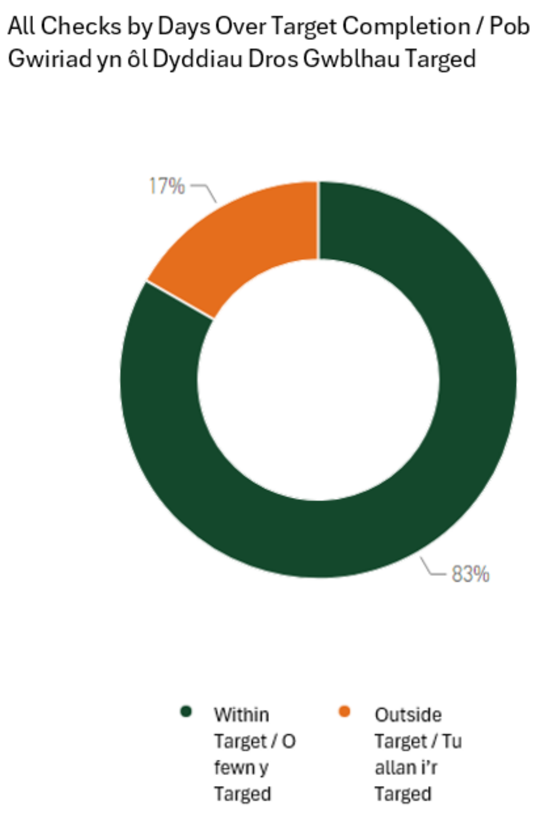
All Checks by Days Over Target Completion / Pob Gwiriad yn ôl Dyddiau Dros Gwblhau Targed

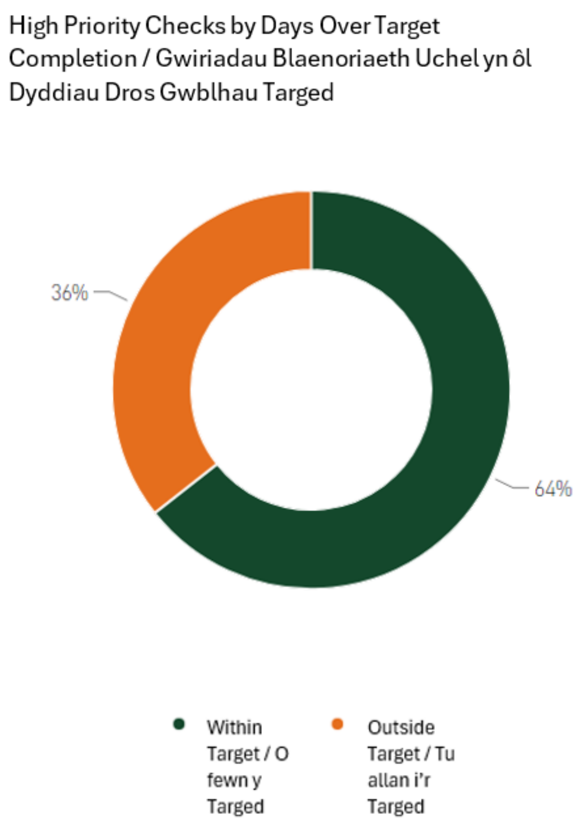


High Priority Checks by Days Over Target Completion / Gwiriadau Blaenoriaeth Uchel yn ôl Dyddiau Dros Gwblhau Targed



During quarter 4, across all priorities of Safe and Well checks completed, 83% were completed within the target completion time.
64% of the High Priority Safe and Well checks completed in quarter 4, were completed within target, which is an improvement from Q3 where 62% of the high priority checks were completed within the target.





Actions taken to date:

Safe and Well Checks (SAWCs)

During the 2025/26 financial year, North Wales Fire and Rescue Service (NWFRS) completed 19,376 Safe and Well Checks (SAWCs). This exceeded the annual target of 17,500 by 1,876 checks.

Of the total SAWCs completed, 5,493 were assessed as high risk, representing 28.4% of overall SAWC activity. A number of measures have been implemented to improve the proportion of high risk SAWCs completed, including:

- Prioritising high risk referrals for operational crews; and
- Contributing to the development of an All Wales risk stratification model to improve consistency and targeting.

Targeted Prevention Activity

During Quarter 3, Wholetime (WT) and Day-Crewed (DC) stations undertook targeted prevention activity using Exeter data (shared by the NHS). This dataset identifies households with occupants aged 65+, 75+, and 80+, enabling crews to focus SAWC delivery on demographic groups known to be at increased risk from fire.

Management of the Referral Waiting List

In Quarter 3, SAWCs were temporarily removed from the referral waiting list as a delivery method. During this period:

- High- and medium-risk referrals were completed by High-Safety Support Workers (HSSWs); and
- Low-risk referrals were completed by Wholetime Duty System Rural (WDSR) staff.

In Quarter 4, this approach was revised. Crews are now required to:

- Use the referral waiting list as the primary source to identify SAWC activity; and
- Use Exeter data only as a secondary or contingency option.

This change was implemented in response to increasing waiting-list volumes, including a number of overdue referrals. The revised approach places greater emphasis on targeting those assessed as most at risk, rather than focusing on lower-risk SAWCs to meet numerical targets. This responds to concerns that previous arrangements were incentivising activity volume over quality and risk-based impact.

Post-Incident and Ongoing Oversight

Hot-spotting activity continues to be undertaken following incidents, with varying levels of post-incident response applied depending on risk and context.

The Prevention Team continues to monitor SAWC activity through weekly meetings, ensuring performance oversight and responsiveness to emerging issues.

The Campaign Steering Group (CSG) continues to work closely with Corporate Communications to proactively promote fire, road, and water safety across all relevant media platforms.

Waiting List

Priority	Within Target	Outside Target	Total
High	295	415	**710**
Medium	96	86	**182**
Low	132	22	**154**
Total	**523**	**523**	**1,046**

The SAWC waiting list continues to present a risk to the organisation, particularly in relation to overdue high-risk referrals. However, mitigation measures are in place, and the overall volume of referrals is now reducing on a quarterly basis.

Waiting List Referrals by Quarter

- Q2: 1,620
- Q3: 1,479
- Q4: 1,046

As at the end of Quarter 4, there were 1,046 referrals remaining on the waiting list. This represents a reduction of 433 referrals compared to Quarter 3.

The waiting list is currently being managed collectively by:

- WT and DC operational crews;
- HSSWs;
- WDSR staff; and
- Staff working on modified duties.

It should be noted that staffing capacity was impacted during Quarter 3, with:

- One HSSW promoted into a Prevention Manager role; and
- Two HSSWs on long-term sickness absence.

This has had an impact on SAWC completion levels during Quarter 4.

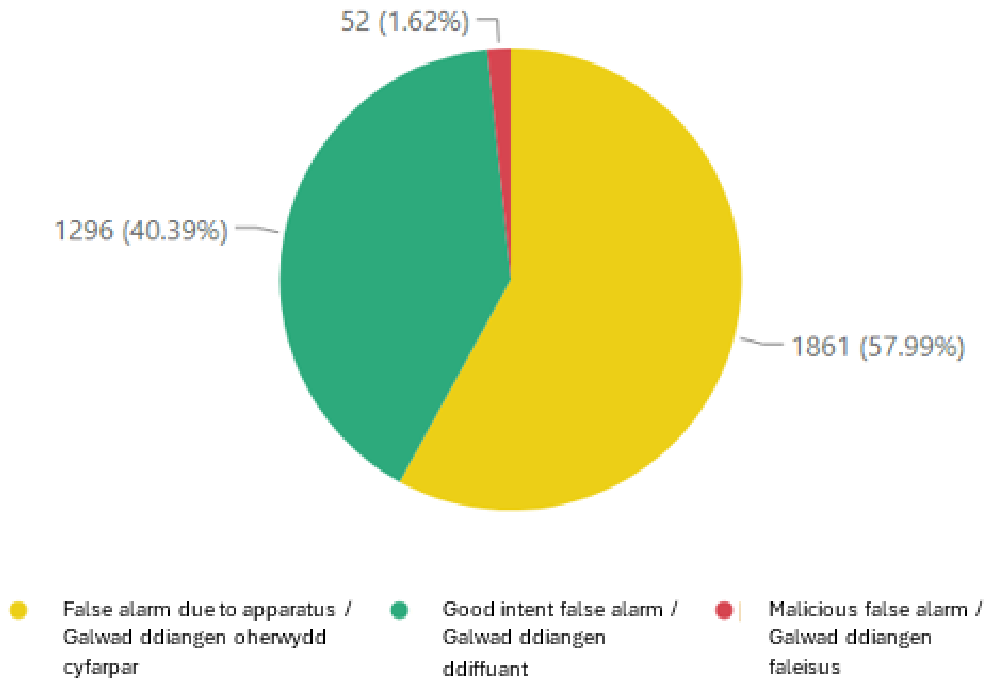
To mitigate this, WDSR staff were encouraged to increase the volume of telephone-based SAWCs, and all WT and DC watches have now been formally requested to undertake medium- and high-risk SAWCs from the referral waiting list.

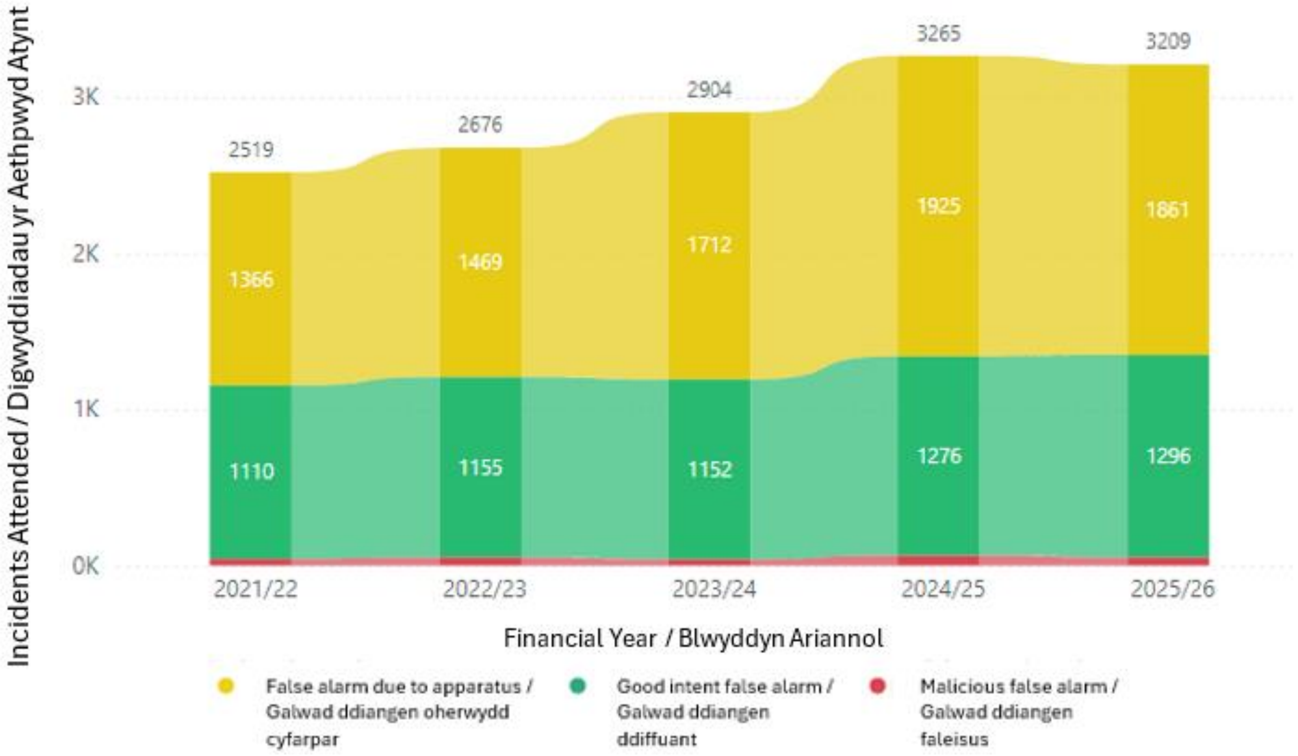
Our Protection Principle

9 False Alarms

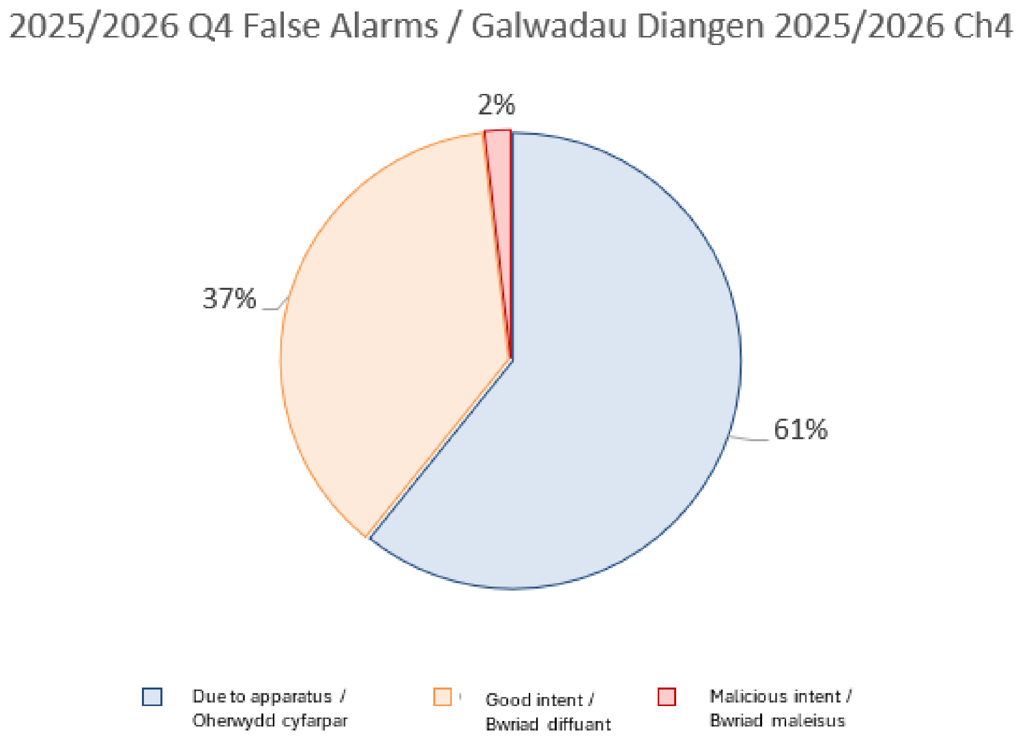
A total of **3,209** false alarms were attended throughout 2025-26, which is a decrease of 1.7% from 3,265 in 2024-25. This total is inclusive of false alarms attended across all property types.

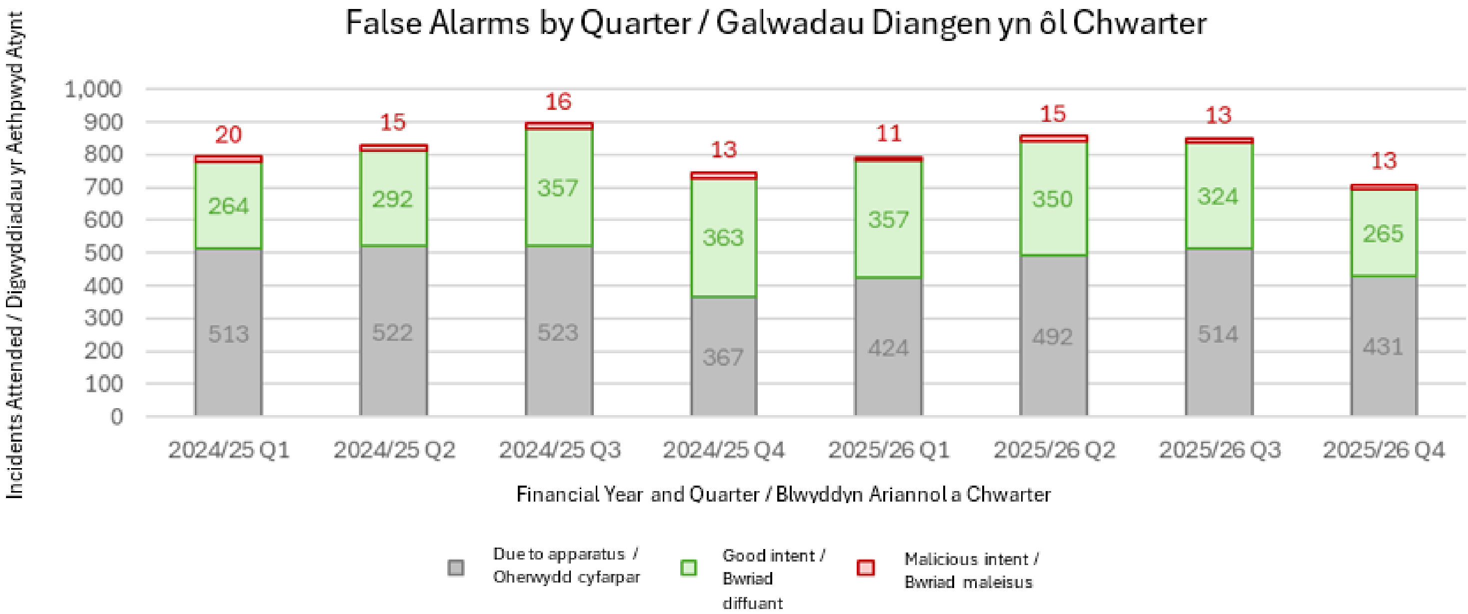
An increase has been recorded in Good Intent False Alarm incidents attended, with a 1.6% increase recorded from 1,276 to **1,296**.
A reduction can be seen in Malcious false alarms, which decreased 18.8% from 64 to **52**, and also in Fire alarm due to Apparatus incidents, which decreased 3.3% from 1,925 to **1,861**.





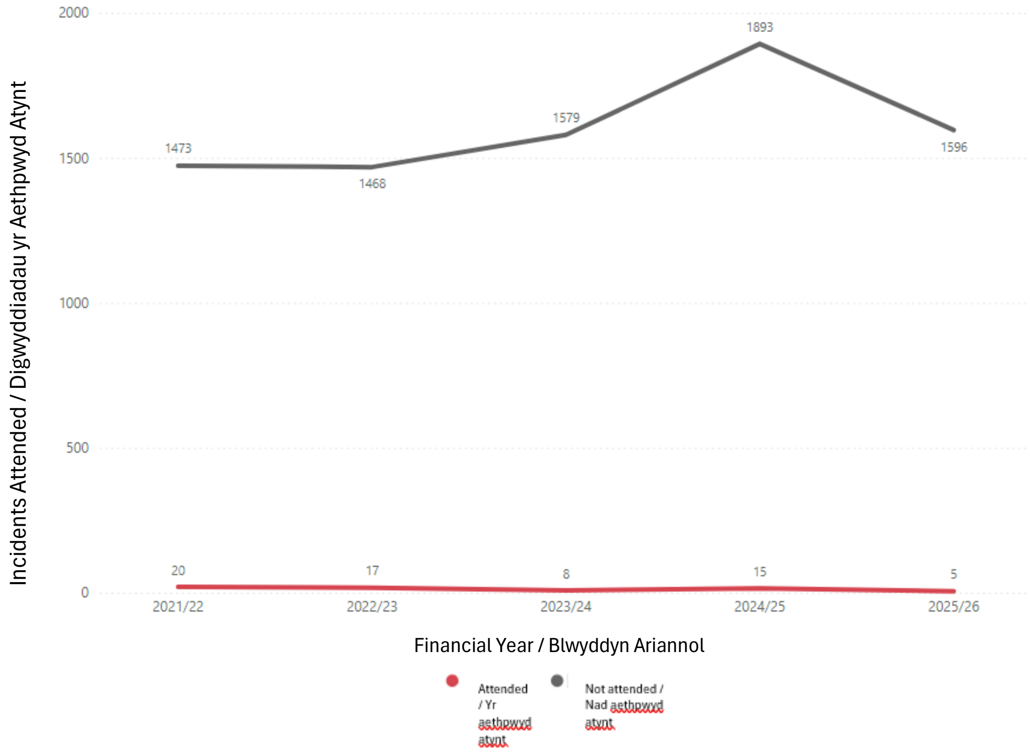
Throughout 2025-26, the number of false alarms attended during Q2 and Q3 were higher than in Q1 and Q4, which is similar to the pattern seen throughout 2024-25.



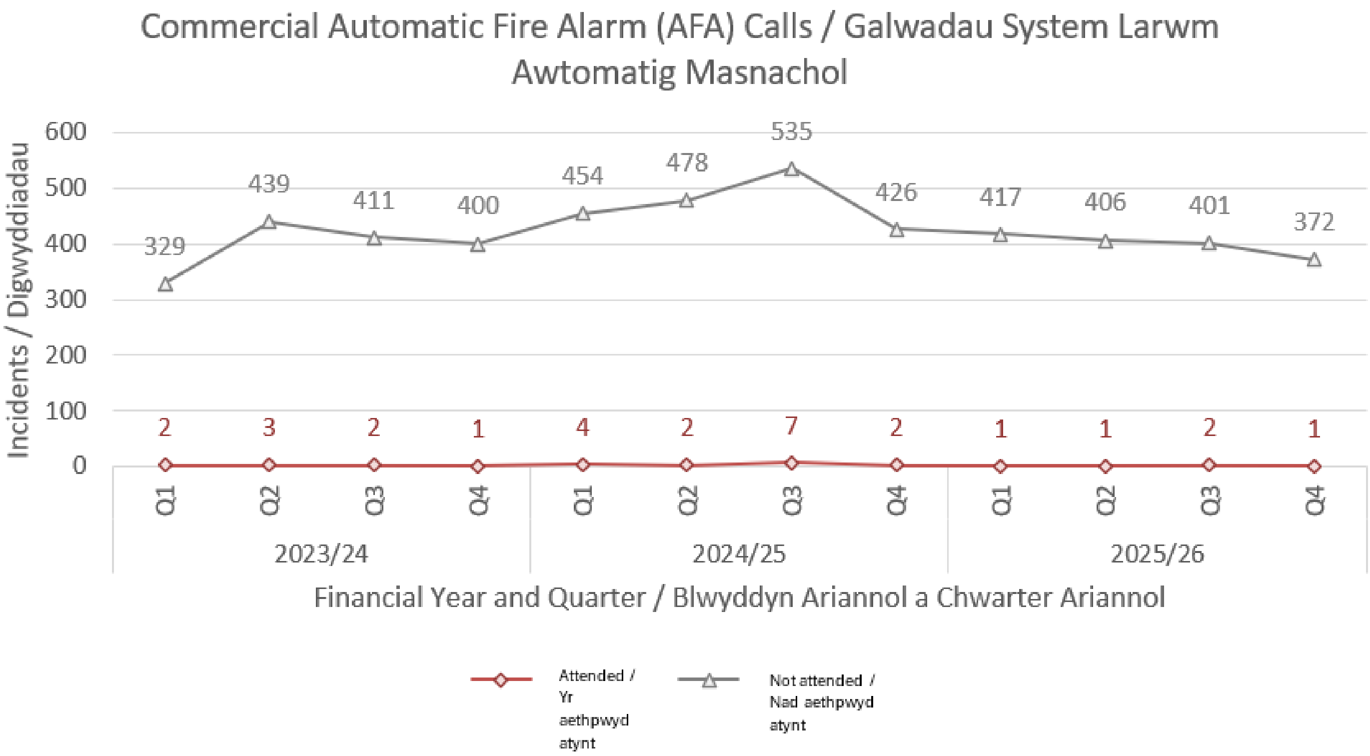


10 Commercial AFA calls

1,601 Commercial AFA calls were received during 2025-26. All bar **five** were incidents that were not attended. The number of commercial AFA calls received has shown a continued decrease throughout 2025-26.



Incidents Attended / Digwyddiadau yr Aethpwyd Atynt
2000
1500
1000
500
0
1893
1473
1579
1596
1468
20
17
8
15
5
2021/22
2022/23
2023/24
2024/25
2025/26
Financial Year / Blwyddyn Ariannol
Attended / Yr aethpwyd atynt
Not attended / Nad aethpwyd atynt

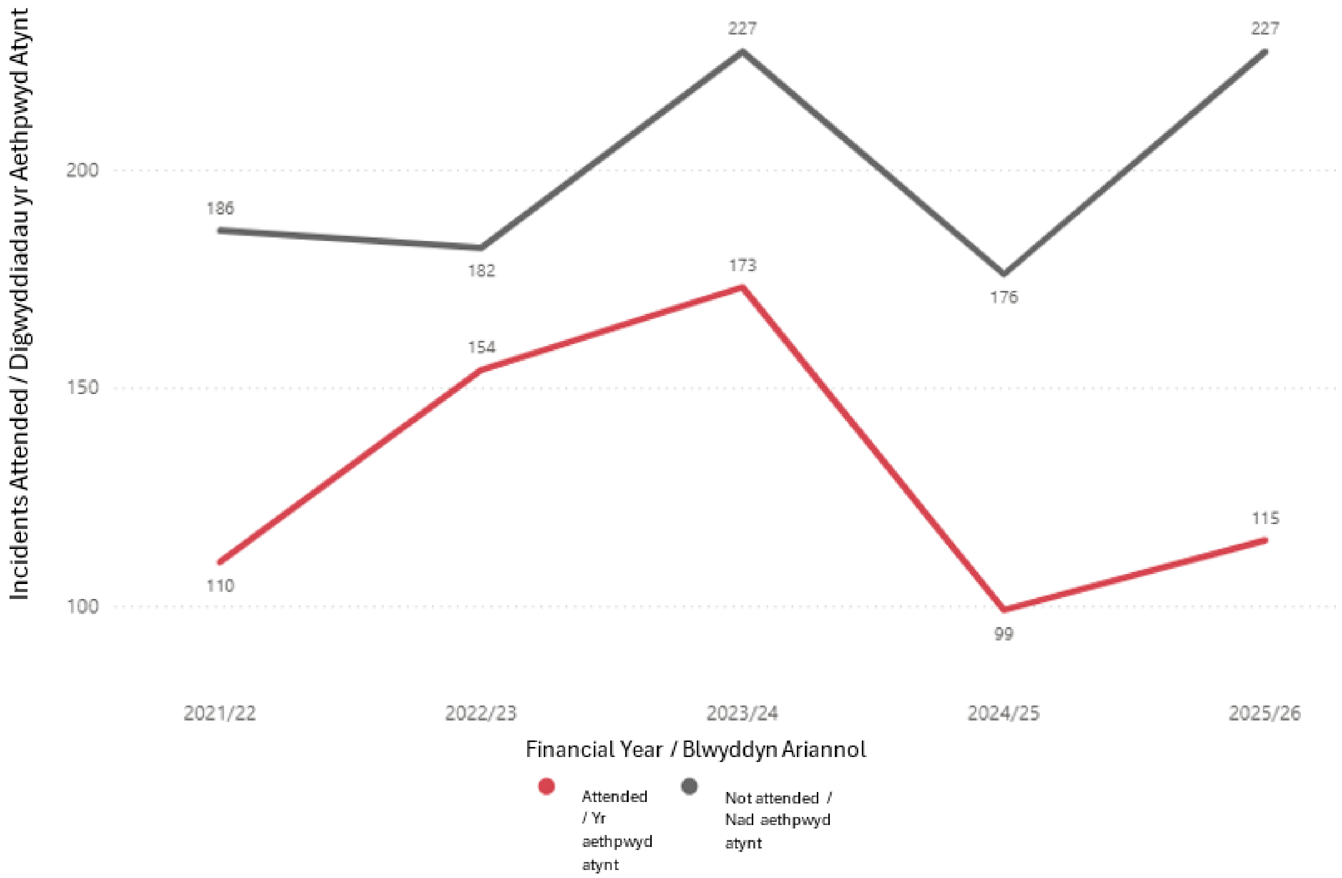


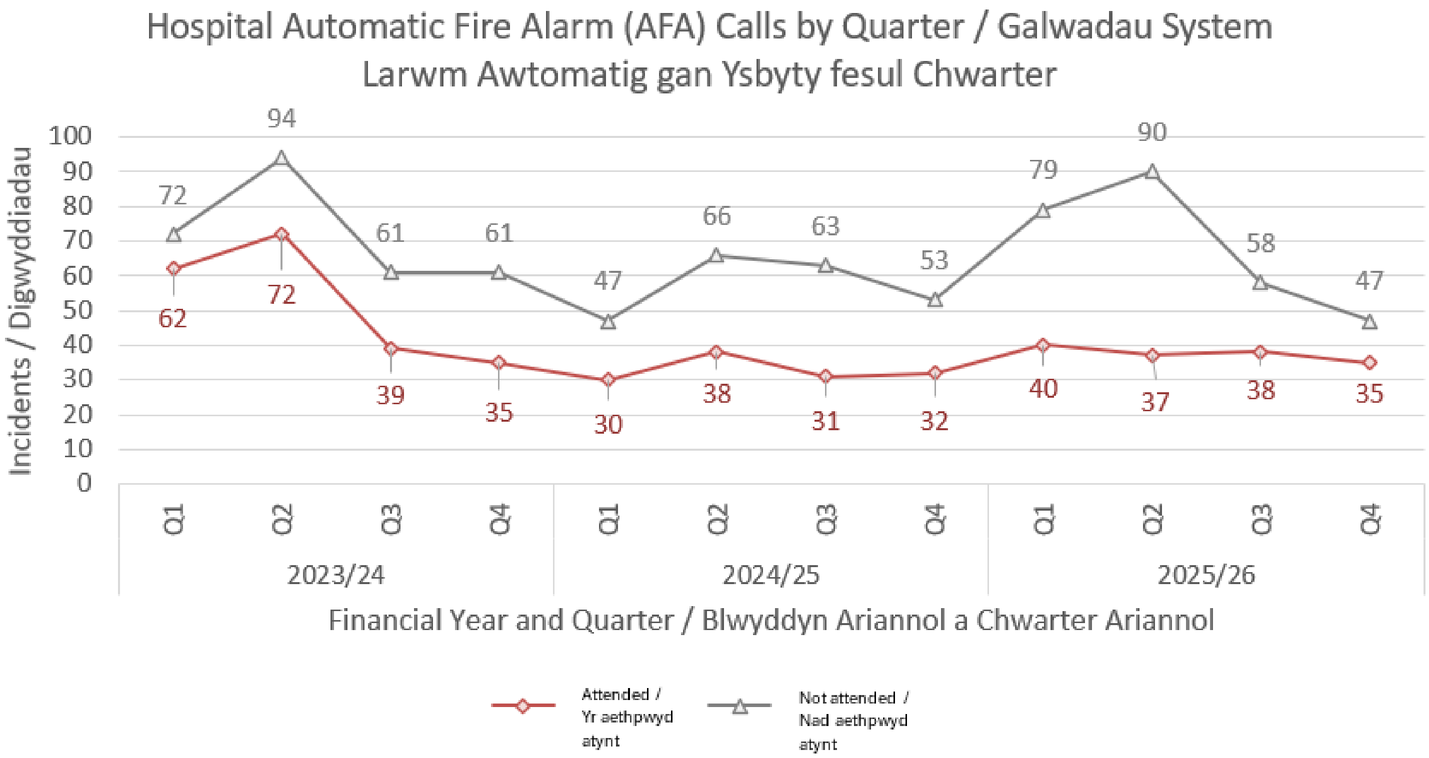
Commercial Automatic Fire Alarm (AFA) Calls / Galwadau System Larwm Awtomatig Masnachol
Incidents / Digwyddiadau
600
500
400
300
200
100
0
329
439
411
400
454
478
535
426
417
406
401
372
2
3
2
1
4
2
7
2
1
1
2
1
Q1
Q2
Q3
Q4
Q1
Q2
Q3
Q4
Q1
Q2
Q3
Q4
2023/24
2024/25
2025/26
Financial Year and Quarter / Blwyddyn Ariannol a Chwarter Ariannol
Attended / Yr aethpwyd atynt
Not attended / Nad aethpwyd atynt

11 Hospital AFA calls

424 Hospital AFA calls were received throughout 2025-26, which represents an increase of 17.8% from 360 during 2024-25. Of the AFA calls received in 2025-26, 274 (64.6%) were not attended. Despite the increase in number of calls, the proportion not attended has remained stable, aligned to 64% from the previous year.

Although the total number of hospital AFA calls received throughout the whole year was an increase on previous years, this was largely driven by higher volumes during the first half of the year, and in particular during Q2 when 127 were received. During Q3 and Q4, the number of hospital AFA calls reduced substantially, with Q4 receiving 82 Hospital AFA calls in total.



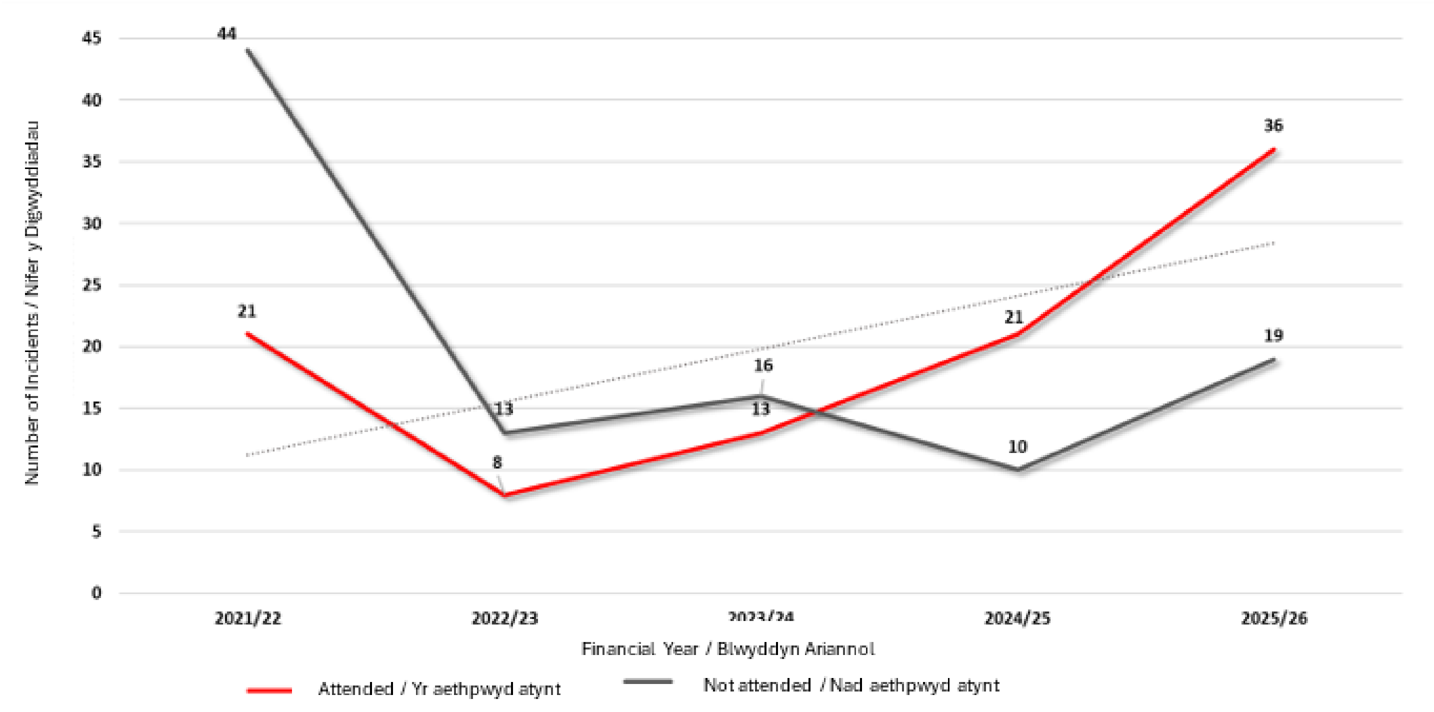


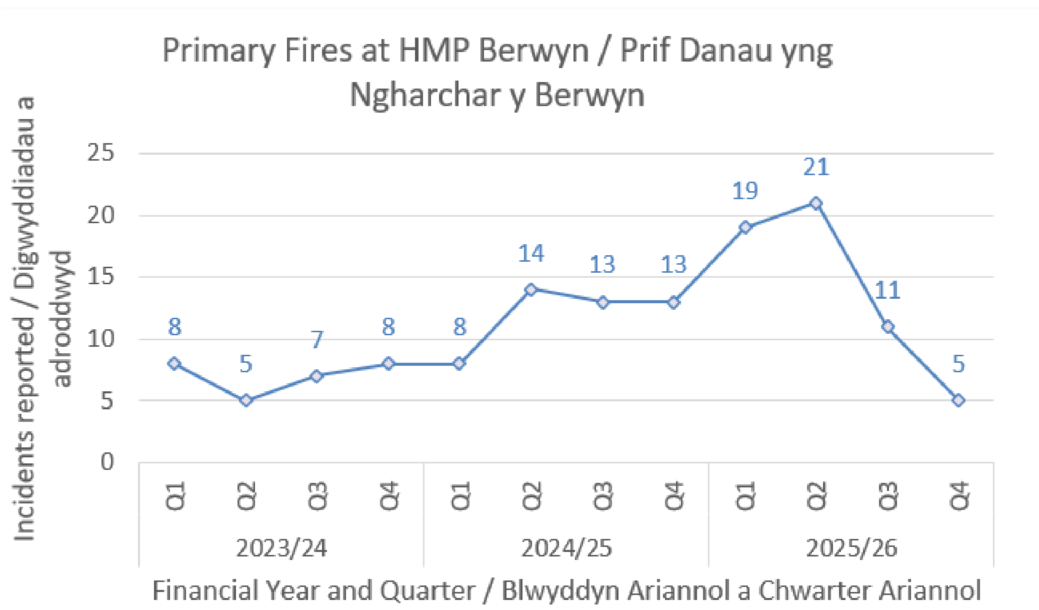
Actions taken to date – Hospitals:

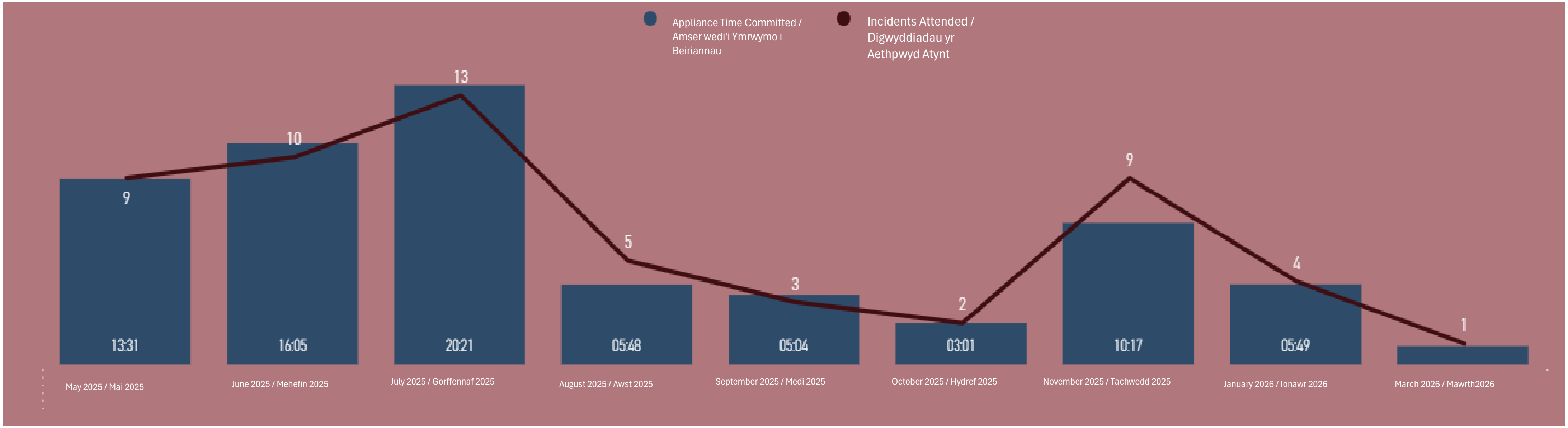
Incidents attended is still low due to a continued collaboration between NWFRS and BCUHB, with NWFRS now having started a cyclical auditing regime across the estate to solidify working arrangements and to ensure the most high-risk environments are the estates being audited. Protection has begun a comprehensive and professionally structured audit framework covering documentation related to testing, drills, and maintenance activities. The framework covers regulatory compliance, operational assurance, and evidence-based reporting.

12 HMP Berwyn

56 primary fires were started deliberately at HMP Berwyn in the reporting period - this is an increase of 17% (from 48 primary fires reported during 2024-25), however, a notable reduction in incidents has been seen from Q3, with Q4 recording 5 fires (the lowest number reported in any quarter since Q2 2023-24).






Appliance Time Committed / Amser wedi'i Ymrwymo i Beiriannau
Incidents Attended / Digwyddiadau yr Aethpwyd Atynt
9
13:31
10
16:05
13
20:21
5
05:48
3
05:04
2
03:01
9
10:17
4
05:49
1
May 2025 / Mai 2025
June 2025 / Mehefin 2025
July 2025 / Gorffennaf 2025
August 2025 / Awst 2025
September 2025 / Medi 2025
October 2025 / Hydref 2025
November 2025 / Tachwedd 2025
January 2026 / Ionawr 2026
March 2026 / Mawrth2026

Actions taken to date – HMP Berwyn

Incident volumes at HMP Berwyn continue to fluctuate, reflecting the adaptive behaviour of individuals who deliberately manipulate or repurpose electronic devices to create ignition sources. Following the introduction of a revised vape product, which initially resulted in a significant reduction in related incidents, there has been a subsequent shift in the methods used to initiate fires. This has included the continued use of older vape models, the dismantling of kettle bases, and more recently, attempts to interfere with newer "tamper-resistant" vape devices.

These emerging risks have been escalated to the device manufacturer, who is currently undertaking remedial action to address the identified vulnerabilities and further strengthen product safety features.

Analysis of incident data also indicates a temporal pattern, with a higher frequency of incidents occurring on specific days of the week. These align with periods when individuals receive payments and are required to settle debts, most commonly on Thursdays and Fridays. In some cases, fires are deliberately set as a means of avoiding debt repayment or instigating relocation within the establishment. As existing ignition methods are mitigated or removed, it is anticipated that further attempts to identify alternative ignition sources will continue.

A review has been completed of the Pre-Determined Attendance (PDA) of pumping appliances, and officers who are assigned to respond to confirmed incidents of fire in the building, informed by the incident data for the last 12 months. Consideration was given to the range of incidents, the times of the calls and range of ignition sources. The review concluded that the current levels of resource deployed to each incident should remain the same, despite the reduction in number of incidents, however, this will remain under close review, to ensure that the service minimises the risk of harm to individuals, whilst ensuring that the resource made available is proportionate to the risks.

The Service will maintain close partnership working to identify and respond to emerging ignition methods. Given the underlying drivers, it is expected that incident volumes will continue to rise and fall over time, requiring ongoing monitoring, risk assessment, and adaptive prevention strategies.

Our Response Principle

13 RDS Station Availability

The below table shows the average pump availability for all RDS Stations between 06:00 and 18:00. The availability is broken down by month, showing the respective weekday and weekend/bank holiday availability.

The table is representative of all RDS watches that are not based at wholetime or day crewed stations.

Average of RDS Stations Availability 06:00-18:00																	
Day/Month	Apr	May	Jun	**Q1**	Jul	Aug	Sep	**Q2**	Oct	Nov	Dec	**Q3**	Jan	Feb	Mar	**Q4**	**Whole Year**
Weekday	6	6	5	**6**	6	4	6	**5**	6	7	7	**6**	7	7	6	**7**	**6**
Weekend (incl. Bank Holiday)	14	14	12	**13**	11	12	12	**12**	12	11	9	**11**	11	11	10	**11**	**12**
Overall Average	9	9	7	**8**	7	7	7	**7**	7	8	8	**8**	9	8	7	**8**	**8**
2024/25	7	7	6	**7**	6	7	6	**6**	6	7	9	**7**	10	9	9	**9**	**7**

Please note that availabilities have been rounded to the nearest whole number.

The below table reflects the number of RDS starters and leavers during quarter two, compared to the same quarter of last year. Many of the RDS Leavers this quarter have migrated to the WDS.

Year	Starters	Leavers	Position Headcount at Year End	Headcount (single role only)
Apr 2024 – Mar 2025	86	65	487	425
Apr 2025 – Mar 2026	88	71	512	427
+/-	**2**	**6**	**25**	**2**

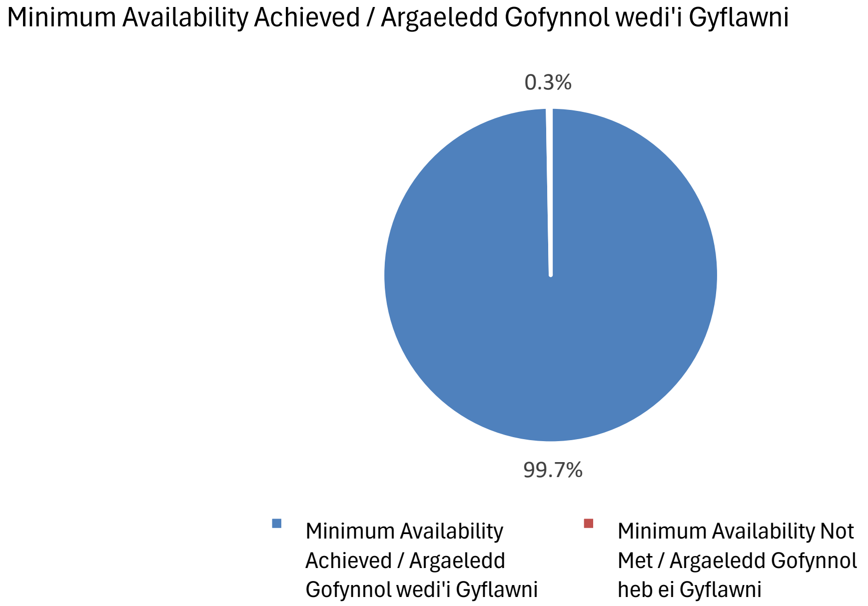
Starters – the number of RDS starters from each respective quarter. This does not include secondary contracts.

Leavers - the number of RDS leavers from each respective quarter. This does not include secondary contracts, or migrations to the WDS.

Position Headcount at Quarter End – the number of RDS positions that are filled, including those who have more than one role.

Headcount (single role only) – the number of individuals who are on the RDS only i.e., those who do not have two roles in the Service.

14 Planned 18 Pump Availability



	Min. Availability achieved	Min. Availability not met
Weekdays	252	1
Weekends/Bank Hols	112	0

Daytime appliance availability during 2025–26 was consistently above the minimum target, with one isolated exception occurring on a weekday in Quarter 2.
Despite the temporary reduction below the minimum daytime 18-pump level on that date, sufficient operational coverage was maintained throughout the Service, with all areas within the 16 Grouping Plan appropriately covered.

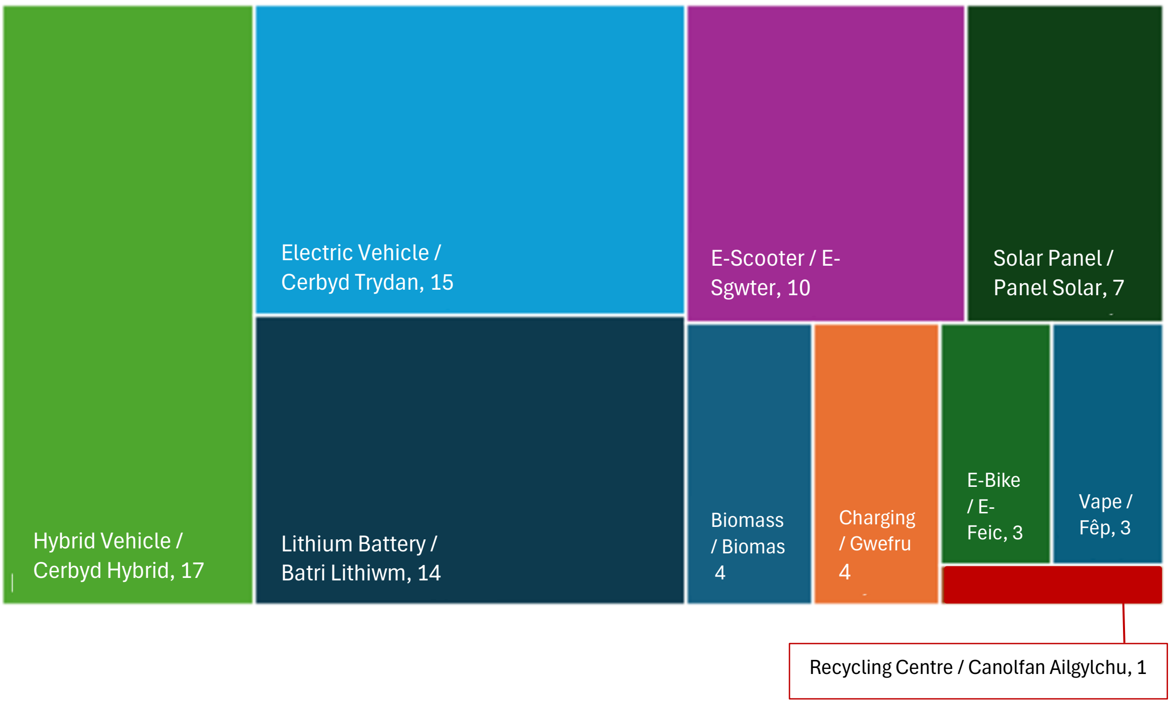
16 Emerging Technologies

As technology evolves and our societal reliance upon it increases, it has become apparent that new and complex risks are presented to our Fire Service. Emerging technologies can make up a variety of forms, including things like:

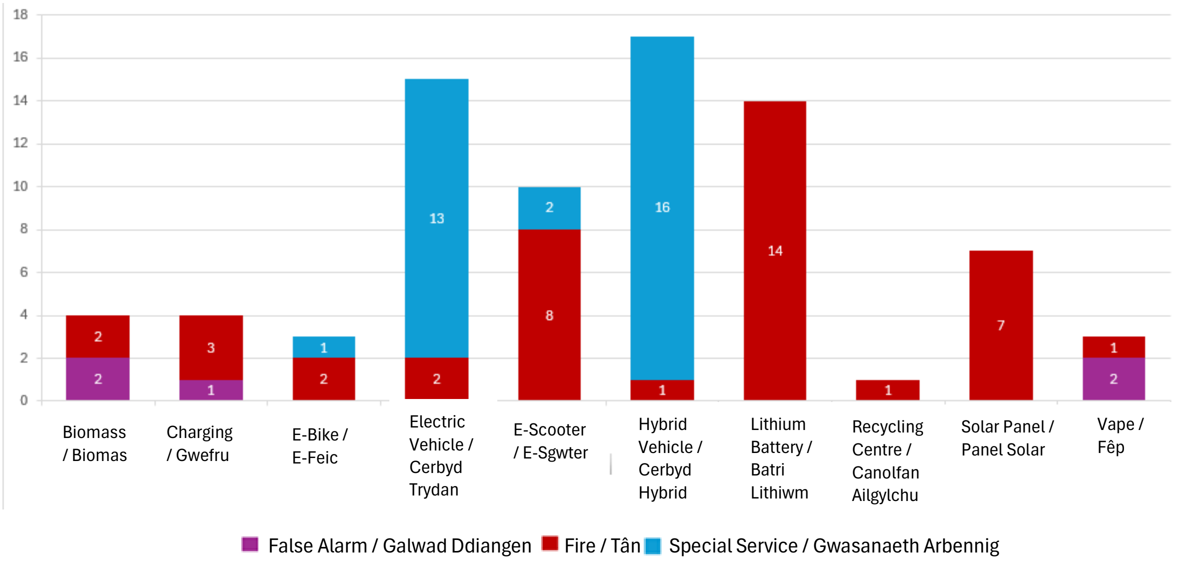
- Electric Vehicles
- Wind Farms
- Devices containing Lithium-Ion Batteries

As many of these technologies are not currently captured within the Home Office's Incident Recording System (IRS), key word searches are conducted on incident logs in order to find the relevant incidents. Following a machinery of government transfer whereby the responsibility for Fire shifted from the Home Office to the Ministry of Housing, Communities and Local Government (MHCLG), work is currently being undertaken by MHCLG and FRSs across the UK to integrate these technologies into the new incident recording system known as the Fire and Rescue Data Platform (FaRDaP). Incidents recorded before the implementation of FaRDaP will still need to be extracted using key word searches.

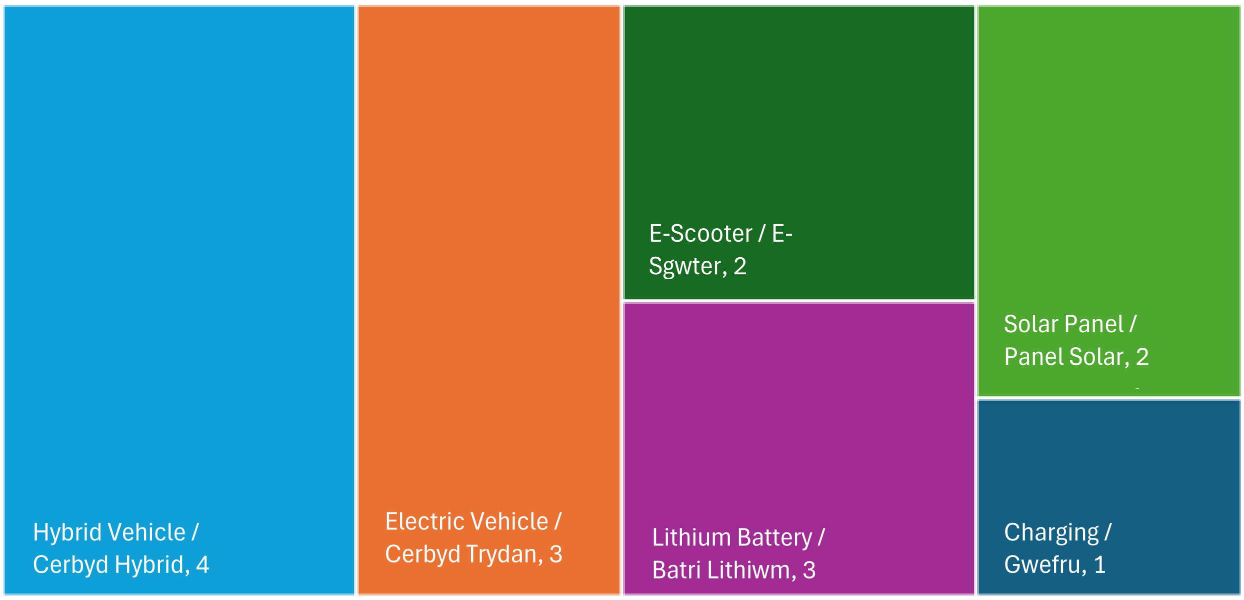
The following summary shows the number of incidents attended during 2025-26, where a specific emerging technology was stated in the incident logs. This includes SSCs, however, this excludes deliberate fires.



Although Electric vehicles and Hybrid vehicles feature heavily in the above figures for 2025-26, the following chart demonstrates that most of these incidents were not fire calls.



When reviewing the incidents which were attended during 2025-26 Q4, the data shows the same leading categories of emerging technology, as seen across the whole of the year.

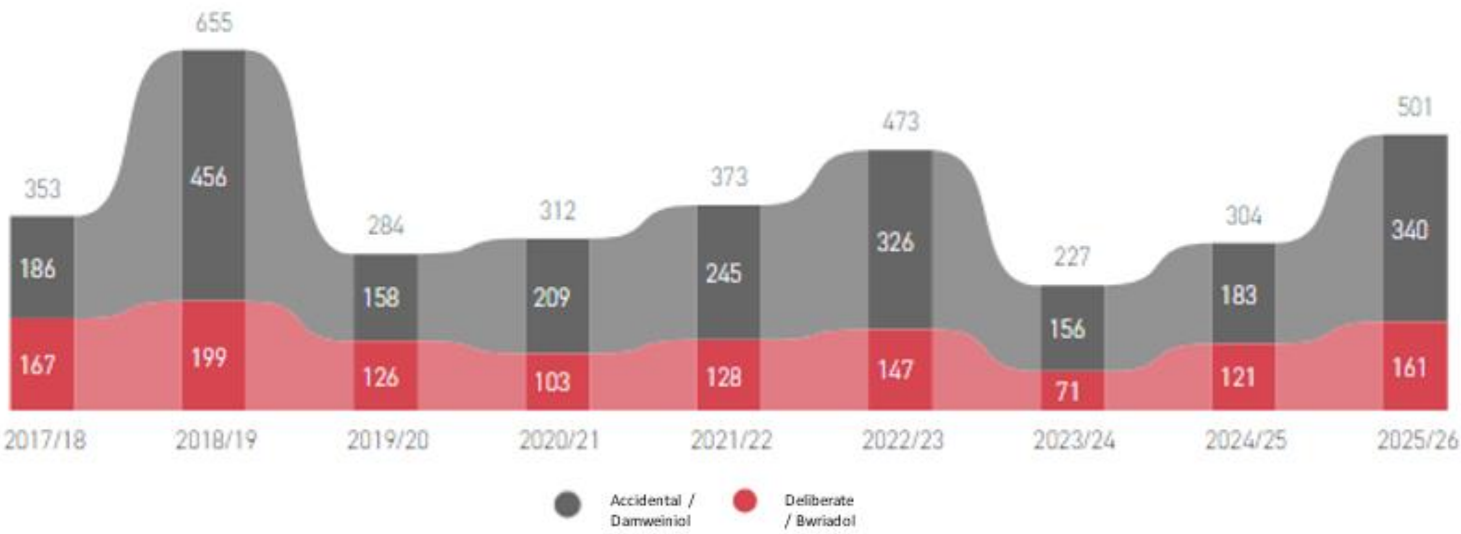


N.B. In some cases, the cause has been assumed rather than confirmed due to the nature of the incident.

Our Environment Principle

15 Grassland, woodland and crop fires

501 Grassland, woodland and crop fires were recorded throughout 2025-26, a 65% increase from 304 recorded during 2024-25.

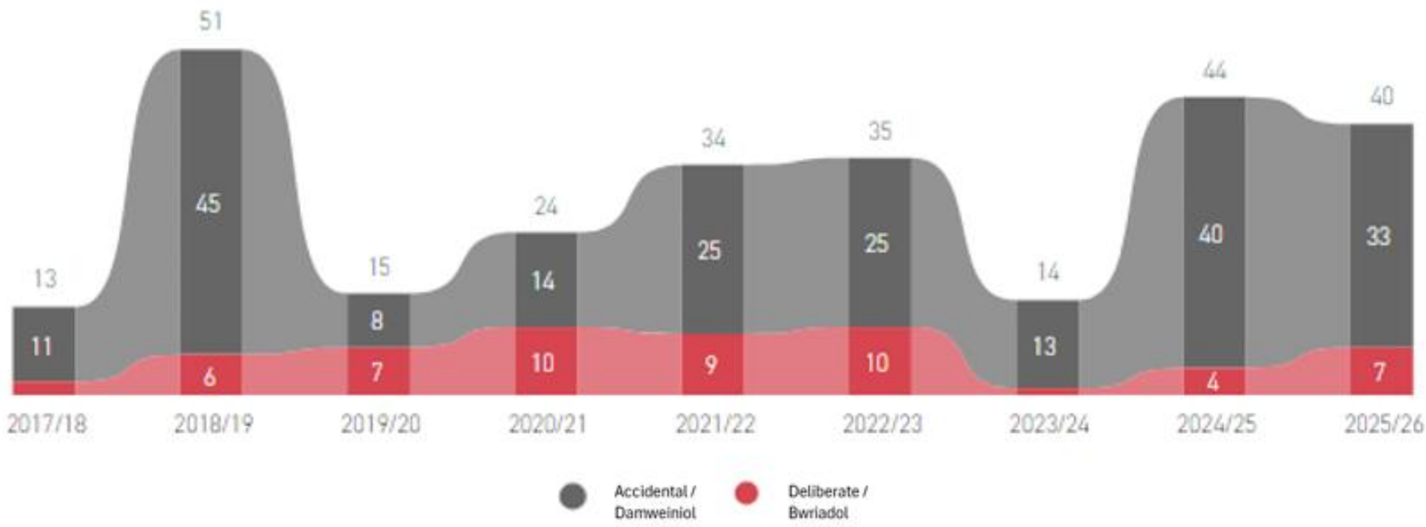


Throughout 2025-26, the largest number of Grassland fires were recorded in Q1, with 254 (50.7%) of the total recorded for the year occurring in this period.

16 Wildfires

The total number of wildfires reduced from 44 in 2024–25 to **40** in 2025–26, representing a decrease of 9%. Accidental wildfires declined from 40 to 33 incidents over the same period (a reduction of 18%).
However, the number of deliberate wildfires increased from four to seven incidents. As a result, deliberate fires represented a significantly greater proportion of all wildfires, increasing from around one in ten incidents in 2024–25 to almost one in five in 2025–26. This change indicates a shift in the profile of wildfire causes, despite the overall reduction in incident numbers.

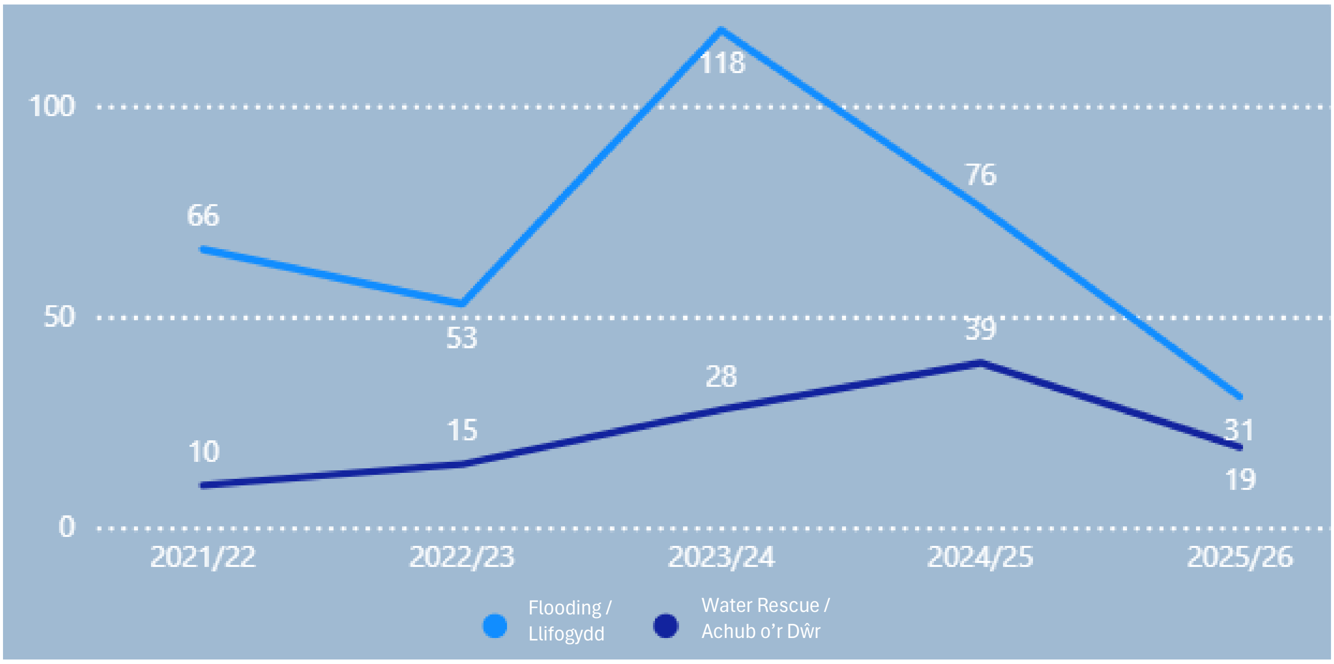
It should be noted that the definition and operational parameters used to classify wildfires have evolved over the period presented. To ensure consistency and enable meaningful comparison over time, the figures shown in this report have been calculated in line with the current definition of a wildfire, with historic data retrospectively re-analysed and aligned to these parameters.



17 Flooding

A clear reduction in flooding and water rescue incidents was seen in 2025–26 compared to recent years. Flooding incidents decreased markedly from 76 in 2024–25 to **31** in 2025–26, representing a reduction of almost 60%. This follows a peak in flooding activity in 2023–24, when 118 incidents were recorded, and continues the downward trend evident since that point.

Water rescue incidents also reduced in 2025–26, falling from 39 to 19 incidents compared with 2024–25, a decrease of just over 50 per cent. This reduction follows a period of sustained increase between 2021–22 and 2024–25.



Glossary

Fires	All fires fall into one of three categories – primary, secondary or chimney.
Primary Fires	These are fires that are not chimney fires, and which are in any type of building (except if derelict), vehicles, caravans and trailers, outdoor storage, plant and machinery, agricultural and forestry property, and other outdoor structures such as bridges, post boxes, tunnels, etc. Fires in any location are categorised as primary fires if they involved casualties, rescues or escapes, as are fires in any location that were attended by five or more fire appliances.
Secondary Fires	Secondary fires are fires that are neither chimney fires nor primary fires. Secondary fires do not involve casualties, rescues or escapes, and will have been attended by four or fewer fire appliances. Secondary fires are those that would normally occur in locations such as open land, in single trees, fences, telegraph poles, refuse and refuse containers (but not paper banks, which would be considered - in the same way as agricultural and forestry property - to be primary fires), outdoor furniture, traffic lights, etc.
Chimney Fires	These are fires in occupied buildings where the fire is confined within the chimney structure, even if heat or smoke damage extends beyond the chimney itself. Chimney fires do not involve casualties, rescues or escapes, and will have been attended by four or fewer fire appliances.
Special Service Incidents	These are non-fire incidents which require the attendance of an appliance or officer and include: a) Local emergencies e.g., flooding, road traffic incidents, rescue of persons, 'making safe' etc; b) Major disasters; c) Domestic incidents e.g., water leaks, persons locked in or out etc; d) Prior arrangements to attend incidents, which may include some provision of advice and inspections.
False Alarm (general guidance)	Where the FRS attends a location believing there to be an incident, but on arrival discovers that no such incident exists, or existed. Note: if the appliance is 'turned around' by Control before arriving at the incident it is not classed as having been attended and does not need to be reported.
False Alarms - Malicious	These are calls made with the intention of getting the FRS to attend a non-existent incident, including deliberate and suspected malicious intentions.

False Alarms – Good Intent	These are calls made in good faith in the belief that the FRS really would attend a fire or special service incident.
False Alarms - AFA	These are calls initiated by fire alarm and fire-fighting equipment. They include accidental initiation of alarm apparatus or where an alarm operates and a person then routinely calls the FRS as part of a standing arrangement, i.e., with no 'judgement' involved, for example from a security call centre or a nominated person in an organisation.
Building - Dwellings	A property that is a place of residence, i.e., occupied by households, excluding hotels, hostel and residential non-permanent structures.
Building - Non-Residential	Properties such as hospitals, offices, shops, factories, warehouses, restaurants, cinemas, public buildings, religious buildings, agricultural buildings, railway stations, sheds, prisons.
Building - Other Residential	Properties such as hotels, hotels and residential institutions B&Bs, Nursing/care homes, student halls of residence.
Vehicle (Road and Other Transport)	Road vehicle, rail vehicle, aircraft, boat.
Outdoor	Fields, grassland, woodland, refuse containers, post boxes.
Wildfires	A grassland, woodland and crop fire where the incident was attended by 4 or more vehicles, or the Service was in attendance for 6 hours or more, or where there was an estimated fire damage area of over 10,000 square meters.
Short Term Sickness (STS)	Absences 27 calendar days and under.
Long Term Sickness (LTS)	Absences 28 calendar days and over.

Mae'r ddogfen yma ar gael yn Gymraeg **Agenda Item 14**

Report to	**North Wales Fire and Rescue Authority**
Date	**20 July 2026**
Lead Officer	**Helen MacArthur, Assistant Chief Fire Officer, Finance and Resources**
Contact Officer	**Angharad Ellis, MIAA**
Subject	**Head of Internal Audit Opinion and Annual Report 2025/26**

PURPOSE OF REPORT

1 Under the terms of the Accounts and Audit (Wales) Regulations 2014 Part 3 5. (2), North Wales Fire and Rescue Authority (the Authority) is required annually to conduct a review of the effectiveness of its system of Internal Control. Internal Audit is an integral part of that system and is a significant contributor to the preparation of the Annual Governance Statement (AGS).

2 CIPFA's Public Sector Internal Audit Standards 2017 require the Head of Internal Audit to provide the Audit Committee with assurance on the whole system of internal control, including the adequacy of risk management and corporate governance arrangements.

3 The report analyses the work of the Internal Audit Service for 2025/26 and contains the assurance statement based on the work of Internal Audit during the year ended March 2026.

EXECUTIVE SUMMARY

4 The Head of Internal Audit is able to provide assurance to the Audit Committee, based on the internal audit work undertaken, together with our maintained knowledge of the organisation and its procedures, that the Authority has effective corporate governance, risk management and internal control arrangements to manage the achievement of the Authority's objectives.

5 The audit reviews provide a substantial level of assurance upon the adequacy of the systems of internal control in place, with 21 recommendations having been made in the year to address some weaknesses. A formal follow up process is in place to ensure that the recommendations are implemented within agreed timescales.

6 The work of Internal Audit has not identified any weaknesses that would qualify this opinion and there are no significant issues that are relevant to the preparation of the Annual Governance Statement.

7 The report also provides assurance that the Internal Audit Service operates in compliance with the UK Public Sector Internal Audit Standards to enable the Authority to take assurance from this opinion.

OBSERVATIONS FROM THE AUDIT COMMITTEE

8 The Head of Internal Audit Opinion and Annual Report for 2025/26 was received and scrutinised by the Audit Committee on 15 June 2026. The Committee noted the work undertaken and the overall opinion that a good system of internal control that is generally being applied consistently. The Committee also received assurances that follow up arrangements are in place to ensure that recommendations are implemented.

RECOMMENDATIONS

9 It is recommended that Members:

i) Endorse the content of the Head of Audit and Procurement's Annual Report and the overall 'opinion' upon the adequacy and effectiveness of the Authority's framework of governance, risk management and control.

BACKGROUND

The Role of Internal Audit

10 Under the terms of The Accounts and Audit (Wales) Regulations 2014, Fire Authorities have a statutory responsibility to maintain "an adequate and effective system of internal audit."

11 The role of Internal Audit Services is to provide management with an objective assessment of whether systems and controls are working properly. It is a key part of the organisation's internal control system because it measures and evaluates the adequacy and effectiveness of other controls so that:

- The Audit Committee and senior management are aware of the extent to which they can rely on the whole system; and
- Individual managers are aware of how reliable the systems and controls for which they are responsible are.

12 The internal control system comprises the whole network of systems and controls established to manage the Authority, to ensure that its objectives are met. It includes financial and other controls, and also arrangements for ensuring that the Authority is achieving value for money from its activities.

13 In accordance with the Public Sector Internal Audit Standards the Head of Audit is required to deliver an annual internal audit opinion and report that can be used by the Authority to inform its governance statement.

INFORMATION

Internal Audit Opinion 2025/26

14 The Head of Internal Audit is satisfied that the internal audit work undertaken, together with their maintained knowledge of the organisation and its procedures allows a reasonable conclusion to be made, as to the adequacy and effectiveness of the Authority's risk management, control and governance processes.

15 The opinion provided by the Head of Internal Audit is that there is a good system of internal control designed to meet the organisation's objectives and this is generally being applied consistently.

16 In giving an audit opinion, it should be noted that assurance can never be absolute although this provides reasonable assurance based upon the work undertaken in that year, that there are no major weaknesses that need to be brought to the attention of the Audit Committee.

17 The overall audit opinion may be used in the preparation of the Annual Governance Statement, and the full report is included within Appendix A

IMPLICATIONS

Wellbeing Objectives	This report links to the Authority's long-term well-being objective which is "To facilitate high quality, responsive and better integrated fire and rescue services so that prevention activity and emergency response can continue to be available when and where required, affordably, equitably and on the basis of risk."
Budget	Internal Audit Services is provided by a suitably qualified external contractor and within the agreed budget
Legal	The report supports the Audit Committee discharge its legal responsibilities
Staffing	N/A
Equalities / Human Rights / Welsh Language	N/A
Risks	The Statement of Assurance is submitted in compliance with the Accounts and Audit Regulations and the Public Sector Internal Audit Standards. Without such assurance from the internal auditor Members would be unaware of the adequacy and effectiveness of the corporate governance, risk management and internal control arrangements and its associated ability to achieve its objectives.

Internal Audit Annual Report & Head of Internal Audit Opinion 2025/26

North Wales Fire and Rescue Service

miaa

Contents

1 Executive Summary

This annual report provides your 2025/26 Head of Internal Audit Opinion, together with the planned internal audit coverage and outputs during 2025/26 and MIAA Quality of Service Indicators.

In accordance with *Global Internal Audit Standards (UK public sector)*[1], the Head of Internal Audit is required to provide an annual opinion, based upon and limited to the work performed, on the overall adequacy and effectiveness of the organisation's risk management, control and governance processes. The opinion should contribute to the organisation's annual governance statement.

<table>
<tr><th>Head of Internal Audit Opinion</th><th>1st April 2024 – 31st March 2025</th><th>1st April 2025 – 31st March 2026</th><th></th><th>Factors considered in forming our opinion</th></tr>
<tr><td>High Assurance, can be given that there is a strong system of internal control which has been effectively designed to meet the organisation's objectives, and that controls are consistently applied in all areas reviewed.</td><td></td><td></td><td rowspan="5"></td><td rowspan="5">Inherent risks in the areas audited
Scope limitations of individual audit reviews
Control weaknesses identified and their impact
Internal control environment adequacy and effectiveness
Management's responses to recommendations
Progression of implementation of recommendations by management</td></tr>
<tr><td>Substantial Assurance, can be given that that there is a good system of internal control designed to meet the organisation's objectives, and that controls are generally being applied consistently.</td><td>✓</td><td>✓</td></tr>
<tr><td>Moderate Assurance, can be given that there is an adequate system of internal control, however, in some areas weaknesses in design and/or inconsistent application of controls puts the achievement of some of the organisation's objectives at risk.</td><td></td><td></td></tr>
<tr><td>Limited Assurance, can be given that there is a compromised system of internal control as weaknesses in the design and/or inconsistent application of controls impacts on the overall system of internal control and puts the achievement of the organisation's objectives at risk.</td><td></td><td></td></tr>
<tr><td>No Assurance, can be given that there is an inadequate system of internal control as weaknesses in control, and/or consistent non-compliance with controls could/has resulted in failure to achieve the organisation's objectives.</td><td></td><td></td></tr>
</table>

[1] This consists of the Global Internal Audit Standards (GIAS) of the IIA and the Application Note: Global Internal Audit Standards in the UK public sector

Key Area	Summary
Head of Internal Audit Opinion	As highlighted above, the overall opinion for the period 1st April 2025 to 31st March 2026 provides **Substantial Assurance, that that there is a good system of internal control designed to meet the organisation's objectives, and that controls are generally being applied consistently.** **Context:** This opinion is provided in the context that North Wales Fire and Rescue Service like other organisations across the public sector is continuing to face a number of challenging issues and wider organisational factors particularly with regards to the proposed changes to national and local bodies and the corresponding uncertainty this causes, ongoing financial challenges and increasing collaboration across organisations and systems. The Service has a Community Risk Management Plan in place covering 2024-2029 which contained improvement and well-being objectives to enable delivery against the long-term objectives. This was updated for 2025/26 which set out a number of deliverables for the year, including developing the business case for a new Training and Development Centre, procurement of firefighting appliances with enhancements and many programmes to support performance and service enhancements. The Authority approved a net revenue budget of £51.788m for 2025/26. In addition, a number of non-recurring measures were agreed, including the use of £0.601m from reserves. Based on expenditure to 31 March, the revenue expenditure was forecast to be £51.654m, which is an underspend of £0.134m, which includes costs relating to various projects, national pay settlements and movement to reserves. A Budget Scrutiny working group has met regularly in year which has included members of the Audit Committee to endorse the financial planning assessment process to set a balanced budget for 2026/27. In response to the Corporate Resilience review at NWFRS, the Authority commissioned an Emergency Cover Review last year to identify options for emergency response. In response to the recommendations made, the Authority set up an Emergency Cover Review Task and Finish Subgroup, in year this has been rearranged into a Collaborative Agreement Implementation Group (CAIG) following completion and sign-off of the collective agreement at regional and national levels. The CAIG continue to devise and test alternative solutions with representative bodies and updates are provided to the Fire and Rescue Authority at each meeting.

Key Area	Summary
	In year we have issued a limited level of assurance in relation to Equipment Asset Management. Internal work is being progressed within the Service such as exploring a new asset tracking system and researching potential suppliers. Following the Risk Management review undertaken in 2024/25 which resulted in a limited level of assurance, our work in year has identified that some progress has been made by the Service in addressing the recommendations raised. However, further work is required to improve and embed the risk management arrangements in place at the Service. It was also recognised that the Internal Audit work for 2025/26 has placed a focus on the key risks to NWFRS business and the key areas of concern. **Compliance with professional standards**: In providing this opinion we can confirm continued compliance with the definition of internal audit (as set out in your Internal Audit Charter), code of ethics and professional standards. We also confirm organisational independence of the audit activity and that this has been free from interference in respect of scoping, delivery and reporting. **Purpose:** The purpose of our Head of Internal Audit (HoIA) Opinion is to contribute to the assurances available to the Accountable Officer and the Fire Authority which underpin the Authorities own assessment of the effectiveness of the system of internal control. As such, it is one component that the Fire Authority takes into account in making its Annual Governance Statement (AGS) and the Annual Statement of Assurance. *Please include the summary text in the table above when referring to the HoIA Opinion in your AGS.*
Scope and Limitations of Our Work	Our opinion is formed through the completion of a risk-based plan of assignments, agreed with management and approved by the Audit Committee. Our opinion is subject to the following inherent limitations: • We have not reviewed all risks and assurances relating to the organisation. • The opinion is substantially derived from the conduct of risk-based plans generated from a robust and organisation led assurance framework. The assurance framework is one component that the board takes into account in making its annual governance statement (AGS) • The opinion is based on the findings and conclusions of the agreed audit assignments which were limited to the objectives and scope agreed with management.

Key Area	Summary
	• Where strong controls have been identified and confirmed, their effectiveness may still be impaired in some instances. This may be due to human error, incorrect management judgement, management override, controls being by-passed or a reduction in compliance. • Due to the limited scope of individual audit assignments, there may be weaknesses in controls which we are not aware of, or which were not brought to our attention. • The points raised in this report relate only to the issues we encountered during delivery of the internal audit service. It is not an exhaustive list of all weaknesses or potential improvements. Management is responsible for maintaining a robust system of internal controls, and internal audit should not be the sole basis for identifying all strengths and weaknesses. • This report is prepared solely for the use of the Audit Committee and/or senior management of North Wales Fire and Rescue Service.
Planned Audit Coverage and Outputs	The 2025/26 Internal Audit Plan has been delivered with the focus on the provision of your HoIA Opinion. This position has been reported within the progress reports across the financial year. Review coverage has been focused on: • The organisation's Assurance Framework • Core and mandated reviews, including follow up; and • A range of individual risk-based assurance reviews.
Recommendations / Management Actions	We have raised 21 recommendations as part of the reviews undertaken during 2025/26. All recommendations raised by MIAA have been accepted by management. • Of these recommendations: 0 were critical and 3 were high risk recommendations in relation to the reviews of Equipment Asset Management and Risk Management Core Controls. • There were 22 outstanding recommendations relating to prior year reviews as at the 1st April 2025. • During the course of the year, we have undertaken follow up reviews and can conclude that the organisation implemented 18 actions during 2025/26 (11 of which related to prior year reviews).

Key Area	Summary
	• A further 4 recommendations in relation to Key Financial Transactional Processing Controls and Risk Management (from 2024/25) have been superseded and raised as part of current year reviews. • The total number of recommendations yet to be implemented as at 31st March 2026 is 21. None are overdue as revised dates for implementation have been agreed.
MIAA Quality of Service Indicators	**ISO9001**: MIAA operate systems to ISO Quality Standards which is subject to annual reaccreditation. **External Quality Assessment:** The External Quality Assessment, undertaken by CIPFA (2026), provides assurance of MIAA's compliance with the Global Internal Audit Standards (UK Public Sector). We also undertake regular internal assessments to ensure our ongoing compliance with requirements. **Information Governance and Cyber Security:** MIAA are committed to delivering and demonstrating the highest standards of information governance and cyber security to protect not only our information and systems but to protect the data we collect and create through our audit and advisory activities with clients. We have consistently submitted a compliant NHS Data Security and Protection Toolkit return and we are one of only circa 20 NHS organisations certified to the Cyber Essentials Plus standard. Certification to this standard required rigorous independent testing of our cyber security controls across our devices. That we have achieved this certification is a demonstration not only of the security of our devices but also a validation of the proactive monitoring and maintenance that we have in place to protect data and systems from malicious threats. Also, in 2025/26 MIAA was officially recognised as an Assured provider under the National Cyber Security Centre's (NCSC) Cyber Assessment Framework (CAF). This accreditation reflects our ongoing commitment to helping organisations strengthen their cyber resilience and safeguard critical systems and services. This achievement, which is the result of a rigorous assessment process, demonstrates our credentials in auditing against the NCSC's Cyber Assessment Framework and, highlights the exceptional skills and experience of our staff as well as our organisational commitment to the highest cyber security standards.

2 The Head of Internal Audit Opinion

Your internal audit service has been performed in accordance with MIAA's internal audit methodology which conforms with Global Internal Audit Standards (UK public sector). Global Internal Audit Standards (UK public sector) require that we comply with applicable ethical requirements, including independence requirements, and that we plan and perform our work to obtain sufficient, appropriate evidence on which to base our conclusion.

2.1 Roles and Responsibilities

North Wales Fire and Rescue Authority is collectively accountable for maintaining a sound system of internal control and is responsible for putting in place arrangements for gaining assurance about the effectiveness of that overall system. The Fire Authority is responsible for ensuring public money is properly accounted for and used efficiently and effectively.

Production of an Annual Governance Statement (AGS) is a requirement under the Accounts and Audit Regulations (England) 2015 and helps to ensure that a reliable system of internal controls can be demonstrated. The AGS is an annual statement on behalf of the Fire Authority setting out:

- how the individual responsibilities of the Authority are discharged with regard to maintaining a sound system of internal control that supports the achievements of policies, aims and objectives;
- the purpose of the system of internal control as evidenced by a description of the risk management and review processes, including the Assurance Framework process; and
- the conduct and results of the review of the effectiveness of the system of internal control, including any disclosures of significant control failures together with assurances that actions are or will be taken where appropriate to address issues arising.

The organisation's assurance framework should bring together all of the evidence required to support the AGS requirements.

In accordance with Global Internal Audit Standards (UK public sector), the HoIA is required to provide an annual opinion, based upon and limited to the work performed, on the overall adequacy and effectiveness of the organisation's risk management, control and governance processes (i.e. the organisation's system of internal control). This is achieved through a risk-based plan of work, agreed with management and approved by the Audit Committee, which can provide assurance, subject to the inherent limitations described below. The outcomes and delivery of the internal audit plan are provided in Section 4.

3 Informing our Opinion

3.1 Basis for the Opinion

The basis for forming our opinion is as follows:

1	An assessment of the design and operation of the underpinning strategic governance, risk management arrangements and supporting processes.
2	An assessment of the range of individual assurances arising from our risk-based internal audit assignments that have been reported throughout the period. This assessment has taken account the relative materiality of systems reviewed and management's progress in respect of addressing control weaknesses identified.
3	An assessment of the organisation's response to Internal Audit recommendations, and the extent to which they have been implemented.

3.2 Commentary

The commentary below provides the context for our opinion and together with the opinion should be read in its entirety.

Our opinion covers the period 1st April 2025 to 31st March 2026 inclusive, and is underpinned by the work conducted through the risk-based internal audit plan.

A) Assurance Framework (AF)

A Risk Management review was undertaken in 2024/25 which resulted in a limited level of assurance. A further Risk Management Core Controls review has been undertaken in 2025/26 which identified that some progress has been made by the Service since the previous review. This included the approval of the Risk Management Strategy, oversight arrangements in relation to risk by the Strategic Risk Committee (SRC) and roll out of the training provision across Levels 1-4.

However, some of the recommendations raised in 2024/25 remain outstanding in relation to completeness of the risk registers in place (including the Strategic Risk Register) and the challenge and scrutiny of risks by the SRC and escalation of issues to the Senior Leadership Team and Fire Authority. Therefore, further work is required to improve and embed the risk management arrangements in place at the Service. These recommendations will be followed up in 2026/27 as part of the Internal Audit Plan.

B) Core & Risk-Based Reviews Issued

We issued:

0 high assurance opinions:	N/A	1 **limited** assurance opinions:	Equipment Asset Management
2 substantial assurance opinions:	Key Financial Transactional Processing Controls Business Planning	0 **no** assurance opinions:	N/A
0 moderate assurance opinions:	N/A	3 reviews without an assurance rating	Risk Management Core Controls National Fraud Initiative Attendance at Budget Scrutiny meetings

C) Follow Up

During the course of the year we have undertaken follow up reviews and can conclude that the organisation has made **good progress** with regards to the implementation of recommendations. We will continue to track and follow up outstanding actions.

D) Themes

Through delivery of your internal audit plan we noted the following thematic areas:

- The approved plan of Internal Audit work for 2025/26 has placed a considered focus on key risks to the Service for example Equipment Asset Management and Business Planning. The Service has directed our work to known areas of concern.
- Audit recommendations in year have highlighted themes in relation to both control design and operating effectiveness of controls and compliance with policy and procedures in place.

E) Third Party/Other Assurance

Whilst we have not placed any direct reliance on other assurance providers. At the time of issuing this opinion we have not received any information relating to third party assurance.

Prior to finalising this opinion we will confirm if further Service Auditor Reports/third party assurances have been issued to the organisation and update our opinion accordingly.

Chris Harrop	*Louise Cobain*
Managing Director, MIAA	Assurance Director, MIAA
March 2026	March 2026

4 Internal Audit Coverage and Outputs

The 2025/26 Internal Audit Plan has been delivered with the focus on the provision of your Head of Internal Audit Opinion. This position has been reported within the progress reports across the financial year.

The audit assignment element of the Opinion is limited to the scope and objectives of each of the individual reviews. Detailed information on the limitations (including scope and coverage) to the reviews has been provided within the individual audit reports and through the Audit Committee Progress Reports throughout the year.

A summary of the reviews performed in the year is provided below:

	Review	Assurance Opinion	Recommendations Raised					Issue Category	
			Critical	High	Medium	Low	Total	Control Design	Operating Effectiveness
1	Equipment Asset Management	Limited	0	2	4	2	8	6	2
2	Business Planning	Substantial	0	0	4	1	5	1	4
3	Key Financial Transactional Processing Controls	Substantial	0	0	2	2	4	1	3
4	Risk Management Core Controls	N/A	0	1	2	1	4	2	2
5	National Fraud Initiative	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
6	Budget Scrutiny meetings	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
		TOTAL	**0**	**3**	**12**	**6**	**21**	**10**	**11**

We will continue to follow up progress against all recommendations as part of the 2026/27 Internal Audit Plan.

ADVISORY SUPPORT AND GUIDANCE: Areas where MIAA have supported the organisation in strengthening arrangements in respect of governance, risk management and internal control.
Preparation for the National Fraud Initiative (NFI) work and support provided in relation to the privacy notices.
Engagement and support provided from MIAA Solutions in relation to the Training Centre.

CONTRIBUTION TO GOVERNANCE, RISK MANAGEMENT AND INTERNAL CONTROL ENHANCEMENTS: *Additional areas where MIAA have provided added value contributions.*
Detailed insight into the overall Governance and Assurance processes gained from liaison throughout the year with the Assistant Chief Fire Officer/ Treasurer, Senior Management Team and Officers.
Involvement and relationship with the organisation (e.g. attendance at Budget Scrutiny meetings).
Effective utilisation of internal audit including in year communication, and changes to timing of the audit plan in respect of the Business Planning review.
To keep our clients informed on emerging governance and wider policy developments we ran 9 events in 25/26 as part of our North West Masterclass Collaboration. Each event was accompanied by an event summary published on our website. We also issued an MIAA Insight on Local Authority Audit Committee Members Roles & Responsibilities.
Continued involvement and representation on National Bodies including the Institute of Internal Auditors (IIA) and CIPFA enabling us to be proactive in sharing best practice, wider benchmarking and providing early insights on national issues.

5 Areas for Consideration – your AGS

The Head of Internal Audit Opinion is one source of assurance that the organisation has in providing its AGS other third party assurances should also be considered. In addition the organisation should take account of other independent assurances that are considered relevant.

We have identified a number of other strategic challenges that should be considered by the Fire Authority when drafting the AGS. Whilst the scope of the Internal Audit Plan would have considered elements of these, it is important that the Fire Authority reflects more widely on how these should be factored into the AGS. Areas for consideration include:

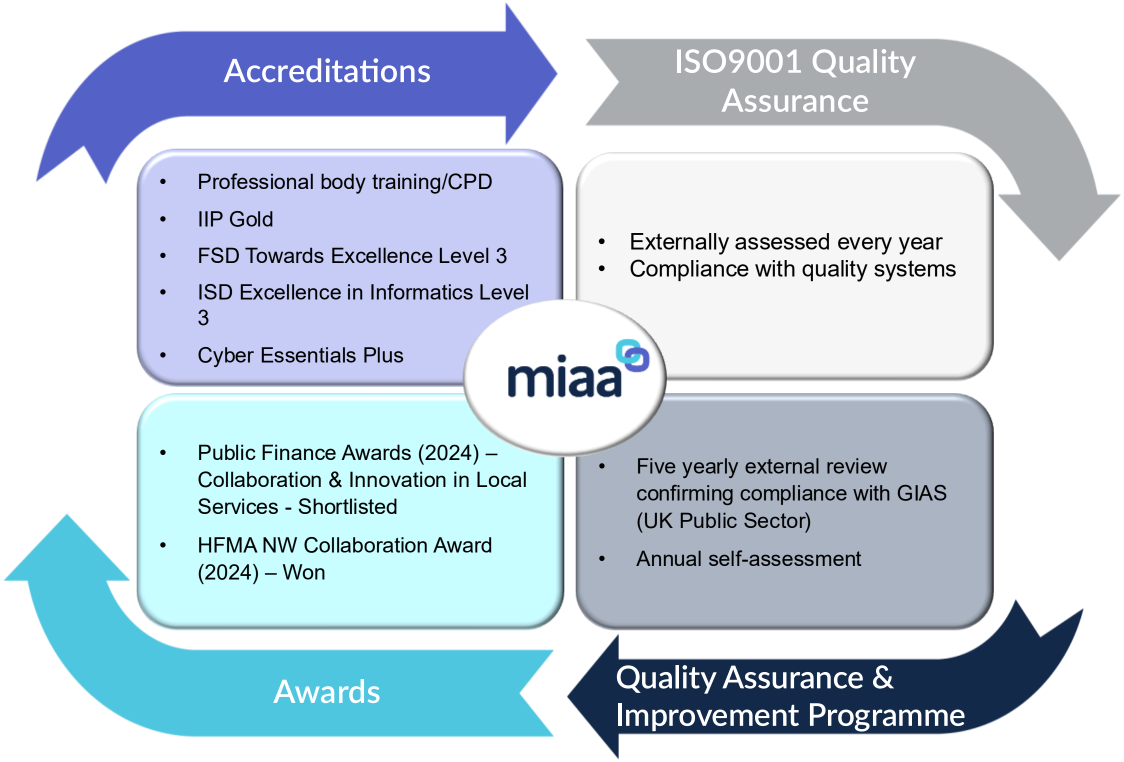
- Wider partnership/ collaborative working and engagement across the North Wales Footprint.
- Impact of the revised financial regime on decision making, achieving financial duties, ongoing financial viability, delivery of savings, service pressures and key relationships/ performance of third parties.
- Changes to governance, risk management and internal control arrangements (including the impact on decision making processes).
- Maintenance and improvement of the quality of services alongside and overall organisation performance, including the delivery of targets.
- Changes to leadership, including any significant changes to the Senior Leadership Team and Fire Authority.
- Workforce capacity, engagement, wellbeing and development.
- Ensuring there is a fit for purpose infrastructure.
- Cyber security, information governance risks and any associated reportable incidents to the Information Commissioner.
- Relationship and management of 3rd party providers upon which the organisation places reliance, and the provision of assurances from these.
- Compliance with all relevant laws, standards, regulations and Fire and Rescue National Framework for Wales 2016.
- Inspections and feedback during 2025/26 including any actions taken to address any areas of development.

6 Ensuring Quality

MIAA's strategy has quality at the heart of everything we do and our overall approach to quality assurance includes ISO9001:2015 accreditation, compliance with Global Internal Audit Standards (UK public sector), the quality of our people and how we supporting them, staffing levels, compliance and outcome measures.

Professional Standards and Accreditations

MIAA comply fully with professional best practice, internal audit standards and legal requirements.



Service delivery and outcome measures

It is important that client organisations ensure an effective Internal Audit Service, and whilst input and process measures offer some assurance, the focus should be on outcomes and impact from the service. The infographic on this page confirms the measures that we believe demonstrate an effective service to you.

MIAA regularly report on input and process KPIs as part of our Audit Committee Progress reports, and the impact and effectiveness measures can be assessed through the HOIA Opinion.

Input Measures

- High skill mix
- Competitive Fees
- Focus on Head of Internal Audit Opinion
- Regional and National Involvement and profile
- Provision of specialists
- Partnerships

Process Measures

- Robust risk assessment
- Quality Assurance
- Timely reporting
- Compliance with professional standards
- Staff training & development
- Research & Development

Added Value (Impact & Effectiveness)

- High skill mix
- Competitive Fees
- Focus on Head of Internal Audit Opinion
- Regional and National Involvement and profile
- Provision of specialists
- Partnerships

Anne-marie Harrop

Regional Assurance Director

Tel: 07920 150313

Email: Anne-marie.harrop@miaa.nhs.uk

Angharad Ellis

Deputy Regional Assurance Director

Tel: 07469378328

Email: Angharad.Ellis@miaa.nhs.uk

Mae'r ddogfen hon ar gael yn Gymraeg **Agenda Item 15**

Report to	**North Wales Fire & Rescue Authority**
Date	**20 July 2026**
Lead Officer	**Anthony Jones – Assistant Chief Fire Officer**
Contact Officer	**Jonathan Blyde – Corporate Planning and Performance Manager**
Subject	**Annual Governance Statement 2025/26**

PURPOSE OF REPORT

1 To present to Members of the authority a draft Annual Governance Statement (AGS), as required by The Accounts and Audit (Wales) Regulations 2014

EXECUTIVE SUMMARY

2 The Accounts and Audit (Wales) Regulations 2014 requires the North Wales Fire and Rescue Authority (the Authority) to publish an Annual Governance Statement (AGS) to demonstrate that:

- Business is conducted in accordance with all relevant laws and regulations;
- Public money is safeguarded and properly accounted for; and
- Resources are used economically, efficiently and effectively to achieve agreed priorities which benefit local people

3 The Annual Governance Statement for 2025/26 is set out in Appendix 1 and has been prepared in accordance with the principles set out in the CIPFA/Solace Delivering Good Governance in Local Government Framework (2016). The forward work programme for 2026/27 is contained within the draft Annual Government Statement.

4 The Annual Governance Statement will be published as part of the production of the statutory financial statements for 2025/26. An assessment will be made by the external auditor to confirm whether it is consistent with the financial statements and has been produced in line with the Framework.

OBSERVATIONS FROM AUDIT COMMITTEE

The Annual Governance Statement 2025/26 was presented to the Audit Committee and Executive Panel on 15th June 2026. Members raised points seeking assurance on governance arrangements, management team capacity, safeguarding training, performance reporting, stakeholder engagement and project management capacity, particularly in relation to the Training Centre. Officers confirmed that the governance structure had been reviewed and was operating effectively; vacancies remained for the DCFO and ACO roles; safeguarding arrangements were being strengthened through a dedicated Safeguarding Manager, mandatory training and committee oversight; performance reports were publicly available; and project management capacity was being developed through a dedicated Project Support Officer and evaluation of a permanent Project Manager role.

RECOMMENDATION

It is recommended that Members:

- **i) Note the final Annual Governance Statement, and:**
- **ii) Agree the proposed actions for 2026/27**

BACKGROUND

4 Since 2010/11 all local government bodies have been required, by the Accounts and Audit Regulations 2015, to prepare an AGS which is published as part of the Statutory Accounts.

5 The purpose of the AGS is to assess and demonstrate that there is a sound system of corporate governance throughout the organisation.

INFORMATION

6 In 2016, CIPFA and Solace published a new governance framework, Developing Good Governance in Local Government: Framework (the Framework). The Framework is structured around seven principles of governance which enables the Authority to demonstrate its overall arrangements and set out how it has discharged its responsibilities.

7 The purpose of the Annual Governance Statement is to set out the Authority's arrangements to ensure that:

- business is conducted in accordance with all relevant laws and regulations.
- public money is safeguarded and properly accounted for; and
- resources are used economically, efficiently and effectively to achieve agreed priorities which benefit local people.

8 The Annual Governance Statement is reviewed by Audit Wales to confirm that it is consistent with its knowledge of the Authority and the financial statements.

9 Once published, performance against the forward work plan 2026/27 will monitored through the Service Leadership Teams' Performance Board on a quarterly basis.

IMPLICATIONS

Well-being Objectives	This report links to NWFRA's long-term well-being objectives and demonstrates the governance arrangements in place to enable the Service to provide emergency responses and prevention work well in to the future.
Budget	Na
Legal	Preparation and submission of the Annual Governance Statement to the Auditor General, is in compliance with The Accounts and Audit (Wales) Regulations 2014
Staffing	None
Equalities/Human Rights/ Welsh Language	Compliance with Equality Duty and Welsh Language Standards is explicitly referenced in the Statement.
Risks	A sound governance framework supports the Authority's risk management arrangements.

North Wales Fire & Rescue Service

DRAFT Annual Governance Statement 2025-26

ATAL AMDDIFFYN YMATEB
PREVENTING PROTECTING RESPONDING

North Wales Fire and Rescue Authority

ANNUAL GOVERNANCE STATEMENT ON INTERNAL CONTROL

For the year ending 31 March 2026

This Statement has been prepared in accordance with The Accounts and Audit (Wales) Regulations 2014 and the guidance produced by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE), the 'Delivering Good Governance in Local Government Framework' 2016, including the 2025 Addendum on the Annual Review of Governance and the Annual Governance Statement.

The relationships between the seven principles for good governance in the public sector are illustrated below.

Delivering Good Governance in Local Government (CIPFA and Solace, 2016)

Fig. 1 How Principles for good governance relate to each other.

Source: international Framework-[Good Governance in the Public Sector]

This Annual Governance Statement explains how North Wales Fire and Rescue Authority (The Authority) has complied with the framework and its seven core principles of good governance to ensure that resources are directed in accordance with agreed policy and priorities.

Scope of Responsibility

North Wales Fire and Rescue Authority is responsible for ensuring that:

- business is conducted in accordance with all relevant laws and regulations
- public money is safeguarded and properly accounted for
- resources are used economically, efficiently, effectively and equitably to achieve agreed priorities which benefit local people.

In discharging its overall responsibility, Members and Senior Officers are responsible for putting in place appropriate arrangements for the governance of the Authority's affairs and the stewardship of the resources at its disposal, which includes arrangements for the management of risk.

Strategic leadership is given by and discharged through the Authority and its various Committees, panels and working groups, which enable Members to decide on issues affecting the running of the Authority, in accordance with the principles of openness and democratic accountability.

The Purpose of the System of Internal Control

To fulfil its wide range of functions, the Authority must satisfy political, economic, social and environmental objectives over the short, medium and longer term. This subjects it to a different set of external and internal constraints and incentives from those found in the private sector, all of which affect its governance arrangements.

A key piece of legislation in Wales is the Well-being of Future Generations (Wales) Act 2015, which requires the Authority to consider the longer term in making its decisions and to work collaboratively with other public bodies to improve well-being in Wales.

Stakeholders are, therefore, interested in issues such as:

- whether the Authority's planned outputs have been delivered and outcomes achieved, and
- whether this has been done in an efficient, economic, effective and equitable manner.

To deliver good governance in the public sector, both governing bodies and individuals working for public sector organisations must try to achieve their objectives while acting in the public interest at all times, which implies primary consideration of the benefits for society, which should result in positive outcomes for service users and other stakeholders.

This Statement gives assurances that North Wales Fire and Rescue Authority has complied with the governance framework for the year ended 31st March 2026.

The Governance Framework

North Wales Fire Authority currently comprises 28 elected councillors from the six unitary authorities of North Wales, with the number of representatives determined by the population of the area. More information about the Authority, its members and responsibilities can be found here.

The Authority is required to review the effectiveness of its arrangements each year to ensure that there is a sound system of governance. The key contributors to this process include:

Having an Authority and committee structure that:

- monitors the effectiveness of risk management arrangements
- regularly reviews the governance arrangements
- considers and reviews internal and external audit strategies, plans and reports
- reviews, scrutinises and approves the annual statement of accounts.

Having an Executive Panel that:

- provides leadership on governance
- contributes to the completion and review of the Annual Governance Statement
- provides clear direction to the Service and senior managers.

The use of information from various sources to inform the governance arrangements, for example:

- improvement and performance board reports
- risk management arrangements
- external regulator reports
- internal audit reports

The Authority's normal schedule of meetings are attended remotely. The full Fire and Rescue Authority meetings are webcast in Welsh and English simultaneously. All meetings are made available to the public to observe, should they make a request to do so.

The Authority recognises the Welsh Government's Written Statement on the Governance of Fire and Rescue Services, which signals potential future changes to governance arrangements across Wales. While these proposals are not yet embedded within the Service, the Authority is taking them into account as part of its ongoing assessment of governance effectiveness and future readiness.

Early in 2023, the Authority established two working-groups to support the development of two key organisational priorities:

- The Emergency Cover Review Working Group, which has now been superseded by a Collective Agreement Task and Finish Group with Trade Union representation but no longer any Fire Authority representation.
- The new Training and Development Centre Working Group.

In addition, a member of the Fire and Rescue Authority sits on the Equality, Diversity and Inclusion Committee as a member champion, and following the report of the CREST cultural review report, the Chief Fire Officer now chairs a Cultural Board to manage the implementation of the Strategic Cultural Improvement Plan, which is published on the Fire Authority website, 06i-strategic-cultural-improvement-plan.pdf

During 2025-26, the Authority developed its third Community Risk Management Implementation Plan (CRMIP 2026/27), approved April 2026, to deliver against the objectives outlined in the five-year Community Risk Management Plan (CRMP) 2024-2029

A Community Risk Management Plan (CRMP) aims to identify risks facing the community and describes how the Fire and Rescue Authority will manage those risks and continue to prevent and respond to fires and other emergencies.

The Authority has developed five principles for keeping communities safe and the CRMP;

- Acknowledges the requirements of key legislation
- Considers the ongoing work of the Public Services Boards
- Identifies the risks facing our communities
- Outlines what activity the Authority had taken to address these risks
- Explains what actions the Authority will take over the next five years to mitigate those risks
- Aligns with the Authority's revenue budget, capital plan and medium term financial plan.

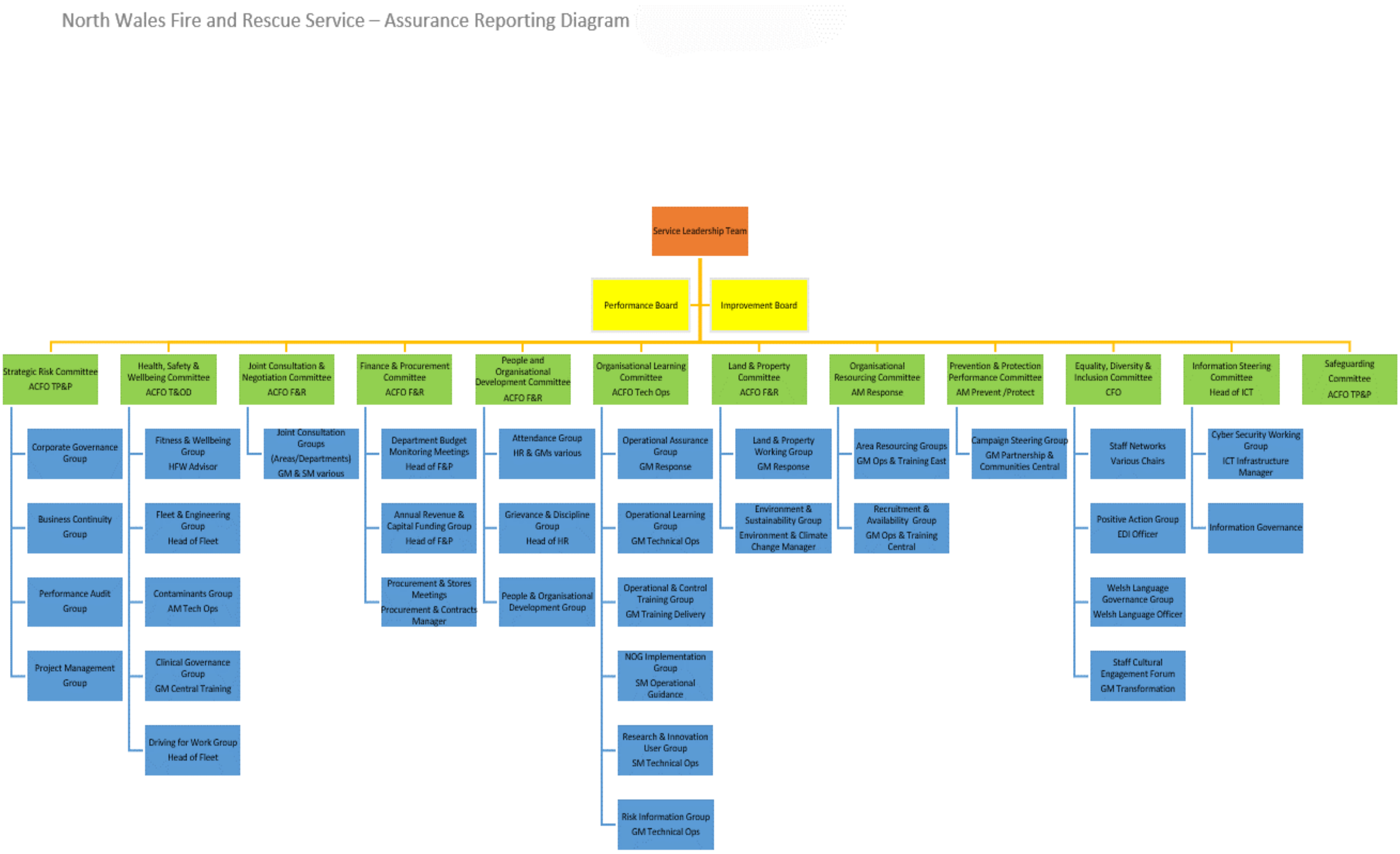


Fig 2. Committees of the Fire and Rescue Authority

The Authority has delegated responsibility for the day to day operation of the Fire and Rescue Service (the Service) to the Chief Fire Officer.

The Chief Fire Officer is supported by The Executive Group comprising the Principal Officers, (Chief and Assistant Chief Fire Officers) which is responsible for strategic leadership.

The Service Leadership Team (SLT), includes the Principal Officers, Area Managers and Heads of Department. It meets as a Performance Board to scrutinise performance, and as an Improvement Board to provide challenge and senior oversight of programmes, projects and policies. The SLT provides organisational leadership and service delivery.

The Service Governance and Assurance Structure of committees and groups, reporting to SLT, are embedded across the organisation, demonstrating robust governance across reporting, monitoring, scrutiny and decision making within all areas of the organisation. During 2025–26, the effectiveness of the existing governance structure was reviewed and enhancements were identified to further strengthen oversight, clarity of accountability and assurance across the organisation.

Fig 3. Service Leadership Team

Key Contributors to Developing and Maintaining the Governance Framework

Constitution	The purpose of the Constitution is to set out in clear language how the Fire Authority works and how it makes decisions
Fire Authority	Provides strategic leadership, democratic accountability and corporate challenge in relation to the provision of fire and rescue services across North Wales, encouraging public participation and conducting its affairs in an open and transparent manner. It agrees the Improvement and Wellbeing Plan, and the revenue and capital budgets.
Executive Panel	Monitors the performance of the Service and makes recommendations to the Authority on its key policies including the Improvement and Wellbeing Plan. The Panel reviews the strategic risk register.

Audit Committee	Provides independent review of the governance, risk management and control frameworks and oversees the financial reporting, including the Treasury Management Strategy and annual accounts.
Standards Committee	Promotes and maintains high standards of conduct by Members of the Authority and oversees the whistle-blowing policy for complaints against Members of the Authority. Also, where statute permits, to receive reports and complaints about Members and to conduct or oversee investigations and make recommendations to the Authority.
Fire Authority Working Groups	Undertake detailed work associated with the Authority's planning and budget-setting process. It submits its observations to the Executive Panel which in turn makes recommendations for improvement/risk reduction/well-being objectives to the Authority.
Service Leadership Team	Sets and leads the implementation of the governance standards across the Service. Receives the annual improvement plan and feeds into the annual self-assessment.
Section 151 Officer	Ensures lawful and financially prudent decision making. Administration of financial affairs. Accountable for developing and maintaining the Fire Authority's governance, risk and control framework. Contributes to the effective corporate management and governance of the Fire Authority
Monitoring Officer	Reports on contraventions of any enactment or rule of law. Reports on any maladministration or injustice where the Local Government Ombudsman has carried out an investigation. Maintains and updates the Constitution. Maintains registers of member interests and gifts and hospitality. Advises Members on the interpretation of the Code of Conduct.
Internal Audit	Provides independent assurance and annual opinion on the adequacy and effectiveness of the Fire Authority's governance, risk management and control framework. Delivers an annual programme of risk-based audit activity, including counter fraud and investigation activity. Makes recommendations for improvements in the management of risk.
External Audit	Provides independent assurance to the Fire Authority on financial reporting, governance arrangements and the use of resources, including an opinion on the annual statement of accounts and value for money conclusion. Undertakes statutory audit activity in accordance with the Auditor General for Wales' Code of Audit Practice, including consideration of the Service's arrangements for securing economy, efficiency and effectiveness. Identifies and reports significant governance, financial or value for money issues, and makes recommendations to support improvement and accountability.

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

The Authority's Missions and Values are published within the Community Risk Management Plan (CRMP) and on the Authority's website, providing a shared framework that underpins decision-making, behaviour and organisational culture.

These values are supported by a robust constitutional framework. The Authority's Constitution sets out the roles and responsibilities of the Fire and Rescue Authority, its Committees and Officers, including the Scheme of Delegation to Officers. Compliance with the Constitution is supported by the Monitoring Officer, who provides assurance that decisions are taken appropriately, and legally. Where required, legal advice is sought to inform decision-making and manage legal risk. The Constitution also incorporates the Code of Conduct for Members, which is monitored by the Standards Committee, reinforcing ethical leadership and accountability.

In order to support transparency and prevent conflicts of interest, the declaration of personal and business interests and the recording of gifts and hospitality if required. Registers are maintained and published on the Authority's website as part of each Member's personal profile, enabling public oversight and accountability.

Ethical governance is further reinforced through policies. These include the Whistleblowing Policy, Anti-Fraud, Bribery and Corruption Policy, Financial Regulations and Contract Procedure Rules. Where concerns or irregularities are identified, clear arrangements are in place to ensure that matters are investigated thoroughly and appropriately. The availability of Safecall, an independent, confidential reporting service operating 24/7, supports a culture in which concerns can be raised safely, including anonymously where appropriate.

Alongside formal controls, the Authority seeks to embed ethical values through its people management arrangements. Recruitment, induction and training processes emphasise expected behaviours and alignment with core values.

Equality, diversity and inclusion form a key part of the Authority's ethical framework. Governance oversight is provided through the Equality, Diversity and Inclusion (EDI) Steering Committee, established in 2022, and through a published five year Equality, Diversity and Inclusion Strategy 2024-2029 . Implementation of the Strategy is guided by a detailed annual action plan which is performance managed and reviewed quarterly, and incorporates new EHCR monitoring, providing assurance that equality considerations are embedded into governance and decision making.

The Service also maintains robust arrangements to uphold professional standards and address misconduct. Disciplinary cases and allegations of wrongdoing are managed in accordance with the Service's Discipline policy and procedures, with two dedicated Discipline and Grievance Officers ensuring matters are dealt with promptly, consistently and professionally.

The Authority recognises its responsibilities in relation to the Welsh language as an integral part of ethical and lawful service delivery. Compliance with Welsh Language Standards is demonstrated through the publication of the Welsh Language Standards Monitoring report 2024-25 on the Authority's website. In addition, workforce capability is supported by requirements for all new employees to achieve a minimum of Level 2 Welsh language skills, progressing to Level 3 upon promotion.

Setting and delivering lawful, ethical objectives is supported through the Community Risk Management Plan 2024-29, which sets out the Authority's Improvement Objectives and Well-being Objectives. The Plan has been subject to public and stakeholder consultation, with the ratified five-year Plan and the 2026-27 Implementation Plan published on the Authority's website. These arrangements ensure compliance with the Local Government (Wales) Measure 2009 and the Well-being of Future Generations (Wales) Act 2015. Alignment with the Well-being of Future Generations Act is further reflected across departmental plans and policies where applicable.

Safeguarding responsibilities are addressed through clear policies and procedures to ensure that vulnerable individuals encountered by the Service are referred appropriately to partner agencies. These arrangements are overseen by a dedicated Safeguarding Manager, providing specialist oversight and assurance.

The Authority has also adopted the Social Partnership Duty, building upon established arrangements with recognised staff representative bodies to support engagement on objectives and strategic decisions. The first Social Partnership Duty Annual Report was approved for publication and submission to the Social Partnership Council in April 2025, providing external assurance of compliance with statutory requirements.

Following the publication of the independent Crest Advisory cultural review in January 2025, the Authority further strengthened its governance arrangements through the establishment of a Culture Board and the appointment of dedicated culture champions. These arrangements support oversight and delivery of agreed cultural improvement actions.

The Authority also recognises the Welsh Government's Fire and Rescue National Framework 2026, including its recommendations in relation to leadership and organisational culture, and these considerations continue to inform the Authority's ongoing governance and assurance framework.

Principle B: Ensuring openness and comprehensive stakeholder engagement.

The Authority is committed to openness, transparency and meaningful engagement as a core part of its governance framework. Authority and Committee meetings are publicly advertised, with agendas and supporting papers published on the Authority's website. Full Authority meetings are webcast, enabling public access to decision-making and scrutiny.

Transparency is further supported through the Authority's Publication Scheme, with information published on the website. Documents are made available in Welsh and English, with Read/Speak versions provided where appropriate to support accessibility and inclusion.

Engagement with stakeholders is embedded within decision-making processes, particularly where significant change is proposed. Public consultation arrangements are in place to invite views prior to the development and implementation of key changes. This included consultation on the objectives contained within the Community Risk Management Implementation Plan 2026-27, which took place between October and December 2025. Consultation responses were reviewed in line with the Gunning Principles to ensure that engagement was meaningful, fair and transparent. A report summarising the feedback received and explaining how it informed the final plan was presented to the Authority. A full Equality Impact Assessment was also completed and, alongside the consultation findings, considered by the Authority prior to approval of the plan.

The Authority has previously been recognised as achieving 'Good Practice' by the Consultation Institute, including for public consultation undertaken in connection with the ongoing Emergency Cover Review. This provides independent assurance regarding the quality and robustness of engagement arrangements.

Openness and engagement are also supported through a wider range of governance and communication arrangements. These include:

- the completion of impact assessments for key decisions,
- a Complaints and Compliments Procedure that provides clear escalation routes for significant matters for external complainants, and a grievance policy and procedure for internal complaints.
- a Public Engagement and Consultation Strategy that guides consistent practice.

The Authority also engages with recognised Employee Representative Bodies through both informal arrangements and formal structures, including the Joint Consultation and Negotiation Committee, with these arrangements further strengthened through the adoption of the Social Partnership Duty.

Regular engagement with staff is also supported through a biennial 'Fire Family' staff survey. In addition, the Authority participates in a range of external networks and forums, including the Welsh Local Government Association, North Wales Equality Leads Forum, Race Council Cymru and the North Wales Inter-Faith Forum.

A broad and inclusive range of engagement methods is used to reach communities, staff and stakeholders. These include directed communications through corporate social media channels, including Facebook and X, alongside locally-managed fire station accounts to support engagement within communities. Stakeholders are able to sign up for email updates on specific issues via the Authority's website. Engagement with children and young people is supported through programmes such as Phoenix, Fire Cadets and school visits, alongside wider community safety engagement with householders and businesses.

Targeted engagement also supports inclusive recruitment and prevention activity. This includes activity coordinated through a Positive Action Group, chaired by the Organisational Development Manager, as well as attendance at open days and community events, such as the Eisteddfod and fire station-led events.

Internal communication is supported through the Weekly Brief electronic newsletter to staff, while external communication campaigns are led by Community Safety Managers.

Through Prevention and Recruitment activities, the Service engages with people of all ages and from diverse backgrounds.

The Authority also recognises the importance of partnership working in supporting openness, shared accountability and effective service delivery. Partnership arrangements are in place across a range of local, regional and national forums, including the All-Wales Joint Emergency Services Group, Local Resilience Forums, the three local Public Services Boards, the Regional Partnership Board, the Strategic Arson Reduction Board, and Local Safeguarding Adults and Children Boards, alongside collaboration with other emergency services.

In line with the Welsh Government's Fire and Rescue National Framework 2026, the Authority recognises the importance of effective collaboration and clear accountability. These principles continue to underpin the Authority's governance framework, engagement arrangements and partnership working.

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

The Authority defines its strategic outcomes through a clear and long-term planning framework. The five-year Community Risk Management Plan (CRMP) sets the strategic direction for the Service and identifies Improvement Objectives in line with the Local Government (Wales) Measure 2009, alongside Well-being Objectives in accordance with the Well-being of Future Generations (Wales) Act 2015. Together, these objectives provide a clear statement of the intended economic, social and environmental outcomes to be achieved.

The Authority's policies and decision-making arrangements reflect the sustainable development principle set out in the Well-being of Future Generations (Wales) Act 2015, ensuring that long-term impacts, prevention, integration, collaboration and involvement are considered when setting priorities and determining how services are delivered. All relevant strategies, plans and policies demonstrate alignment with this approach.

In defining and delivering its outcomes, the Authority also has regard to its environmental responsibilities under wider Welsh legislation, including the Environment (Wales) Act 2016. These duties are reflected within governance, planning and assurance arrangements, supporting sustainable management of resources and environmental stewardship.

Financial sustainability underpins the Authority's ability to deliver long-term outcomes. During the year, the Medium-Term Resource Strategy (MTRS) was reviewed and updated for the period 2026–30, supporting long-term financial planning and informing decision-making as part of the Authority's governance and assurance framework. The MTRS, which includes a ten-year Capital Plan, alongside the annual budget-setting process, aims to ensure that financial resources are aligned with the Authority's priorities and intended outcomes.

The Authority also recognises that sustainable outcomes rely on social responsibility, fairness and workforce wellbeing. Mandatory eLearning in relation to the Violence Against Women, Domestic Abuse and Sexual Violence Act continues to be completed by all staff. As a Disability Confident employer, the Service is committed to the recruitment and retention of disabled people and those with health conditions, and it has signed the Armed Forces Covenant supported by an Armed Forces Reserves and Veterans Policy, to ensure fair treatment for those who serve or have served in the armed forces and their families. In addition, the Service pays above the real living wage, supporting fair pay and workforce stability.

Safeguarding arrangements form a further element of the Authority's commitment to social sustainability. Clear safeguarding policies and procedures are in place to ensure that vulnerable people encountered by the Service are referred appropriately to partner agencies. Workforce and public protection is further supported through robust criminal records checking arrangements. Following changes to legislation, Fire and Rescue Authorities are listed in Schedule 1 to the Rehabilitation of Offenders Act 1974 (Exceptions), enabling all employees to be subject to a minimum of a Standard level Disclosure and Barring Service (DBS) check, renewed on a three-year cycle.

To further strengthen Safeguarding arrangements, the authority has implemented an anti-sexual harassment policy, and risk assessments have been conducted for every department. These are monitored by the Safeguarding Manager, working with the HR department.

The Authority also maintains business continuity arrangements to support organisational resilience and service continuity. As part of its statutory duties, business continuity plans are in place across the Service and are reviewed regularly. Ongoing collaboration with the National Fire Chiefs Council supports continuous improvement in planning and consideration of emerging and evolving risks.

To ensure that intended outcomes are assessed holistically, key decisions are supported by an integrated impact assessment. This considers equality, data protection, health, safety and wellbeing, Welsh language, finance, sustainability and workforce implications, alongside the requirements of the Well-being of Future Generations (Wales) Act 2015, the socio-economic duty and anticipated statutory health duties.

Environmental sustainability is further strengthened through the Authority's Environmental Strategy, which sets out clear and measurable performance targets to reduce carbon emissions and other significant environmental impacts. Progress is monitored through governance arrangements, and the Authority reports on its biodiversity duties through regular Biodiversity Reports, providing transparency and assurance on how environmental considerations are addressed within planning and decision-making.

Sustainability considerations are embedded within the Authority's wider governance framework, including the Contract Procedure Rules, which require consideration of social, economic and environmental benefits when undertaking relevant procurement activity, supporting value for money and wider community outcomes.

In line with the Welsh Government's Fire and Rescue National Framework 2026, the Authority recognises the importance of strengthening organisational capability and supporting sustainability and net-zero objectives. These considerations are fully integrated into the Authority's governance, strategic planning and resource allocation arrangements, ensuring that outcomes remain sustainable for current and future generations.

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

The Authority uses a combination of consultation, performance management, risk management and governance oversight to ensure that interventions are timely, proportionate and aligned to the achievement of its intended outcomes. Public consultation is undertaken as part of setting the Authority's objectives, including those contained within the Community Risk Management Implementation Plan. This ensures that objectives are informed by stakeholder views and community need before they are finalised and delivered.

Progress against annual objectives is monitored and assessed throughout the year, with a formal assessment of performance published each October. This provides transparency and enables the Authority to evaluate whether outcomes are being achieved or whether further intervention is required.

Risk management forms a core element of the Authority's approach to determining and prioritising intervention. The Strategic Risk Management Policy sets out the process for identifying and managing risks that may affect the delivery of objectives or activities. Strategic risks are reviewed throughout the year via the Strategic Risk Committee, ensuring that emerging and changing risks are identified, mitigated and escalated appropriately. These arrangements are subject to internal scrutiny and external audit, providing assurance over their effectiveness.

Performance and financial information is subject to structured scrutiny through the Authority's governance arrangements. Following consideration by the Executive Group, performance and financial reports are presented to the Authority and its Committees. A quarterly Performance Monitoring Report is prepared for the Executive Panel, while more detailed operational scrutiny takes place through the Performance Board, where the Service Leadership Team reviews data relating to incident demand, emerging trends and resource availability. These arrangements ensure that issues are identified promptly and that appropriate corrective or mitigating actions are agreed.

Effective intervention is also supported through robust financial governance. Budget planning processes involve Service leads and Authority Members and are designed to align resources with risk-based objectives, while balancing the ongoing costs associated with maintaining estates, vehicles and equipment. The Budget, Monitoring and Procurement Committee provides strategic oversight and governance of these arrangements.

Operational learning and risk mitigation are overseen through the Organisational Learning Committee, which provides governance oversight of National Operational Guidance, National Operational Learning and Joint Organisational Learning. The Committee also oversees the collection and management of Site-Specific Risk Information and monitors activity relating to emerging risks, including work addressing the risk of fire from new technologies through the Battery Energy Storage System (Lithium-Ion) working group.

Recognising the scale and complexity of a number of significant change initiatives, the Service reviewed its approach to programme and project management during the year and identified the need to strengthen Programme and Project Management Office (PMO) arrangements. Plans have been put in place to further develop PMO capability during 2026–27, improving oversight, coordination, reporting and risk management for significant programmes and projects. This includes governance arrangements supporting work such as the review of emergency cover arrangements across North Wales, the review of rota systems, and major system implementation and migration projects.

Health, safety and wellbeing considerations also inform intervention and assurance arrangements. Health and safety incidents are reported, reviewed and monitored to ensure that risks to staff are identified and mitigated, with strategic oversight provided by the Health, Safety and Wellbeing Committee.

In addition, the Authority monitors delivery against shared national commitments. The All Wales Dwelling Fire Response Charter sets out seven high-level commitments relating to the prevention of and response to dwelling fires, with performance reported annually as part of the Authority's Annual Performance Assessment.

In line with the Welsh Government's Fire and Rescue National Framework 2026, the Authority recognises the importance of robust arrangements for identifying, evaluating and responding to risk. Risk management and performance oversight therefore continue to be central to the Authority's governance and decision-making framework, supporting effective intervention and the delivery of intended outcomes.

Principle E: Developing the entity’s capacity, including the capability of its leadership and the individuals within it.

The Authority recognises that effective governance depends on clear leadership, organisational capacity and a skilled workforce. The Authority’s Constitution defines the respective roles of elected Members and designated Officers, providing clarity around responsibilities, accountability and objectives. Designated statutory posts include the Chief Fire Officer, Treasurer and Monitoring Officer, ensuring appropriate professional leadership and statutory oversight.

Organisational capacity is further strengthened through regional and national collaboration. The three Welsh fire and rescue services participate in a range of joint arrangements, including the All-Wales Fire Investigation Training Forum, supporting shared learning, professional standards and a consistent approach across Wales.

The Authority has written and implemented the All-Wales FRS People and Organisational Development Strategy 2025–2028, which provides a strategic framework for workforce development and underpins the Authority’s commitment to lifelong learning, professional competence and organisational resilience. This strategic approach to people development is complemented by the Authority’s recognition of apprenticeship schemes as an important mechanism for building future capacity and capability. During 2025–26, apprentices were recruited into both firefighter and non-operational roles, supporting workforce sustainability, skills development and talent pathways across the organisation.

In recognition of the scale and complexity of longer-term transformation programmes, including the development of firefighter training facilities, the Service has established dedicated project management capacity. This supports effective delivery, governance oversight and organisational learning in relation to significant programmes of change.

Foundational capability is supported through structured induction arrangements for both Members and employees. Induction processes introduce the organisation’s core values, expected standards of conduct and role requirements, ensuring a consistent understanding of responsibilities from the outset.

The Authority also recognises the importance of maintaining workforce health and wellbeing as a key element of organisational capacity. Health and wellbeing support is provided through a range of measures, including HR policies and guidance, flexible working arrangements, access to occupational health services and an employee assistance programme. Strategic oversight of these arrangements is provided by People and Organisational Development Committee and the Health, Safety and Wellbeing Committee.

Learning, training and professional competence are supported by a dedicated training department and established competency frameworks for operational staff. Training is delivered through a range of methods, including mandatory e-learning modules for key subject areas such as data protection. Governance oversight of learning and development arrangements is provided by the Organisational Learning Committee, ensuring alignment with national guidance and identified organisational risks.

During the year, the Authority approved a new three-year Training Strategy, which supports the continued development of workforce capability, leadership capacity and organisational competence as part of the Authority's governance and assurance framework. In addition, during 2025–26, the Authority continued to invest in leadership development at all levels of the organisation, with staff participating in nationally recognised supervisory, middle-management and senior leadership programmes. This investment supports leadership capability, management competence and organisational resilience.

Operational leadership capability has also been strengthened through continued development of incident command skills. Staff undertook Gold, Silver and Bronze incident command training, supporting effective leadership, command resilience and safe decision-making at incidents. More broadly, the development needs of employees are identified through an appraisal process, and organisational development is identified through an annual Training Needs Analysis process. The Service delivers structured training aligned to Incident Command Levels 1–4 to support confident, effective command in both operational and strategic contexts.

Professional standards are reinforced through membership of relevant professional bodies and the requirement for ongoing continuing professional development. Promotional processes are aligned to the National Fire Chiefs Council (NFCC) Leadership Framework, supporting consistency, fairness and alignment with national expectations.

The Authority also recognises the value of independent assurance and professional advice in strengthening organisational capability. During 2025–26, this included use of external assurance and consulting support from Mersey Internal Audit Agency (MIAA) to inform improvement activity and support effective governance.

In line with the Welsh Government's Fire and Rescue National Framework 2026, the Authority recognises that effective people management, leadership development and a positive organisational culture are fundamental to good governance. These principles continue to underpin the Authority's approach to workforce planning, learning and organisational development.

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

The Authority maintains a comprehensive framework of internal control and assurance to support effective risk management, financial stewardship and decision-making. Statutory responsibility for the proper administration of the Authority's financial affairs rests with the Treasurer, in accordance with Section 151 Local Government Finance Act 1972., while the Monitoring Officer provides assurance that the Authority operates within the law and complies with established policies, procedures and regulatory requirements.

The Strategic Risk Management Policy sets out a structured approach to identifying, assessing and managing risks that may impact on the achievement of objectives. A corporate risk register is maintained by the Corporate Planning Department and reviewed throughout the year by the Strategic Risk Committee to ensure that risks are appropriately monitored, mitigated and escalated where necessary.

Decision-making is supported by comprehensive reporting and assurance arrangements. Reports presented to the Authority and its Committees are accompanied by an integrated impact assessment, enabling Members to consider legal, financial, equality, wellbeing, sustainability and operational implications when making decisions. Business continuity arrangements are also in place to ensure that critical services can continue to be delivered in the event of disruption. These arrangements are reviewed annually to maintain organisational resilience.

Independent scrutiny and assurance form a central part of the Authority's internal control framework. The Audit Committee provides oversight of governance, risk management and internal control arrangements, ensuring that recommendations for improvement arising from Internal Audit, Audit Wales and other external auditors are considered, agreed and monitored to completion. Members and senior management are also provided with quarterly reports on service improvement and performance against key performance indicators and milestones, supporting transparency and continuous improvement.

Arrangements are in place to maintain registers of Members' personal and business interests and a register of gifts and hospitality. These are published on the Authority's website as part of each Member's personal profile. Policies covering Anti-Fraud and Corruption and Whistleblowing further reinforce the Authority's commitment to operating in a fair, open and transparent manner.

The Authority's Contract Procedure Rules form a key component of the internal control framework and support lawful, transparent and accountable procurement activity. During the year, further work was undertaken to strengthen compliance with procurement requirements and to embed fair working and partnership principles, including alignment with the Social Partnership Duty, as part of the Authority's wider governance and assurance arrangements.
Information governance arrangements support the secure and lawful handling of data. Policies in place include the Data Protection Policy, Freedom of Information Policy, Data Retention Policy and Communications and Information Security Policy. These arrangements are supported by staff training, including mandatory data protection e-learning for all employees, and by formally agreed information-sharing protocols with partner organisations.
Financial management arrangements support both the delivery of services and the implementation of transformational change, while ensuring sound stewardship of public resources. A financial update is presented at each Authority meeting, with reports made publicly available on the Authority's website to support transparency.

Internal Audit services are provided by the Mersey Internal Audit Agency (MIAA), which delivers a programme of risk-based audit activity approved by the Audit Committee. The outcomes of Internal Audit work undertaken during 2025–26, including audits relating to asset management, have informed the Authority's assessment of the effectiveness of its governance, risk management and internal control arrangements. The Head of Internal Audit provides an annual independent opinion on the adequacy and effectiveness of these arrangements, which is a key source of assurance for the Authority. For the financial year 2025-26, the Head of Internal Audit opinion statement determined that "Substantial assurance can be given that there is a good system of internal control designed to meet the organisation's objectives, and that controls are generally being applied consistently". A full copy of the Head of Internal Audit's opinion will be published on the Authority's website.

External assurance is provided by Audit Wales, including audit work relating to the Authority's Statements of Accounts and reviews of compliance with statutory duties under the Local Government (Wales) Measure 2009. Treasury Management arrangements are operated in accordance with professional practice and are subject to annual Member review. The Authority's Statements of Accounts and performance against key areas of risk and priority are subject to independent external audit and scrutiny.

In line with the Welsh Government's Fire and Rescue National Framework 2026, the Authority recognises the importance of effective processes for identifying and evaluating risk. Risk management therefore continues to be a central element of the Authority's governance, internal control and assurance arrangements.

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

The Authority is committed to transparency, effective scrutiny and continuous improvement, supported by robust reporting and assurance arrangements. As part of this commitment, North Wales Fire and Rescue Service, working jointly with Mid and West Wales Fire and Rescue Service, appointed Crest Advisory to undertake an independent cultural review. This followed the Welsh Government's acceptance, in March 2024, of a proposal from both Services to better understand progress in improving organisational culture. The proposal formed the basis of a written statement by the then Deputy Minister for Social Partnership, Hannah Blythyn MS.

Crest Advisory conducted the review and published its findings report in February 2025, identifying 32 recommendations to support cultural improvement. In response, and throughout 2025–26, the Authority strengthened its governance and assurance arrangements through the establishment of a dedicated Culture Board. Chaired by the Chief Fire Officer, the Board brings together Authority Members, senior officers, culture champions and external representation from Welsh Government. The Chair of the Fire and Rescue Authority and the Service's Equality, Diversity and Inclusion Lead are members of the Board. These arrangements provide structured scrutiny, external challenge and assurance over the delivery of agreed cultural improvement actions. A strategic improvement plan has been developed and published, setting out how the recommendations will be implemented and monitored.

More broadly, the Authority, with the support of the Monitoring Officer, undertakes regular review of the adequacy and effectiveness of its governance arrangements and internal control environment. Fire and Rescue Authority meetings are held in public, with agendas and minutes published on the Authority's website. Full Authority meetings are webcast, supporting openness and public access to decision-making and scrutiny. Reports presented to the Authority follow a structured format, ensuring that key information is presented clearly and consistently to support informed decision-making.

The Authority complies with the requirements of the Freedom of Information Act 2000, publishing information in accordance with its publication scheme and responding appropriately to requests from members of the public. Transparency of planning and performance is further supported through publication of the Community Risk Management Plan, which sets out the Authority's Improvement and Well-being Objectives and is subject to review by Audit Wales in connection with the issue of a Certificate of Compliance.

Financial transparency and accountability are supported through the timely production and publication of the Annual Statement of Accounts. The accounts are presented in a clear, user-friendly format, providing transparent information on income, expenditure and the stewardship of public funds, and are submitted for audit in line with statutory deadlines. The Authority also publishes an Annual Pay Policy Statement in accordance with the Localism Act 2011, and Members' salaries are paid and reported in line with determinations made by the Independent Remuneration Panel for Wales.

Arrangements are in place to ensure transparency in relation to interests and relationships. Members and senior officers are required to declare relevant interests in accordance with the Code of Practice on Local Authority Accounting in the UK. These declarations support the identification and disclosure of related party transactions where required.

The Authority provides external transparency through regular reporting to Welsh Government. Reports are submitted each January and July detailing matters relating to discipline, grievance and external complaints, including cases of alleged misconduct or gross misconduct where behaviours may raise concerns about organisational culture and values.

The Annual Governance Statement itself plays a key role in accountability, providing a transparent account of the Authority's governance arrangements, the review of governance effectiveness and planned governance improvement actions for the year ahead.

Independent assurance is provided through both external and internal audit. The Auditor General for Wales, appointed by statute, provides an opinion on the Authority's Statement of Accounts, which is published on the Authority's website. The Authority responds to audit recommendations and takes corrective action where required. Internal Audit operates on a risk-based approach, providing assurance that key risks and controls are being effectively managed. Following a review of internal arrangements, a new Internal Audit provider was appointed in June 2023 to further strengthen assurance arrangements. Processes are also in place to ensure that recommendations arising from inspection and regulatory bodies are tracked and implemented.

In line with the Welsh Government's Fire and Rescue National Framework 2026, the Authority recognises the importance of strong accountability, effective collaboration and robust scrutiny. These principles continue to underpin the Authority's approach to transparency, reporting and assurance, supporting public confidence and good governance.

Conclusion

During the year, the Authority has reviewed the effectiveness of its governance arrangements in line with the principles set out in the CIPFA/SOLACE Framework Delivering Good Governance in Local Government, including the requirements and expectations set out in the May 2025 addendum. This review has considered the operation of the Authority's governance framework, risk management and internal control arrangements, alongside assurance derived from internal and external audit, performance reporting, regulatory activity and ministerial engagement.

The review has drawn on a wide range of sources of assurance, including the work of the Audit Committee, the outcomes of Internal Audit delivered by the Mersey Internal Audit Agency, external assurance provided by Audit Wales, performance and risk reporting to Members, and findings arising from independent reviews, including the Crest Advisory cultural review. Thei Authority has also taken account of compliance with statutory duties, including those relating to finance, governance, consultation, equality, Welsh language standards and social partnership.

Based on this review, the Authority has concluded that it has an effective framework of governance, risk management and internal control in place which is operating as intended and supporting the delivery of its objectives. The arrangements described within this Annual Governance Statement demonstrate that the Authority continues to behave with integrity, remains open and accountable, manages risk and performance appropriately, and provides effective leadership and oversight.

The review has also identified areas where governance arrangements could be further strengthened. In particular, during 2025–26 the Authority recognised the need to enhance governance and assurance arrangements in relation to organisational culture and the oversight of significant programmes and projects. In response, the Authority has taken proactive steps to strengthen arrangements, including the establishment of a Culture Board following the independent Crest Advisory review, and the planned further development of programme and project management governance during 2026–27.

The Authority is satisfied that these actions represent proportionate and appropriate responses and has set out clear improvement actions to further strengthen governance and assurance arrangements. These actions will be monitored through existing governance mechanisms, including the Service Leadership Team, the Audit Committee and the Authority itself, and progress will be reported as part of the Authority's ongoing performance and assurance framework.

Taking all of this into account, the Authority considers that the governance arrangements in place during the year were effective, and that appropriate plans are in place to address identified areas for improvement and to continue to enhance governance arrangements in line with good practice and national expectations.

How the Authority addressed its 2025/26 Governance Improvement Actions.

Governance Improvement Area	Planned Action	Forum	Responsibility	Progress as at April 2026
Efficacy of Prevention activities	Consider the findings and recommendations arising from Audit Wales review of Prevention.	Fire and Rescue Authority	Head of Prevention and Protection	During 2025-26, the Authority responded to the Audit Wales review of prevention activity by strengthening governance, oversight and assurance, and progressing a shift towards a more targeted, data-led and risk-informed prevention model, supported by enhanced performance reporting and national collaboration.
Setting of Wellbeing Objectives	Consider the findings and recommendations arising from Audit Wales review of well-being objective setting.	SLT Improvement Board	Head of Planning, Performance and Transformation	During 2025-26, the Authority strengthened its approach to setting well-being objectives by improving alignment with partner activity, enhancing involvement and equality considerations, and embedding objectives more clearly within corporate, financial and performance management frameworks. Further work will focus on making partnership contributions and outcome-based performance measures more explicit in future planning and reporting cycles.
Strategic Risk Management	Implement the recommendations from the Internal Audit review of Core Controls of Risk Management.	SLT Improvement Board	Head of Planning, Performance and Transformation	A revisit by Mersey Internal Audit Agency during 2025-26 found the Service made progress in strengthening its risk management framework, including approval of a Risk Management Strategy, clearer roles and responsibilities, enhanced training provision and improved governance arrangements. Further work is planned with a clear programme of actions in place, being progressed through established governance arrangements.

Organisational Culture	Respond to the recommendations of the CREST independent cultural review through staff and Fire and Rescue Authority engagement, culminating in the publication of an improvement plan.	Fire and Rescue Authority	Chief Fire Officer	During 2025-26, a Culture Action Plan was developed in response to the Crest Advisory review and is being implemented through strengthened governance, with progress subject to regular review and reporting via established internal and external oversight arrangements.
Efficacy of Response to Domestic Dwelling Fires	Respond to recommendations in the Chief Fire Advisor and Inspector for Wales' "Inspection of the North Wales Fire and Rescue Service to consider the effectiveness of its response to domestic dwelling fires".	Fire and Rescue Authority	Head of Planning, Performance and Transformation	During 2025/26, governance of all CFRAIW thematic reviews was strengthened through the establishment of a dedicated oversight group, with clear reporting lines, a consolidated action plan, and enhanced all-Wales collaboration to support consistent implementation and improvement.
Supplier verification and Anti-fraud guidance	Respond to recommendations by the Internal Auditor in relation to Key financial processing controls 2024/25 including	Finance and Procurement Committee	Head of Finance	Supplier verification procedures have been strengthened, including enhanced checks before supplier set-up and update. Anti-fraud guidance has been updated, with an e-learning package now live and communicated to relevant finance and procurement staff.

	implementing Supplier Verification, Anti-Fraud Guidance and Regular Reviews of Bank Mandates.			A programme of periodic reviews of supplier bank details has been introduced to reduce fraud risk. Bank mandate has been updated.

The Authority's Governance Improvement Actions 2026/27

Governance Improvement Area	Planned Action	Forum	Responsibility	For completion by
Alignment with emerging Welsh Government requirements	Prepare for potential future changes to Fire and Rescue Authority governance arrangements, aligned to emerging Welsh Government policy and guidance, including the Written Statement on the Governance of Fire and Rescue Services.	Fire and Rescue Authority	Chief Fire Officer and Clerk to the Fire Authority	31st March 2027
Implementation of Fire and Rescue national framework 2026	Prepare for potential changes arising from the Fire and Rescue National Framework 2026, ensuring governance, planning and assurance arrangements remain aligned with emerging requirements.	Fire and Rescue Authority	Head of Planning, Performance and Transformation	31st March 2027
National Inspection expectations	Maintain organisational readiness for potential inspection activity, including reviewing governance, performance management and assurance arrangements against emerging Welsh Government and national inspection expectations.	Fire and rescue Authority	Head of Planning, Performance and Transformation	31st March 2027

Contaminants	Prepare for the Health and Safety Executive (HSE) inspection on contaminants, including reviewing and strengthening relevant controls, assurance and governance arrangements.	Health, Safety and Wellbeing committee	Head of Technical Operations	31st March 2027
Equality, Diversity and Inclusion	Strengthen governance and assurance arrangements for equality, diversity, inclusion and human rights, ensuring continued compliance with statutory duties and readiness for external scrutiny and inspection.	Equality, Diversity and Inclusion committee	Chief Fire Officer	31st March 2027
Fire safety and Building Safety (Wales) act.	Prepare for and respond to changes in fire safety and building safety legislation, including the implementation of the Building Safety (Wales) Act, ensuring protection, governance and assurance arrangements remain effective and aligned.	Prevention, Protection and Performance Committee	Head of Prevention and Protection	31st March 2027
Project & Programme Management	To continue to strengthen governance, oversight and internal controls in relation to programme and project management, ensuring effective assurance, reporting and delivery of key change initiatives.	Strategic Risk Committee	Head of Planning, Performance and Transformation	31st March 2027

Compliance with the Financial Management Code

The CIPFA Financial Management Code (CIPFA FM Code) is designed to support good practice in financial management and to assist the Authority in demonstrating their financial sustainability. The CIPFA FM Code therefore sets the standards of financial management for the Authority.

The Code is based on a series of principles supported by specific standards and statements of practice which are considered necessary to provide the strong foundation to:

- Financially manage the short, medium- and long-term finances of the Authority
- Manage financial resilience to meet foreseen demands on services
- Financially manage unexpected shocks in their financial circumstances.

Each Authority must demonstrate that the requirements of the Code are being satisfied.

As Section 151 Officer I have the Statutory Responsibility (supported by the Service Leadership Team and Members of the Authority) for ensuring compliance with the CIPFA FM Code.

I have carried out a full assessment of compliance with the CIPFA FM Code as part of the annual review of the Annual Governance Statement and I can confirm that in my opinion the Authority is compliant with the code in the majority of areas.

Signed ______________________ (Section 151 Officer) 2026

Governance Opinion and Conclusion

The Authority recognises that good governance provides the foundation for the delivery of good quality services that meet the needs of stakeholders and ensures that public money is well spent. This review confirms the governance systems and monitoring in place for 2025-26 and the steps taken to ensure that they are working effectively.

The Authority is satisfied that appropriate governance arrangements are in place and remains committed to enhancing these through the implementation of the action plan for 2026-27.

Signed ______________________________ (Authority Chair) 2026

Signed ______________________________ (Chief Fire Officer) 2026

Awdurdod Tân ac Achub Gogledd Cymru
North Wales Fire and Rescue Authority

Mae'r ddogfen yma ar gael yn Gymraeg **Agenda Item 16**

Report to	**North Wales Fire and Rescue Authority**
Date	**20 July 2026**
Lead Officer	**Elgan Roberts, Head of Finance and Procurement**
Contact Officer	**Elgan Roberts, Head of Finance and Procurement**
Subject	**Annual Statement of Accounts 2025/26**

PURPOSE OF REPORT

1 To present to Members the updated Statement of Accounts for 2025/26. This report also presents the findings of the Auditor General for Wales which confirms an unqualified audit opinion, subject to completion of the outstanding audit work.

EXECUTIVE SUMMARY

2 The draft accounts were submitted for audit on 28th May 2026. The audited financial position remains the same, with presentational adjustment and one uncorrected misstatement.

3 The report issued by Audit Wales on behalf of the Auditor General for Wales is set out in Appendix 2 and, subject to the completion of the outstanding audit work referenced in the introductory section of the ISA 260 report, is expected to confirm an unqualified audit opinion.

4 The Accounts and Audit (Wales) (Amendment) Regulations 2010 require that the audited accounts are approved by Members by 31 July 2026. However, since the pandemic, these timescales have been extended by the Welsh Government to 30 September 2026.

RECOMMENDATIONS

5 It is recommended that Members:

i) Note the audited outturn position and performance as detailed within the 2025/26 Statement of Accounts (Appendix 1);
ii) Note the report of the Auditor General for Wales which confirms an unqualified audit opinion (Appendix 2); and
iii) Confirm the recommendation of approval of the final audited 2025/26 Statement of Accounts, subject to no material changes.
iv) If material changes are required approve delegation to Audit Committee and exec panel in September.

CONSIDERATION BY OTHER COMMITTEES

6 The unaudited Statement of Accounts for 2025/26 were presented to the Audit Committee and Executive Panel on the 15 June 2026.

BACKGROUND

7 The Accounts and Audit (Wales) Regulations 2014 require the Authority to prepare and publish a statement of accounts on an annual basis. The pre-Covid timescales prescribed within the Regulations require a draft statement of accounts to be issued by 31 May, with an audit deadline of 31 July each year.

8 The Welsh Government, following consultation with the Society of Welsh Treasurers and Audit Wales, confirmed that the draft statement of accounts for 2025/26 should be prepared no later than 30 June 2026, and that the statement of accounts should be audited by the 30 September 2026.

9 The draft Statement of Accounts were certified by the Authority's Treasurer on 28 May 2026 and presented to Audit Wales. The draft statement of accounts have been subject to external audit and appendix 1 contain the final audited version subject to no significant changes.

INFORMATION

AUDIT OF THE FINANCIAL STATEMENTS

8 The Auditor General for Wales is responsible for providing an opinion on whether the financial statements give a true and fair view of the financial performance and position of the Authority for the year ended 31 March 2026.

9 In performing the audit work, Audit Wales does not seek to provide absolute assurance but considers whether there are any material issues which may result in a reader of the accounts being misled. When an error or misstatement is identified Audit Wales will consider whether an amendment is required.

10 The Auditor General for Wales intends to issue an unqualified audit opinion, confirming that the financial statements present a true and fair view of the Authority’s financial position and have been properly prepared in accordance with the relevant legislative and accounting standards, subject to the completion of the outstanding audit work referenced in the introductory section of the ISA 260 report. The full audit report is included at Appendix 2, and the following matters are highlighted.

11 During the audit of the 2025/26 Statement of Accounts, Audit Wales identified a small number of amendments which were agreed with management and incorporated into the final Statement of Accounts. Details of these amendments are set out in the accompanying Audit Wales ISA 260 report.

12 One uncorrected misstatement was identified during the audit, relating to prepayment of invoices totalling £90k that should have been charged to 2025/26, although the expenditure will be incurred in 2026/27.

13 Matters raised by the audit team were addressed and resolved in collaboration with officers, resulting in a set of financial statements that fully comply with the applicable accounting standards.

IMPLICATIONS

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

Statement of Accounts

2025-2026

Gwasanaeth Tân ac Achub
Fire and Rescue Service

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

Narrative Report

The Statement of Accounts has been put together following the rules set by the Chartered Institute of Public Finance and Accountancy (CIPFA). This report is meant to help people, including the public, North Wales residents, Fire and Rescue Authority Members, partners, and anyone else interested to:

- Understand the Fire and Rescue Authority's financial position and how much money was spent in 2025/26;
- Feel confident that the Authority has used public money properly and recorded it correctly; and
- Be reassured that the Authority's finances are strong and well-managed.

The accounts follow CIPFA standards, and we have tried to make the information as simple and clear as possible. However, because North Wales Fire and Rescue Authority is a large organisation, some parts of the accounts are still technical and complicated.

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

The Comprehensive Income and Expenditure Statement (CIES) – This shows how much it cost to run our services this year, based on normal accounting rules. It does not show the amount paid for by taxes.

Expenditure and Funding Analysis (EFA) – This shows the same information as the CIES but also explains which accounting adjustments are removed in note 7 so that taxpayers do not fund them.

The Movement in Reserves Statement (MIRS) –This shows how the Authority's reserves (savings and other financial balances) changed during the year. It separates reserves into "usable" (those we can spend) and "unusable" (those we cannot spend). It also shows the true cost of running the service and how we use different reserves to cover those costs.

The Balance Sheet – This shows what the Authority owns (assets) and what it owes (liabilities) on the date of the Balance Sheet. The difference between these is the Authority's net assets, which match the total value of its reserves.

The Cash Flow Statement – This shows how the Authority's cash has moved in and out over the year.

The notes to the account explain how the financial statements were prepared, the accounting rules used, and extra information that helps make the accounts easier to understand.

Foreword from the Chair

As Chair of the North Wales Fire and Rescue Authority (NWFRS), I am pleased to share the 2025/26 Statement of Accounts. Despite ongoing financial pressures, I am proud of how the Service, with the support of the Authority, has continued to protect our communities while staying in a stable financial position.

The Authority remains committed to ensuring a fire and rescue service that works well and keeps people safe. Our goal is to make North Wales a safe place to live, work and visit. To do this, we must not only balance this year's budget but also plan ahead so we can stay strong in the future. A key part of this plan is investing in the buildings, vehicles, and equipment that will support the Service and our communities for many years.

Although the financial outlook for the future is challenging, I am confident that our solid financial position will help us deal with these difficulties.

Councillor Dylan Rees,

Chair of North Wales Fire and Rescue Authority

Introduction from Dawn Docx, Chief Fire Officer

This Narrative Statement is designed to help readers understand the Fire and Rescue Authority, the environment in which it operates, and the information included in the Statement of Accounts.

Along with financial details, the Narrative Statement also explains our activities, long-term plans, and performance results. This gives readers a clearer picture of the wider work of the Authority and the context in which it operates.

The accounts themselves can be complex, but I encourage you to review them along with this Narrative Statement. Together, they provide a full summary of the financial year and the Authority's financial position as of 31 March 2026.

If you need more information or have questions, contact details are included in the Narrative Statement.

Dawn Docx,

Chief Fire Officer

Introduction to North Wales Fire and Rescue Authority

These accounts cover the year to 31 March 2026 for the North Wales Fire and Rescue Authority. The Authority covers a geographic area of 2,400 square miles with an estimated population of approximately 700,000 people. There are 44 fire stations in North Wales – 8 full-time and 36 on-call stations.

The Authority is committed to community safety and fire prevention, alongside emergency response. We work with local schools, businesses, and community groups to teach people about safety and share important messages.

The Authority is made up of 28 elected councillors from the six unitary authorities of North Wales. The population of the constituent Council's area determines the number of representatives. More information about the Authority, its members and responsibilities can be found on the Fire Authority pages of our website.

North Wales Fire and Rescue Service is led by a Chief Fire Officer and the Service Leadership Team. This includes Senior Officers and Managers who lead the departments that support our key operational and corporate functions.

Our principles

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

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

About Our Service Area

Resources

44 fire stations

54 front line fire appliances

41 special appliances including rescue boats and aerial ladder platforms

979 staff of which **30%** are fluent welsh speakers

Prevention and Protection activities

19,376 safe and well checks completed

530 business audits conducted

64 safety talks with **4,645** children and young people

20 phoenix courses with **172** participants completing the programme

Responding activities

15,972 emergency calls handled

Attended **6,611** emergency incidents

2,040 fires attended of which **35** were wildfires

3,209 false alarms

Governance and Risk Management

During the financial year 2025/26, the Service continued to strengthen its governance and risk management arrangements to support transparent, accountable and effective decision making.

Summary of Key Risks and Uncertainties

The Service operates in a complex and evolving risk environment. The principal risks and uncertainties identified during the year included:

Capital Investment in training facilities – Uncertainty in future capital funding presents a risk that training and facilities may become unfit-for-purpose if sufficient investment is not available to maintain and improve the estate.

Cyber security and information resilience – The Service continues to face increased risk arising from the evolving cyber-threat landscape.

Pensions administration and regulatory complexity – Complex pension regulations and ongoing legal challenges create a risk that statutory deadlines may not be met.

Workforce capacity and operational availability - Challenges in recruiting and retaining sufficient staff, particularly in rural areas, present a risk to maintaining appliance availability and operational resilience.

Critical systems – The Service continues to manage risks associated with the maintenance and continuity of critical systems.

Risk Management and Control

Risk management is embedded within the Service's strategic planning, decision-making and performance management processes. Key risks are recorded in the corporate risk register and are regularly reviewed by the Service Leadership Team and relevant committees, with mitigating actions clearly identified, monitored and updated to ensure risks remain within the Service's risk appetite.

NWFRS assesses its principal risks and uncertainties, including financial risks, through the five-year Community Risk Management Plan (CRMP) and the Annual Community Risk Management Implementation Plan (CRMIP). Directorate-level annual planning aligns with the CRMP and CRMIP, translating priorities into departmental objectives. Where these objectives give rise to strategic risks, they are recorded on the Strategic Risk Register alongside associated business cases.

The Strategic Risk Committee operates under agreed terms of reference and in accordance with the Service's Risk Management Strategy. The Committee meets quarterly to review strategic risks and oversee mitigation activity. Independent assurance on the effectiveness of risk management, governance and internal control arrangements is provided through internal and external audit.

Key Governance Developments

During the year, the Service continued to strengthen its governance arrangements, including:

Governance structure review – continued refinement of committee structures and roles to provide clearer accountability and oversight.

Integration of risk into decision making – further embedding risk assessment into business planning, reporting and strategic decisions.

Internal audit – delivery of the third year of the three year internal audit plan, providing assurance on the effectiveness of internal controls and compliance with policies and procedures.

Future Priorities

Looking ahead, the Service will continue to strengthen its governance and risk management arrangements in response to an evolving operational, regulatory and organisational landscape.

Priorities for the year ahead include developing governance capability through ongoing training and development for Members and officers, alongside enhanced performance and risk reporting to support timely, evidence-based oversight of strategic risks and objectives.

The Authority will also continue to prepare for and respond to Fire and Rescue Service Governance Reform. Work will focus on ensuring that governance arrangements remain robust, transparent and adaptable, while supporting operational effectiveness and public confidence throughout any transition.

Alongside the risks facing the organisation, the Service will continue to pursue opportunities to improve resilience, efficiency and service delivery. This includes strengthening collaboration with partners, investing in workforce development, making effective use of digital and data-driven solutions, and maintaining a strong focus on prevention and community safety to manage future demand and risk.

Annual Governance Statement

The Annual Governance Statement, which accompanies the financial statements, provides a detailed assessment of the effectiveness of the Service's governance framework during the year. It identifies key governance related risks and sets out the actions taken, and planned, to address areas for improvement.

Service Leadership Team

The Service Leadership Team (SLT) comprises the Chief Fire Officer, Assistant Chief Fire Officers, Area Managers and Heads of Department, providing a comprehensive leadership framework to oversee governance, risk management and operational delivery.

Operating Model

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

Our main services include:

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

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

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

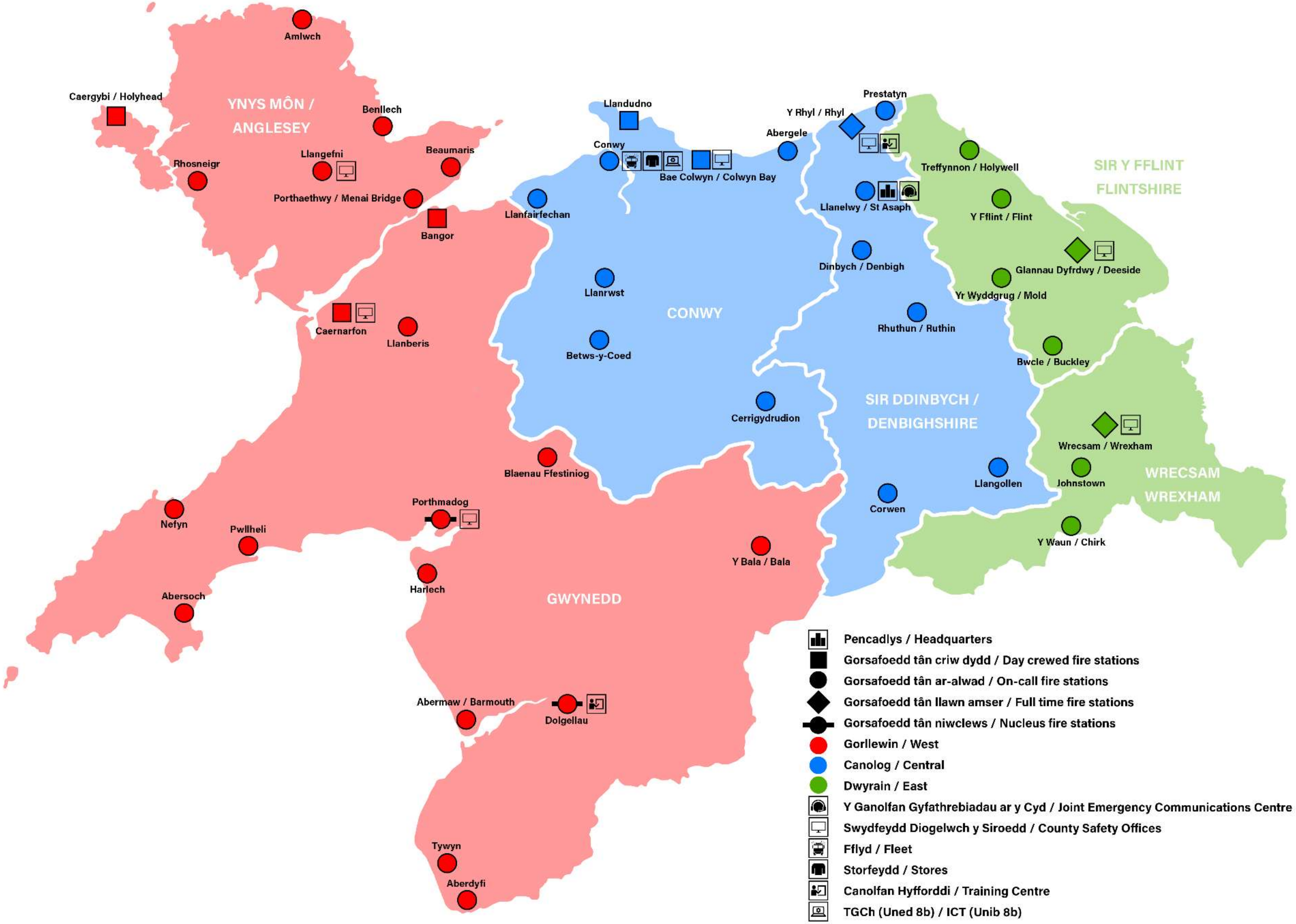
Emergency Cover Review (ECR)

The Emergency Cover Review has informed the development of a revised approach to sustaining emergency cover across North Wales, particularly in rural areas. This work has focused on improving resilience, predictability of appliance availability and the long-term sustainability of emergency response within existing financial and workforce constraints.

As a result, a formal Collective Agreement has been agreed between the Chief Fire Officer and the Fire Brigades Union. The Collective Agreement sets out the overarching principles and governance arrangements for a package of operational and workforce changes, including revised crewing arrangements at selected stations.

Implementation of the Collective Agreement is now underway, supported by defined workstreams and oversight arrangements. Progress continues to be monitored to assess its operational, workforce and financial impacts.

NWFRS Facilities/Station Map



Community Risk Management Plan

The Community Risk Management Plan 2024-29 (CRMP), explains how the Service identifies and manages risks across North Wales, outlining the key risks facing our communities and setting out how we will address them—while continuing to prevent and respond to fires and other emergencies.

To support the CRMP, we produce annual Community Risk Management Implementation Plans. These implementation plans detail the specific actions we will take each year to achieve our goals and keep our communities safe. The plans also include well-being and improvement objectives, in line with Welsh legislation.

During 2025-26 we held a public consultation, including several engagement events, to gain feedback on our proposed Community Risk Management Implementation Plan for 2026-27. All feedback received has been given consideration in line with Gunning Principles, and the approved plan will be available on our website.

Annual Performance

NWFRA's Annual Performance Assessment, published in October 2025, marked the first year of the five-year Corporate Risk Management Plan. It reviewed performance against annual objectives and reflected on achievements across the plan's lifespan.

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

The annual performance assessment also highlighted the Authority's commitment to workforce development, stakeholder engagement, and operational efficiency.

The Annual Performance Assessment can be accessed here.

Organisational Culture and Improvement

During 2025/26, the Service continued to act on the findings of the Independent Cultural Review carried out by Crest Advisory in February 2025. The focus has moved from planning changes to putting them into practice and making sure they become part of everyday ways of working. Culture Champions have been appointed to encourage positive behaviour, support open conversations, and help staff engage with the culture improvement programme.

The Culture Improvement Plan has been updated during 2025/26 to reflect current priorities and feedback from staff. Progress is tracked through clear actions and reported through existing governance arrangements.

Oversight is provided by the Cultural Improvement Board, which includes senior leaders, the Chair of the Authority, the EDI Member Champion and a Welsh Government representative. This ensures progress and risks are properly monitored and challenged.

The Service continues to work closely with Welsh Government and partners to support long-term cultural change and remains committed to providing a safe, inclusive and values-led workplace that supports high-quality public services.

Hwb Awen

The Authority made further progress during the year on the development of Hwb Awen, the proposed training centre. Following approval of the Strategic Outline Case in October 2024, work moved into early design stages and technical preparation to support the Outline Business Case.

Initial RIBA design stages focused on operational needs, space requirements and how different areas of the site would work together which helped shape an early design brief.

Site investigations and environmental checks were carried out during the year, including ecological and biodiversity surveys. This work supported site feasibility, identified constraints and ensured environmental and sustainability requirements were considered from an early stage.

Clear governance arrangements remain in place, with the project sponsored by an Assistant Chief Fire Officer and supported by a dedicated project team. Engagement with internal and external stakeholders has continued to ensure proposals reflect operational needs, workforce considerations and recognised good practice.

Hwb Awen remains a key part of the Authority’s long-term strategy and is central to delivering the Community Risk Management Plan 2024–2029.


TÂN FIRE


TÂN FIRE

Sustainability and climate change

In 2025/26, the Authority worked to implement the detailed decarbonisation plans for Fleet, Heating, Power and Procurement as set out in its Environmental Strategy (2023–2030). The Environment and Sustainability Working Group has monitored the Service's progress towards the Net Zero 2030 target.

The pilot installation of Hydrotreated Vegetable Oil (HVO) as a diesel alternative has continued at Deeside Fire Station. Plans are in place to install HVO tanks and dispensing equipment at twenty sites by 2030. This should mitigate nearly half of the Service's direct carbon emissions.

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

A comprehensive mechanical and electrical estate condition survey has been undertaken, to inform planning around proactive replacement of aged or inefficient heating systems.

A standard heating system specification has been developed for low-occupancy fire stations which will allow us to install zero-carbon heating systems at a significantly lower cost per site.

Grant funding was secured to support decarbonisation initiatives, including up to 90% of the cost of EV charging infrastructure installation and associated decarbonisation works, alongside fixed contributions towards the purchase of electric vehicles. A total of £204k was awarded through the Welsh Government Energy Service.

Significant partnership work has taken place, with the Service supporting the development of a regional Climate Change Risk Assessment for Public Service Board partners.

The Authority published its three-yearly Biodiversity Report and Action Plan, detailing the progress made to date and an ambitious scheme of work proposed for the period to 2028.

Financial Performance

The Authority remains committed to delivering high-quality fire prevention, protection, and emergency response services across its communities. During 2025/26, the Authority continued to operate within a challenging financial environment, characterised by ongoing inflationary pressures, workforce cost increases, and continued uncertainty across the wider public sector funding landscape.

To support financial sustainability, Members reaffirmed the Medium-Term Resource Strategy for 2026-30 and approved increased contributions from the constituent authorities for 2025/26 of 5.15% once adjusted for SCAPE and Employer National Insurance increases. This was supported by the planned and prudent use of earmarked reserves and non-recurring measures to ensure that operational effectiveness and community safety were maintained while longer-term cost pressures continue to be addressed.

Workforce pressures remained a key area of focus during the year, particularly in relation to recruitment and retention in specialist and retained roles. Progress continued in implementing agreed workforce recommendations and aligning local arrangements with national discussions on pay, terms and conditions. Further development work was also undertaken during the year on the revised Emergency Cover model, building on the outcomes of the 2023 public consultation and subsequent engagement with stakeholders.

Despite these ongoing pressures, the Authority maintained a stable financial position throughout 2025/26 through robust budget monitoring, vacancy management, and in-year income generation. Looking ahead, the Authority continues to prioritise the active management of pay, pension and non-pay inflation, while ensuring that financial decisions remain aligned to operational resilience, risk management, and the delivery of strategic objectives.

Revenue Performance

The Authority reported a surplus of £121k for 2025/26 after applying statutory accounting adjustments and transfers to reserves. This compares to an outturn forecast of £134k at the end of March. The surplus has been transferred to the General Fund balance, increasing overall reserves.

Usable reserves increased by £904k during the year, bringing the total to £11,783k. These reserves have been set aside to support ongoing service requirements, including anticipated insurance claims and the replacement of fire kit. It is anticipated that reserve levels will reduce in future years as these commitments are met. Further details are provided in Note 8 of the Statement of Accounts.

Revenue Summary

2025/26	Budget (£'000)	Outturn (£'000)	Reserves (£'000)	CERA (£'000)	Total (£'000)	Variance (£000)	Variance (%)
Employees	38,233	36,871	548		37,419	(814)	-2.1%
Premises	2,818	3,344			3,344	526	18.7%
Transport	1,327	1,582	89		1,671	344	26.0%
Supplies	6,182	5,333	(30)		5,303	(879)	-14.2%
Third Party Payments	367	429			429	62	16.9%
Capital Finance & Charges	4,501	2,568		2,338	4,906	405	9%
Income	(1,039)	(1,557)	151		(1,406)	(367)	35%
Use of Reserves	(601)						
Sub Total	**51,788**	**48,571**	**758**	**2,338**	**51,667**	**(121)**	**-0.2%**
Levies	(51,788)	(51,788)			(51,788)	0	0.0%
Outturn Position					**(121)**	**(121)**	**0.2%**

Usable Reserves

Usable Reserves	Balance 31 March 2025	Transfers (in/)/out 2025/26	Balance 31 March 2026
	£'000	£'000	£'000
Earmarked Reserves	(8,938)	(759)	(9,697)
General Fund	(1,871)	(121)	(1,989)
Capital Receipts Reserve	(73)	(24)	(97)
Total Usable Reserves	**(10,882)**	**(904)**	**(11,783)**

Capital Performance

The Authority approved a capital programme of £6,100k in January 2025, supplemented by £2,589k of rollover funding from prior years. Capital expenditure for 2025/26 totalled £5,008k, with detailed breakdown of the schemes seen below.

Due to project slippage, approximately £3,885k will be carried forward into 2026/27 to complete ongoing schemes. The Authority continues to monitor capital delivery closely, with improved scrutiny and planning processes now in place.

Capital Fundinging

During the year, the Authority also received capital grant funding from Welsh Government to support decarbonisation initiatives, for facilities and EV charging infrastructure, alongside fixed contributions towards the purchase of electric vehicles. These investments contribute to the authority's long-term resilience.

Funding	Amount £000
Grant Funding	204
Contributions	2,338
Borrowing	2,466
Total	**5,008**

Scheme	Allocation	Actual	Rollover
	£'000	£'000	£'000
Vehicles*	3,193	1,751	1,460
Buildings	3,199	1,997	1,431
Training Towers	550	152	245
Equipment	1,747	904	749
Capital Programme	**8,689**	**4,804**	**3,885**
In year Grant Funding			
Electric Vehicles		57	
Electric Charging		89	
Sustainability works		58	
Total		**5,008**	

*Expenditure on vehicles excludes any leased assets.

Hwb Awen

Cumulative capital expenditure on Hwb Awen is included within Buildings in the table above and totals £1,231k at year end (£11k in 2024/25), with further costs required in 2026/27 to progress the project to RIBA Gateway 4.

Treasury Management

The Authority remained compliant with its Treasury Management Strategy throughout 2025/26. Borrowing and investments stayed within approved limits, and no defaults were reported. Investment income exceeded budget expectations, and the Authority's net borrowing position at year-end was £15,756k, which is below the Capital Financing Requirement.

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

Pension Costs

Employer contributions to the Firefighters' Pension Scheme totalled £5,437k, with pension payments to retired members amounting to £10,872k, and commutation of pensions and lump sum retirement benefits totalling £3,332k. The scheme remains unfunded, with the liability increasing from £208,143k to £232,624k following actuarial remeasurement movements and pension costs recognised during the year.

For the Local Government Pension Scheme, the employer's primary rate remained at 18.3%, and the same secondary rate reduction of £548k continued to be applied.

Outlook

Cashflow and Future Considerations

The Authority maintained a strong cash position throughout 2025/26, supported by timely receipt of precepts and active treasury management.

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

Future Budget Pressures and Mitigation

The Authority continues to face rising cost pressures and increasing demand on services. While the 2025/26 budget was approved by the Authority during the year, future budget pressures and associated funding gaps are set out in the Medium Term Resource Strategy.

Consideration of Section 114

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

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

Further Information

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

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

At the appropriate time, availability of the accounts for inspection is advertised on the website for North Wales Fire and Rescue Authority

www.northwalesfire.gov.wales/fire-and-rescue-authority/financial/

Acknowledgements

As Section 151 Officer, appointed on 1 May 2026, it is a pleasure to sign off my first set of accounts for North Wales Fire and Rescue Service.

In doing so, I would like to express my sincere thanks to colleagues across the organisation who have contributed to the preparation of this Narrative Report and the wider Statement of Accounts. In particular, I would like to recognise the continued professionalism and dedication of the Finance team, whose efforts have ensured the timely and accurate delivery of the Authority's financial reporting.

I would also like to thank our partners and stakeholders for their ongoing support and constructive engagement throughout 2025/26.

Helen MacArthur

Assistant Chief Fire Officer and S151 Officer
North Wales Fire and Rescue Authority

STATEMENT OF RESPONSIBILITIES FOR THE STATEMENT OF ACCOUNTS

The Authority's Responsibilities

The Authority is required:

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

Authority's Certificate

I approve the Statement of Accounts of North Wales Fire and Rescue Authority as at 31 March 2026.

Signed:________________________________ Dated:_________________

Chairman, North Wales Fire and Rescue Authority

The Section 151 Officer's Responsibilities

The Section 151 Officer is responsible for the preparation of the Authority's Statement of Accounts in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom (the Code).

In preparing the Statement of Accounts, the Section 151 Officer has:

- selected suitable accounting policies and then applied them consistently.
- made judgements and estimates that were reasonable and prudent.
- complied with the Code of Practice.
- kept proper accounting records which were up-to-date.
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

Section 151 Officer's Certificate

I certify that the Statement of Accounts has been prepared in accordance with the arrangements set out above, and presents a true and fair view of the financial position of North Wales Fire and Rescue Authority as at 31 March 2026 and the Authority's income and expenditure for the year then ended.

Signed:________________________________ Dated: 28/05/2026

Section 151 Officer, North Wales Fire and Rescue Authority

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EXPENDITURE AND FUNDING ANALYSIS

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

2024/25				2025/26		
Net Expenditure Chargeable to the General Fund £'000	Adjustments Between the Funding and Accounting Basis £'000	Net Expenditure in the Comprehensive Income & Exp Statement £'000		Net Expenditure Chargeable to the General Fund £'000	Adjustments Between the Funding and Accounting Basis £'000	Net Expenditure in the Comprehensive Income & Exp Statement £'000
46,713	(9,456)	37,257	Provision of Fire Services	50,909	(11,506)	39,403
(48,549)	10,308	(38,241)	Other Income & Expenditure	(51,788)	11,699	(40,089)
(1,836)	**852**	**(984)**	**Deficit or (Surplus) on Provision of Services**	**(879)**	**193**	**(686)**

2024/25				2025/26		
General Fund Balance £'000	Earmarked General Fund Reserves £'000	Total General Fund £'000		General Fund Balance £'000	Earmarked General Fund Reserves £'000	Total General Fund £'000
(1,575)	(7,519)	(9,094)	Brought Forward	(1,871)	(9,011)	(10,882)
(1,836)		(1,836)	(Surplus)/Deficit on Provision of Services	(879)	0	(879)
	48	48	Transfer between General Fund Balance and Capital Grants Unapplied	0	0	0
1,540	(1,540)	0	Transfer between General Fund Balance and Earmarked General Fund Reserves	759	(783)	(24)
(1,871)	**(9,011)**	**(10,882)**	**Closing General Fund Balance**	**(1,989)**	**(9,794)**	**(11,783)**

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

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

2024/25				2025/26			
Gross Expenditure £'000	Gross Income £'000	Net Expenditure £'000		Note	Gross Expenditure £'000	Gross Income £'000	Net Expenditure £'000
39,032	(1,775)	37,257	Provision of Fire Services		40,960	(1,557)	39,403
39,032	**(1,775)**	**37,257**	**Cost of Services**		**40,960**	**(1,557)**	**39,403**
56	0	56	Other Operating Expenditure		2	0	2
11,352	(182)	11,170	Financing & Investment Income & Expenditure	**9**	12,125	(224)	11,901
0	(49,467)	(49,467)	Taxation and Non Specific Grant Income	**10**	0	(51,992)	(51,992)
		(984)	**(Surplus)/Deficit on Provision of Services**				**(686)**
0	(2,003)	(2,003)	(Surplus) or Deficit on Revaluation of Property, Plant & Equipment Assets	**18**	0	(318)	(318)
		(26,136)	Remeasurement of the Net Defined Benefit Liability	**18**			22,564
		(28,139)	**Other Comprehensive (Income) & Expenditure**				**22,246**
		(29,123)	**Total Comprehensive (Income) & Expenditure**				**21,560**

MOVEMENT IN RESERVES STATEMENT

This statement shows the movement in the year on the different reserves held by the Authority, analysed into ‘usable reserves’ (i.e. those that can be applied to fund expenditure or reduce contributions from the Constituent Authorities) and other reserves. The Surplus or (Deficit) on the Provision of Services line shows the true economic cost of providing the Authority’s services, more details of which are shown in the Comprehensive Income and Expenditure Statement. These are different from the statutory amounts required to be charged to the General Fund Balance which is funded by contributions from the six Constituent Authorities. The Net Increase / Decrease before Transfers to Earmarked Reserves line shows the statutory General Fund Balance before any discretionary transfers to or from earmarked reserves undertaken by the Authority.

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

2025/26	Note	General Fund Balance £'000	Earmarked and Grant Reserves £'000	Capital Grants Unapplied £'000	Earmarked Capital Receipts £'000	Total Usable Reserves £'000	Unusable Reserves £'000	Total Authority Reserves £'000
Balance at 31 March 2025		**(1,871)**	**(8,938)**	**0**	**(73)**	**(10,882)**	**176,422**	**165,540**
Movement in Reserves during 2025/26								
Surplus or (Deficit) on the Provision of Services		(686)	0	0	0	(686)	0	(686)
Other Comprehensive Income & Expenditure		0	0	0	0	0	22,246	22,246
Total Comprehensive Income & Expenditure		**(686)**	**0**	**0**		**(686)**	**22,246**	**21,560**
Adjustments between accounting basis & funding basis under regulations	7	(219)	0	0	0	(219)	219	0
Net (Increase)/Decrease before Transfers to Earmarked Reserves		**(905)**	**0**	**0**	**0**	**(905)**	**22,465**	**21,560**
Other Transfers to/(from) Earmarked Reserves	8	783	(759)	0	(24)	0	0	0
Increase/(Decrease) in 2025/26		**(121)**	**(759)**	**0**	**(24)**	**(905)**	**22,465**	**21,560**
Balance as at 31 March 2026		**(1,989)**	**(9,697)**	**0**	**(97)**	**(11,783)**	**198,887**	**187,100**

2024/25	**Note**	**General Fund Balance £'000**	**Earmarked and Grant Reserves £'000**	**Capital Grants Unapplied £'000**	**Earmarked Capital Receipts £'000**	**Total Usable Reserves £'000**	**Unusable Reserves £'000**	**Total Authority Reserves £'000**
Balance at 31 March 2024		**(1,575)**	**(7,398)**	**(48)**	**(73)**	**(9,094)**	**203,757**	**194,663**
Movement in Reserves during 2024/25								
Surplus or (Deficit) on the Provision of Services		(984)	0	0	0	(984)	0	(984)
Other Comprehensive Income & Expenditure		0	0	0	0	0	(28,139)	(28,139)
Total Comprehensive Income & Expenditure		**(984)**	**0**	**0**	**0**	**(984)**	**(28,139)**	**(29,123)**
Adjustments between accounting basis & funding basis under regulations	**7**	(804)	0	0	0	(804)	804	0
Net (Increase)/Decrease before Transfers to Earmarked Reserves		**(1,788)**	**0**	**0**	**0**	**(1,788)**	**(27,335)**	**(29,123)**
Other Transfers to/(from) Earmarked Reserves	**8**	1,492	(1,540)	48	0	0	0	0
Increase/(Decrease) in 2024/25		**(296)**	**(1,540)**	**48**	**0**	**(1,788)**	**(27,335)**	**(29,123)**
Balance as at 31 March 2025		**(1,871)**	**(8,938)**	**0**	**(73)**	**(10,882)**	**176,422**	**165,540**

BALANCE SHEET

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

31 March 2025 £'000		Note	31 March 2026 £'000
63,041	Property, Plant & Equipment	11	65,589
99	Intangible Assets	11	197
103	Long Term Debtors	14	113
63,243	**Long Term Assets**		**65,899**
663	Inventories	13	813
2,439	Short Term Debtors	14	1,896
2,523	Cash & Cash Equivalents	15	2,624
5,625	**Current Assets**		**5,333**
(10,791)	Short Term Borrowing	12	(4,203)
(375)	Short Term Provisions	17	(322)
(6,045)	Short Term Creditors	16	(8,799)
(173)	Short Term Lease Liabilities	29	(209)
(17,384)	**Current Liabilities**		**(13,533)**
(208,143)	Pension Liability	18	(232,624)
0	Long Term Provisions	17	0
(425)	Long Term Lease Liabilities	29	(505)
(8,456)	Long Term Borrowing	12	(11,674)
(217,024)	**Long Term Liabilities**		**(244,803)**
(165,540)	**Net Assets**		**(187,104)**
(10,882)	Usable Reserves	8	(11,783)
176,422	Unusable Reserves	18	198,887
165,540	**Total Reserves**		**187,104**

CASH FLOW STATEMENT

The Cash Flow Statement shows the changes in cash and cash equivalents of the Authority during the reporting period. The statement shows how the Authority generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the Authority are funded by way of contributions and grant income or from the recipients of services provided by the Authority. Investing activities represent the extent to which cash outflows have been made for resources which are intended to contribute to the Authority's future service delivery. Cash flows arising from financing activities are useful in predicting claims on future cash flows by providers of capital (i.e. borrowing) to the Authority.

2024/25 £'000		Note	2025/26 £'000
(984)	**Net (Surplus)/Deficit on the Provision of Services**		**(686)**
(4,615)	Adjustments to Net (Surplus) or Deficit on the Provision of Services for Non-Cash Movements	**19**	(7,622)
(437)	Adjustments for Items Included in the net (Surplus) or Deficit on the Provision of Services that are Investing and Financing Activities	**19**	(429)
(6,036)	Net Cash Flows From Operating Activities	**19**	(8,737)
7,508	Investing Activities	**20**	5,214
(1,022)	Financing Activities	**21**	3,422
450	Net (Increase) or Decrease in Cash and Cash Equivalents		(101)
(2,973)	**Cash and Cash Equivalents at the beginning of the reporting period**		**(2,523)**
(2,523)	**Cash and Cash Equivalents at the End of the Reporting Period**	**15**	**(2,624)**

NOTES TO THE FINANCIAL STATEMENTS

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

1 ACCOUNTING STANDARDS THAT HAVE BEEN ISSUED BUT NOT YET ADOPTED

Where a new Standard has been published but has not yet been adopted by the Code, the Authority is required to disclose information relating to the impact of the accounting change. The changes that are introduced by the 2026/27 Code where disclosures are required in the 2025/26 financial statements are:

a) **Amendments to FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Amendments to Heritage assets)** issued in March 2024

b) **Amendments to the Classification and Measurement of Financial Instruments (Amendments to IFRS 9 and IFRS 7)** issued in May 2024

c) **Annual improvements to IFRS accounting standards – Volume 11** issued in July 2024

d) **Contracts Referencing Nature-dependent Electricity (Amendments to IFRS 9 and IFRS 7)** issued in December 2024

The Authority does not expect the adoption of items a) to d) to result in material changes to the recognition or measurement of amounts reported in the financial statements, and it is anticipated that the application of these amendments will be limited.

2 CRITICAL JUDGEMENTS IN APPLYING ACCOUNTING POLICIES

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

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

- There is a high degree of uncertainty about future levels of funding for local government as a whole. However the Authority has determined that this uncertainty is not sufficient to indicate that the assets of the Authority might be impaired as a result of the need to reduce levels of service provision.

3 ASSUMPTIONS MADE ABOUT THE FUTURE AND OTHER MAJOR SOURCES OF ESTIMATION AND UNCERTAINTY

The statement of accounts contains estimated figures that are based on assumptions made by the authority about the future or that are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates.

The main items in the Authority's Balance Sheet at 31 March 2026, for which there is a significant risk of material adjustment in the forthcoming financial year are as follows:

Property, Plant and Equipment - The Authority revalues its assets every 5 years supported by indexation in the intervening years. Indexation is a tool to apply an approximation of market changes, and the choice of index is a matter of judgement made in the context of providing a reasonable estimate of the movement in the value of an asset from the prior year. It is possible that property values could continue to fluctuate, especially during times of economic uncertainty, with a risk of divergence in indexed values compared to the professional valuations produced by market evidence at the quinquennial revaluation.

Valuations are based on assumptions about asset conditions, useful lives, residual values, and market conditions. These judgements are underpinned by the best available information and made by qualified valuers.

The last full revaluation was completed on 31 March 2023, and a further review of all fire station buildings was completed via a desktop revaluation exercise as at 31 March 2024. Indexation has been applied to the carrying value in 2025/26 using indices that best reflect the underlying cost drivers of each asset class.

Further information is provided in the Accounting Polices and in the Property, Plant and Equipment note.

Pension Liability - Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and, for the Local Government Pension Scheme, the expected return on pension fund assets.

Given the sensitivity of the pension liability to changes in key actuarial assumptions, there is a significant risk that reasonably possible changes in assumptions could lead to a material adjustment to the net pension liability in future financial years.

Consulting actuaries are engaged to provide the Authority with expert advice about the assumptions to be applied. Further information is provided within the Pension Fund Account.

4 EVENTS AFTER THE REPORTING PERIOD

The pre-audit Statement of Accounts was certified for publication by the Section 151 Officer on 28 May 2026. Events taking place after this date are not reflected in the financial statements or notes.

Where events taking place before this date provided information about conditions existing as at 31 March 2026, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information.

There have been no material events after the balance sheet date.

5 NOTE TO THE EXPENDITURE AND FUNDING ANALYSIS

2025/26	Adjustment for Capital Purposes £'000	Net Charge for Pensions Adjustments £'000	Other Adjustments £'000	Total Adjustments £'000
Provision of Fire Services	(2,075)	(9,555)	124	(11,506)
Net Cost of Service	**(2,075)**	**(9,555)**	**124**	**(11,506)**
Other Income & Expenditure Other Income & Expenditure from the expenditure and funding analysis	(202)	11,472	429	11,699
Differences between the General Fund surplus and Comprehensive Income and Expenditure Statement surplus on the provision of services	**(2,277)**	**1,917**	**553**	**193**

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

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

- Other operating expenditure – adjusts for capital disposals with a transfer of income on disposal of assets and the amounts written off for those assets.
- Financing and investment income and expenditure – the statutory charges for capital financing i.e. minimum revenue provision and other revenue contributions are deducted from other income and expenditure as these are not chargeable under generally accepted accounting practices.
- Taxation and non-specific grant income and expenditure – capital grants are adjusted for income not chargeable under generally accepted accounting practices. Revenue grants are adjusted from those receivable in the year to those receivable without conditions or for which conditions were satisfied throughout the year. The taxation and non-specific grant income and expenditure line is credited with capital grants receivable in the year without conditions or for which conditions were satisfied in the year.

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

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

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

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

6 EXPENDITURE AND INCOME ANALYSED BY NATURE

2024/25 £000		2025/26 £000
	Expenditure	
25,889	Employees	27,216
10,312	Other Operating Costs	10,260
385	Support Services	429
56	(Gain)/loss on the disposal of assets	2
11,352	Financing and Investment Expenditure	12,125
2,445	Capital Financing Costs	3,055
50,439	**Total Expenditure**	**53,087**
	Income	
(793)	Fees, Charges & Other Service Income	(895)
(182)	Interest and Investment Income	(224)
(48,549)	Levies from Constituent Authorities	(51,788)
(1,899)	Government Grants and Contributions	(866)
(51,423)	**Total Income**	**(53,773)**
(984)	**(Surplus)/Deficit on Provision of Services**	**(686)**

7 ADJUSTMENTS BETWEEN ACCOUNTING BASIS AND FUNDING BASIS UNDER STATUTE

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

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

General Fund balance

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

Capital receipts reserve

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

Capital grants unapplied

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

2024/25						2025/26				
General Fund Balance £'000	Capital Grants Unapplied £'000	Capital Receipts Reserves £'000	Total Usable Reserves £'000	Total Unsable Reserves £'000	**Adjustments between Accounting Basis and Funding Basis under Regulations**	General Fund Balance £'000	Capital Grants Unapplied £'000	Capital Receipts Reserves £'000	Total Usable Reserves £'000	Total Unsable Reserves £'000
(2,602)	0	0	(2,602)	2,602	Depreciation and impairment	(2,967)	0	0	(2,967)	2,967
156	0	0	156	(156)	Revaluation losses/Gains on Property	(89)	0	0	(89)	89
(56)	0	0	(56)	56	Disposal of non-current assets	(2)	0	(24)	(26)	26
1,459	0	0	1,459	(1,459)	Capital expenditure financed from earmarked reserve/CERA	2,338	0	0	2,338	(2,338)
918	0	0	918	(918)	Capital expenditure funded from grants	204	0	0	204	(204)
1,957	0	0	1,957	(1,957)	Financing Capital (MRP)	2,138	0	0	2,138	(2,138)
1,832	**0**	**0**	**1,832**	**(1,832)**		**1,622**	**0**	**(24)**	**1,598**	**(1,598)**
11,028	0	0	11,028	(11,028)	Employers Pension contributions and payments to pensioners	12,123	0	0	12,123	(12,123)
(13,697)	0	0	(13,697)	13,697	Reversal of retirement benefits in the CIES	(14,040)	0	0	(14,040)	14,040
(2,669)	**0**	**0**	**(2,669)**	**2,669**		**(1,917)**	**0**	**0**	**(1,917)**	**1,917**
0	48	0	48	(48)	Adjustment to Grants Reserve	0	0	0	0	0
(15)	0	0	(15)	15	Movement in Accumulated Absence accrual	100	0	0	100	(100)
(852)	**48**	**0**	**(804)**	**804**	**Adjustments between accounting basis and funding basis under regulation**	**(195)**	**0**	**(24)**	**(219)**	**219**

8 USABLE RESERVES

This note sets out the amounts set aside from the General Fund in earmarked reserves to provide financing for future expenditure plans and the amounts posted back from earmarked reserves to meet General Fund expenditure in 2025/26.

Reserve	Purpose of the Reserve	Balance 31 March 2024 £'000	Transfers (in) / out £'000	Balance 31 March 2025 £'000	Transfers (in) / out £'000	Balance 31 March 2026 £'000
Service Reserves						
Pension Reserve	Additional pension costs relating to changes to pension rules	(545)	(525)	(1,070)	(548)	(1,618)
Interest Reserve	Mitigate interest rate increases impacting the revenue budget	(300)	0	(300)	0	(300)
Fire Hydrant Repairs	Funding of the backlog of hydrant repairs	(90)	0	(90)	0	(90)
PPE Uniform / Stock	Increased uniform costs due to changes in legislation	(697)	(71)	(768)	0	(768)
Transformational Change	Funding for the delivery of transformational change projects	(851)	0	(851)	0	(851)
Facilities Improvements	Ensure buildings meet required standard and improve energy efficiency	(651)	(329)	(980)	0	(980)
Legal Liability	Funding of future legal liabilities for known/expected claims	(310)	0	(310)	30	(280)
Training	Implement changes to training provision as required by legislation	(250)	0	(250)	0	(250)
Major Incidents	Offset costs of major incidents in excess of budget	(150)	0	(150)	0	(150)
System Improvements	A fund set aside to meet the cost of system improvements	(711)	0	(711)	0	(711)
Inflation	Offset costs of inflation in excess of budget	(250)	0	(250)	(151)	(401)
Pay Structure review	For on-going discussions regarding the pay structure for firefighters	(473)	0	(473)	0	(473)
Capital & Grants Reserves						
Capital Projects	A fund set aside for delayed schemes and retention costs	(914)	(89)	(1,003)	(90)	(1,093)
Radio Scheme	Emergency Service Network upgrade	(1,011)	(526)	(1,537)	0	(1,537)
Grant Reduction	Offset reduction in Fire Safety funding from Welsh Government	(195)	0	(195)	0	(195)
Total Earmarked Reserves		**(7,398)**	**(1,540)**	**(8,938)**	**(759)**	**(9,697)**
General Fund	Available for general purposes and to provide operational resilience	(1,575)	(296)	(1,871)	(121)	(1,989)
Capital Receipts	Retains receipts from asset sales for future capital expenditure	(73)	0	(73)	(24)	(97)
Capital Grants Unapplied	Holds capital grants and contributions not yet applied to expenditure	(48)	48	0	0	0
Total Usable Reserves		**(9,094)**	**(1,788)**	**(10,882)**	**(904)**	**(11,783)**

9 FINANCING AND INVESTMENT INCOME AND EXPENDITURE

2024/25 £'000		2025/26 £'000
619	Interest payable and similar charges	653
(182)	Interest receivable and similar income	(224)
10,733	Net Interest on the net defined benefit liability	11,472
11,170	**Total**	**11,901**

10 TAXATION AND NON SPECIFIC GRANT INCOME

2024/25 £'000		2025/26 £'000
4,871	Anglesey Council	5,186
8,063	Conwy County Borough Council	8,562
6,812	Denbighshire County Council	7,271
10,957	Flintshire County Council	11,661
8,295	Gwynedd Council	8,919
9,551	Wrexham County Borough Council	10,189
48,549	**Levies from Constituent Authorities**	**51,788**
918	Capital Grants and Contributions	204
49,467	**Total Taxation and Non Specific Grant Income**	**51,992**

11 PROPERTY PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

Movements on Balances

2025-2026	Land and Buildings £'000	Vehicles and Equipment £'000	Assets Under Construction £'000	Property Plant & Equipment Total £'000	Intangible Assets Total £'000	Assets Held for Sale Total £'000
Gross Book Value at 1 April 2025	**52,890**	**26,623**	**766**	**80,279**	**233**	**0**
Re-categorisation of assets	181	533	(714)	**0**	0	0
Additions	848	2,747	1,681	**5,276**	135	0
Revaluation increase / (decreases) recognised in the Revaluation Reserve	1,079	0	0	**1,079**	0	0
Revaluation increase / (decreases) recognised in the Surplus / Deficit on the Provision of Services	0	0	0	**0**	0	0
Derecognition - Disposals	0	(2,217)	0	**(2,217)**	0	0
Derecognition - Other	(2)	0	0	**(2)**	0	0
Gross Book Value at 31 March 2026	**54,996**	**27,686**	**1,733**	**84,415**	**368**	**0**
Accumulated Depreciation & Impairment						
At 1 April 2024	(1,027)	(16,211)	0	**(17,238)**	(134)	0
Depreciation/Amortisation charge	(1,140)	(1,790)	0	**(2,930)**	(37)	0
Depreciation written out of the Revaluation Reserve	0	0	0	**0**	0	0
Depreciation written out to the Surplus / Deficit on the Provision of Services	0	0	0	**0**	0	0
Impairment recognised in the Revaluation Reserve	(762)	0	0	**(762)**	0	0
Impairment recognised in the surplus / deficit on the provision of services	(88)	0	0	**(88)**	0	0
Derecognition - Disposals	0	2,192	0	**2,192**	0	0
Derecognition - Other	0	0	0	**0**	0	0
Accumulated Depreciation at 31 March 2026	**(3,017)**	**(15,809)**	**0**	**(18,826)**	**(171)**	**0**
Net Book Value at 31 March 2026	**51,979**	**11,877**	**1,733**	**65,589**	**197**	**0**
Net Book Value at 31 March 2025	51,863	10,412	766	**63,041**	99	0

2024-2025	Land and Buildings £'000	Vehicles and Equipment £'000	Assets Under Construction £'000	Property Plant & Equipment Total £'000	Intangible Assets Total £'000	Assets Held for Sale Total £'000
Gross Book Value at 31 March 2024	**46,253**	**24,129**	**1,060**	**71,442**	**233**	**0**
Recognition of Right of Use Assets	593	328	0	921	0	
Gross Book Value at 1 April 2024	**46,846**	**24,457**	**1,060**	**72,363**	**233**	**0**
Re-categorisation of assets	483	577	(1,060)	0	0	0
Additions	3,402	2,366	766	6,534	0	0
Revaluation increase / (decreases) recognised in the Revaluation Reserve	2,003	0	0	2,003	0	0
Revaluation increase / (decreases) recognised in the Surplus / Deficit on the Provision of Services	156	0	0	156	0	0
Derecognition - Disposals	0	(777)	0	(777)	0	0
Derecognition - Other	0	0	0	0	0	0
Gross Book Value at 31 March 2025	**52,890**	**26,623**	**766**	**80,279**	**233**	**0**
Accumulated Depreciation & Impairment						
At 1 April 2024	(43)	(15,355)	0	(15,398)	(92)	0
Depreciation/Amortisation charge	(984)	(1,577)	0	(2,561)	(42)	0
Depreciation written out of the Revaluation Reserve	0	0	0	0	0	0
Depreciation written out to the Surplus / Deficit on the Provision of Services	0	0	0	0	0	
Derecognition - Disposals	0	721	0	721	0	0
Derecognition - Other	0	0	0	0	0	0
Accumulated Depreciation at 31 March 2024	**(1,027)**	**(16,211)**	**0**	**(17,238)**	**(134)**	**0**
Net Book Value at 31 March 2025	**51,863**	**10,412**	**766**	**63,041**	**99**	**0**
Net Book Value at 31 March 2024	46,210	8,774	1,060	56,044	141	0

Depreciation

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

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

Revaluations and Impairments

The authority ensures that all property, plant and equipment to be measured at current value through a quinquennial revaluation process, supplemented by annual indexation in intervening years.

All valuations were carried out internally. Valuations of land and buildings were carried out in accordance with the methodologies and bases for estimation set out in the professional standards of the Royal Institution of Chartered Surveyors.

The following indices were used for 2025/26 indexation:

Index	Average change %	Valuation Change £'000
BCIS All-In TPI	2.49	1,043
MSCI Capital Growth - Industrial and CoStar	3.00	36
MSCI Capital Growth - Offices and CoStar	0.10	-
Total		**1,079**

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

Capital Commitments

The Authority is committed to capital expenditure in future periods arising from contracts entered into at the Balance Sheet date. Capital expenditure committed at 31 March 2026 for future periods equates to £3,202k (2024/25: £1,813k). The commitments relate to the following:

Description	£'000
Building Works	2,012
Vehicles	764
Equipment	426
Total	**3,202**

Surplus Assets (Non operational property, plant and equipment)

The Authority does not have any material surplus assets.

12 FINANCIAL INSTRUMENTS

Categories of Financial Instruments

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

	Non Current		Current	
	31 March 2025 £'000	31 March 2026 £'000	31 March 2025 £'000	31 March 2026 £'000
Financial Assets at Amortised Cost:				
Cash and Cash Equivalents	0	0	2,523	2,624
Debtors	103	113	2,439	1,896
Financial Liabilities at Amortised Cost:				
Interest Accrued	0	0	(174)	(121)
Borrowings	(8,456)	(11,674)	(10,617)	(4,082)
Total Borrowing	**(8,456)**	**(11,674)**	**(10,791)**	**(4,203)**
Creditors	0	0	(6,045)	(8,799)
Lease Liability	(425)	(505)	(173)	(209)

Financial Instruments Gains/Losses

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

	2024/25		2025/26	
	Financial Liabilities Measured at amortised cost £'000	Financial Assets Loans and receivables £'000	Financial Liabilities Measured at amortised cost £'000	Financial Assets Loans and receivables £'000
Interest expense in the Surplus or Deficit on the Provision of Services	619	0	653	0
Interest income in the Surplus or Deficit on the Provision of Services	0	(182)	0	(224)
Net gain/(loss) for the year	**619**	**(182)**	**653**	**(224)**

Fair Value of Assets and Liabilities carried at Amortised Cost

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

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

The fair values calculated are as follows:

	31-Mar-25		31-Mar-26	
	Carrying amount £'000	Fair value £'000	Carrying amount £'000	Fair value £'000
PWLB debt	(14,073)	(13,300)	(13,756)	(13,040)
Non-PWLB debt	(5,000)	(5,000)	(2,000)	(2,000)
Total Debt	**(19,073)**	**(18,300)**	**(15,756)**	**(15,040)**

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

13 INVENTORIES

	Main Stores		Fleet Stock	
	2024/25 £’000	2025/26 £’000	2024/25 £’000	2025/26 £’000
Balance at start of year	413	437	201	225
Purchases	952	470	203	330
Write offs/adjustments	(3)	(5)	(1)	(2)
Recognised as an Expense	(925)	(310)	(178)	(332)
Balance outstanding at year end	**437**	**592**	**225**	**221**

14 DEBTORS

2024/25 £'000		2025/26 £'000
	Long Term	
103	Prepayments	113
103	**Total Long Term**	**113**
	Short Term	
445	Other Receivable Amounts	464
1,509	Trade Receivables	660
485	Prepayments	772
2,439	**Total Short Term**	**1,896**
2,542	**Total Long and Short Term Debtors**	**2,009**

15 CASH AND CASH EQUIVALENTS

2024/25 £'000		2025/26 £'000
2,517	Cash and Bank Balances	2,620
0	Short Term Deposits	0
6	Petty Cash Imprests	4
2,523	**Total**	**2,624**

16 CREDITORS

2024/25 £'000		2025/26 £'000
(820)	Other Payables	(3,783)
(5,225)	Trade Payables	(5,016)
(6,045)	**Total**	**(8,799)**

17 PROVISIONS

At 31 March 2026 the Authority held a provision with a value of £322k relating to employee liabilities. This provision will be utilised to offset revenue expenditure, when it occurs.

	Opening Balance £’000	Movements In £’000	Movements Out £’000	Closing balance £’000
Short Term Provisions	(375)	(1)	54	(322)
Long Term Provisions	0	0	0	0
Total	**(375)**	**(1)**	**54**	**(322)**

18 UNUSABLE RESERVES

31-Mar-25 £'000		31-Mar-26 £'000
(19,012)	Revaluation Reserve	(18,971)
(13,111)	Capital Adjustment Account	(15,069)
208,143	Pensions Reserve	232,624
402	Accumulated Absences Account	303
176,422	**Total**	**198,887**

Revaluation Reserve

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

The balance is reduced when assets with accumulated gains are:
- revalued downwards or impaired and the gains are lost;
- used in the provision of services and the gains are consumed through depreciation or disposed of and the gains are realised.

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

2024/25 £'000		2025/26 £'000
(17,304)	**Balance at 1 April**	**(19,012)**
(2,003)	Upward revaluation of assets	(1,079)
0	Downward revaluation of assets and impairment losses not charged to the surplus/deficit on the provision of services	761
0	Adjustment from Capital Adjustment Account	0
295	Difference between fair value depreciation and historical cost depreciation	359
(19,012)	**Balance at 31 March**	**(18,971)**

Capital Adjustment Account

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

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

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

2024/25 £'000		2025/26 £'000
(10,935)	**Balance at 1 April**	**(13,111)**
2,602	Charges for depreciation & impairment of non-current assets	2,967
56	Amount of non current asset written off on disposal or sale	25
(156)	Adjustment relating to the revaluation of assets	89
(295)	Adjusting amounts written out of the Revaluation Reserve	(359)
2,207	**Net written out amount of the cost of non-current assets consumed in the year**	**2,722**
(918)	Capital grants & contributions credited to the Comprehensive Income and Expenditure Statement that have been applied to capital financing	(204)
(1,459)	Capital expenditure charged against the General Fund/ Earmarked reserves	(2,338)
(49)	Application of grants to capital financing from the capital grants unapplied account	0
(1,957)	Statutory provision for the financing of capital investment charged against the General Fund	(2,138)
(4,383)	**Capital Financing Applied in year**	**(4,680)**
(13,111)	**Balance at 31 March**	**(15,069)**

Pensions Reserve

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

2024/25 £'000		2025/26 £'000
231,610	**Balance at 1 April**	**208,143**
(26,136)	Re-measurement of the net defined benefit liability	22,564
13,697	Reversal of Items related to retirement benefits debited to the Provision of Service in the Comprehensive Income & Expenditure Statement	14,040
(11,028)	Employer’s pensions contributions and direct payments to pensioners payable in the year	(12,123)
(23,467)	**Movement on Pension Reserve**	**24,481**
208,143	**Balance at 31 March**	**232,624**

Accumulated Absences Account

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

2024/25 £'000		2025/26 £'000
386	**Balance at 1 April**	**402**
(386)	Settlement or cancellation of accrual made at the end of the preceding year	(402)
402	Amounts accrued at the end of the current year	303
402	**Balance at 31 March**	**303**

19 CASH FLOW STATEMENT - OPERATING ACTIVITIES

2024/25 £'000		2025/26 £'000
(984)	**Net (Surplus)/Deficit on the Provision of Services**	**(686)**
	Adjustment to net (surplus)/deficit for non-cash	
49	Increase/(Decrease) in Inventories	150
1,205	Increase/(Decrease) in Debtors	(533)
(428)	(Increase)/Decrease in Creditors	(2,754)
0	(Increase)/Decrease in Lease Liabilities	(81)
(2,602)	Depreciation Charge	(2,967)
0	Contributions Received/Capital Receipts	24
(2,608)	IAS 19 Pension Adjustments	(1,295)
0	Impairment Charge/Revaluation of Assets	(89)
(56)	Carrying amount of Non Current Assets sold or derecognised	(25)
(159)	Contribution (to)/from various Provisions	53
0	Other non-cash items charged to the net surplus or deficit on the provision of services	(204)
(16)	Accumulated Absences Reserve	99
(4,615)	**Sub Total**	**(7,622)**
	Adjustments for Items Included in the net (Surplus) or Deficit on the Provision of Services that are Investing and Financing Activities	
(619)	Interest paid	(653)
182	Interest Received	224
(437)	**Sub Total**	**(429)**
(6,036)	**Net cash flow from operating activities**	**(8,737)**

20 CASH FLOW STATEMENT – INVESTING ACTIVITIES

2024/25 £'000		2025/26 £'000
6,534	Purchase of property, plant and equipment, investment property and intangible assets	5,411
0	Less Right of Use Assets lease additions	(403)
56	Proceeds from the sale of property, plant and equipment, investment property and intangible assets	2
918	Other receipts from investing activities	204
7,508	**Net cash flow from investing activities**	**5,214**

21 CASH FLOW STATEMENT – FINANCING ACTIVITIES

2024/25 £'000		2025/26 £'000
(5,000)	Cash receipts of short-term and long-term borrowing	(7,500)
3,714	Repayments of short-term and long-term borrowing	10,817
(173)	Cash payments for the reduction of outstanding lease	(324)
437	Other payments for financing activities	429
(1,022)	**Net cash flow from financing activities**	**3,422**

22 MEMBERS' ALLOWANCES

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

2024/25 £		2025/26 £
90,515	Elected Members' Allowances	90,875
1,560	Elected Members' Expenses	1,203
1,142	Co-opted Members' costs	1,376
93,217	**Total**	**93,454**

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

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

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

23 OFFICERS' REMUNERATION

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

Post Title	Year	Salary (Inc Fees & Allowances) £	Pension Contributions £	Total Remuneration £
Chief Fire Officer: Dawn Docx	**2025/26**	**162,057**	**29,656**	**191,713**
	2024/25	156,392	28,620	185,012
Deputy Chief Fire Officer (vacant from April 2025)	**2025/26**	**12,366**	**3,387**	**15,753**
	2024/25	125,114	38,785	163,899
Assistant Chief Fire Officer	**2025/26**	**122,020**	**22,330**	**144,350**
	2024/25	117,294	21,465	138,759
Assistant Chief Fire Officer (appointed March 2024)*	**2025/26**	**120,655**	**35,263**	**155,918**
	2024/25	101,921	25,901	127,822
Assistant Chief Fire Officer (appointed January 2025)**	**2025/26**	**116,535**	**33,964**	**150,499**
	2024/25	28,926	7,431	36,357
Assistant Chief Fire Officer (seconded March 2024)***	**2025/26**	**26,444**	**8,198**	**34,642**
	2024/25	47,314	13,938	61,252
Treasurer - Section 151 Officer (15 days per Year)	**2025/26**	**8,510**	**1,557**	**10,067**
	2024/25	8,340	1,526	9,866

* The fixed-term contract for the Assistant Chief Fire Officer (ACFO) ended in December 2024. The postholder was re-appointed on a temporary basis in February 2025 and secured the role permanently in July 2025.

**The postholder was appointed on a temporary basis in January 2025 and was subsequently appointed on a permanent basis in July 2025.

***Assistant Chief Fire Officer temporarily seconded to South Wales Fire and Rescue Service as Chief Fire Officer, returned to NWFRS with effect from 13 November 2024 and subsequently left the organisation in June 2025. Salary costs for the secondement, totalling £107,708, and pension costs totalling £22,423, were met and reported by South Wales Fire and Rescue Service.

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

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

Remuneration Band	Number of Employees	
	2024/25	2025/26
£60,000 - £64,999	22	8
£65,000 - £69,999	6	17
£70,000 - £74,999	4	4
£75,000 - £79,999	2	4
£80,000 - £84,999	0	0
£85,000 - £89,999	2	1
£90,000 - £94,999	2	1
£95,000 - £99,999	0	3

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

2024/25		2025/26
£156,392	Chief Fire Officer	£162,057
£37,675	Median	£38,881
4.15	Ratio	4.17

The data in the table above includes total salary paid (excludes pension contributions). The staff that are employed under Retained Duty System (RDS) contracts have been included in the calculation on their Full Time Equivalent scale point rather than actual earnings.

The number of exit packages with total cost per band is set out in the table below. There were no compulsory or voluntary redundancies in either 2024/25 or 2025/26, and accordingly no redundancy costs or other compensation for loss of office were incurred.

All exit packages disclosed relate to employer-initiated terminations, arising from failed probationary periods or dismissals, with costs comprising pay in lieu of notice (PILON) only.

The 2024/25 comparative figures have been restated (previously disclosed as £0) to reflect the inclusion of all PILON costs relating to employer-initiated terminations, excluding ill-health retirements.

Exit Package Cost Band	Total Number of Exit Packages		Total Cost of Exit Packages	
	2024/25	2025/26	2024/25	2025/26
£0 - £19,999	2	2	£3,100	£3,152
Total	**2**	**2**	**£3,100**	**£3,152**

24 EXTERNAL AUDIT COSTS

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

2024/25 £'000		2025/26 £'000
60	Financial Audit Work	63
17	Performance Audit Work	18
77	**Total**	**81**

25 GRANTS

2024/25 £'000		2025/26 £'000
	Credited to Services	
250	Home Safety Equipment	240
304	All Wales National Resilience	112
145	Youth & Young People Engagement	141
72	Operation Ugain	80
2	Windrush Grant	0
0	Welsh Government Culture Improvement Initiatives	38
209	Fire and Rescue Service Pay Pressures	51
982	**Total**	**662**
	Credited to taxation and non-specific income & expenditure	
377	Fireground Radios	0
115	Electric Vehicles	57
131	Electric Vehicle Charging Infrastructure	89
295	Public Sector Low Carbon Heat Grant	58
918	**Total**	**204**

26 AGENCY SERVICES

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

The Authority acts as an agent for the Local Resilience Forum. This is a multi-agency partnership made up of representatives from local public services, including the emergency services, local authorities, the NHS, the Environment Agency and others. Contributions from the various public bodies, are paid to North Wales Fire and Rescue Service. This funding is utilised to pay for the expenditure of the Forum. As at 31 March 2026, the Authority held funds of £2k relating to the Forum.

2024/25 £'000		2025/26 £'000
3,117	All Wales National Resilience	2,827
227	Youth and Young People Engagement	240
110	Local Resilience Forum	152
3,454	**Total**	**3,219**

27 RELATED PARTIES

The Authority is required to disclose material transactions with related parties – bodies or individuals that have the potential to control or influence the Authority or to be controlled or influenced by the Authority. Disclosure of these transactions allows readers to assess the extent to which the Authority might have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely with the authority.

Welsh Government

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

Members

Members of the authority have direct control over the authority's financial and operating policies. The total of members' allowances paid in 2025/26 is shown in Note 22.

All Members complete a declaration of interest with related parties return. No Members of the Authority, or their close relations, entered into any declarable related party transaction in 2024/25 or 2025/26. A list of Elected Members' interests is maintained by the Monitoring Officer and is available to view on the website - www.northwalesfire.gov.wales

Senior Officers

The Senior Officers completed a declaration of interest with related parties return for the year 2025/26. Senior Officers' remuneration is shown in Note 23.

An Assistant Chief Fire Officer declared an interest as a trustee with DangerPoint. The independent charity runs an education activity centre based in North Wales. Payments of £4,800 have been made to DangerPoint in 2025/26, with £7,700 outstanding at year end (paid 08/04/26) as part of Welsh Government grant funding (2024/25: £13,300). In addition funding is provided for the cost of an administrator, which amounted to £37,514 (2024/25: £34,826).

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

No income was received by the Authority during 2025/26 (2024/25: nil).

Other Public Bodies

Flintshire County Council provide the role of Monitoring Officer. This post is held by the Chief Officer (Governance)/Monitoring Officer and payments amounted to £20k (2024/25: £20k).

Mersey Internal Audit provide internal audit services for which payments amounted to £23k. As at 31 March 2026 nothing remained outstanding.

Carmarthenshire County Council, acting on behalf of the Dyfed Pension Fund, manage the payments made to firefighter pensioners on behalf of the Authority. They are also responsible for managing the records of current pensioners and active members of the scheme. Transactions in the year amounted to £120k (2024/25: £113k). As at 31 March 2026 nothing remained outstanding.

South Wales Fire & Rescue Service, via a secondment agreement, provide a Firefighter's Pension Lead for which payments in year amounted to £18k (2024/25: £18k) with £4k outstanding at year end.

There are joint arrangements with North Wales Police and Crime Commissioner as well as a shared control room. The Authority's contribution towards facilities management amounted to £291k (2024/25: £234k) with £146k outstanding at year end.

28 CAPITAL EXPENDITURE AND CAPITAL FINANCING

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

2024/25 £'000		2025/26 £'000
27,950	Opening Capital Financing Requirement	31,022
921	Recognition of IFRS16	0
28,871	**Opening CFR adjusted for IFRS16 implementation**	**31,022**
	Capital Investment	
6,534	Property, Plant & Equipment	5,411
	Sources of Finance	
(967)	Government Grants & Contributions	(204)
(1,957)	Sums set aside from revenue (MRP)	(2,138)
(1,459)	Direct Revenue Contributions	(2,338)
31,022	**Closing Capital Financing Requirement**	**31,753**
3,072	Increase/(decrease) in underlying need to borrow (unsupported by government financial assistance)	731
3,072	**Increase/(decrease) in Capital Financing Requirement**	**731**

The opening Capital Financing Requirement for 2024/25 has been restated to show the recognition of leases under IFRS16. Further details relating to leases can be found in Note 29.

29 LEASES

Authority as lessee - Right of Use Assets

Leases are recognised as right of use assets with a corresponding liability at the date from which the leased asset is available for use (or the IFRS 16 transition date of 01 April 2024, if later). The leases are typically for fixed periods in excess of one year, but may have extension options.

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

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

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

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

	Land & Buildings £'000	Vehicles & Equipment £'000	Total £'000
Balance at 1 April 2025	485	173	658
Additions	0	403	403
Revaluations	(2)	12	10
Depreciation and amortisation	(110)	(100)	(210)
Disposals	0	(31)	(31)
Balance as at 31 March 2026	**373**	**457**	**830**

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

	Land & Buildings £'000	Vehicles & Equipment £'000	Total £'000
Comprehensive income and expenditure statement			
Interest expense on lease liabilities	24	3	27
Expense relating to short term leases	0	2	2
Expense relating to exempt leases of low value	0	13	13
Variable lease payments not included in the measure of lease liabilities	161	28	189
Cash flow statement			
Minimum lease payments	117	207	324

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

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

31-Mar-25 £'000		31-Mar-26 £'000
173	Less than one year	209
425	One to five years	505
0	More than five years	0
598	**Total undiscounted liabilities**	**714**

30 DEFINED BENEFIT PENSION SCHEMES

Participation in Pension Schemes

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

The Local Government Pension Scheme (LGPS) is operated under the regulatory framework for the Local Government Pension Scheme. The LGPS is a defined benefit funded scheme of which the Authority is an employer member of the Clwyd Pension fund. The governance of this scheme is the responsibility of Clwyd Pension Fund, Flintshire County Council in its capacity of Scheme Manager and Administering Authority.

Policy is determined in accordance with the Pensions Fund Regulations and overseen by the Pension Committee, including the appointment of the investment managers. The principal risks to the authority of the scheme are the longevity assumptions, statutory changes to the scheme, structural changes to the scheme (i.e. large-scale withdrawals from the scheme), changes to inflation, bond yields and the performance of the equity investments held by the scheme.

These are mitigated to a certain extent by the statutory requirements for an actuarial revaluation to be undertaken at regular intervals and for employer and employee contribution rates to be set. The employer contributions are charged to the cost of services based on employee earnings in the period rather than when the benefits are eventually paid as pensions.

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

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

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

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

Guaranteed Minimum Pension equalisation and indexation

The Government has published a consultation on indexation and equalisation of Guaranteed Minimum Pensions (GMP), with the proposal being to extend the "interim solution" to those members who reach State Pension Age after 5 April 2021. A past service cost was included within the 2019/20 disclosures for extending the equalisation to all future retirees.

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

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

McCloud Judgment

Following the Court of Appeal, the McCloud judgment was handed down in December 2018 which concluded that the transitional protections introduced in 2015 were discriminatory on the basis of age. The UK Government subsequently announced plans to address the discrimination across the UK public sector pension schemes including the Firefighters' Pension Scheme.

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

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

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

During 2025/26 the Service continued to implement these changes and this exercise has been materially concluded for members assessed to be at detriment. The estimated financial impact was included within the 2020 revaluation and work continues to fully address all residual cases.

Matthews / O'Brien

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

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

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

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

The tables below provide additional details regarding the pension schemes:

LGPS 2024/25 £'000	FFPS 2024/25 £'000	General Fund Transfers	LGPS 2025/26 £'000	FFPS 2025/26 £'000
		Comprehensive Income & Expenditure Statement		
		Cost of Services		
1,033	1,870	Current Service Cost	704	1,010
0	0	Past Service Costs	0	0
51	0	Administration Expenses	54	0
		Financing & Investment Income & Expenditure		
(16)	10,810	Net Interest Expense	(18)	11,490
0	0	Transfers out of scheme	0	0
0	(10)	Transfers in to scheme	0	800
0	0	Curtailments	0	0
1,068	**12,670**	**Total Post Employment Benefits Charged to Provision of Services**	**740**	**13,300**
		Other Post Employment Benefits Charged to the Comprehensive Income & Expenditure Statement		
		Remeasurement of the net defined benefit/liability comprising:		
1,894	0	Return on Plan Assets (excluding Interest)	706	0
(51)	(530)	Actuarial (Gains)/Losses arising on Changes in Demographic Assumptions	325	0
(6,176)	(25,240)	Actuarial (Gains)/Losses arising on Changes in Financial Assumptions	(4)	(7,320)
0	(60)	Actuarial (Gains)/Losses - experience	0	29,930
(4,333)	**(25,830)**	**Total Post Employment Benefits Charged to the Comprehensive Income & Expenditure Statement**	**1,027**	**22,610**
		Movement in Reserves Statement		
(1,068)	(12,670)	Reversal of net charges made to the surplus or deficit on the Provision of Services for Post Employment Benefits in accordance with the Code	(740)	(13,300)
		Actual amounts charged to the General Fund for pensions in the year		
0	10,370	Retirement Benefits payable to Pensioners	0	11,430
658	0	Employer Contributions Payable to the scheme	693	0

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

LGPS 2024/25 £'000	FFPF 2024/25 £'000	Pension Assets and Liabilities Recognised in the Balance Sheet	LGPS 2025/26 £'000	FFPS 2025/26 £'000
(35,728)	(208,100)	Present value of the defined benefit obligation	(37,140)	(232,580)
40,950		Fair Value of plan assets	41,599	
5,222	**(208,100)**	**Sub Total**	**4,459**	**(232,580)**
(5,265)		Effect of IAS19 / IFRIC 14	(4,503)	
(43)	**(208,100)**	**Net surplus / (liability) arising from defined benefit obligation**	**(44)**	**(232,580)**

LGPS 2024/25 £'000	FFPF 2024/25 £'000	Movement in the Value of Scheme Assets	LGPS 2025/26 £'000	FFPS 2025/26 £'000
41,630	0	Opening Fair Value of Scheme Assets	40,950	0
2,021	0	Interest Income	2,387	0
		Remeasurement Gain/Loss		
(1,894)	0	The return on plan assets, excluding the amount included in the net interest expense	(706)	0
658	12,440	Contributions from employer	693	13,740
437	0	Contributions from employees into the scheme	462	0
(1,851)	(12,440)	Benefits/transfer paid	(2,133)	(13,740)
(51)	0	Administration Expenses	(54)	0
40,950	**0**	**Closing value of scheme assets**	**41,599**	**0**

LGPS 2024/25 £'000	FFPF 2024/25 £'000	Movement in the Fair Value of Scheme Liabilities	LGPS 2025/26 £'000	FFPS 2025/26 £'000
(40,392)	(231,610)	Opening Balance as at 1 April	(35,728)	(208,100)
(1,033)	(1,870)	Current Service Cost	(704)	(1,010)
0	(10)	Transfers In	0	(800)
(1,944)	(10,810)	Interest Costs	(2,058)	(11,490)
(437)	(2,070)	Contributions from scheme participants	(462)	(2,310)
		Remeasurement Gains and losses		
51	60	Actuarial Gains/losses - experience	(506)	(29,930)
6,176	530	Actuarial Gains/losses arising from changes in demographic assumptions	181	0
1,851	25,240	Actuarial Gains/losses arising from changes in financial assumptions	4	7,320
0	12,440	Benefits/ transfers paid	2,133	13,740
0	0	Curtailments	0	0
0	0	Past Service Cost	0	0
(35,728)	**(208,100)**	**Balance at 31 March**	**(37,140)**	**(232,580)**

Local Government Pension Scheme: Assets Comprised Of:

Quoted 2024/25 £'000	Fair Value of Scheme Assets	Quoted 2025/26 £'000
	Cash & Cash Equivalents	
0	Cash Accounts	3,786
0	Temporary Investments	0
0	**Subtotal Cash and Cash Equivalents**	**3,786**
	Equity Securities	
6,296	Global Quoted	6,697
0	Emerging Markets	0
6,296	**Subtotal Equities**	**6,697**
	Bonds	
5,409	Overseas Other	6,656
9,685	Liability-Driven Investment	11,981
15,094	**Subtotal Bonds**	**18,637**
	Property	
1,550	UK	1,331
209	Overseas	0
1,759	**Subtotal Property**	**1,331**
	Alternatives	
6,298	Hedge Funds	0
3,239	Private Equity	6,573
123	Infrastructure	3,328
4,808	Timber and Agriculture	83
1,380	Diversified Growth Fund	0
1,953	Private Credit	1,165
17,801	**Subtotal Alternatives**	**11,149**
40,950	**Totals Assets**	**41,600**

Scheme assets are valued using fair values techniques based on the characteristics of each instrument, where possible using market-based information.

Further information can be found within the Clwyd Pension Fund's Annual Report, publicised on their website - mss.clwydpensionfund.org.uk/home/investments-and-governance/annual-reports/

Basis for Estimating Assets and Liabilities

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

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

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

2024/25	LGPS	2025/26
	Mortality Assumptions	
	Longevity at retirement for current pensioners:	
21.1	Men	21.0
23.6	Women	23.6
	Longevity at retirement for future pensioners	
22.4	Men	22.1
25.4	Women	25.2
	Other Assumptions	
2.6%	Rate of Inflation	2.9%
3.9%	Rate of Increase in Salaries	4.2%
2.7%	Rate of Increase in Pensions	3.0%
5.9%	Rate of Discounting Scheme Liabilities	6.2%
2.6%	CARE Revaluation Rate	2.9%

2024/25	Firefighters Pension Scheme	2025/26
	Mortality Assumptions	
	Longevity at retirement for current pensioners:	
21.3	Men	21.3
21.3	Women	21.3
	Longevity at retirement for future pensioners	
22.7	Men	22.8
22.7	Women	22.8
	Other Assumptions	
2.7%	Rate of Inflation	3.0%
3.5%	Rate of Increase in Salaries	3.7%
2.7%	Rate of Increase in Pensions	3.0%
5.7%	Rate of Discounting Scheme Liabilities	6.1%
3.5%	CARE Revaluation Rate	3.7%

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

The sensitivity analyses below are based on reasonably possible changes to assumptions at the reporting period end, with each assumption varied independently. For example, longevity assumes changes in life expectancy for men and women. While such isolated changes are unlikely in practice, and some assumptions may be interrelated, the estimates follow the scheme's accounting policies—using the projected unit credit method on an actuarial basis. The methods and assumptions used are consistent with those applied in the previous period.

Impact of Assumptions on the obligation - LGPS

	As Reported	+0.5% p.a. discount	+0.25% p.a. inflation	+0.25% p.a. pay growth	1 year increase in life expectancy	+/-1% change in 2023/24 investment returns	
						+1%	-1%
	£000	£000	£000	£000	£000	£000	£000
Liabilities	37,140	34,597	38,481	37,348	37,898	37,140	37,140
Assets	(41,599)	(41,599)	(41,599)	(41,599)	(41,599)	(42,010)	(41,188)
Deficit (surplus)	(4,459)	(7,002)	(3,118)	(4,251)	(3,701)	(4,870)	(4,048)
Projected Service Cost for next year	699	589	759	699	718	699	699
Projected Net Interest Cost for next year	(307)	(502)	(223)	(293)	(259)	(332)	(281)

	As Reported	Discount rate on liabilities 0.5% increase	Increase in salaries 0.5% increase	Life expectancy 1 year increase	Increase in pensions 0.5% increaase
	£000	£000	£000	£000	£000
	Impact	-6.50%	1%	2.50%	6.50%
Firefighters Pension Scheme	(232,580)	(217,462)	(234,906)	(238,395)	(247,698)

Impact on the Authority's Cashflow

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

31 NATURE AND EXTENT OF RISKS ARISING FROM FINANCIAL INSTRUMENTS

The Authority has adopted the CIPFA Code of Practice on Treasury Management which ensures the Authority has measures in place to manage financial risks. The Authority's Treasury Management Strategy for 2025/26 was formally approved at a meeting on 28 April 2025. The Strategy sets out the Prudential Indicators (PI's) for the year. During the year, quarterly reports detail the progress against the strategy and if necessary a revision of the PI's.

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

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

Credit Risk

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

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

Liquidity Risk

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

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

The Authority will always have a borrowing requirement as it does not hold significant cash or reserves and only has limited access to capital grant funding. The maturity profile of the Authority's existing borrowing is as follows:

2025-26	Upper Limit	Lower Limit	31 March 2026 £000	31 March 2026 %
Less than 1 year	60%	0%	2,000	13%
Between 1 and 2 years	45%	0%	1,700	11%
Between 2 and 5 years	45%	0%	1,800	11%
Between 5 and 10 years	75%	0%	2,000	13%
More than 10 years	100%	0%	8,260	52%
Total			**15,760**	**100%**

2024-25	Upper Limit	Lower Limit	31 March 2025 £000	31 March 2025 %
Less than 1 year	60%	0%	9,300	49%
Between 1 and 2 years	45%	0%	1,500	8%
Between 2 and 5 years	45%	0%	1,200	6%
Between 5 and 10 years	75%	0%	0	0%
More than 10 years	100%	0%	7,070	37%
Total			**19,070**	**100%**

Market Risk

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

As at 31 March 2026, the Authority held market loans of £2m (2024/25: £5m).

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

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

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

The Authority has a number of strategies for managing interest rate risk. During periods of falling interest rates, and where economic circumstances make it favourable, fixed rate loans will be repaid early to limit exposure to losses.

32 CONTINGENT LIABILITY

Pension Claims

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

This judgment has national implications for staff who are employed as retained firefighters whose contract of employment commenced before 6 April 2000 including those who have not yet previously received the full opportunity to purchase past service to which they were entitled.

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

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

Employment Tribunal

At the year-end there were no matters that required financial recognition.

33 CONTINGENT ASSET

At the year-end there were no matters that required recognition.

FIREFIGHTERS' PENSION FUND ACCOUNT

Firefighters Pension Fund Account for the year ended 31 March 2026

This statement presents the financial position of the Firefighters' Pension Fund Account, detailing whether the Authority has a payable or receivable balance with the Welsh Government to ensure the account is balanced. Additionally, it provides information on the net assets of the fund.

2024/25 £'000		2025/26 £'000
	Contributions Receivable:	
(4,906)	Employer normal contributions	(5,437)
0	Employer ill health charge	0
0	Employer backdated contributions	0
(2,067)	Members normal contributions	(2,309)
(100)	Members backdated contributions	(304)
(321)	Transfers In	(855)
(7,394)	**Total Contributions**	**(8,905)**
	Benefits Payable:	
9,737	Pension Payments	10,872
2,437	Commutation of Pensions and Lump Sum retirement benefits	3,332
0	Backdated Commutation Payments	0
	Payments to and on account of leavers:	
88	Transfers out	16
12,262	**Total Benefits**	**14,220**
4,868	Deficit for the year before grants receivables from the Welsh Government	5,315
(4,868)	Top Up grant payable to/(from) Welsh Government	(5,315)
0	**Net Amount (Payable)/Receivable for Year**	**0**

Net Assets Statement as at 31 March 2026

2024/25 £'000		2025/26 £'000
	Current assets	
(655)	Amount owed (from)/to the General Fund	(3,765)
(655)	**Total Current Assets**	**(3,765)**
	Current Liabilities	
655	Top Up grant payable to/(from) Welsh Government	3,765
655	**Total Current Liabilities**	**3,765**

Notes to the Firefighters' Pension Fund Account

The Fund, established on 1 April 2007 under the Firefighters' Pension Scheme (Wales) Order 2007, encompasses the 1992, 2007, and 2015 Firefighters' Pension Schemes and is administered by the Authority. This is an unfunded scheme with no investment assets. Each year, the fund is balanced to zero through the receipt of a pension top-up grant from the Welsh Government in the event of a deficit, or by remitting any surplus back to the Welsh Government.

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

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

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

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

Contribution Rates

As per the Firefighters' Pension Regulations, the employer's contribution rate for the 2015 scheme will be 31.0% of pensionable pay, effective from 1 April 2024 to 31 August 2025 (up from 27.3% in 2023/24). The employee contribution rates vary according to pensionable pay bands, detailed below:

Pensionable Pay Band	Contribution Rate % (01 Apr - 31 Aug)
Up to £27,818	11.0
£27,819 to £51,515	12.9
£51,516 to £142,500	13.5
More than £142,501	14.5

New employee contribution rates came into effect from 1 September 2025, with rates determined by reference to grade rather than salary band. These rates were applied from the September salary payments onwards, were not applied retrospectively, and no member owes any arrears of contributions as a result of these changes.

Duty System	Grade / Role	Contribution Rate % (from 01 Sept)
Retained	All	13.0
Wholetime	Firefighter	13.0
Wholetime	Crew Manager	13.2
Wholetime	Watch Manager	13.2
Wholetime	Station Manager	13.7
Wholetime	Group Manager	13.7
Wholetime	Area Manager	14.2
Wholetime	Assistant Chief Fire Officer	14.5
Wholetime	Deputy Chief Fire Officer	14.5
Wholetime	Chief Fire Officer	14.5

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

Appendix 1

ACCOUNTING POLICIES

1. GENERAL PRINCIPLES

The Statement of Accounts summarises the Authority's transactions for the 2025/26 financial year and its position at the year-end of 31 March 2026. The Authority is required to prepare an annual Statement of Accounts by the Accounts and Audit (Wales) Regulations 2014, which require the accounts to be prepared in accordance with proper accounting practices. These practices, under section 21 of the Local Government Act 2003, primarily comprise of the Code of Practice on Local Authority Accounting in the United Kingdom 2025/26 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 accounts have been prepared on a going concern basis.

In relation to a policy regarding capitalisation of expenditure, our practice is to operate on the basis of the nature of expenditure rather than a prescribed level of expenditure.

2. ACCRUALS OF INCOME AND EXPENDITURE

In the revenue accounts, income and expenditure are accounted for net of VAT (unless the VAT is irrecoverable) in the year they arise, not when cash payments are made or received. This aligns with IAS 1, which mandates the accrual basis of accounting to ensure comparability and a true and fair view of financial performance and position.

- **Expenses**: Recorded when services are received, not when payments are made. Income from customers is recognised when goods or services are provided.
- **Supplies**: Recorded as expenditure when consumed. If received but not yet used, they are carried as inventories on the Balance Sheet.
- **Interest**: Accounted for using the effective interest rate method, rather than the cash flows specified by the contract.
- **Debtors and Creditors**: If revenue and expenditure are recognised but cash has not been received or paid, a debtor or creditor is recorded in the Balance Sheet. If debts may not be settled, the balance of debtors is written down, and a charge is made to revenue for the income that might not be collected.

3. CASH AND CASH EQUIVALENTS

Cash includes cash in hand and deposits with financial institutions that can be withdrawn without penalty within 24 hours. Cash equivalents are investments that mature within three months of acquisition and can be easily converted to cash with minimal risk.

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

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

Prior period adjustments may occur due to changes in accounting policies or to correct material errors. Changes in accounting estimates are accounted for prospectively, affecting the current and future years, and do not result in prior period adjustments.

Changes in accounting policies are made only when required by proper accounting practices or when they provide more reliable or relevant information about the Authority's financial position or performance. These changes are applied retrospectively (unless stated otherwise) by adjusting opening balances and comparative amounts for prior periods as if the new policy had always been applied. Material errors discovered in prior period figures are corrected retrospectively by amending opening balances and comparative amounts for the prior period.

5. CHARGES TO REVENUE FOR NON-CURRENT ASSETS

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

- **Depreciation**: Attributable to the assets used by the relevant service.
- **Revaluation and Impairment Losses**: On assets used by the service where there are no accumulated gains in the revaluation reserve to offset the losses.
- **Amortisation**: Of intangible assets attributable to the service.

The Authority is not required to raise a levy to fund these costs. Instead, it makes an annual contribution from revenue towards reducing its overall borrowing requirement, calculated on a prudent basis. Depreciation, revaluation and impairment losses, and amortisation are replaced by this contribution in the General Fund balance (Minimum Revenue Provision) through an adjusting transaction with the capital adjustment account in the Movement in Reserves Statement.

6. EMPLOYEE BENEFITS

Benefits payable during employment

Short-term employee benefits are those due to be settled within 12 months of the year-end and include wages, salaries, paid leave, bonuses, and non-monetary benefits (e.g., cars). These are recognised as expenses in the year employees provide services to the Authority.

An accrual is made for holiday entitlements (or any form of leave, e.g., time off in lieu) earned but not taken before the year-end, which employees can carry forward to the next financial year. This accrual is made at the wage and salary rates applicable in the following accounting year. The accrual is charged to the surplus or deficit on the provision of services but then reversed out through the Movement in Reserves Statement to the accumulated absences account, ensuring holiday entitlements are charged to revenue in the year the leave is taken.

Post-Employment Benefits

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

- **Firefighters' Pension Scheme**: Administered by Dyfed Pension Fund, Carmarthenshire County Council.
- **Local Government Pension Scheme**: Administered by Clwyd Pension Fund, Flintshire County Council.

Both schemes provide defined benefits (retirement lump sums and pensions) earned as employees work for the Authority.

Firefighters' Pension Scheme (FFPS)

The Firefighters' Pension Scheme is an unfunded defined benefits scheme with no assets or investment income.

- **Liabilities**: Included in the Balance Sheet on an actuarial basis using the projected unit method, based on assumptions about mortality rates, employee turnover, and projected earnings.
- **Discount Rate**: Liabilities are discounted to current prices using a rate based on Government bond yields plus an additional margin.

Service cost:

- **Current Service Cost:** Increase in liabilities from service earned in year, allocated in the CIES to the services for which employees worked.
- **Past Service Cost:** Increase in liabilities from scheme amendments or curtailments related to earlier years, debited to the Surplus or Deficit on the Provision of Services in the CIES.
- **Net Interest:** Expense that arises from the passage of time on the net defined benefit liability. It is calculated by applying the discount rate to the net defined benefit liability at the beginning of the period. This expense is charged to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement. Essentially, it represents the interest cost of having a pension liability over time.

Remeasurements:

- **Actuarial Gains and Losses:** Changes in net pension liability due to updated assumptions or events not matching previous actuary assumptions, charged to the Pensions Reserve as Other Comprehensive Income and Expenditure.

- **Contributions paid to the Fund:** Cash paid as employer's contributions to the pension fund in settlement of liabilities; not accounted for as an expense.

In relation to retirement benefits, statutory provisions require the General Fund Balance to be charged with the amount payable by the Authority to the pension funds or directly to pensioners in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, this means that there are transfers to and from the Pensions Reserve to remove the notional debits and credits for retirement benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end. The negative balance that arises on the Pensions Reserve thereby measures the beneficial impact to the General Fund of being required to account for retirement benefits on the basis of cash flows rather than as benefits are earned by employees.

Local Government Pension Scheme (LGPS)

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

- **Liabilities**: Included in the Balance Sheet on an actuarial basis using the projected unit method, based on assumptions about mortality rates, employee turnover, and projected earnings for current employees.
- **Discount Rate**: Liabilities are discounted to current prices using a rate based on corporate bonds.
- **Assets**: The assets of the Clwyd Pension Fund attributable to the Authority are included in the Balance Sheet at their fair value:
    - Quoted securities: current bid price
    - Unquoted securities: professional estimate
    - Unitised securities: current bid price
    - Property: market value

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

Service cost comprising:

- **Current Service Cost**: The increase in liabilities due to years of service earned this year, allocated to the services for which the employees worked in the Comprehensive Income and Expenditure Statement.
- **Past Service Cost**: The increase in liabilities due to a scheme amendment or curtailment related to years of service earned in earlier years, debited to the surplus or deficit on the provision of services in the Comprehensive Income and Expenditure Statement as part of corporate costs.
- **Net Interest on the Net Defined Benefit Liability/(Asset)**: The change during the period in the net defined benefit liability/(asset) due to the passage of time, charged to the financing and investment income and expenditure line of the Comprehensive Income and Expenditure Statement. This is calculated by applying the discount rate used to measure the defined benefit obligation at the beginning of the period to the net defined benefit liability/(asset) at the beginning of the period, considering any changes during the period due to contributions and benefit payments.

Remeasurements comprising:

- **Return on Plan Assets**: Excluding amounts included in net interest on the net defined benefit liability (asset), charged to the pensions reserve as other comprehensive income and expenditure.

- **Actuarial Gains and Losses**: Changes in the net pensions liability due to events not coinciding with assumptions made at the last actuarial valuation or updates to the actuaries' assumptions, charged to the pensions reserve as other comprehensive income and expenditure.
- **Contributions Paid to the Clwyd Pension Fund**: Cash paid as employer's contributions to the pension fund in settlement of liabilities, not accounted for as an expense.

Statutory Provisions

In relation to retirement benefits, statutory provisions require the General Fund balance to be charged with the amount payable by the Authority to the pension fund or directly to pensioners in the year, not the amount calculated according to the relevant accounting standards. This means there are transfers to and from the pensions reserve to remove the notional debits and credits for retirement benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end. The negative balance on the pensions reserve measures the beneficial impact to the General Fund of accounting for retirement benefits on the basis of cash flows rather than as benefits are earned by employees.

International Accounting Standard (IAS) 19 governs how the long-term liabilities which exist in relation to pension costs should be reported. FRAs in England and Wales are required to produce their financial statements in accordance with IAS19.

Discretionary Benefits:

The Authority has restricted powers to make discretionary awards of retirement benefits in the event of early retirements. Any liabilities estimated to arise from such awards are accrued in the year of the decision and accounted for using the same policies as applied to the Local Government Pension Scheme.

7. EVENTS AFTER THE REPORTING PERIOD

Events after the Balance Sheet reporting period are those events, both favourable and unfavourable, that occur between the end of the Balance Sheet date and the date when the statement of accounts are authorised for issue. These events are classified into two types:

- **Events Providing Evidence of Conditions at the End of the Reporting Period -** If the event provides evidence of conditions that existed at the end of the reporting period, the statement of accounts is adjusted to reflect such events.

- **Events Indicative of Conditions Arising After the Reporting Period -** If the event indicates conditions that arose after the reporting period, the statement of accounts is not adjusted. However, if these events would have a material effect, their nature and estimated financial impact are disclosed in the notes.

8. FINANCIAL INSTRUMENTS

A Financial instrument is 'any contract that creates a financial asset for one entity and a financial liability or equity instrument for another'.

Initial Measurement and Carrying Amount:

- **Financial Liabilities (Loans)**: Initially measured at fair value and carried at amortised cost. The annual interest paid is based on the carrying amount of the loan multiplied by the effective interest rate.
- **Financial Assets (Investments)**: Initially measured at fair value and carried at amortised cost. The annual interest received is based on the carrying amount of the investment multiplied by the effective interest rate.

For all loans and investments, the amounts presented in the Balance Sheet are the principal outstanding plus any accrued interest for the year.

Recognition and Measurement

- **Financial Liabilities**: Recognised on the Balance Sheet when the Authority becomes a party to the contractual provisions of a financial instrument. Initially measured at fair value and carried at amortised cost. Annual charges for interest payable are based on the carrying amount of the liability multiplied by the effective interest rate. The effective interest rate is the rate that exactly discounts estimated future cash payments over the life of the instrument to the amount at which it was originally recognised.

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

Financial assets

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

- Amortised Cost
- Fair Value Through Profit or Loss (FVPL)

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

Financial assets measured at amortised cost

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

For most financial assets held by the Authority, the amount presented in the Balance Sheet is the outstanding principal receivable (plus accrued interest), and the interest credited to the CIES is the amount receivable for the year according to the loan agreement.

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

9. FOREIGN CURRENCY TRANSACTIONS

When the Authority enters into a transaction in a foreign currency, the transaction is converted into sterling at the exchange rate on the date the transaction occurs. If there are amounts in foreign currency outstanding at the year-end, they are reconverted at the spot exchange rate on 31 March. Any resulting gains or losses are recognised in the financing and investment income and expenditure line in the Comprehensive Income and Expenditure Statement

10. ACCOUNTING FOR GOVERNMENT GRANTS

Government grants and third-party contributions and donations are recognised as due to the Authority when there is reasonable assurance that:

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

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

Unsatisfied Conditions: Monies advanced as grants and contributions for which conditions have not been satisfied are carried in the Balance Sheet as creditors.

Satisfied Conditions: When the conditions are satisfied, the grant or contribution is credited to the relevant service line (for attributable revenue grants and contributions) or to Taxation & Non-specific Grant Income (for non-ring fenced revenue grants and all capital grants) in the Comprehensive Income & Expenditure Statement.

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

11. INTANGIBLE ASSETS

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

Intangible assets are initially measured at cost. Under the revised Code of Practice, effective from 1 April 2025, intangible assets can no longer be revalued. In accordance with the Code, all intangible assets must now be held at depreciated historic cost, as the revaluation model has been withdrawn. The Authority does not hold any intangible assets that met the criteria for revaluation under the previous code; therefore, there are no transitional impacts arising from this change for 2025/26.

The depreciable amount of an intangible asset is amortised over its useful life to the relevant service lines in the Comprehensive Income and Expenditure Statement. An asset is tested for impairment whenever there is an indication that it might be impaired. Any losses recognised are posted to the relevant service lines in the Comprehensive Income and Expenditure Statement. Any gain or loss arising on the disposal or abandonment of an intangible asset is posted to the other operating expenditure line in the Comprehensive Income and Expenditure Statement.

When expenditure on intangible assets qualifies as capital expenditure for statutory purposes, amortisation, impairment losses, and disposal gains and losses are not allowed to impact the General Fund balance. These gains and losses are reversed out of the General Fund balance in the Movement in Reserves Statement and posted to the capital adjustment account. For any sale proceeds greater than £10,000, the amounts are posted to the capital receipts reserve.

12. INVENTORIES

Inventories are included in the Balance Sheet at the lower of cost and net realisable value. The cost of inventories is assigned using the First-In, First-Out (FIFO) costing formula

13. LEASES

The Authority applies IFRS 16 Leases and recognises most leases on the Balance Sheet in the form of right-of-use (ROU) assets and corresponding lease liabilities. This reflects the Authority's right to use leased assets and the obligation to make lease payments over the lease term.

Leases are assessed at inception to determine whether a contract conveys the right to use an identified asset in exchange for consideration. Where a contract contains both land and buildings, each component is assessed separately in accordance with the Code.

Lessee Accounting

ROU assets are recognised at the value of the lease liability, adjusted for any lease prepayments, initial direct costs or obligations to restore the site, and reduced by any lease incentives. Lease liabilities are measured at the present value of future lease payments, discounted using the interest rate implicit in the lease, or the Authority's incremental borrowing rate where this cannot be readily determined.

Lease payments include fixed payments, in substance fixed payments, amounts under residual value guarantees, payments under options the Authority is reasonably certain to exercise, and any penalties for early termination. ROU assets are subsequently measured using the IFRS 16 cost model.

Low-cost lease exemption: The low-cost exemption is set at £10,000, in line with the de minimis expenditure level for Property, Plant & Equipment. Leases below this value will be excluded from IFRS16.

Short-term lease exemption: Leases with a lease term of 12 months or less at the commencement date, and which do not include a purchase option, are treated as short-term leases. Where this exemption is applied, such leases are excluded from IFRS 16 recognition, with lease payments charged to expenditure on a straight-line basis over the lease term.

Intangible asset exemption: IFRS 16 does not apply to leases of intangible assets (e.g., software licences), which continue to be accounted for under the relevant intangible asset policies.

Use of portfolio of leases with reasonably similar characteristics: The Authority will apply the portfolio expedient for photocopiers and similar machines (e.g., MFDs, franking machines). These leases have similar characteristics in function, cost, and agreements, and will fall within the low-cost exemption.

Depreciation and Interest

ROU assets are depreciated over the shorter of the asset's useful life or the lease term. Lease payments are split between a finance charge recognised in the CIES, and a reduction of the lease liability.

Capital accounting requirements apply in the same way as for owned non-current assets. Statutory adjustments ensure that depreciation and interest charges do not affect the General Fund, replaced instead by statutory financing entries.

Other Arrangements Containing a Lease

Arrangements that do not legally constitute a lease may still fall within the scope of IFRS 16 if they grant control over the use of an identified asset. Such arrangements are reviewed and accounted for consistently with IFRS 16 principles.

Finance Leases (Lessee)

A lease is classified as a finance lease where it transfers substantially all the risks and rewards of ownership. In such cases, the asset and liability are recognised at the lower of fair value or the present value of minimum lease payments. Depreciation is charged over the lease term unless ownership transfers to the Authority. Finance lease accounting follows the same principles as the ROU model for depreciation, liability reduction and interest recognition.

Instead of raising a levy for depreciation or impairment losses, the Authority makes an annual revenue contribution towards the capital investment, in line with statutory requirements. This is reflected through an adjustment between the General Fund and the Capital Adjustment Account.

The Authority as Lessor

Finance Leases Assets disposed of under finance leases shall be written out of the Balance Sheet and an amount recognised in the Balance Sheet as a receivable debtor that reflects the net investment in the lease as defined by the appropriate accounting standard.

The capital element of any rental due under a finance lease shall be accounted for as a capital receipt, the debtor and the equivalent liability being written down by that amount. The finance element shall be treated as revenue income.

14. PROPERTY PLANT AND EQUIPMENT

Assets that have physical substance and are used for producing or supplying goods or services, for rental to others, or for administrative purposes, and are expected to be used for more than one financial year, are classified as Property, Plant, and Equipment.

Recognition

Expenditure on acquiring, creating, or enhancing Property, Plant, and Equipment is capitalised on an accruals basis if it is probable that future economic benefits or service potential will flow to the Authority and the cost can be measured reliably. Expenditure that maintains but does not add to an asset's potential (e.g., repairs and maintenance) is charged as an expense when incurred.

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

Measurement

Assets are initially measured at cost, which includes the purchase price, any costs necessary to bring the asset to its intended location and condition, and an initial estimate of dismantling and site restoration costs. The Authority does not capitalise borrowing costs incurred while assets are under construction. The cost of assets acquired other than by purchase is deemed to be their fair value.

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

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

If there is no market-based evidence of current value due to the specialist nature of an asset, depreciated replacement cost (DRC) is used as an estimate of current value. For non-property assets with short useful lives or low values, depreciated historical cost is used as a proxy for current value.

Indexation of Property, Plant & Equipment

The Authority applies indexation to relevant Property, Plant & Equipment to keep asset values accurate between formal valuations, in line with the CIPFA/LASAAC Code of Practice. Indexation updates values in years without a full revaluation so that the Balance Sheet continues to reflect current value, but it does not replace the requirement for full revaluations within the five-year cycle or the need to assess assets for possible impairment. The next full revaluation for the relevant asset classes is scheduled to take place in 2027/28.

Indexation is applied annually to assets measured at current value, including Offices and Workshops (valued at Existing Use Value), Fire Stations and training towers (valued using Depreciated Replacement Cost) and Land. The Authority uses recognised external indices aligned with RICS and public-sector valuation guidance, with adjustment factors reviewed alongside the Authority’s valuer.

The index is applied to the Opening Net Book Value (NBV) at 1 April to produce an updated carrying amount before depreciation. Increases in value are credited to the Revaluation Reserve unless they reverse earlier losses charged to the Comprehensive Income and Expenditure Statement (CIES). Decreases are charged against any available Revaluation Reserve balance for the asset, with any further reduction recognised in the CIES. This ensures consistent treatment with full revaluations and impairment adjustments.

Indexation is only applied where the resulting change is material. If indices display unusual volatility or do not appropriately reflect an asset category, a valuation review may be completed instead. Where indicators of impairment exist, a separate impairment review is undertaken regardless of indexation.

Depreciation is based on the indexed NBV. For componentised buildings, indexation is allocated proportionately across all components so that the total indexed value reflects the uplift in the asset’s Opening NBV.

When applying indexation, the Authority may process the adjustment either through proportional restatement of the gross cost and accumulated depreciation, or through the elimination of accumulated depreciation with a corresponding adjustment to the gross carrying amount. Both approaches are permitted under the Code.

Under the proportional restatement approach, the Authority updates asset values by uplifting both the gross carrying amount and the accumulated depreciation proportionately so that the indexed movement is applied consistently across all components of the asset. This method retains the existing relationship between gross cost and accumulated depreciation, ensuring that the indexed Net Book Value is achieved without eliminating prior depreciation. It maintains continuity in the depreciation profile and is consistent with the principles for subsequent measurement.

Impairments

Assets are assessed at each year-end for indications of impairment. If indications exist and the differences are material, the recoverable amount of the asset is estimated. If this is less than the carrying amount, an impairment loss is recognised for the shortfall.

Impairment losses are accounted for by writing down the carrying amount of the asset against any revaluation gains in the revaluation reserve (up to the amount of the accumulated gains). If there is no balance in the revaluation reserve or an insufficient balance, the carrying amount is written down against the relevant service line(s) in the Comprehensive Income and Expenditure Statement.

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

Depreciation

Depreciation is provided for all Property, Plant, and Equipment assets by systematically allocating their depreciable amounts over their useful lives. The useful economic life of assets is as follows:

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

Depreciation is provided on a straight-line basis, with acquisitions being depreciated in the year following purchase. A full year’s depreciation is charged in the year of disposal. Buildings are depreciated using componentisation, where an estimate is made of the useful life of each component of the building, and a weighted average is used to calculate the annual charge.The percentages used are:

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

Depreciation is charged within the income and expenditure account. This amount is credited to the General Fund Balance and has a neutral impact on the contributions made by the constituent authorities. The Authority is required to make an annual contribution from revenue towards reducing its overall borrowing requirement.

Depreciation, revaluation, and impairment losses and amortisation are replaced by the contribution from General Fund Balances (MRP) through an adjusting transaction with the Capital Adjustment Account in the Movement in Reserves Statement.

Revaluation gains are also depreciated, with the difference between current value depreciation and historical cost depreciation being transferred each year from the revaluation reserve to the capital adjustment account.

Disposals

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

When an asset is disposed of or decommissioned, the carrying amount in the Balance Sheet is written off to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal. Receipts from disposals are credited to the same line in the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal. Any revaluation gains accumulated for the asset in the revaluation reserve are transferred to the capital adjustment account.

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

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

15. PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Provisions

Provisions are made when an event has occurred on or before the Balance Sheet date:

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

If it is unclear whether an event has occurred on or before the Balance Sheet date, it is considered a present obligation if, based on all available evidence, it is more likely than not that a present obligation exists at the Balance Sheet date. The present obligation can be legal or constructive.

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

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

Contingent Liabilities

A contingent liability arises when an event has occurred that gives the Authority a possible obligation, which will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the Authority's control. Contingent liabilities also arise in situations where a provision would otherwise be made, but either it is not probable that an outflow of resources will be required, or the amount of the obligation cannot be measured with sufficient reliability. Contingent liabilities are not recognised in the Balance Sheet but are disclosed in a note to the accounts.

Contingent Assets

A contingent asset arises when an event has occurred that gives the Authority a possible asset, which will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the Authority's control.

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

16. RESERVES

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

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

17. VAT

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

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Gwasanaeth Tân ac Achub
Fire and Rescue Service

MEWN CYFYNGDER Y GELWAIST

Mae'r ddogfen hon ar gael yn Gymraeg **Agenda Item 17**

Report to	**Fire and Rescue Authority**
Date	**20 July 2026**
Lead Officer	**Helen MacArthur, Assistant Chief Fire Officer**
Contact Officer	**Elgan Roberts, Head of Finance and Procurement**
Subject	**Treasury Management Outturn Report 2025/26**

PURPOSE OF REPORT

1 The purpose of this report is to provide Members of the North Wales Fire and Rescue Authority (the Authority) with an update on the treasury management activity and compliance with the treasury management prudential indicators for the period 1 April 2025 – 31 March 2026.

EXECUTIVE SUMMARY

2 In December 2003, the Authority adopted the Chartered Institute of Public Finance and Accountancy's *Treasury Management in the Public Services: Code of Practice (2021)* (the CIPFA Code) which requires the Authority to approve, as a minimum, treasury management semi-annual and annual outturn reports.

3 The CIPFA Code also included a new requirement for quarterly reporting of the treasury management indicators from April 2023. The non-treasury prudential indicators are incorporated in the Authority's normal revenue and capital monitoring report.

4 The Authority's treasury management strategy for 2025/26 was approved at a meeting on 28 April 2025. As the Authority borrows and invests significant sums of money there are financial risks that need to be considered, including the loss of invested funds and the revenue effect of changing interest rates. The successful identification, monitoring and control of risk remains central to the Authority's treasury management strategy.

5 During the year, the Authority's borrowing and investments remained well within the limits originally set. There were no new defaults by banks in which the Authority deposited money.

OBSERVATIONS FROM THE AUDIT COMMITTEE

6 The Treasury Management Report for 2025/26 was received and scrutinised by the Audit Committee at its meeting of 15 June 2026. The Audit Committee noted the activities and received assurances on compliance with the approved prudential indicators.

RECOMMENDATIONS

7 Members are asked to:

i) Approve the treasury management activities and prudential indicators for the period 1 April 2025 to 31 March 2026.

EXTERNAL CONTEXT

8 The financial year was characterised by heightened global uncertainty, primarily driven by the introduction of US trade tariffs "Liberation Day" in April 2025 and the outbreak of conflict between the US/Israel and Iran in February 2026. Initial market reactions to the tariffs were negative; however, conditions stabilised in the following months with improvements in equity markets and some easing in bond yields. In the UK, this stability was tempered by ongoing concerns regarding the economic outlook and the government's fiscal position, leading to increased gilt yields as investors sought higher returns.

9 The UK Autumn Budget was less expansive than anticipated, which provided some reassurance to markets. This contributed to a period of falling gilt yields, moderating inflation, and increased expectations of Bank of England (BoE) interest rate reductions. Prior to the escalation of geopolitical tensions, inflation had been on a downward path, with CPI at 3% in February 2026. However, the conflict significantly disrupted this trend, driving increases in oil and commodity prices and creating renewed uncertainty around the inflation outlook.

10 Economic growth in the UK remained weak throughout the period, with only marginal quarterly increases and no growth recorded in January 2026. Labour market conditions showed signs of softness, with a slight rise in unemployment and stable employment levels. While inflationary pressures are expected to increase in the short term, subdued labour market conditions are likely to limit wage growth, reducing the risk of sustained inflationary pressures from earnings.

11 Monetary policy became increasingly uncertain as the year progressed. The BoE maintained Bank Rate at 3.75% following earlier reductions, with policy direction dependent on the evolving balance between inflation and growth risks. Global central banks adopted similarly cautious approaches: the US Federal Reserve paused rate changes after earlier reductions, while signaling possible future cuts, and the European Central Bank held rates while revising its outlook to reflect higher inflation risks and weaker growth prospects. Current expectations suggest interest rates may remain stable in the short term, with potential upward or downward adjustments depending on economic developments.

12 Financial markets remained volatile throughout the year. Following an initial recovery from tariff-related declines, equity markets fell sharply towards year-end due to the geopolitical conflict, with UK indices declining significantly. Bond yields experienced notable fluctuations, and while credit conditions tightened during periods of stress, key indicators remained within acceptable limits. Ongoing volatility is expected, and credit risk will continue to be closely monitored in line with treasury management practices.

LOCAL CONTEXT

13 On 31 March 2026, the Authority had net borrowing of £15.76m arising from capital expenditure. The underlying need to borrow for capital purposes is measured by the Capital Financing Requirement (CFR), while balance sheet resources are the underlying resources available for investment. These factors are summarised in Table 1 below.

Table 1: Balance Sheet Summary

	31.03.25 Actual £m	**31.03.26 Actual £m**
General Fund CFR	31.01	26.86
External borrowing	-19.07	-15.76
Internal borrowing	**11.94**	**11.10**
Less: Balance sheet resources	-14.46	-14.46
Less: New Investments	2.52	3.36
New borrowing	**0.00**	**0.00**

14 Table 1 confirms that the Authority's net borrowings were below the Capital Financing Requirement (CFR). The treasury management position at 31 March and the change during the year is shown in Table 2 below.

Table 2: Treasury Management Summary

	31.3.25 Balance	**Movement**	**31.03.26 Balance**	**31.03.26 Rate**
	£m	**£m**	**£m**	**%**
Long-term borrowing	8.46	3.22	11.68	2.81 - 4.80
Short-term borrowing	10.61	-6.53	4.08	2.81 – 6.35
Total borrowing	**19.07**	**-3.31**	**15.76**	
Short-term investments	0.00	0.00	0.00	
Cash and cash equivalents	-2.52	-1.10	-3.62	3.00 - 3.51
Total investments	**-2.52**	**-1.10**	**-3.62**	
Net borrowing	**16.55**	**-4.41**	**12.14**	

BORROWING STRATEGY AND ACTIVITY

15 As outlined in the treasury strategy, the Authority's main objective when borrowing has been to adopt a low-risk strategy balancing low interest costs and achieving cost certainty over the period for which funds are required. The flexibility to renegotiate loans should the Authority's long-term plans change is a secondary objective. The Authority's borrowing strategy continues to address the key issue of affordability without compromising the longer-term stability of the debt portfolio.

16 The PWLB certainty rate for 10-year maturity loans was 5.38% at the beginning of the period and 5.72% at the end. The lowest available 10-year maturity certainty rate was 5.13% and the highest was 5.88%. Rates for 20-year maturity loans ranged from 5.71% to 6.37% during the period, and 50-year maturity loans from 5.46% to 6.24%. The cost of short-term borrowing from other local authorities has been similar to or a little above Base Rate for most of the period, with interest rates between 4.0% and 4.5%. However, as is commonly seen, rates rose higher towards the end of the financial year, with rates of 5.0% - 7.0% being seen.

17 CIPFA's 2021 Prudential Code outlines that local authorities must not borrow to invest with the primary objective being financial return. It is not prudent for local authorities to make any investment or spending decision that will increase the capital financing requirement requiring new borrowing, unless directly and primarily related to the functions of the Authority.

18 The Authority has not invested in assets for financial return, and all expenditure is related to the discharge of the Authority's functions.

19 As of 31st March 2026, the Authority held £15.76m of loans, a decrease of £3.31m compared to 31st March 2025. A summary of outstanding loans as of 31st March is provided in Table 3A below.

Table 3A: Borrowing Position

	31.3.25 Balance £m	Net Movement £m	31.03.26 Balance £m	31.03.26 Weighted Average Rate %	31.03.26 Weighted Average Maturity (years)
Public Works Loan Board	14.073	-0.317	13.756	4.110	7.840
Local authorities (short-term)	5.00	-3.00	2.000	6.350	0.067
Total borrowing	**19.07**	**-3.317**	**15.756**		

20 The Authority took out two short term local authority loans, £5M in December 24 which was repaid in August 25 and £2M in March 26 repayable in April 26. It took out further loans with the PWLB, £2M in August 25 repayable by 2030, £1M in October 25 repayable by 2035, £1M in January 26 repayable 2033 and £1.5m in March 26 repayable 2038. All other short-term loans are held with the PWLB. Further borrowing will be required in the year 2026/27.

Table 3B: Long-dated Loans borrowed

	Amount £m	**Rate %**	**Period (Years)**
PWLB Maturity Loan	2.00	4.80	27
PWLB EIP Loan	0.55	3.09	12
PWLB EIP Loan	3.89	3.91	15
PWLB EIP Loan	0.90	4.80	10
PWLB EIP Loan	0.86	4.58	7
PWLB EIP Loan	1.38	4.80	12
PWLB EIP Loan	0.30	2.81	2
PWLB EIP Loan	0.40	4.31	3
PWLB EIP Loan	1.40	4.61	4
Total borrowing	**11.68**		

21 The Authority's borrowing decisions are not predicated on any one outcome for interest rates and seeks to maintain a balanced portfolio of short- and long-term borrowing.

TREASURY MANAGEMENT INVESTMENT ACTIVITY

22 The CIPFA Treasury Management Code now defines treasury management investments as those investments which arise from the Authority's cash flows or treasury risk management activity that ultimately represents balances that need to be invested until the cash is required for use in the course of business.

23 The Authority holds invested funds, representing income received in advance of expenditure plus balances and reserves held. During the year, the Authority's investment balances ranged between £0.63m and £13.73m. The investment position is shown in Table 4 below.

Table 4: Treasury Investment Position

	31.3.25		31.03.26	31.03.26	31.03.26
	Balance	**Net Movement**	**Balance**	**Income Return**	**Weighted Average Maturity**
	£m	**£m**	**£m**	**%**	**days**
Banks & building societies	2.52	1.10	3.62	3.00-3.51	On call
Fixed Term					
Central Government					
Total investments	**2.52**	**1.10**	**3.62**		

24 Both the CIPFA Code and government guidance require the Authority to invest its funds prudently, and to have regard to the security and liquidity of its treasury investments before seeking the optimum rate of return, or yield. The Authority's objective when investing money is to strike an appropriate balance between risk and return, minimising the risk of incurring losses from defaults and the risk of receiving unsuitably low investment income.

25 As demonstrated by the liability benchmark in this report, the Authority expects to be a long-term borrower, and new treasury investments are therefore primarily made to manage day-to-day cash flows using short-term low risk instruments.

26 Bank Rate reduced from 4.5% to 4.25% in May, followed by a further reduction to 4.00% in August 2025 and to 3.75% in December 2025. Short term interest rates have largely followed these levels. The rates on DMADF deposits ranged between 3.95% and 3.70% and money market rates between 3.51% and 4.34%.

COMPLIANCE

27 All treasury management activities undertaken during the year complied with the principles in the Treasury Management Code and the Authority's approved Treasury Management Strategy. North Wales Fire and Rescue Service (the Service) hold two call accounts that are used to place short term deposits, with Lloyds Bank and Barclays Bank. The interest rates being offered on treasury deposits tend to be more favourable; however, deposits were held with Lloyd and Barclays during the period due to the liquidity requirement for purchasing the land for the new training centre.

28 The authority also utilises its Debt Management Office (DMO) account, as the Treasury Management Strategy allows for unlimited funds to be placed with the DMO.

29 Compliance with specific investment limits is demonstrated in Table 5 below.

Table 5: Investment Limits

Institution	Description	Limit	30.09.25 Actual	Complied? Yes/No
Banks	All UK banks and their subsidiaries that have good ratings (Fitch or equivalent). This is currently defined as long term (BBB)	£5m	**£3.62m**	yes
Central Government	Debt Management Office (DMO)	Unlimited	**0**	yes
Money Market Funds (MMF)	Only in conjunction with advice for Arlingclose	£1m per fund	**0**	yes
Local Authorities	All except those subject to limitation of council tax and precepts under Part 1 of the Local Government Finance Act 1992	£2m	**0**	yes
Building Societies	Building societies with a rating (as for the banking sector)	£2m	**0**	yes
Building Societies (Assets £1bn)	Building societies without a rating but with assets of £1billion or more	£2m/9 months	**0**	yes

30 Compliance with the Authorised Limit and Operational Boundary for external debt is demonstrated in Table 6 below.

Table 6: Debt and the Authorised Limit and Operational Boundary

	31.03.26 Actual £m	2025/26 Operational Boundary £m	2025/26 Authorised Limit £m	Complied?
Borrowing	15.756	28.99	30.99	Yes
Total debt	**15.756**	**28.99**	**30.99**	

31 Since the operational boundary is a management tool for in-year monitoring there may be occasions when actual borrowing exceeds this target. This may be due to variations in cash flow and short-term breaches would not count as a compliance failure.

TREASURY MANAGEMENT PRUDENTIAL INDICATORS

32 As required by the 2021 CIPFA Treasury Management Code, the Authority monitors and measures the following treasury management prudential indicators.

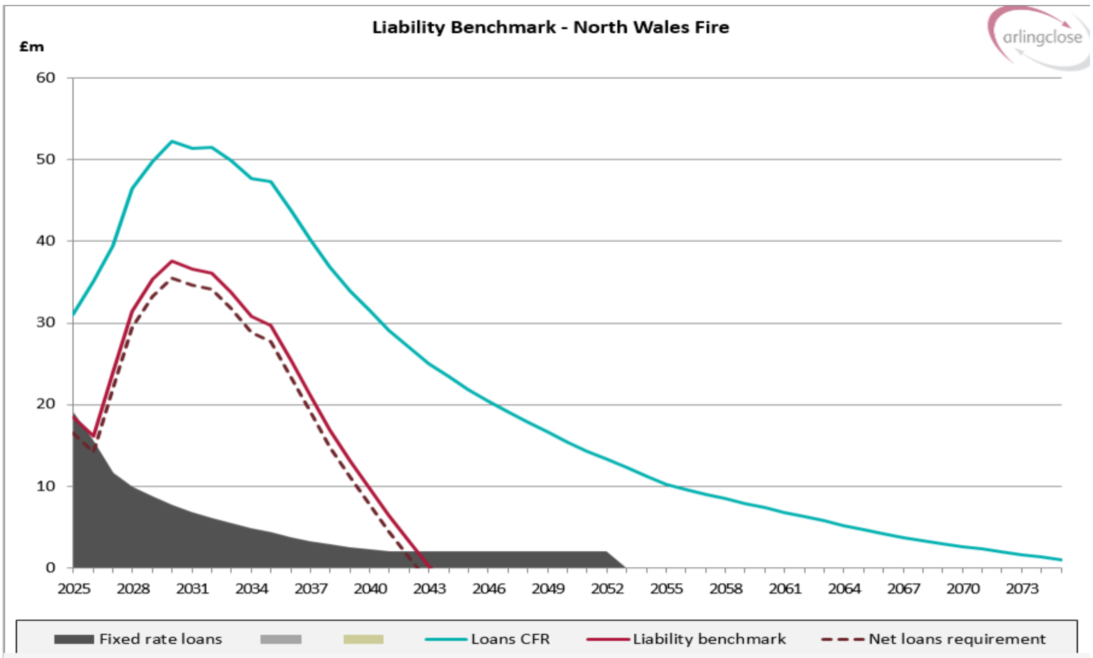
Liability Benchmark

33 This new indicator compares the Authority's actual existing borrowing against a liability benchmark that has been calculated to show the lowest risk level of borrowing. The liability benchmark is an important tool to help establish whether the Authority is likely to be a long-term borrower or long-term investor in the future and so shape its strategic focus and decision making.

34 The indicator represents an estimate of the cumulative amount of external borrowing the Authority must hold to fund its current capital and revenue plans while keeping treasury investments at the minimum level of £2.0m required to manage day-to-day cash flow.

	31.03.25 Actual £m	31.03.26 Actual £m	31.03.27 Forecast £m	31.03.28 Forecast £m
Loans CFR	31.01	26.86	39.50	46.40
Less: Balance sheet resources	-14.46	-14.46	-17.50	-17.00
Net loans requirement	16.55	12.40	22.00	29.40
Plus: Liquidity allowance	2.00	2.00	2.00	2.00
Liability benchmark	**18.55**	**14.40**	**24.00**	**31.40**
Existing borrowing	**-19.07**	**-15.76**	**-11.70**	**-9.90**

35 Following on from the medium-term forecast above, the long-term liability benchmark assumes cumulative capital expenditure funded by borrowing of £22.0m in 2026/27, £29.4m in 2027/28 and £33.3m in 2028/29. Minimum revenue provision on new capital expenditure based on the asset life for the class of asset and income, expenditure and reserves all increasing by inflation of 2.5% a year. This is shown in the chart below together with the maturity profile of the Authority's existing borrowing.



36 The graph shows that the Authority is expecting to need to borrow in future years. The Authority will always have a borrowing requirement as it does not hold significant cash or reserves and only has limited access to capital grant funding.

37 The blue line represents the need to fund capital expenditure through borrowing (the Capital Financing Requirement or CFR). The red lines represent the need to fund capital expenditure through borrowing once reserves and working capital surplus' (or deficits) have been taken into account – this is actually the real need to borrow which CIPFA have defined as being the Liability Benchmark. The dashed red line represents the position at year end and the solid line represents the average mid-year position. The grey shaded areas show actual loans. When the grey area falls below the red lines this infers a borrowing need.

Maturity Structure of Borrowing

38 This indicator is set to control the Authority's exposure to refinancing risk. The upper and lower limits on the maturity structure of all borrowing were:

	31.03.26 Actual	**Actual Limit**	**Upper Limit**	**Lower Limit**	**Complied Y/N**
<12 months	2.0	12.69%	60.00%	0.00%	Y
12 months and <24 months	1.7	10.79%	45.00%	0.00%	Y
24 months and < 5 years	1.80	11.42%	45.00%	0.00%	Y
5 years and <10 years	2.00	12.69%	75.00%	0.00%	Y
>10 years	8.26	52.41%	100.00%	0.00%	Y

39 Time periods start on the first day of each financial year. The maturity date of borrowing is the earliest date on which the lender can demand repayment.

Long-term Treasury Management Investments

40 The Authority does not hold any long-term treasury investments.

Proportion of Financing Costs to Net Revenue Stream

41 Although capital expenditure is not charged directly to the revenue budget, interest payable on loans and Minimum Revenue Provision are charged to revenue.

42 The net annual charge is known as financing costs; this is compared to the net revenue stream i.e. the amount funded from Council Tax, business rates and general government grants.

	2024/25 actual	2025/26 actual	2026/27 budget	2027/28 budget
Financing costs (£m)	3.189	4.407	4.501	5.200
Proportion of net revenue stream	6.48%	9.36%	8.16%	9.2%

IMPLICATIONS

Wellbeing Objectives	Effective treasury management underpins the Authority's long-term well-being objectives by ensuring that capital investment in stations, fleet and training infrastructure is affordable, prudent and sustainable. Maintaining compliance with the CIPFA Treasury Management Code supports financial resilience, enabling the Authority to continue delivering emergency response and prevention services over the medium and long term.
Budget	Effective treasury management underpins the Authority's long-term well-being objectives by ensuring that capital investment in stations, fleet and training infrastructure is affordable, prudent and sustainable. Maintaining compliance with the CIPFA Treasury Management Code supports financial resilience, enabling the Authority to continue delivering emergency response and prevention services over the medium and long term.
Legal	All borrowing and investment activity complied with the statutory framework and the requirements of the CIPFA Treasury Management Code and Prudential Code.
Staffing	No direct staffing implications arising from this report.
Equalities/Human Rights/Welsh Language	There are no direct equalities, human rights or Welsh language implications arising from this report.
Risks	The principal risks relate to interest rate volatility, future borrowing requirements, and the security of invested funds. These risks are mitigated through adherence to approved investment limits, a cautious approach prioritising security and liquidity, and regular monitoring of counterparties and market conditions. The liability benchmark confirms that the Authority is a long-term borrower, reinforcing the importance of continued active treasury management and member oversight.

Mae'r ddogfen hon ar gael yn Gymraeg **Agenda Item 18**

Report to	**North Wales Fire and Rescue Authority**
Date	**20 July 2026**
Lead Officer	**Matt Powell, Deputy Clerk**
Contact Officer	**matthew.powell@flintshire.gov.uk**
Subject	**Standards Committee Annual Report 2025/26**

PURPOSE OF REPORT

1. To present the Standards Committee's Annual Report (Annual Report) to the North Wales Fire and Rescue Authority (the Authority).

EXECUTIVE SUMMARY

2. The Annual Report includes a summary of the Standards Committee work during the financial year 2025/26.

OBSERVATIONS FROM THE EXECUTIVE PANEL/AUDIT COMMITTEE

3. The Annual Report, being the Standards Committee's account of its own activities over the last 12 months, will not be considered by the Executive Panel or Audit Committee.

INFORMATION

4. The Standards Committee has produced an annual report since its inception and since 2021 it is now also a statutory duty to produce such a report. The annual report provides information about the work carried out by the Standards Committee during the past 12 months and identifies any issues that have arisen.

5. The Standards Committee met on the 14th of April 2026 where it considered and approve its twenty first annual report which includes a summary of the work undertaken by the Standards Committee during the financial year 2025/26 (1 April 2025 to 31 March 2026).

6. In summary, during 2025/26-

   i) The Standards Committee continued to review the codes and protocols within the Constitution.
   ii) The Standards Committee considered the findings of the Public Services Ombudsman for Wales ("PSOW"), as well the PSOW annual report and the annual report of the Adjudication Panel for Wales, to identify any trends or helpful messages that could be communicated through the clerk to members of the Fire Authority.

iii) The Standards Committee monitored member attendance on behalf of the authority.

7. Welsh Government provides statutory guidance for Fire and Rescue Authorities in relation to standards of conduct which includes guidance on the matters to be contained in the annual report.

8. The Annual Report complies with Welsh Government guidance which among other things suggests that it is good practice for standards committees to share their annual reports with the PSOW.

RECOMMENDATIONS

i) That the Authority receives and notes the Annual Report for 2025/26.

ii) That the Clerk or Deputy Clerk shall provide a copy of the Annual Report to the PSOW.

APPENDIXES

1. The Annual Report for 2025/26.

2. Welsh Government guidance

IMPLICATIONS

Wellbeing Objectives	Considered not relevant
Budget for 2024/25	The annual report can be produced within budget. Any costs associated with meetings and events attended by members are reimbursed from the travel and subsistence budget.
Legal	The Standards Committee has a duty under section 63 Local Government Act 2021 to produce an annual report, which must be considered by the fire authority within 3 months of receipt.
Staffing	Considered not relevant
Equalities/ Human Rights/ Welsh Language	The Standards Committee annual report is produced in bilingual format
Risks	The work of the Standards Committee described within its annual report should help to reduce the risk of Authority members behaving in a manner that is inconsistent with the code and thus with best practice.

Annual Report

ANNUAL REPORT OF THE STANDARDS COMMITTEE OF NORTH WALES FIRE AND RESCUE AUTHORITY 2025/26

Background

This is the Standards Committee's twentieth-first annual report to the North Wales Fire and Rescue Authority ("the Fire Authority") and spans the period from April 2025 to March 2026. Legislation requires that Standards Committees to meet at least once annually and that they prepare a report on their activity for consideration by the Fire Authority.

The Terms of Reference of the Standards Committee provide a remit to promote and maintain high standards of conduct by Members of the Fire Authority. Also, where statute permits, to receive reports and complaints about Members and to conduct or oversee investigations and make recommendations to the Fire Authority.

Membership

The Standards Committee membership has changed during 2025/26. The Standards Committee's membership is as follows:

Independent Members

- Gill Murgatroyd 01/09/23 – 31/08/27 (serving for a second term)
- Gareth Pritchard 01/09/23 – 31/08/27 (serving for a second term)

Fire and Rescue Authority Members

- Councillor Ian Hodge (21/07/2025 until the next council elections)
- Councillor John Brynmor Hughes (20/06/2022 until the next council elections)

Attendance

Meetings were held virtually on the following dates with the named members in attendance:

- **27th March 2025**
- **27th October 2025**

27th March 2025 - present: Julia Hughes (Chair), Sally Ellis (Deputy Chair), Gareth Pritchard, Gill Murgatroyd, Cllr John Brynmor Hughes

27 October 2025 – present: Julia Hughes (Chair), Sally Ellis (Deputy Chair), Gill Murgatroyd, Cllr John Brynmor Hughes, Cllr Ian Hodge

Issues Discussed

At its meeting on the 27th of March 2025-

- The Chair provided feedback from the National Standards Committee Chair's Forum.
- The Standards Committee considered and approved its twentieth annual report to the Fire Authority
- As a regular standing item, the Committee received a report on the Public Services Ombudsman for Wales's "Our Findings" informing Members about recent findings made by the Public Services Ombudsman for Wales ("PSOW")
- Members' attendance at meetings was reported. There was no requirement to write to constituent authorities as there were no Members of the Fire Authority whose attendance fell below 50%;
- The Standards Committee commenced its rolling review of the Fire Authority Social Media Protocol requesting that further information is obtained.

The Committee met again on the 27th of October 2025-

- The Chair provided feedback from the National Standards Committee Chair's Forum.
- The Chair provided feedback from the Chair's Ethical Liaison meeting held on 25th of September 2025.
- The Standards Committee received a report on its members and their terms of appointment and recruitment of new independent members.
- The Standards Committee undertook a rolling review of the Fire Authority Local Resolution Procedure and recommended changes.
- The Standards Committee continued its rolling review of the Fire Authority Social Media Protocol and that he existing provisions were adequate but suggested renaming them as 'Social Media within Meetings Protocol', with an added link to the WLGA guidance.
- As a regular standing item, the Standards Committee received a report on the Public Services Ombudsman for Wales's "Our Findings" informing Members about recent findings made by the Public Services Ombudsman for Wales ("PSOW").
- The Standards Committee received a report on the Adjudication Panel for Wales and PSOW annual report. These provide statistical data on the number of complaints and hearings into alleged breaches of the code over the year.
- The Committee received a report on the PSOW Annual Report.
- Members' attendance at meetings was reported. There was no requirement to write to constituent authorities as there were no Members of the Fire Authority whose attendance fell below 50%;

During the course of its meetings, the Standards Committee has considered feedback from the National Forum for Standards Committee Chairs and feedback from the Chair of the Standards Committee attended the Chair's Ethical Liaison meeting held on 25th of September 2025. These forums are an opportunity to share good practice and build consensus around common areas of work. The views expressed there can be taken into account when the Committee considers issues such as amendments to codes and protocols.

Training

The committee aims to undertake training at each of its meetings on matters pertinent to its terms of reference.

Forward Work Programme

The Committee has set itself an annual forward work programme to ensure that it fulfils its terms of reference and considers all items that it needs to cover within a year. Regular standing items include "Our Findings" from the Ombudsman's website, feedback from the National Forum and Chair's meetings, members' attendance as well as training on its roles and responsibilities.

The Committee also sets itself a multi-year programme to review various codes and protocols within its terms of reference. Each is considered at least once per Fire Authority term. That programme commenced following the elections in 2022 and remains under review.

Complaints against Members of the Fire and Rescue Authority

There were no complaints about Fire Authority Members during this period. Consequently, there were no referrals under the local resolution process or to the Adjudication Panel for Wales or the Standards Committee to hold a hearing in respect of an alleged breach of the code.

Group Leaders' Duty to Promote Ethical Behaviour

The Fire Authority does not divide its membership by political grouping. However, the Committee Chair and Vice Chair will meet with the Chairs of the Fire Authority and Audit Committee to ensure the Committee adds value.

Financial Implications

The budget for the Standards Committee is managed through a single budget heading for all Fire Authority costs. Independent members of the Standards Committee are entitled to claim remuneration based on meetings and events attended. For attending meetings in this financial year, a total of £1271 has been claimed.

Conclusion

The Standards Committee recommends that the North Wales Fire and Rescue Authority note its annual report for 2025/26

Statutory Guidance

Llywodraeth Cymru
Welsh Government

Statutory Guidance for Fire and Rescue Authorities and National Park Authorities in relation to standards of conduct (WG23-25)

June 2023

Statutory Guidance for Fire Rescue Authorities and National Park Authorities in relation to standards of conduct

Policy context

1. Part 3 of the Local Government Act 2000 (“the 2000 Act”) established a statutory framework to promote and maintain high standards of ethical conduct by members and employees of relevant authorities in Wales. A ‘relevant authority’ for this purpose includes a Fire and Rescue Authority and a National Park Authority.

2. The framework consists of the ten general principles of conduct for members (derived from Lord Nolan’s ‘Seven Principles of Public Life’), set out below:

   - Selflessness;
   - Honesty;
   - Integrity and propriety;
   - Duty to uphold the law;
   - Stewardship;
   - Objectivity in decision-making;
   - Equality and respect;
   - Openness;
   - Accountability;
   - Leadership.

3. These are included in the statutory Model Code of Conduct (“the Model Code") (as required under section 50 of the 2000 Act), which lays down a set of enforceable minimum standards for the way in which members should conduct themselves, both in terms of their official capacity and (in some instances) in their personal capacity. As the Model Code may from time to time be updated, members must familiarise themselves with any changes with which they are required to observe.

Statutory Guidance on the Functions of Standards Committees

Status of this guidance

4. This guidance is issued under section 54(7) of the Local Government Act 2000 ("the 2000 Act") as amended by the section 68(3)(c) of the Local Government (Democracy) (Wales) Act 2013 ("the 2013 Act").

5. The duty on relevant authorities to have regard to any relevant guidance issued by the Welsh Ministers came into force on 1 May 2015.

Purpose of this guidance

6. Local standards committees play an important role in supporting members, individually and collectively, to develop and maintain a culture which embraces high standards of conduct.

7. A Fire and Rescue Authority and a National Park Authority is required by section 53 of the 2000 Act to establish a standards committee.

8. The general functions of a standards committee under section 54(1) of the 2000 Act are to promote and maintain high standards of conduct by members and co-opted members of a relevant authority and to assist them to observe the authority's Code of Conduct ("the Authority's Code").

9. In addition, a standards committee also has specific functions under section 54(2) of the 2000 Act, namely to:

- advise the authority on the adoption or revision of a code of conduct;
- monitor the operation of the Authority's Code; and
- provide advice and training, or arrange training, on matters relating to the Authority's Code.

10. An important aspect of governance arrangements is the approach taken to gifts and hospitality. While there has been some support for a Wales wide approach we consider this is a matter to be dealt with by individual authorities. We would expect standards committees to regularly review the approach taken in respect of gifts and hospitality and the use of thresholds. We would recommend this to be a matter included in standards committees annual reports. In addition it is considered this is a matter which would be routinely discussed at regular meetings of fire and rescue authorities or National Park authorities across Wales.

Duty of standards committee to make annual report

Status of this guidance

11. This guidance is issued under section 54(7) of the Local Government Act 2000 ("the 2000 Act") as amended by the section 68(3c) of the Local Government (Democracy) (Wales) Act 2013 ("the 2013 Act").

Purpose

12. Section 63(1) of the Local Government and Elections (Wales) Act 2021 ("the 2021 Act") inserts section 56B into the 2000 Act which places a requirement on standards committees in each relevant authority to make an annual report to the authority concerned.

13. As a minimum, the report must:

- describe how the committee has discharged its functions during the preceding financial year;
- confirm the operation of a local protocol for the resolution of complaints about members' standards of conduct and provide an assessment of its impact. Where no local protocol has been adopted, the standards committees must consider whether the adoption of such a protocol would support its functions in relation to promoting high standards of ethical conduct;
- include an analysis of complaints about members' standards of conduct. This analysis must include information about the number of members who have been the subject of a complaint which has been upheld, and whether they have or have not attended a training session on the Authority's Code prior to or after the complaint was received;
- include a summary of reports and recommendations made or referred to the committee by the Public Services Ombudsman for Wales relating to the investigation of alleged breaches of the Authority's Code, and any subsequent action taken by the committee;
- include a summary of notices given to the committee by the Adjudication Panel for Wales, relating to the Panel's decisions on possible breaches of the Authority's Code;
- describe the advice it has provided on training for all members and how that has been implemented.

14. The committee may also wish to report on the number of cases considered under local resolution processes. This would help to capture data on an "all Wales" basis, on matters which do not reach the Public Services Ombudsman for Wales.

15. Approaches to the management and monitoring of gifts and hospitality are often sensitive matters. It is recommended the approach to this is reviewed and agreed within individual authorities and that the regular review of thresholds for declaration of gifts, hospitality, material benefit or advantage, are included in standards committee’s annual report. This will assist in terms of transparency of the arrangements.

16. The requirement to make an annual report is intended to ensure there is a regular and consistent approach to the reporting and consideration of standards of conduct by members of relevant authorities in Wales. This is intended to promote local ownership and collective responsibility by members for ensuring high standards of conduct within their authority. To this end, section 56B(6) places an obligation on a relevant authority to consider the report and any recommendations made by its standards committee within three months of its receipt. The authority’s consideration of a report will be a matter of public record through the published minutes of the meeting.

17. The standards committee should consider whether there are improvements that can be made to strengthen the standards of behaviour of members. This may include recommendations about matters such as mandating training in equalities and the model code of conduct.

18. It would be good practice for standards committees to share their Annual Reports with the Public Services Ombudsman for Wales.

Mae'r ddogfen hon ar gael yn Gymraeg **Agenda Item 19**

Report to	**North Wales Fire and Rescue Authority**
Date	**20 July 2026**
Lead Officer	**Matt Powell, Deputy Clerk**
Contact Officer	matthew.powell@flintshire.gov.uk
Subject	**Proposed updates to the Members Code of Conduct and Local Resolution Procedure**

PURPOSE OF REPORT

1. To inform the North Wales Fire and Rescue Authority ("the Authority") of recommended changes to the Code of Conduct and Local Resolution Procedure and to seek approval to make updates to the Constitution to reflect these changes.

EXECUTIVE SUMMARY

2. The Authority must adopt a Code of Conduct for Members ("Code of Conduct") pursuant to section 51 of the Local Government Act 2000

3. The adopted Code of Conduct is based on a prescribed national model which is contained within the Local Authorities (Model Code of Conduct) (Wales) Order 2008 (as amended), and it must incorporate any mandatory provisions of the model code, which has recently been updated.

4. Also, in around 2013 all principal councils in Wales adopted a local resolution protocol (LRP) and around this time the Authority also adopted its LRP. This provides an informal process for dealing with low level complaints without the need for a formal complaint to the Public Services Ombudsman for Wales ("PSOW").

5. These protocols are reviewed by the Standards Committee on a rolling basis each authority term.

OBSERVATIONS FROM THE STANDARDS COMMITTEE

6. The Standards Committee has been consulted on the proposed changes to the LRP and Code of Conduct.

INFORMATION

Local Resolution Procedure

7. The Standards Committee reviewed the Authority's LPR in October 2025 who recommended that the Fire Authority approves the proposed changes to the LRP, as set out in Appendix 1.

8. Earlier that year, the PSOW had reviewed all local resolution protocols in Wales. This resulted in a working group being established which made a number of recommendations, which included:

    i. That local resolution protocols should specify the standards of behaviour expected (and a suggested list was provided).
    ii. That local resolution protocols should be clear that they only apply to low level complaints.
    iii. The inclusion of a hearing stage ("Stage 3") is not recommended because of a risk of perceived predetermination and there not being a clear statuary basis for such a process.

9. Those recommendations were considered by the Standards Committee and their proposed changes to the LPR addresses the recommendations from the working group.

Code of Conduct

1. In 2021 Welsh Government commissioned Richard Penn (a former local authority chief executive and former chair of the Independent Remuneration Panel for Wales) to review the ethical framework and the mechanisms to support and enforcement ("the Pen Review").

2. Among other things, the Penn Review recommended inclusion of all the legal protected characteristics within the Model Code so that it is consistent with the Equality Act 2008. These changes were already largely voluntarily adopted by the Fire Authority following recommendations made by the Standards Committee in 2024.

3. However, more recently, the national Model Code was updated on the 5th of January 2026 by the Local Government (Standards Committees and Member Conduct) (Miscellaneous Amendments) (Wales) Regulations 2025, meaning the Code of Conduct required further review by the Standards Committee.

4. In summary, this changes to the Model Code are:

    i. Instead of protected characteristics being individually listed it now refers to “protected characteristics” as having the meaning given by section 4 of the Equality Act 2010. This is to ensure that the Model Code captures all of the protected characteristics within the Equality Act 2010 now and in future.

    ii. The Model Code also now provides that Members must carry out their duties and responsibilities with due regard to the principle that there should be equality of opportunity for all people regardless of their socio-economic circumstances. Whilst it is not protected characteristic, Section 1 of the Equality Act 2010 requires councils in Wales when making certain strategic decisions to have due regard to the desirability of exercising them in a way that is designed to reduce the inequalities of outcome which result from socio-economic disadvantage.

5. The changes to the Model Code were considered by the Standards Committee in April 2026 who recommended that the Authority incorporates these changes into its own Code of Conduct, as set out in Appendix 2.

RECOMMENDATIONS

i. **That the Authority approves the changes to the LRP and the Code of Conduct as identified in Appendixes 1 and 2.**

ii. **That the Authority requests that the Clerk or Deputy Clerk arranges to amend the constitution to give effect to these changes.**

APPENDIXES

6. Appendix 1 - Updated LRP
7. Appendix 2 – Updated Code of Conduct

IMPLICATIONS

Wellbeing Objectives	Considered not relevant
Budget for 2024/25	Considered not relevant
Legal	The Fire Authority must adopt a Code of Conduct for Members ("Code of Conduct") pursuant to section 51 of the Local Government Act 2000 which must incorporate any mandatory provisions of the model code of conduct which for the time being applies to that authority.
Staffing	Considered not relevant
Equalities/Human Rights/ Welsh Language	The recommended changes to the Code of Conduct adopt the legally protected characteristics under the Equality Act 2008.
Risks	None identified

APPENDIX 2 – revised LPR

UPDATED LOCAL RESOLUTION PROCEDURE FOR COMPLAINTS ABOUT BEHAVIOUR

INTRODUCTION

The aim of the Local Resolution Protocol (LRP) is to seek resolution of low level complaints at an early stage so as to avoid unnecessary escalation of the situation which may damage personal relationships within the Authority and in turn promote good behaviours and co-operation between members and between members and officers, thereby allowing the Authority to fulfil its duties effectively and professionally.

Member are expected to:

- **Show respect to each other and officers**
- **Not make personal or abusive comments about each other or officers**
- **Not accuse each other or officers of lying or falsifying facts or documents**
- **Not make malicious allegations against each other or officers**
- **Not publish anything insulting about each other**
- **Not publish or spread any false information about each other or officers**
- **Show respect to diversity and equality**
- **Show respect to each other's diverse background and circumstances**
- **Not accuse or imply that officers are acting from political motives**
- **Use social media responsibly and in accordance with the Members' Code of Conduct**

Behaviour in meetings:

- **Behave with dignity in meetings**
- **Show respect to and obey decisions of the Chair and conversely Members can expect the Chair to show mutual respect to Members**
- **Make points based on the issue under discussion not personal remarks about others**
- **Allow others to speak without interruption or heckling**
- **Not to use indecent language nor make discriminatory remarks or remarks which prejudice or may be deemed to be offensive any section of society**
- **Exclude officers from the scope of political remarks**

Confidentiality:

- Keep the confidentiality of exempt papers and any other documents which are not public.
- Not to release confidential information to the press or the public.
- Return or securely destroy confidential papers.
- Not to use confidential information for purposes other than intended.

To achieve this aim, the LRP provides a procedure for resolving low level complaints against a member relating to breaches of the Code quickly and effectively at a local level. This procedure will therefore only apply to incidents or behaviour occurring in the 12 months prior to a complaint being made in writing to the Clerk/Deputy Clerk.

The process is confidential and information will only be shared outside of those involved in the process, by agreement, aside from statistical data that is provided to the Standards Committee for its Annual Report. At each stage there will be a confidential outcome letter that will record what was discussed and any agreed actions.

At all times, a complainant has the statutory right to complain to the Public Service Ombudsman for Wales ("PSOW"). Should the complainant exercise that right then this procedure will not be used, and any efforts to resolve a complaint using this procedure will be stopped. The process will only resume if the matter is referred back for local resolution.

<u>What type of complaints fall within the remit of the Procedure?</u>

This process is available for Members and Officers to seek resolution of low level complaints about an Authority member where both parties agree to the use of the process.

Whether or not a complaint is "low level" in nature will depend on the individual circumstances of a complaint. The PSOW has indicated that "typically these complaints will be about alleged failures to show respect and consideration for others as required by paragraph 4(b) of the Code or the duty to not make vexatious, malicious or frivolous complaints against other members under paragraph 6(1)(d) of the Code".

The Clerk/Deputy Clerk will advise on the suitability of this process based on the facts/circumstances of each case.

<u>What type of complaints do not fall within the remit of the Procedure?</u>

It is not available to members of the public and it does not apply to complaints by members about employees. This procedure is not suitable for allegations of what might be regarded as serious breaches, these can include (but are not limited to)

i. whether the member deliberately sought personal gain for themselves or
another person at the public expense
ii. whether the circumstances of the alleged breach are such that a member has
misused a position of trust or authority and caused harm to a person
iii. whether the alleged breach was motivated by any form of discrimination against the victim's ethnic or national origin, gender, disability, age, religion or belief, sexual orientation or gender identity

b) alleging repeated breaches of the code of conduct

The complainant has the statutory right to complain to the Public Service Ombudsman for Wales ("PSOW") at any time. Should the complainant exercise that right then this procedure will not be used, and any efforts to resolve a complaint using this procedure will be stopped. The process will only resume if the matter is referred back for local resolution.

STAGE 1 OF THE PROCEDURE

Any member or officer who wishes to submit an allegation under this procedure should send the complaint to the Clerk/Deputy Clerk. Officers wishing to make a complaint should first consult with their Line Manager.

In the first place the allegation will be referred either to the Clerk/Deputy Clerk who will advise whether the allegation falls within this procedure or whether it should be referred to the Ombudsman as an allegation of breach of the Members Code of Conduct.

Should the Clerk/Deputy Clerk advise that the complaint appears to allege a serious breach of the code such that a referral to the Public Services Ombudsman for Wales would be appropriate then it will be for the complainant to refer the matter to the Ombudsman rather than Clerk/Deputy Clerk.

Following receipt of the complaint the Clerk/Deputy Clerk will meet both parties separately to understand their respective positions, to confirm that both parties agree to using the process, and to determine whether the nature of the complaint is suitable for the Local Resolution Process.

If the complaint is not suitable for this procedure then the Clerk/Deputy Clerk will give advice about what (if anything) can be done.

If the complaint is suitable for this procedure then the Clerk/Deputy Clerk will give advice about how to possibly resolve the complaint (this may for example involve an informal meeting between the parties, a commitment to attend training or an apology).

If following the first stage the complainant wishes to proceed with the allegation under this procedure the matter may be referred to a conciliation meeting under Stage 2.

STAGE 2 OF THE PROCEDURE

Following the first stage, the complainant wishes to proceed with the allegation under this procedure, the matter may be referred to a conciliation meeting under Stage 2.

At Stage 2 a meeting will be held between:

- the complainant
- the member against whom the complaint is made
- the Chief Fire Officer
- the Clerk/Deputy Clerk.

It is also possible for the matter to be dealt with in the complainant's absence in exceptional cases. The purpose of this meeting will be to try and resolve the matter by conciliation.

~~STAGE 3 OF THE PROCEDURE~~
~~10.~~
~~11.~~
~~The third Stage is a hearing before the Standards Committee. The complainant will be asked to submit the substance of the complaint in writing and the member concerned will be asked for a written response. These papers, together with any additional written evidence that is submitted by either side will be distributed to the members of the Standards Committee.~~
~~Both the complainant and the member have the right to appear before the Standards Committee and to submit evidence from witnesses. Both will have the right to representation or to have a~~
~~Part 5 – Codes and Protocols~~
~~colleague present. The Authority will not meet the costs of representation.~~
~~12.~~
~~13.~~
~~14.~~
~~I f either side wishes not to be present or fails to attend, the hearing may be held in their absence.~~
~~After the evidence has been heard, both sides and their representatives will be asked to leave the chamber and the Standards Committee will come to a conclusion on the allegation. The Monitoring Officer will be available to advise the Committee.~~

~~The Committee can come to one of three conclusions, namely :-~~
~~a) That there is no basis to the complaint.~~
~~b) That there is a basis to the complaint but that no further action is required.~~
~~c) That there is a basis to the complaint and that the member should be censured.~~
~~I n addition the Committee can make recommendations to the Authority regarding changing any procedures or taking any further action.~~

~~SUPPLEMENTARY MATTERS~~

~~The papers for the hearing will be exempt and it will be recommended that the hearing will take place with the press and public excluded.~~
~~Publicity will not be given to the names of either the member or the complainant unless it is decided TO UPHOLD the complaint and that the member should be censured.~~
~~Stages 2 and 3 do not have to be following sequentially. Although it is possible for a complainant who remains dissatisfied after the conciliation meeting to ask for the matter to be referred to a hearing before the Standards Committee, it is also possible for a matter to proceed directly to the Standards Committee without going first to a conciliation meeting.~~
~~The aim of this procedure is to try and resolve complaints regarding members quickly and effectively. Nothing in this procedure prevents a complainant from submitting a complaint to the Public Services Ombudsman for Wales that a member has breached the Members Code of Conduct.~~

AMENDED MEMBERS' CODE OF CONDUCT

PART 1
INTERPRETATION

1.—(1) In this code —

"co-opted member" ("*aelod cyfetholedig*"), in relation to a relevant authority, means a person who is not a member of the authority but who —

(a) is a member of any committee or sub-committee of the authority, or

(b) is a member of, and represents the authority on, any joint committee or joint sub-committee of the authority, and who is entitled to vote on any question which falls to be decided at any meeting of that committee or subcommittee;

"meeting" ("*cyfarfod*") means any meeting —

(a) of the relevant authority,

(b) of any executive or board of the relevant authority,

(c) of any committee, sub-committee, joint committee or joint sub-committee of the relevant authority or of any such committee, sub-committee, joint committee or joint sub-committee of any executive or board of the authority, or

(d) where members or officers of the relevant authority are present other than a meeting of a political group constituted in accordance with regulation 8 of the Local Government (Committees and Political Groups) Regulations 1990,

and includes circumstances in which a member of an executive or board or an officer acting alone exercises a function of an authority;

"member" ("*aelod*") includes, unless the context requires otherwise, a co-opted member;

"protected characteristics" ("nodweddion gwarchodedig") has the meaning given by section 4 of the Equality Act 2010;

"registered society" means a society, other than a society registered as a credit union, which is —

(a) a registered society within the meaning given by section 1(1) of the Co-operative and Community Benefit Societies Act 2014; or

(b) a society registered or deemed to be registered under the Industrial and Provident Societies Act (Northern Ireland) 1969;

“register of members’ interests” *(“cofrestr o fuddiannau’r aelodau”)* means the register established and maintained under section 81 of the Local Government Act 2000;

"relevant authority" ("*awdurdod perthnasol*") means—

(a) a county council,

(b) a county borough council,

(c) a community council,

(d) a fire and rescue authority constituted by a scheme under section 2 of the Fire and Rescue Services Act 2004 or a scheme to which section 4 of that Act applies,

(e) a National Park authority established under section 63 of the Environment Act 1995;

"you" ("*chi*") means you as a member or co-opted member of a relevant authority; and

"your authority" ("*eich awdurdod*") means the relevant authority of which you are a member or co-opted member.

(2) In relation to a community council—

(a) “proper officer” (“*swyddog priodol”*) means an officer of that council within the meaning of section 270(3) of the Local Government Act 1972; and

(b) “standards committee” (“pwyllgor safonau”*)* means the standards committee of the county or county borough council which has functions in relation to the community council for which it is responsible under section 56(1) and (2) of the Local Government Act 2000.

PART 2
GENERAL PROVISIONS

2.—(1) Save where paragraph 3(a) applies, you must observe this code of conduct

(a) whenever you conduct the business, or are present at a meeting, of your authority;

(b) whenever you act, claim to act or give the impression you are acting in the role of member to which you were elected or appointed;

(c) whenever you act, claim to act or give the impression you are acting as a representative of your authority; or

(d) at all times and in any capacity, in respect of conduct identified in paragraphs 6(1)(a) and 7.

(2) You should read this code together with the general principles prescribed under section 49(2) of the Local Government Act 2000 in relation to Wales.

3. Where you are elected, appointed or nominated by your authority to serve

(a) on another relevant authority, or any other body, which includes a Local Health Board you must, when acting for that other authority or body, comply with the code of conduct of that other authority or body; or

(b) on any other body which does not have a code relating to the conduct of its members, you must, when acting for that other body, comply with this code of conduct, except and insofar as it conflicts with any other lawful obligations to which that other body may be subject.

4. You must

(a) carry out your duties and responsibilities with due regard to the principle that there should be equality of opportunity for all people, regardless of their protected characteristics or socio- economic circumstances ~~their gender, race, disability, sexual orientation, age, gender reassignment, marriage and civil partnership, pregnancy and maternity or religion;~~

(b) show respect and consideration for others;

(c) not use bullying behaviour or harass any person; and

(d) not do anything which compromises, or which is likely to compromise, the impartiality of those who work for, or on behalf of, your authority.

5. You must not —

(a) disclose confidential information or information which should reasonably be regarded as being of a confidential nature, without the express consent of a person authorised to give such consent, or unless required by law to do so;

(b) prevent any person from gaining access to information to which that person is entitled by law.

6.—(1) You must —

(a) not conduct yourself in a manner which could reasonably be regarded as bringing your office or authority into disrepute;

(b) report, whether through your authority's confidential reporting procedure or direct to the proper authority, any conduct by another member or anyone who works for, or on behalf of, your authority which you reasonably believe involves or is likely to involve criminal behaviour (which for the purposes of this paragraph does not include offences or behaviour capable of punishment by way of a fixed penalty);

(c) report to your authority's monitoring officer any conduct by another member which you reasonably believe breaches this code of conduct;

(d) not make vexatious, malicious or frivolous complaints against other members or anyone who works for, or on behalf of, your authority.

(e) report to the Public Services Ombudsman for Wales and the Monitoring Officer any criminal conviction imposed on you since making your declaration of acceptance of office (which for the purposes of this paragraph does not include offences capable of punishment by way of a fixed penalty).

(2) You must comply with any request of your authority's monitoring officer, or the Public Services Ombudsman for Wales, in connection with an investigation conducted in accordance with their respective statutory powers.

7. You must not —

(a) in your official capacity or otherwise, use or attempt to use your position improperly to confer on or secure for yourself, or any other person, an advantage or create or avoid for yourself, or any other person, a disadvantage;

(b) use, or authorise others to use, the resources of your authority —

(i) imprudently;

(ii) in breach of your authority's requirements;

(iii) unlawfully;

(iv) other than in a manner which is calculated to facilitate, or to be conducive to, the discharge of the functions of the authority or of the office to which you have been elected or appointed;

(v) improperly for political purposes; or

(vi) improperly for private purposes.

8. You must —

(a) when participating in meetings or reaching decisions regarding the business of your authority, do so on the basis of the merits of the circumstances involved and in the public interest having regard to any relevant advice provided by your authority's officers, in particular by —

(i) the authority's head of paid service;

(ii) the authority's chief finance officer;

(iii) the authority's monitoring officer;

(iv) the authority's chief legal officer (who should be consulted when there is any doubt as to the authority's power to act, as to whether the action proposed lies within the policy framework agreed by the authority or where the legal consequences of action or failure to act by the authority might have important repercussions);

(b) give reasons for all decisions in accordance with any statutory requirements and any reasonable additional requirements imposed by your authority.

9. You must —

a) observe the law and your authority's rules governing the claiming of expenses and allowances in connection with your duties as a member;

b) avoid accepting from anyone gifts, hospitality (other than official hospitality, such as a civic reception or a working lunch duly authorised by your authority), material benefits or services for yourself or any person which might place you, or reasonably appear to place you, under an improper obligation.

PART 3
INTERESTS

Personal Interests

10.—(1) You must in all matters consider whether you have a personal interest, and whether this code of conduct requires you to disclose that interest.

(2) You must regard yourself as having a personal interest in any business of your authority if —

(a) it relates to, or is likely to affect —

(i) any employment or business carried on by you;

(ii) any person who employs or has appointed you, any firm in which you are a partner or any company for which you are a remunerated director;

(iii) any person, other than your authority, who has made a payment to you in respect of your election or any expenses incurred by you in carrying out your duties as a member;

(iv) any corporate body which has a place of business or land in your authority's area, and in which you have a beneficial interest in a class of securities of that body that exceeds the nominal value of £25,000 or one hundredth of the total issued share capital of that body;

(v) any contract for goods, services or works made between your authority and you or a firm in which you are a partner, a company of which you are a remunerated director, or a body of the description specified in sub-paragraph (iv) above;

(vi) any land in which you have a beneficial interest and which is in the area of your authority;

(vii) any land where the landlord is your authority and the tenant is a firm in which you are a partner, a company of which you are a remunerated director, or a body of the description specified in subparagraph (iv) above;

(viii) any body to which you have been elected, appointed or nominated by your authority;

(ix) any —

(aa) public authority or body exercising functions of a public nature;

(bb company, registered society, charity, or body directed to charitable purposes;

(cc) body whose principal purposes include the influence of public opinion or policy;

(dd) trade union or professional association; or

(ee) private club, society or association operating within your authority's area,

in which you have membership or hold a position of general control or management;

(x) any land in your authority's area in which you have a licence (alone or jointly with others) to occupy for 28 days or longer;

[Note: subparagraph (b) is omitted.]

(c) a decision upon it might reasonably be regarded as affecting —

(i) your well-being or financial position, or that of a person with whom you live, or any person with whom you have a close personal association;

(ii) any employment or business carried on by persons as described in 10(2)(c)(i);

(iii) any person who employs or has appointed such persons described in 10(2)(c)(i), any firm in which they are a partner, or any company of which they are directors;

(iv) any corporate body in which persons as described in 10(2)(c)(i) have a beneficial interest in a class of securities exceeding the nominal value of £5,000; or

(v) any body listed in paragraphs 10(2)(a)(ix)(aa) to (ee) in which persons described in 10(2)(c)(i) hold a position of general control or management, to a greater extent than the majority of—

(aa) in the case of an authority with electoral divisions or wards, other council tax payers, rate payers or inhabitants of the electoral division or ward, as the case may be, affected by the decision; or

(bb) in all other cases, other council tax payers, ratepayers or inhabitants of the authority's area.

Disclosure of Personal Interests

11.—(1) Where you have a personal interest in any business of your authority and you attend a meeting at which that business is considered, you must disclose orally to that meeting the existence and nature of that interest before or at the commencement of that consideration, or when the interest becomes apparent.

(2) Where you have a personal interest in any business of your authority and you make —

(a) written representations (whether by letter, facsimile or some other form of electronic communication) to a member or officer of your authority regarding that business, you should include details of that interest in the written communication; or

(b) oral representations (whether in person or some form of electronic communication) to a member or officer of your authority you should disclose the interest at the commencement of such representations, or when it becomes apparent to you that you have such an interest, and confirm the representation and interest in writing within 14 days of the representation.

(3) Subject to paragraph 14(1)(b) below, where you have a personal interest in any business of your authority and you have made a decision in exercising a function of an executive or board, you must in relation to that business ensure that any written statement of that decision records the existence and nature of your interest.

(4) You must, in respect of a personal interest not previously disclosed, before or immediately after the close of a meeting where the disclosure is made pursuant to sub-paragraph 11(1), give written notification to your authority in accordance with any requirements identified by your authority's monitoring officer, or in relation to a community council, your authority’s proper officer from time to time but, as a minimum containing —

(a) details of the personal interest;

(b) details of the business to which the personal interest relates; and

(c) your signature.

(5) Where you have agreement from your monitoring officer that the information relating to your personal interest is sensitive information, pursuant to paragraph 16(1), your obligations under this paragraph 11 to disclose such information, whether orally or in writing, are to be replaced with an obligation to disclose the existence of a personal interest and to confirm that your monitoring officer has agreed that the nature of such personal interest is sensitive information.

(6) For the purposes of sub-paragraph (4), a personal interest will only be deemed to have been previously disclosed if written notification has been provided in accordance with this code since the last date on which you were elected, appointed or nominated as a member of your authority.

(7) For the purposes of sub-paragraph (3), where no written notice is provided in accordance with that paragraph you will be deemed as not to have declared a personal interest in accordance with this code.

Prejudicial Interests

12.—(1) Subject to sub-paragraph (2) below, where you have a personal interest in any business of your authority you also have a prejudicial interest in that business if the interest is one which a member of the public with knowledge of the relevant facts would reasonably regard as so significant that it is likely to prejudice your judgement of the public interest.

(2) Subject to sub-paragraph (3), you will not be regarded as having a prejudicial interest in any business where that business—

(a) relates to —

(i) another relevant authority of which you are also a member;

(ii) another public authority or body exercising functions of a public nature in which you hold a position of general control or management;

(iii) a body to which you have been elected, appointed or nominated by your authority;

(iv) your role as a school governor (where not appointed or nominated by your authority) unless it relates particularly to the school of which you are a governor;

(v) your role as a member of a Local Health Board where you have not been appointed or nominated by your authority;

(b) relates to —

(i) the housing functions of your authority where you hold a tenancy or lease with your authority, provided that you do not have arrears of rent with your authority of more than two months, and provided that those functions do not relate particularly to your tenancy or lease;

(ii) the functions of your authority in respect of school meals, transport and travelling expenses, where you are a guardian, parent, grandparent or have parental responsibility (as defined in section 3 of the Children Act 1989) of a child in full time education, unless it relates particularly to the school which that child attends;

(iii) the functions of your authority in respect of statutory sick pay under Part XI of the Social Security Contributions and Benefits Act 1992, where you are in receipt of, or are entitled to the receipt of such pay from your authority;

(iv) the functions of your authority in respect of an allowance or payment made in accordance with the provisions of Part 8 of the Local Government (Wales) Measure 2011, or an allowance or pension provided under section 18 of the Local Government and Housing Act 1989;

(c) your role as a community councillor in relation to a grant, loan or other form of financial assistance made by your community council to community or voluntary organisations up to a maximum of £500.

(3) The exemptions in subparagraph (2)(a) do not apply where the business relates to the determination of any approval, consent, licence, permission or registration.

Overview and Scrutiny Committees

13. You also have a prejudicial interest in any business before an overview and scrutiny committee of your authority (or of a sub-committee of such a committee) where—

(a) that business relates to a decision made (whether implemented or not) or action taken by your authority's executive, board or another of your authority's committees, sub-committees, joint committees or joint subcommittees; and

(b) at the time the decision was made or action was taken, you were a member of the executive, board, committee, sub-committee, joint-committee or joint sub-committee mentioned in sub-paragraph (a) and you were present when that decision was made or action was taken.

Participation in Relation to Disclosed Interests

14.—(1) Subject to sub-paragraphs (2), (2A), (3) and (4), where you have a prejudicial interest in any business of your authority you must, unless you have obtained a dispensation from your authority's standards committee —

(a) withdraw from the room, chamber or place where a meeting considering the business is being held—

(i) where sub-paragraph (2) applies, immediately after the period for making representations, answering questions or giving evidence relating to the business has ended and in any event before further consideration of the business begins, whether or not the public are allowed to remain in attendance for such consideration; or

(ii) in any other case, whenever it becomes apparent that that business is being considered at that meeting;

(b) not exercise executive or board functions in relation to that business;

(c) not seek to influence a decision about that business;

(d) not make any written representations (whether by letter, facsimile or some other form of electronic communication) in relation to that business; and

(e) not make any oral representations (whether in person or some form of electronic communication) in respect of that business or immediately cease to make such oral representations when the prejudicial interest becomes apparent.

(2) Where you have a prejudicial interest in any business of your authority you may attend a meeting but only for the purpose of making representations, answering questions or giving evidence relating to the business, provided that the public are also allowed to attend the meeting for the same purpose, whether under a statutory right or otherwise.

(2A) Where you have a prejudicial interest in any business of your authority you may submit written representations to a meeting relating to that business, provided that the public are allowed to attend the meeting for the purpose of making representations, answering questions or giving evidence relating to the business, whether under statutory right or otherwise.

(2B) When submitting written representations under sub-paragraph (2A) you must comply with any procedure that your authority may adopt for the submission of such representations.

(3) Sub-paragraph (1) does not prevent you attending and participating in a meeting if —

(a) you are required to attend a meeting of an overview or scrutiny committee, by such committee exercising its statutory powers; or

(b) you have the benefit of a dispensation provided that you —

(i) state at the meeting that you are relying on the dispensation; and

(ii) before or immediately after the close of the meeting give written notification to your authority containing —

(aa) details of the prejudicial interest;

(bb) details of the business to which the prejudicial interest relates;

(cc)details of, and the date on which, the dispensation was granted; and

(dd) your signature.

(4) Where you have a prejudicial interest and are making written or oral representations to your authority in reliance upon a dispensation, you must provide details of the dispensation within any such written or oral representation and, in the latter case, provide written notification to your authority within 14 days of making the representation.

PART 4
THE REGISTER OF MEMBERS' INTERESTS

Registration of Personal Interests

15.—(1) Subject to sub-paragraph (4), you must, within 28 days of—

(a) your authority's code of conduct being adopted or the mandatory provisions of this model code being applied to your authority; or

(b) your election or appointment to office (if that is later),

register your personal interests, where they fall within a category mentioned in paragraph 10(2)(a), in your authority's register of members' interests by providing written notification to your authority's monitoring officer.

(2) Subject to sub-paragraph (4), you must, within 28 days of becoming aware of any new personal interest falling within a category mentioned in paragraph 10(2)(a), register that new personal interest in your authority's register of members' interests by providing written notification to your authority's monitoring officer.

(3) Subject to sub-paragraph (4), you must, within 28 days of becoming aware of any change to a registered personal interest falling within a category mentioned in paragraph 10(2)(a), register that change in your authority's register of members' interests by providing written notification to your authority's monitoring officer, or in the case of a community council to your authority's proper officer.

(4) Sub-paragraphs (1), (2) and (3) do not apply to sensitive information determined in accordance with paragraph 16(1).

(5) Sub-paragraphs (1) and (2) do not apply if you are a member of a relevant authority which is a community council when you act in your capacity as a member of such an authority.

(6) You must, when disclosing a personal interest in accordance with paragraph 11 for the first time, register that personal interest in your authority's register of members' interests by providing written notification to your authority's monitoring officer, or in the case of a community council to your authority's proper officer.

Sensitive information

16.—(1) Where you consider that the information relating to any of your personal interests is sensitive information, and your authority's monitoring officer agrees, you need not include that information when registering that interest, or, as the case may be, a change to the interest under paragraph 15.

(2) You must, within 28 days of becoming aware of any change of circumstances which means that information excluded under sub-paragraph (1) is no longer sensitive information, notify your authority's monitoring officer, or in relation to a community council, your authority’s proper officer asking that the information be included in your authority's register of members' interests.

(3) In this code, "sensitive information" ("*gwybodaeth sensitif*") means information whose availability for inspection by the public creates, or is likely to create, a serious risk that you or a person who lives with you may be subjected to violence or intimidation.

Registration of Gifts and Hospitality

17. You must, within 28 days of receiving any gift, hospitality, material benefit or advantage above a value specified in a resolution of your authority, provide written notification to your authority's monitoring officer, or in relation to a community council, to your authority’s proper officer of the existence and nature of that gift, hospitality, material benefit or advantage.
